

ITEM 6
INCORRECT REDUCTION CLAIM
REVISED 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

13-9811-I-02

City of Los Angeles, Claimant

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1. INCORRECT REDUCTION CLAIM TITLE

ANIMAL ADOPTION PROGRAM

2. CLAIMANT INFORMATION

City of Los Angeles
 Name of Local Agency or School District
 Ana Mae Yutan
 Claimant Contact
 Analyst
 Title
 150 N Los Angeles Street
 Street Address
 Los Angeles, CA 90012
 City, State, Zip
 (213) 978-7682
 Telephone Number
 (213) 978-7602
 Fax Number
 AnaMae.Yutan@lacity.org
 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.

Guy Burdick
 Claimant Representative Name
 Consultant
 Title
 MGT of America, Inc.
 Organization
 2001 P Street, Suite 200
 Street Address
 Sacramento, CA 95811
 City, State, Zip
 916.833.7775
 Telephone Number
 916.443.1766
 Fax Number
 gburdick@mgtamer.com
 E-Mail Address

For CSM Use Only

Filing Date:

RECEIVED
 April 7, 2014
**Commission on
 State Mandates**

Revised May 19, 2014

IRC #: 13-9811-I-02

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 Added or Amended by Statutes of 1998, Chapter 752 AND Amended Pursuant to Statutes 2004, Chapter 313 (AB 2224).

5. AMOUNT OF INCORRECT REDUCTION

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

Fiscal Year	Amount of Reduction
see attach	
TOTAL: \$5,425,813.00	

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 ___.

Sections 7 through 11 shall be included with each incorrect reduction claim submittal.

7. WRITTEN DETAILED NARRATIVE

Under the heading “7. Written Detailed Narrative,” please describe the alleged incorrect reduction(s). The narrative shall include a comprehensive description of the reduced or disallowed area(s) of cost(s).

8. DOCUMENTARY EVIDENCE AND DECLARATIONS

If the narrative describing the alleged incorrect reduction(s) involves more than discussion of statutes or regulations or legal argument and utilizes assertions or representations of fact, such assertions or representations shall be supported by testimonial or documentary evidence and shall be submitted with the claim under the heading “8. Documentary Evidence and Declarations.” All documentary evidence must be authenticated by declarations under penalty of perjury signed by persons who are authorized and competent to do so and be based upon the declarant's personal knowledge or information or belief.

9. CLAIMING INSTRUCTIONS

Under the heading “9. Claiming Instructions,” please include a copy of the Office of State Controller's claiming instructions that were in effect during the fiscal year(s) of the reimbursement claim(s).

10. FINAL STATE AUDIT REPORT OR OTHER WRITTEN NOTICE OF ADJUSTMENT

Under the heading “10. Final State Audit Report or Other Written Notice of Adjustment,” please include a copy of the final state audit report, letter, remittance advice, or other written notice of adjustment from the Office of State Controller that explains the reason(s) for the reduction or disallowance.

11. REIMBURSEMENT CLAIMS

Under the heading “11. Reimbursement Claims,” please include a copy of the subject reimbursement claims the claimant submitted to the Office of State Controller.

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.

ANA MAE YUTAN

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

FINANCE SPECIALIST IV

Print or Type Title



Signature of Authorized Local Agency or
School District Official

4/7/2014

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.*

RECEIVED
May 19, 2014
**Commission on
State Mandates**

Section 4: Identification of Statues or Executive Orders

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.

IRC: City of Los Angeles
Animal Adoption Program

Section 5: Amount of Incorrect Reduction

1998-99	\$ 445,154.00
1999-00	\$ 956,087.00
2000-01	\$ 835,043.00
2001-02	\$ 1,629,170.00
2002-03	\$ 112,613.00
2005-06	\$ 320,351.00
2006-07	\$ 760,762.00
2007-08	\$ 366,633.00
Total:	\$ 5,425,813.00

IRC: City of Los Angeles
Animal Adoption Program

Section 5: Amount of Incorrect Reduction

City of Los Angeles - Animal Adoption IRC

1998-99	\$ 445,154.00
1999-00	\$ 956,087.00
2000-01	\$ 835,043.00
2001-02	\$ 1,629,170.00
2002-03	\$ 112,613.00
2005-06	\$ 320,351.00
2006-07	\$ 760,762.00
2007-08	\$ 366,633.00
Total:	\$ 5,425,813.00

City of Los Angeles - Animal Adoption Claims Summary

Claim Yr	Total Claim	Allowable	Unallowable	Offset	
1998-99	\$ 759,353	\$ 314,199	\$ 445,154	\$ 445,154	total claim paid
1999-00	\$ 2,081,935	\$ 1,125,848	\$ 956,087	\$ 956,087	total claim paid
2000-01	\$ 2,172,046	\$ 1,337,003	\$ 835,043	\$ 835,043	total claim paid
2001-02	\$ 2,670,168	\$ 1,040,998	\$ 1,629,170		not paid - amended (late)
2002-03	\$ 978,114	\$ 865,501	\$ 112,613		not paid
2005-06	\$ 1,463,827	\$ 1,143,476	\$ 320,351	\$ 320,351	total claim paid
2006-07	\$ 1,826,701	\$ 1,065,939	\$ 760,762	\$ 760,762	total claim paid
2007-08	\$ 1,416,007	\$ 1,049,374	\$ 366,633		not paid
	\$ 13,368,151	\$ 7,942,338	\$ 5,425,813	\$ 3,317,397	

Section 6: Notice of Intent to Consolidate

Not applicable

IRC: City of Los Angeles
Animal Adoption Program

Section 7: Written Detailed Narrative

IRC: City of Los Angeles
Animal Adoption Program

INCORRECT REDUCTION CLAIM

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

Filed on behalf of
The City Of Los Angeles

Annual Reimbursement Claims for Fiscal Years:

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

BACKGROUND

On April 6, 2011, the State Controller's Office (hereinafter "SCO") issued its final audit report on the City of Los Angeles' (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 \$13,368,151 (\$13,390,008 less a \$21,857 penalty for filing late claims) for the Animal Adoption program. In its March 29, 2011, response to the draft audit report, the City provided its primary objections to the audit findings. After review of that letter, the SCO made no revisions. The final audit report concluded that \$7,942,338 is allowable and \$5,425,813 is unallowable. The City contends the SCO erred in the calculation of allowable costs and seeks redress from this Commission.

SCO FINDINGS AT ISSUE

The SCO's final audit report contained nine findings. The City contends the SCO erred in the following issues: (1) the SCO's retroactive application of the First District Court of Appeal decision in the matter of *Purifoy v. Howell* (2010)183 Cal.App.4th 166 which affects the allowable cost calculations the unallowable care and maintenance costs (Finding 3), the interpretation of the Ps & Gs as they apply to calculating the staffing requirements for shelters open Saturdays (Finding 4) and the use and application of many of the material and supplies associated with the necessary and prompt veterinary care costs (Finding 7). In addition, the City challenges the SCO's interpretation of the use of Proposition F funds on the construction of eligible new facilities and believes that the SCO's placed an unreasonable time limitation on the City regarding the audit and the release of the audit report.

ARGUMENT

I. Misapplication Of Purifoy v. Howell

Finding 3: Overstated Care and Maintenance Costs

SCO Finding: The city claimed \$3,110,161 for care and maintenance costs during the audit period. We determined that \$2,142,278 is allowable and \$967,883 is unallowable. The costs were unallowable because the city incorrectly reported annual expenditures attributed to the care and maintenance function, incorrectly calculated the yearly census of dogs and cats and other animals, and subsequently overstated the claimed costs per animal per day in each fiscal period. In addition, the city incorrectly calculated the number of eligible stray dogs and cats and other animals that died during the increased holding period or were ultimately euthanized. **The city also used an incorrect number of reimbursable days for this component.** (Emphasis added.)

During the pendency of the SCO audit, 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.), and "hardship" (*Moradi-Shalal v. Fireman's Fund Ins. Companies* (1988) 46 Cal.3d 287, 305.) 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].)¹

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

¹ See also, *Gentis v. Safeguard Business Systems, Inc.* (1998) 60 Cal.App.4th 1294, *Rose v. Hudson* (2007) 153 Cal.App.4th 641.

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.)² 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.) 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.

² See also, *Woods v. Young* (1991) 53 Cal.3d 315.

Were the above-stated analysis not enough to support the City's position, the Legislature has concurred through the enactment of AB 222³ 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.

The analysis for the Senate Agriculture Committee⁴ explained the reason for the statutory change as follows:

According to the author's office, AB 222 clarifies the definition of "business day" when determining how long a shelter holds a dog or cat. A recent court decision on *Veena Purifoy, et. al., v. Glenn Howell, et. al.*, by the First Appellate District, Court of Appeals stated that Saturday is not a "business day" when determining the holding periods. Defining a business day as any day the shelter is open for at least four hours provides clarity to shelters and the public on shelter holding periods of dogs and cats.

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.

II. Misinterpretation Of The Parameters And Guidelines

The City challenges the SCO's interpretation of the Ps & Gs in Finding 4 and 7. The provisions at issue are contained in original March 20, 2002, 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 here.

Finding 4: Overstated Holding Period Costs

SCO Finding: The city claimed \$3,886,965 for increased holding period costs for the audit period. We determined that \$1,841,233 is allowable and \$2,045,732 is unallowable. The unallowable costs occurred because the city overstated allowable hours and the number of allowable positions (\$2,172,695) and understated productive hourly rates (\$126,963).

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

³ Stats. 2011, ch. 97.

⁴ See attached.

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 to 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.

Finding 7: Overstated Necessary and Prompt Veterinary Care Costs

SCO Finding: The city claimed \$2,193,011 under the cost component of Necessary and Prompt Veterinary Care during the audit period. We determined that \$365,168 is allowable and \$1,827,843 is unallowable. The costs were unallowable because the city claimed estimated materials and supplies costs (\$488,137), claimed unsupported materials and supplies costs (\$608,849), claimed misstated and unallowable hours (\$732,515), and understated productive hourly rates (\$1,658).

The City challenges the SCO’s disallowance of some of the costs associated with Necessary and Prompt Veterinary Care in Finding 7. The provisions at issue are contained in original March 20, 2002, 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 here.

The City objects to the SCO’s determination that it did not submit the proper documentation to support the Necessary and Prompt Veterinary Care material and supply cost. During the audit, the SCO requested additional documentation for medical costs incurred and the City submitted expenses within expenditure account 3190 medical supplies (\$2,086,819).

III. Misinterpretation Of The Use Of Proposition F Funds

Issue 1: Proposition F and the Construction of New Facilities

SCO Issue: The city provided background information on this project for our review. After reviewing the information provided, we determined that the terms of Proposition F required that the city's taxpayers would fund the construction projects through additional levies made to their property taxes. The city's taxpayers have been and are still currently assessed property taxes in amounts specifically for the purpose of retiring the Proposition F bonds. Therefore, the city's taxpayers are funding both the entire bond principal and interest amounts. Accordingly, we determined that this non-discretionary revenue source was used to build the city's animal shelters and none of the city's discretionary general fund moneys were involved.

While the city performed the required analysis to determine that additional shelter space was needed to provide additional capacity in order to comply with the provisions of the Hayden Bill, restricted resources funded the construction costs for the additional capacity, not the city's general fund. Therefore, the city did not incur any increased costs to construct/remodel its animal shelters under Government Code section 17514.

The SCO's reliance on Government Code section 17514 is misplaced. The section states:

“Costs mandated by the state” means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution.

There is nothing in the statute that would raise any issue as to whether the costs mandated by the state were paid out of the general fund or any other funds.

The SCO is likely relying on the language of *Redevelopment Agency of the City of San Marcos v. Commission on State Mandates* (1997) 55 Cal.App.4th 976 in which the court, after much analysis, held:

[W]e conclude the same policies which support exempting tax increment revenues from article XIII B appropriations limits also support denying reimbursement under section 6 for this particular allocation of those revenues to the Housing Fund. Tax increment financing is not within the

scope of article XIII B. (*Brown v. Community Redevelopment Agency*, supra, 168 Cal.App.3d at pp. 1016-1020.) Section 6 "requires subvention only when the costs in question can be recovered solely from tax revenues." (*County of Fresno v. State of California*, supra, 53 Cal.3d at p. 487, original italics.) No state duty of subvention is triggered where the local agency is not required to expend its proceeds of taxes.

(*Id.* at p. 987.) And while this case, at first blush, appears to support the contentions of the SCO, it is limited in its application.

At issue before the court was whether the Low and Moderate Income Housing Fund program, which required a deposit of the tax increment financing for improving the supply of affordable housing, is a state mandate, that is, as the court partially framed the question (after a discussion on the tax and spend capabilities of redevelopment agencies): are the costs incurred as a result of the state mandate paid from general fund monies? The Animal Adoption program, however, has already been found to be a state mandate. So the issue before this Commission is whether all costs associated with a state mandated program must be paid solely from the general fund. The City argues the answer is, and must be, no.

The Hayden Bill, requiring an extended holding period for shelter animals, forced local government to expand its shelter capacities. The state provide no funding for such expansion and the City, along with other agencies, was required to come up with the funding by the best means available. For funding to cover the sizable expense of construction, the City had a bonding measure placed on the ballot. The City was free to use its general fund for construction; but nothing in the Constitution, statutes or case law says that any local government must exhaust all its general fund monies before seeking funding elsewhere. Moreover, the state legislature passed the unfunded mandate and the state should not be able to shirk its responsibility to reimburse the City simply because the City in its management of its financial obligations chose to have a bond initiative rather than empty its general fund.

IV. Unreasonable Time Limitation

The City maintains that it was denied necessary time to comply with the requirements of the audit due to the SCO's placing the audit on hold for staffing changes for nine months which left the City having to assemble documentation for a huge operation with less time than was provided by law

The audit began with an entrance conference held on April 28, 2009. The City staff worked closely with the SCO's auditing staff for a period of 7 months providing the requested documents and spending over 200 hours of City staff time. In November 2009, work on the audit was temporarily discontinued by the SCO when their Audit Manager

overseeing the project transferred to another unit within the SCO. The audit was then transferred to another Audit Manager and Auditor-In-Charge.

On July 19, 2010 a second entrance conference was held and the auditing staff resumed their fieldwork. This was a delay of 9 months stemming from the SCO auditor transition. The auditor requested documentation that required a significant amount of City resources in order to locate the information requested. The City provided an additional 250 hours of staff time to address these requests. Due to the size of the City's Animal Services Department, there were millions of line items to go through in order to locate some of the requested information that dated back as far as 12 years.

Adding to the frustration, some of the invoices had been destroyed as they exceeded the time limitation for record retention under the law.⁵ The current statute that dictates how long a City must keep their records for mandated claims submitted goes directly against the record retention policies of the City. The City cannot be expected to have to hold on to records from 1998 for an indeterminate amount of time and be forced to retain all detailed expenditures records. Such a record retention requirement would cause a burden that is both inefficient and unnecessary.

While the auditors did make several requests for the same information from the end of July through November, it would not have made any difference in the City's staffing resources that it could lend to review the amount of documents requested for a department the size of the City's Animal Services. The City had already spent over 450 staff hours in total towards this audit during a time when the City was undergoing significant staffing reductions and furloughs. It could not assign any additional resources without having a disruption in the services they provide. The administration of animal care and control services depends on efficiency and any inefficiency of any type leads to fewer adoptions, less revenue, less policing, and more euthanasia.

On January 12, 2011, the SCO held an exit conference with the representatives of the Animal Services Department and addressed each audit finding. During this exit conference, the SCO stated that it would be issuing the final audit report in early April. The Department acted in good faith to comply with all audit material requests. A short time after the exit meeting, the City lost Linda Barth, the Department's Assistant General Manager, who was the main contact person for the audit causing a further setback in the City's attempt to provide the remaining information requested.

The SCO issued their draft report on March 10, 2011. The City requested an additional 30 day extension to submit additional material and was granted only two days so that the State could file their audit report within the two year statute of limitations. The final audit report was issues on April 6, 2011.

⁵ Government Code section 34090 [requiring a retention period of two years].

The City maintains that had the audit not been placed on hold for 9 months, it would have had enough time to address all of the auditor's requests for additional information which would have resulted in fewer disallowances.

CONCLUSION

Based on the arguments presented above, the City requests that the Commission reverse the SCO's retroactive application of case law; correct the misinterpretation of the Ps & Gs in Findings 4, and 7; direct the SCO to recalculate the eligible costs; and award the City the corrected claim amount. In addition, the City requests that the Commission consider the arguments regarding the use of Proposition F funds and allow the City to file for all eligible reimbursable constructions costs retroactively.

Declaration of Ross Pool
In Support of
City of Los Angeles

I, Ross Pool, declare as follows:

1. I am employed by the City of Los Angeles and hold the position of Commission Secretary/Management Analyst II. I have worked for the City since September 10, 2001. I have personal knowledge of the facts herein and if called upon to testify, I could do so to the best of my knowledge.
2. The audit began on April 28, 2009, and for seven months the staff worked diligently on providing whatever the SCO required as part of the audit process. We calculated spending over 200 hours during this time.
3. In November 2009, the SCO stopped the audit for staff changes. I was told that their Audit Manager who had been working with the City had been transferred and another Audit Manager and Auditor-In-Charge had to take over.
4. The audit did not resume until July 19, 2010, when a second entrance conference was held and the staff began work again. Some of the documents requested were new and some were the same as had been requested before. An additional 250 hours of staff time was spent on the requests for information. Staff had to review thousand of documents, some dating back twelve years, to locate requested information. Even then, we were not able to locate everything as some documents had been destroyed because of document retention policies.
5. We were doing the best we could to provide the information for the audit but it was difficult. The City was undergoing significant staffing reductions and furloughs. The City lost Linda Barth, the Department's Assistant General Manager, who was our

main contact person for the audit. We couldn't assign any additional resources without having a disruption in the services.

6. On January 12, 2011, we met with the SCO for an exit conference. I was told that SCO would be issuing the final audit report in early April.
7. The SCO issued their draft report on March 10, 2011. We requested a 30 day extension to submit additional material. But, we were only granted two days because the SCO was running up on their two year statute of limitations.

I declare under penalty of perjury under the laws of the State of California that the information in this declaration is true and complete to the best of my own knowledge or information or belief.

Executed this 19th day of May 2014, at Los Angeles, California.



Ross Pool, Declarant

RECEIVED
May 19, 2014
*Commission on
State Mandates*

GENERAL CLAIMING INSTRUCTIONS

1. Introduction

The law in the State of California provides for the reimbursement of costs incurred by local agencies and school districts for costs mandated by the State. Costs mandated by the State means any increased costs which a local agency or 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 in an existing program.

An estimated claim show the cost to be incurred in the current fiscal year and a reimbursement claim details the cost actually incurred in the prior fiscal year. Both claim types are filed with the State Controller's Office (SCO). Annual claims of on-going programs must be filed by January 15. Claims for new programs must be filed within 120 days from the date on which claiming instructions are issued by the SCO for the program. A penalty is assessed for late claims. The SCO may audit the records of any local agency or school district to verify the actual amount of mandated costs and may reduce any claim, which is excessive or unreasonable.

When a program has been reimbursed for three or more fiscal years, the Commission on State Mandates (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 change in the implicit price deflator. Claimants with an established entitlement receive an annual apportionment adjusted by any change in the price deflator and, under certain circumstances, by any change in workload. Claimants receiving an annual apportionment do not file further claims for the program.

The SCO is authorized to make payments for costs of mandated programs from amounts appropriated in the state budget act, in the state mandates claims fund, or in special 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.

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 purposes 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 automatic annual payments which is reflective of the current cost 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 § 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.

Prior to January 1, 1990, if a claimant submitted an otherwise valid reimbursement claim after the filing deadline, the Controller was required to pay the claim in an amount equal to eighty percent (80%) of the amount that would have been paid had the claim been timely filed. Any reimbursement claim submitted more than one year after the deadline could not be paid. After January 1, 1990, the late penalty was changed by Chapter 589, Statutes of 1989. If a claim is filed after the deadline, the claim must be reduced by an amount of 10% of the approved costs, but not to exceed \$1,000. If a claim was filed more than one year after the filing deadline, the claim could not be paid.

As added by Chapter 643/99, on October 10, 1999, all initial claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty.

B. Estimated Claim

An estimated claim is defined in GC § 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 § 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.

3. Minimum Costs for Claims

GC § 17564 provides that no claim shall be filed pursuant to GC §§ 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.

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 claim is filed after the deadline, but within one year of the deadline, the approved claim must be reduced by a 10% penalty, but not to exceed \$1,000. 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**. Claims must include supporting data to show how the amount claimed was derived. Without this information, the claim cannot be accepted. If a reimbursement claim is filed after the deadline, the approved claim will be reduced by 10%, but not to exceed \$1,000. If a claim is filed more than one year after the deadline, the claim will not be accepted.

As added by Chapter 643/99, on October 10, 1999, all initial claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty.

Entitlement claims do not have a filing deadline. However, entitlement claims and supports documents should be filed by January 15 to permit an orderly processing of claims. Entitlement does not result in the claimant being reimbursed for costs incurred, but rather entitles the claimant to receive automatic payments from SMAS.

Claims should be rounded to the nearest dollar. Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary). 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

5. Payment of Claims

In order for the SCO to authorize payment for a claim, the Certification of Claim, form FAM-27, must be properly filled out, signed and dated by the entity's authorized representative.

Reimbursement and estimated claims are paid within 60 days of the filing deadline for the claim. A claim 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 withhold is not subject to accrued interest.

In the event the amount appropriated by the Legislature is insufficient to pay in full all claims approved for the program, the claimant 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 appropriation 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 balances of prorata will be paid.

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 for three consecutive fiscal years. A base year entitlement amount is determined by averaging the approved reimbursement claims (actual costs) 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 the implicit deflator. The implicit deflator 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 costs. The amount of apportionment is adjusted annually for any change in the implicit deflator. If the mandated program was included in SMAS after January 1, 1988, the annual apportionments are adjusted for any change in both the implicit deflator and workload.

"Workload" means for cities and counties, change in population within their boundary; for special districts, changes 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 apportionments (programs combined) are made by November 30. The amount to be apportioned is the base year entitlement adjusted by annual changes in the implicit price deflator for costs 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 section 17615.8 of the Government Code and requires the approval of the COSM.

The following programs are placed in SMAS:

Program Name	Chapter/Statute	Program Number
Coroners	Ch. 498/77	88
Developmentally Disabled Adults: Conservatorship	Ch. 1304/80	67
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
Humboldt		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 Labor - Determine a Productive Hourly Rate

A productive hourly rate may be computed for each job title whose labor is directly related to the claimed reimbursable cost. A local agency has the option of using any of the following:

- Actual annual productive hours for each job title,
- The local agency's average annual productive hours or, for simplicity,
- An annual average of 1,800 * hours to compute the productive hourly rate.

If actual annual productive hours are chosen, show the factors affecting total hours worked.

The following method is used to convert a biweekly salary to an equivalent productive hourly rate for a 40 hours week.

$$(\text{Biweekly Salary} \times 26) / 1,800 * = \text{Equivalent Productive Hourly Rate}$$

If, for example, the salary for a particular job title was \$935.00 biweekly, the equivalent productive hourly rate would be:

$$(\$935 \times 26) / 1,800 * = \$13.51 \text{ Equivalent Productive Hourly Rate}$$

The same methodology may be used to convert weekly, monthly or other salary periods:

- Convert the salary to an annual rate.
- Divide by the allowable annual productive hours for that position.

* 1,800 annual productive hours include:

- Paid holidays
- Vacation earned
- Sick leave taken
- Informal time off
- Jury duty
- Military leave taken.

B. Calculating an Average Productive Hourly Rate

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 direct labor component of the unit cost should be expressed as an average productive hourly rate and can be determined as follows:

Example: Average Productive Hourly Rate Computation

	<u>Average Time</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	<u>5.50 hrs</u>		<u>\$45.88</u>

Average Productive Hourly Rate is $\$45.88/5.50 \text{ hrs.} = \8.34

C. 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	6.30%
Health and Dental Insurance	5.25%
Worker's Compensation	0.75%
Total	<u>27.3%</u>

D. Materials and Supplies

Only 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 dollar amount claimed as cost. 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.

E. 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

<u>Supplies</u>	<u>Cost Per Unit</u>	<u>Average 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	0.40
			<u>\$0.64</u>

Table 2

<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	2.00
		<u>\$9.50</u>

If the number of cases is 25, then the unit cost of supplies is \$0.38 per case.

F. Contract Services

The cost of contract services is allowable if the local agency lacks the staff resources or necessary expertise, or it is more 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, and hourly billing rate. The hourly billing rate shall not exceed the rate specified in the claiming instructions for the mandated program. The contractor's statement, which includes an itemized list of costs for activities performed, must accompany the claim.

G. 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 is 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 cost of the rental.

H. Capital Outlay

Capital outlays for land, building, 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.

I. 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 person 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 cost of tolls and parking with receipts required for over \$10.00.

J. 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 § 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.

If indirect costs are claimed, 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 & 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 Expense, 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 Grants to State and Local 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 those 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 for the program.

**INDIRECT COST RATE PROPOSAL
PUBLIC DEFENDER'S OFFICE
INVESTIGATION PROGRAM
FISCAL YEAR 20__-20__**

Exhibit 1

Revised 9/02

(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
Salaries & Benefits						
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
Total	\$ 1,400,000	\$ 60,000	\$ 200,000	\$ 1,140,000	\$ 120,000	\$ 1,020,000
Services & Supplies						
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
Total	\$ 1,470,000	\$ 817,000	\$ 30,000	\$ 623,000	\$ 16,000	\$ 607,000
Capital Expenditures	\$ 100,000	\$ 100,000				
Total Budgetary Expenditures	\$ 2,970,000	\$ 977,000	\$ 230,000	\$ 1,763,000	\$ 136,000	\$ 1,627,000
Cost Plan Costs						
					<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
Total	\$ 170,000 (E)	\$ 9,000	\$ 70,000	\$ 91,000	\$ 4,000	\$ 87,000
Total Allocable Indirect Costs			\$ 300,000 (F)			
Distribution of Allocable Indirect Costs						
Based on Salaries & Wages		\$ 15,000	\$ (300,000)	\$ 285,000	\$ 30,000	\$ 255,000
Totals	\$ 3,140,000	\$ 1,001,000	\$ 0	\$ 2,139,000	\$ 170,000	\$ 1,969,000

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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: Costs of amusements; social activities and incidental costs relating thereto, 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	\$1,000,000

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 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 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	

10. Audit of Costs

All claims submitted to the SCO are reviewed to determine if the costs are related to the mandate, are reasonable and not excessive, and 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 Adjustment" within 30 days after payment of the claim. The notice will specify the claim component adjusted, the amounts adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, 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 is filed or last amended.

In those instances where no funds are appropriated for the program for the fiscal year in which the claim is made, the time for the SCO to initiate an audit commences from the date of the initial payment of the claim.

11. Reimbursable State Mandated Cost Programs

Local agencies may file claims with the SCO for the cost of complying with the following state mandated programs. An “x” indicates the agencies that are eligible to file claims for the given program. For your convenience, the programs are listed in alphabetical order by program name.

Program Number	Program Name	Counties	Cities	Special Districts
2	Absentee Ballots	x	x	x
1	AIDS Testing	x		
178	Airport Land Use Commission/Plans	x	x	x
152	Allocation of Property Tax Revenue	x		
213	Animal Adoption	x	x	x
6	Brendon Maguire Act	x	x	x
13	Child Abduction and Recovery	x		
196	Child Abuse Treatment Services Authorization and Case Management	x		
67	Conservatorship: Developmentally Disabled Adults	x		
88	Coroners	x		
207	County Treasury Oversight Committees	x		
158	Crime Victims' Rights	x		
87	Developmentally Disabled: Attorneys' Services	x		
167	Domestic Violence Arrest Policies and Standards	x	x	
177	Domestic Violence Treatment Services Authorization and Case Management	x	x	
205	Elder Abuse, Law Enforcement Training	x	x	
204	Extended Commitment, Youth Authority	x		
23	Firefighters' Cancer Presumption	x	x	x
197	Health Benefits for Survivors of Peace Officers and Firefighters	x	x	x
161	Investment Reports	x	x	x
193	Law Enforcement Sexual Harassment Training	x	x	x
41	Mandate Reimbursement Process	x	x	x
43	Medi-Cal Beneficiary Death Notices	x		
203	Mentally Disordered Offenders' Extended Commitment Proceedings	x		
39	Mentally Disordered Sex Offenders: Extended Commitments	x		
66	Mentally Retarded Defendants: Diversion	x		
138	Misdemeanors: Booking and Fingerprinting	x	x	

Program Number	Program Name	Counties	Cities	Special Districts
200	Not Guilty by Reason of Insanity II	x		
202	Open Meetings Act II	x	x	x
219	Open Meetings Act/Brown Act Reform	x	x	x
122	Pacific Beach Safety	x	x	
118	Peace Officers' Cancer Presumption	x	x	x
187	Peace Officers Procedural Bill of Rights	x	x	x
124	Perinatal Services	x		
83	Permanent Absent Voters	x		
121	Pesticide Use Reports	x		
215	Photographic Record of Evidence	x	x	x
128	Prisoner Parental Rights	x	x	
127	Rape Victim Counseling Center Notices	x	x	
55	Regional Housing Need Determination	x	x	x
73	Search Warrant: AIDS	x	x	
18	Senior Citizens Property Tax Postponement	x		
191	Seriously Emotionally Disturbed Pupils: Out of-State Mental Health Services	x		
111	Services to Handicapped Students	x		
220	Sex Crime Confidentiality	x	x	
217	Sex Offenders: Disclosure by Law Enforcement Officers	x	x	x
175	Sexually Violent Predators	x		
110	SIDS: Autopsy Protocols	x		
125	SIDS: Contact By Local Health Officers	x		
180	SIDS Training for Firefighters	x	x	x
120	Stolen Vehicle Notification	x	x	
163	Threats Against Peace Officers	x	x	x
90	Unitary Countywide Tax Rates	x		
181	Very High Fire Hazard Severity Zones	x	x	x

STATE OF CALIFORNIA TRAVEL EXPENSE GUIDELINES

Travel Program Effective January 31, 2002

The travel reimbursement program continues to be subject to the Internal Revenue Service (IRS) requirements for an accountable plan. There are no flat rate reimbursements. All items are to be claimed for the actual amount of expense, up to the maximum allowed. If the provisions below do not require submission of a receipt for a given item of expense, it is the employee's responsibility to retain receipts and other records of the expense and have them available for audit.

Lodging and meals that are provided by the State; included in hotel expenses, conference fees, or transportation costs such as airline tickets; or otherwise provided shall not be claimed for reimbursement.

Employees may be reimbursed for actual expenses for breakfast, lunch, dinner, and incidentals for each 24 hours of travel, as follows:

Breakfast	up to	\$6.00
Lunch	up to	10.00
Dinner	up to	18.00
Incidentals	up to	6.00

Incidental expenses include, but are not limited to, expenses for laundering and pressing of clothing and tips for services such as porters and baggage handlers. Incidentals do not include taxicab fares, lodging taxes, or the cost of telegrams or telephone calls.

Lodging

All lodging reimbursements require a receipt from a commercial lodging establishment such as a hotel, motel, bed and breakfast inn, or campground that caters to the general public. No lodging will be reimbursed without a valid receipt. Employees who stay with friends or relatives are not eligible for lodging reimbursement, but may claim their actual expenses for meals and incidentals.

Short-Term Travel

A. For continuous short-term travel of more than 24 hours but less than 31 days, the employee will be reimbursed for actual costs up to the maximum for each meal, incidental, and lodging expense for each completed 24 hours of travel, beginning with the traveler's time of departure and return as follows:

1. On the first day of travel at the beginning of a trip of more than 24 hours:
 - Trip begins at or before 6 a.m. - Breakfast may be claimed
 - Trip begins at or before 11 a.m. - Lunch may be claimed
 - Trip begins at or before 5 p.m. - Dinner may be claimed

2. On the fractional day of travel at the end of a trip of more than 24 hours:

Trip ends at or after 8 a.m. - Breakfast may be claimed

Trip ends at or after 2 p.m. - Lunch may be claimed

Trip ends at or after 7 p.m. - Dinner may be claimed

If the fractional day includes an overnight stay, receipted lodging may be claimed. No meal or lodging expenses may be claimed or reimbursed more than once on any given date or during any 24-hour period.

A. For continuous travel of less than 24 hours, the employee will be reimbursed for actual expenses, up to a maximum as follows:

Travel begins at or before 6 a.m. and ends at or after 9 a.m. - Breakfast may be claimed

Travel begins at or before 4 p.m. and ends at or after 7 p.m. - Dinner may be claimed

If the trip extends overnight, receipted lodging may be claimed. No lunch or incidentals may be claimed on a trip of less than 24 hours.

Short-Term Travel Maximum Lodging Reimbursement Rate

A. Statewide except as in (B) and (C) below, actual receipted lodging up to \$84 plus tax.

B. When required to conduct state business and obtain lodging in the counties of Los Angeles and San Diego, reimbursement will be for actual receipted lodging, to a maximum of \$110 plus tax.

C. When required to conduct state business and obtain lodging in the counties of Alameda, San Francisco, San Mateo, and Santa Clara, reimbursement will be for actual receipted lodging, to a maximum of \$140 plus tax.

Long-Term Travel

Actual expenses for long-term meals and receipted lodging will be reimbursed when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

A. Full Long-Term Travel

To qualify for full long-term travel reimbursement, the employee on long-term field assignment must meet the following criteria:

- a) The employee continues to maintain a permanent residence at the primary headquarters, and either,
- b) The permanent residence is occupied by the employee's dependents, or
- c) The permanent residence is maintained at a net expense to the employee exceeding \$200 per month.

The employee who is living at the long-term location may claim either:

1. Reimbursement for actual individual expense, substantiated by receipts for lodging, water, sewer, gas, and electricity, up to a maximum of \$1,130 per calendar month while on the long-term assignment, and actual expenses up to \$10 for meals and incidentals, for each period of 12 to 24 hours and up to \$5 for actual meals and incidentals for each period of less than 12 hours at the long-term location, or
2. Long-term subsistence rates of \$24 for actual meals and incidentals, \$24 for receipted lodging for travel of 12 hours up to 24 hours, and either \$24 for actual meals or \$24 for receipted lodging for travel less than 12 hours when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

B. Partial Long-Term Travel

An employee on long-term field assignment who does not maintain a separate residence in the headquarters area may claim long-term subsistence rates of up to \$12 for actual meals and incidentals and \$12 for receipted lodging for travel of 12 hours up to 24 hours at the long-term location, and either \$12 for actual meals or \$12 for receipted lodging for travel less than 12 hours at the long-term location.

Receipts

Receipts or vouchers shall be submitted for every item of expense of \$25 or more.

- B.** Receipts are required for every item of transportation and business expense incurred as a result of conducting state business except for actual expenses as follows:
1. Railroad and bus fares of less than \$25, when travel is wholly within the State of California.
 2. Street car, ferry fares, bridge and road tolls, local rapid transit system, taxi, shuttle, or hotel bus fares, and parking fees of \$10 or less for each continuous period of parking or each separate transportation expense noted in this item.
 3. Telephone, telegraph, tax, or other business charges related to state business of \$5 or less.
 4. In the absence of a receipt, reimbursement will be limited to the non-receipted amount above.
- C.** Reimbursement will be claimed only for the actual and necessary expenses noted above. Regardless of the above exceptions, the approving officer may require additional certification and/or explanation in order to determine that an expense was actually and reasonably incurred. In the absence of a satisfactory explanation, the expense shall not be allowed.

Mileage

When an employee is authorized by his/her appointing authority or designee to operate a privately owned vehicle on state business, the employee will be allowed to claim and be reimbursed 34 cents per mile. An employee who is required to use a specialized vehicle that has been modified to accommodate disabilities may claim 37 cents per mile.

GOVERNMENT CODE SECTIONS 17500-17616**GC §17500: Legislative findings and declarations**

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for the costs of state-mandated local programs has not provided for the effective determination of the state's responsibilities under Section 6 of Article XIII B of the California Constitution. The Legislature finds and declares that the failure of the existing process to adequately and consistently resolve the complex legal questions involved in the determination of state-mandated costs has led to an increasing reliance by local agencies and school districts on the judiciary and, therefore, in order to relieve unnecessary congestion of the judicial system, it is necessary to create a mechanism which is capable of rendering sound quasi-judicial decisions and providing an effective means of resolving disputes over the existence of state-mandated local programs. It is the intent of the Legislature in enacting this part to provide for the implementation of Section 6 of Article XIII B of the California Constitution and to consolidate the procedures for reimbursement of statutes specified in the Revenue and Taxation Code with those identified in the Constitution. Further, the Legislature intends that the Commission on State Mandates, as a quasi-judicial body, will act in a deliberative manner in accordance with the requirements of Section 6 of Article XIII B of the California Constitution.

GC §17510: Construction of part

Unless the context otherwise requires, the definitions contained in this chapter govern the construction of this part. The definition of a word applies to any variants thereof and the singular tense of a word includes the plural.

GC §17511: "City"

"City" means any city whether general law or charter, except a city and county.

GC §17512: "Commission"

"Commission" means the Commission on State Mandates.

GC §17513: "Cost Mandated by the federal government"

"Costs mandated by the federal government" means any increased costs incurred by a local agency or school district after January 1, 1973, in order to comply with the requirements of a federal statute or regulation. "Costs mandated by the federal government" includes costs resulting from enactment of a state law or regulation where failure to enact that law or regulation to meet specific federal program or service requirements would result in substantial monetary penalties or loss of funds to public or private persons in the state. "Costs mandated by the federal government" does not include costs that are specifically reimbursed or funded by the federal or state government or programs or services, which may be implemented at the option of the state, local agency, or school district.

GC §17514: "Costs mandated by the State"

"Costs mandated by the state" means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution.

GC §17515: "County"

"County" means any chartered or general law county. "County" includes a city and county.

GC §17516: "Executive Order"

"Executive order" means any order, plan, requirement, rule, or regulation issued by any of the following:

(a) The Governor. (b) Any officer or official serving at the pleasure of the Governor. (c) Any agency, department, board, or commission of state government. "Executive order" does not include any order, plan, requirement, rule, or regulation issued by the State Water Resources Control Board or by any regional water quality control board pursuant to Division 7 (commencing with Section 13000) of the Water Code. It is the intent of the Legislature that the State Water Resources Control Board and regional water quality control boards will not adopt enforcement orders against publicly owned dischargers which mandate major waste water treatment facility construction costs unless federal financial assistance and state financial assistance pursuant to the Clean Water Bond Act of 1970 and 1974, is simultaneously made available. "Major" means either a new treatment facility or an addition to an existing facility, the cost of which is in excess of 20 percent of the cost of replacing the facility.

GC §17517: "Fund"

"Fund" means the State Mandates Claims Fund.

GC §17518: "Local agency"

"Local agency" means any city, county, special district, authority, or other political subdivision of the state.

GC §17519: "School district"

"School district" means any school district, community college district, or county superintendent of schools.

GC §17520: "Special district"

"Special district" means any agency of the state, which performs governmental or proprietary functions within limited boundaries. "Special district" includes a redevelopment agency, a joint powers agency or entity, a county service area, a maintenance district or area, an improvement district or improvement zone, or any other zone or area. "Special district" does not include a city, a county, a school district, or a community college district. County free libraries established pursuant to Chapter 2 (commencing with Section 27151) of Division 20 of the Education Code, areas receiving county fire protection services pursuant to Section 25643 of the Government Code, and county road districts established pursuant to Chapter 7 (commencing with Section 1550) of Division 2 of the Streets and Highways Code shall be considered "special districts" for all purposes of this part.

GC §17521: "Test claim"

"Test claim" means the first claim, including claims joined or consolidated with the first claim, filed with the commission alleging that a particular statute or executive order imposes costs mandated by the state.

GC §17522: Definitions

(a) "Initial reimbursement claim" means a claim filed with the Controller by a local agency or school district for costs to be reimbursed for the fiscal years specified in the first statute that appropriates funds for reimbursement of the mandate. (b) "Annual reimbursement claim" means a claim for actual costs incurred in a prior fiscal year filed with the Controller by a local agency or school district for which appropriations are made to the Controller for this purpose. (c)

"Estimated reimbursement claim" means a claim filed with the Controller by a local agency or school district in conjunction with an initial reimbursement claim, annual reimbursement claim, or at other times, for estimated costs to be reimbursed during the current or future fiscal years, for which appropriations are made to the Controller for this purpose. (d) "Entitlement claim" means a claim filed by a local agency or school district with the Controller for the purpose of establishing or adjusting a base year entitlement. All entitlement claims are subject to Section 17616.

GC §17523: "Deflator"

"Deflator" means the Implicit Price Deflator for the Costs of Goods and Services to Governmental Agencies, as determined by the Department of Finance.

GC §17524: "Base year entitlement"

"Base year entitlement" means that amount determined to be the average for the approved reimbursement claims of each local agency or school district for the three preceding fiscal years adjusted by the change in the deflator. A base year entitlement shall not include any nonrecurring or initial startup costs incurred by a local agency or school district in any of those three fiscal years. For those mandates which become operative on January 1 of any year, the amount of the "approved reimbursement claim" for the first of the three years may be computed by annualizing the amount claimed for the six-month period of January through June in that first year, excluding nonrecurring or startup costs.

GC §17525: Members: Term and per diem for specified members

There is hereby created the Commission on State Mandates, which shall consist of seven members as follows: (1) The Controller. (2) The Treasurer. (3) The Director of Finance. (4) The Director of the Office of Planning and Research. (5) A public member with experience in public finance appointed by the Governor and approved by the Senate. (6) Two members from the following three categories appointed by the Governor and approved by the Senate, provided that no more than one member shall come from the same category: (A) A city council member. (B) A member of a county or city and county board of supervisors. (C) A governing board member of school district as defined in Section 17519. (b) Each member appointed pursuant to paragraph (5) or (6) of subdivision (a) shall be subject to both of the following: (1) The member shall serve for a term of four years subject to renewal. (2) The member shall receive per diem of one hundred dollars (\$100) for each day actually spent in the discharge of official duties and shall be reimbursed for any actual and necessary expenses incurred in connection with the performance of duties as a member of the commission.

GC §17526: Open Meetings: Executive sessions

(a) All meetings of the commission shall be open to the public, except that the commission may meet in executive session to consider the appointment or dismissal of officers or employees of the commission or to hear complaints or charges brought against a member, officer, or employee of the commission. (b) The commission shall meet at least once every month. (c) The time and place of meetings may be set by resolution of the commission, by written petition of a majority of the members, or by written call of the chairperson. The chairperson may, for good cause, change the starting time or place, reschedule, or cancel any meeting. (d) This section shall become operative on July 1, 1996.

GC §17527: Powers of Commission

In carrying out its duties and responsibilities, the commission shall have the following powers: (a) To examine any document, report, or data, including computer programs and data files, held by any local agency or school district. (b) To meet at times and places as it may deem proper.

(c) As a body or, on the authorization of the commission, as a committee composed of one or more members, to hold hearings at any time and place it may deem proper. (d) Upon a majority vote of the commission, to issue subpoenas to compel the attendance of witnesses and the production of books, records, papers, accounts, reports, and documents. (e) To administer oaths. (f) To contract with other agencies or individuals, public or private, as it deems necessary, to provide or prepare services, facilities, studies, and reports to the commission as will assist it in carrying out its duties and responsibilities. (g) To adopt, promulgate, amend, and rescind rules and regulations, which shall not be subject to the review and approval of the Office of Administrative Law pursuant to the provisions of the Administrative Procedure Act provided for in Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2. (h) To do any and all other actions necessary or convenient to enable it fully and adequately to perform its duties and to exercise the powers expressly granted to it.

GC §17528: Election of Officers

The members of the commission shall elect a chairperson and a vice-chairperson of the commission.

GC §17529: Appointment of Attorney: Duties

The commission may appoint as attorney to the commission an attorney at law of this state, who shall hold office at the pleasure of the commission. The attorney shall represent and appear for the commission in all actions and proceedings involving any question under this part or under any order or act of the commission. The attorney shall advise the commission and each member of the commission, when so requested, in regard to all matters in connection with the powers and duties of the commission and the members thereof. The attorney shall generally perform all duties and services as attorney to the commission, which the commission may require.

GC §17530: Appointment of executive director: Duties

The commission shall appoint an executive director, who shall be exempt from civil service and shall hold office at the pleasure of the commission. The executive director shall be responsible for the executive and administrative duties of the commission and shall organize, coordinate, supervise, and direct the operations and affairs of the commission and expedite all matters within the jurisdiction of the commission. The executive director shall keep a full and true record of all proceedings of the commission, issue all necessary process, writs, warrants, and notices, and perform other duties as the commission prescribes.

GC §17531: Authority of executive director to employ necessary staff

The executive director may employ those officers, examiners, experts, statisticians, accountants, inspectors, clerks, and employees as the executive director deems necessary to carry out the provisions of this part or to perform the duties and exercise the powers conferred upon the commission by law.

GC §17532: Quorum: Investigations, inquiries, and hearing

A majority of the commissioners shall constitute a quorum for the transaction of any business, for the performance of any duty, or for the exercise of any power of the commission. Any investigation, inquiry, or hearing which the commission has power to undertake or to hold may be undertaken or held by or before any commissioner or commissioners designated for the purpose by the commission. The evidence in any investigation, inquiry, or hearing may be taken by the commissioner or commissioners to whom the investigation, inquiry, or hearing has been assigned or, in his or her or their behalf, by an examiner designated for that purpose. Every finding, opinion, and order made by the commissioner or commissioners so designated,

pursuant to the investigation, inquiry, or hearing, when approved or confirmed by the commission and ordered filed in its office, shall be deemed to be the finding, opinion, and order of the commission.

GC §17533: Provisions not applicable to hearing by commission

Notwithstanding Section 11425.10, Chapter 4.5 (commencing with Section 11400) of Part 1 of Division 3 does not apply to a hearing by the commission under this part.

GC §17550: Reimbursements of local agencies and school districts

Reimbursement of local agencies and school districts for costs mandated by the state shall be provided pursuant to this chapter.

GC §17551: Commission hearing and decision upon claims

(a) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district that the local agency or school district is entitled to be reimbursed by the state for costs mandated by the state as required by Section 6 of Article XIII B of the California Constitution. (b) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district filed on or after January 1, 1985, that the Controller has incorrectly reduced payments to the local agency or school district pursuant to paragraph (2) of subdivision (d) of Section 17561.

GC §17552: Exclusivity of procedure by chapter

This chapter shall provide the sole and exclusive procedure by which a local agency or school district may claim reimbursement for costs mandated by the state as required by Section 6 of Article XIII B of the California Constitution.

GC §17553: Adoption of procedure for receiving claims and providing hearings: Postponement of hearings

(a) The commission shall adopt procedures for receiving claims pursuant to this article and for providing a hearing on those claims. The hearing procedure shall provide for presentation of evidence by the claimant, the Department of Finance and any other affected department or agency, and any other interested person. The procedures shall ensure that a statewide cost estimate is adopted within 12 months after receipt of a test claim, when a determination is made by the commission that a mandate exists. This deadline may be extended for up to six months upon the request of either the claimant or the commission. Hearing of a claim may be postponed at the request of the claimant, without prejudice, until the next scheduled hearing. (b) The procedures adopted by the commission pursuant to subdivision (a) shall include the following: (1) Provisions for acceptance of more than one claim on the same statute or executive order relating to the same statute or executive order filed with the commission, and, absent agreement by the test claimants to the contrary, to designate the first to file as the lead test claimant. (2) Provisions for consolidating test claims relating to the same statute or executive order filed with the commission with time limits that do not exceed 90 days from the initial filing for consolidating the test claims and for claimants to designate a single contact for information regarding the test claim. (3) Provisions for claimants to designate a single claimant for a test claim relating to the same statute or executive order filed with the commission, with time limits that do not exceed 90 days from the initial filing for making that designation. (c) If a completed test claim is not received by the commission within 30 calendar days from the date that an incomplete test claim was returned by the commission, the original test claim filing date may be disallowed, and a new test claim may be accepted on the same statute or executive order. (d) In addition, the commission shall determine whether an incorrect reduction claim is

complete within 10 days after the date that the incorrect reduction claim is filed. If the commission determines that an incorrect reduction claim is not complete, the commission shall notify the local agency and school district that filed the claim stating the reasons that the claim is not complete. The local agency or school district shall have 30 days to complete the claim. The commission shall serve a copy of the complete incorrect reduction claim on the Controller. The Controller shall have no more than 90 days after the date the claim is delivered or mailed to file any rebuttal to an incorrect reduction claim. The failure of the Controller to file a rebuttal to an incorrect reduction claim shall not serve to delay the consideration of the claim by the commission.

GC §17554: Commission's authority to expedite claim

With the agreement of all parties to the claim, the commission may waive the application of any procedural requirement imposed by this chapter or pursuant to Section 17553 in order to expedite action on the claim. The authority granted by this section includes the consolidation of claims and the shortening of time periods.

GC §17555: Date for public hearing: Test claim form and procedure

(a) The commission, within 10 days after receipt of a test claim based upon a statute or executive order, shall set a date for a public hearing on the claim within 75 days. The test claim may be based upon estimated costs that a local agency or school district may incur as a result of the statute or executive order and may be filed at any time after the statute is enacted or the executive order is adopted. The claim shall be submitted in a form prescribed by the commission. After a hearing in which the claimant and any other interested organization or individual may participate, the commission shall determine if there are costs mandated by the state. (b) This section shall become operative on July 1, 1996.

GC §17556: Criteria for not finding costs mandated by the state

The commission shall not find costs mandated by the state as defined in Section 17514, in any claim submitted by a local agency or school district, if, after a hearing, the commission finds that: (a) The claim is submitted by a local agency or school district, which requested legislative authority for that local agency or school district to implement the program specified in the statute, and that statute imposes costs upon that local agency or school district requesting the legislative authority. A resolution from the governing body or a letter from a delegated representative of the governing body of a local agency or school district which requests authorization for that local agency or school district to implement a given program shall constitute a request within the meaning of this paragraph. (b) The statute or executive order affirmed for the state that which had been declared existing law or regulation by action of the courts. (c) The statute or executive order implemented a federal law or regulation and resulted in costs mandated by the federal government, unless the statute or executive order mandates costs which exceed the mandate in that federal law or regulation. (d) The local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service. (e) The statute or executive order provides for offsetting savings to local agencies or school districts which result in no net costs to the local agencies or school districts, 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. (f) The statute or executive order imposed duties that were expressly included in a ballot measure approved by the voters in a statewide election. (g) The statute created a new crime or infraction, eliminated a crime or infraction, or changed the penalty for a crime or infraction, but only for that portion of the statute relating directly to the enforcement of the crime or infraction.

GC §17557: Determination of amount to be subvned for reimbursement: Parameters and Guidelines

(a) If the commission determines there are costs mandated by the state pursuant to Section 17555, it shall determine the amount to be subvned to local agencies and school districts for reimbursement. In so doing it shall adopt parameters and guidelines for reimbursement of any claims relating to the statute or executive order. The successful test claimants shall submit proposed parameters and guidelines within 30 days of adoption of a statement of decision on a test claim. At the request of a successful test claimant, the commission may provide for one or more extensions of this 30-day period at any time prior to its adoption of the parameters and guidelines. If proposed parameters and guidelines are not submitted within the 30-day period and the commission has not granted an extension, then the commission shall notify the test claimant that the amount of reimbursement the test claimant is entitled to for the first 12 months of incurred costs will be reduced by 20 percent, unless the test claimant can demonstrate to the commission why an extension of the 30-day period is justified. A local agency, school district, and the state may file a claim or request with the commission to amend, modify, or supplement the parameters or guidelines. The commission may, after public notice and hearing, amend, modify, or supplement the parameters and guidelines. (b) In adopting parameters and guidelines, the commission may adopt an allocation formula or uniform allowance that would provide for reimbursement of each local agency or school district of a specified amount each year. (c) The parameters and guidelines adopted by the commission shall specify the fiscal years for which local agencies and school districts shall be reimbursed for costs incurred, provided, however, that the commission shall not specify therein any fiscal year for which payment could be provided in the annual Budget Act. 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. The claimant may thereafter amend the test claim at any time prior to a commission hearing on the claim without affecting the original filing date as long as the amendment substantially relates to the original test claim.

GC §17558: Submission of parameters and guidelines to Controller: Transfer of claims; claiming instructions

(a) The commission shall submit the adopted parameters and guidelines to the Controller. All claims relating to a statute or executive order that are filed after the determination of the test claim pursuant to Section 17557 shall be transferred to the Controller who shall pay and audit the claims from funds made available for that purpose. (b) Not later than 60 days after receiving the adopted parameters and guidelines from the commission, the Controller shall issue claiming instructions for each mandate that requires state reimbursement, to assist local agencies and school districts in claiming costs to be reimbursed. In preparing claiming instructions, the Controller may request the assistance of other state agencies. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the commission. (c) The Controller shall, within 60 days after receiving revised adopted parameters and guidelines from the commission or other information necessitating a revision of the claiming instructions, prepare and issue revised claiming instructions for mandates that require state reimbursement that have been established by commission action pursuant to Section 17555 or after any decision or order of the commission pursuant to Section 17551. In preparing revised claiming instructions, the Controller may request the assistance of other state agencies. (d) This section shall become operative on July 1, 1996.

GC §17558.5: Reimbursement claim: Audit; remittance advice and other notices of payment

(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

(b) The Controller shall notify the claimant in writing within 30 days after issuance of a remittance advice of any adjustment to a claim for reimbursement that results from an audit or review. The notification shall specify the claim components adjusted, the amounts adjusted, and the reason for the adjustment. Remittance advises and other notices of payment action shall not constitute notice of adjustment from an audit or review. (c) Nothing in this section shall be construed to limit the adjustment of payments when inaccuracies are determined to be the result of the intent to defraud, or when a delay in the completion of an audit is the result of willful acts by the claimant or inability to reach agreement on terms of final settlement. (d) This section shall become operative on July 1, 1996.

GC §17558.6: Legislative intent

It is the intent of the Legislature that the Commission on State Mandates review its process by which local agencies may appeal the reduction of reimbursement claims on the basis that the reduction is incorrect in order to provide for a more expeditious and less costly process.

GC §17559: Judicial Review

(a) The commission may order a reconsideration of all or part of a test claim or incorrect reduction claim on petition of any party. The power to order reconsideration or amend a test claim decision shall expire 30 days after the statement of decision is delivered or mailed to the claimant. If additional time is needed to evaluate a petition for reconsideration filed prior to the expiration of the 30-day period, the commission may grant a stay of that expiration for no more than 30 days, solely for the purpose of considering the petition. If no action is taken on a petition within the time allowed for ordering reconsideration, the petition shall be deemed denied. (b) 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. The court may order the commission to hold another hearing regarding the claim and may direct the commission on what basis the claim is to receive a rehearing.

GC §17560: Deadlines for filing reimbursement claims

Reimbursement for state-mandated costs may be claimed as follows: (a) A local agency or school district 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). (b) A local agency or school district may, by January 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that detail the costs actually incurred for that fiscal year. (c) 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 or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

GC §17561: Reimbursement of costs for state mandated programs

(a) The state shall reimburse each local agency and school district for all "costs mandated by the state," as defined in Section 17514. (b) (1) For the initial fiscal year during which these costs are incurred, reimbursement funds shall be provided as follows: (A) Any statute mandating these costs shall provide an appropriation therefor. (B) Any executive order mandating these costs shall be accompanied by a bill appropriating the funds therefor, or alternatively, an appropriation for these costs shall be included in the Budget Bill for the next succeeding fiscal year. The executive order shall cite that item of appropriation in the Budget Bill or that appropriation in any other bill which is intended to serve as the source from which the Controller may pay the claims of local agencies and school districts. (2) In subsequent fiscal years appropriations for these costs shall be included in the annual Governor's Budget and in the accompanying Budget Bill. In addition, appropriations to reimburse local agencies and school districts for continuing costs resulting from chaptered bills or executive orders for which claims have been awarded pursuant to subdivision (a) of Section 17551 shall be included in the annual Governor's Budget and in the accompanying Budget Bill subsequent to the enactment of the local government claims bill pursuant to Section 17600 that includes the amounts awarded relating to these chaptered bills or executive orders. (c) The amount appropriated to reimburse local agencies and school districts for costs mandated by the state shall be appropriated to the Controller for disbursement. (d) The Controller shall pay any eligible claim pursuant to this section within 60 days after the filing deadline for claims for reimbursement or 15 days after the date the appropriation for the claim is effective, whichever is later. The Controller shall disburse reimbursement funds to local agencies or school districts if the costs of these mandates are not payable to state agencies, or to state agencies who would otherwise collect the costs of these mandates from local agencies or school districts in the form of fees, premiums, or payments. When disbursing reimbursement funds to local agencies or school districts, the Controller shall disburse them as follows: (1) For initial reimbursement claims, the Controller shall issue claiming instructions to the relevant local agencies pursuant to Section 17558. Issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the commission. (A) When claiming instructions are issued by the Controller pursuant to Section 17558 for each mandate determined pursuant to Section 17555 that requires state reimbursement, each local agency or school district to which the mandate is applicable shall submit claims for initial fiscal year costs to the Controller within 120 days of the issuance date for the claiming instructions. (B) When the commission is requested to review the claiming instructions pursuant to Section 17571, each local agency or school district to which the mandate is applicable shall submit a claim for reimbursement within 120 days after the commission reviews the claiming instructions for reimbursement issued by the Controller. (C) If the local agency or school district does not submit a claim for reimbursement within the 120-day period, or submits a claim pursuant to revised claiming instructions, it may submit its claim for reimbursement as specified in Section 17560. The Controller shall pay these claims from the funds appropriated therefor, provided that the Controller (i) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, and (ii) may reduce any claim that the Controller determines is excessive or unreasonable. (2) In subsequent fiscal years each local agency or school district shall submit its claims as specified in Section 17560. The Controller shall pay these claims from funds appropriated therefor, provided that the Controller (A) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, (B) may reduce any claim that the Controller determines is excessive or unreasonable, and (C) shall adjust the payment to correct for any underpayments or overpayments which occurred in previous fiscal years. (3) When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until

the claim is audited to verify the actual amount of the mandated costs. All initial reimbursement claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty. Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount that would have been allowed had the claim been timely filed, provided that the amount of this reduction shall not exceed one thousand dollars (\$1,000). The Controller may withhold payment of any late claim for initial reimbursement until the next deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. In no case shall a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the Controller's claiming instructions on funded mandates contained in a claims bill.

GC §17561.5: Payment of claim with interest

(a) The payment of an initial reimbursement claim by the Controller shall include accrued interest at the Pooled Money Investment Account rate, if the payment is being made more than 365 days after adoption of the statewide cost estimate for an initial claim or, in the case of payment of a subsequent claim relating to that same statute or executive order, if payment is being made more than 60 days after the filing deadline for, or the actual date of receipt of, the subsequent claim, whichever is later. In those instances, interest shall begin to accrue as of the 366th day after adoption of the statewide cost estimate for an initial claim and as of the 61st day after the filing deadline for, or actual date of receipt of, the subsequent claim, whichever is later.

(b) This section shall become operative on July 1, 1996.

GC §17561.6: Payment

(a) A budget act item or appropriation pursuant to this part for reimbursement of claims shall include an amount necessary to reimburse any interest due pursuant to Section 17561.5. (b) This section shall become operative on July 1, 1996.

GC §17562: Review of costs of state-mandated local program

(a) The Legislature hereby finds and declares that the increasing revenue constraints on state and local government and the increasing costs of financing state-mandated local programs make evaluation of the cumulative effects of state-mandated local programs imperative. Accordingly, it is the intent of the Legislature to establish a method for regularly reviewing the costs of state-mandated local programs, by evaluating the benefit of previously enacted mandates. (b) (1) A statewide association of local agencies or a Member of the Legislature may submit a proposal to the Legislature recommending the elimination or modification of a state-mandated local program. To make such a proposal, the association or member shall submit a letter to the Chairs of the Assembly Committee on Local Government and the Senate Committee on Local Government specifying the mandate and the concerns and recommendations regarding the mandate. The association or member shall include in the proposal all information relevant to the conclusions. If the chairs of the committees desire additional analysis of the submitted proposal, the chairs may refer the proposal to the Legislative Analyst for review and comment. The chairs of the committees may refer up to a total of 10 of these proposals to the Legislative Analyst for review in any year. Referrals shall be submitted to the Legislative Analyst by December 1 of each year. (2) The Legislative Analyst shall review and report to the Legislature with regard to each proposal that is referred to the office pursuant to paragraph (1). The Legislative Analyst shall recommend that the Legislature adopt, reject, or modify the proposal. The report and recommendations shall be submitted annually to the Legislature by March 1 of the year subsequent to the year in which referrals are submitted to the Legislative Analyst. (3) The Department of Finance shall review all statutes enacted each year that contain provisions making inoperative Section 2229 or Section 2230 of

the Revenue and Taxation Code or Section 17561 or Section 17565 that have resulted in costs or revenue losses mandated by the state that were not identified when the statute was enacted. The review shall identify the costs or revenue losses involved in complying with the provisions of the statutes. The Department of Finance shall also review all statutes enacted each year that may result in cost savings authorized by the state. The Department of Finance shall submit an annual report of the review required by this subdivision, together with the recommendations as it may deem appropriate, by December 1 of each year. (c) It is the intent of the Legislature that the Assembly Committee on Local Government and the Senate Committee on Local Government hold a joint hearing each year regarding the following: (1) The reports and recommendations submitted pursuant to subdivision (b). (2) The reports submitted pursuant to Sections 17570, 17600, and 17601. (3) Legislation to continue, eliminates, or modifies any provision of law reviewed pursuant to this subdivision. The legislation may be by subject area or by year or years of enactment. (d) This section shall become operative on July 1, 1996.

GC §17563: Use of funds received for public purpose

Any funds received by a local agency or school district pursuant to the provisions of this chapter may be used for any public purpose.

GC §17564: Filing of claims: Threshold amount

(a) No claim shall be made pursuant to Sections 17551 and 17561, nor shall any payment be made on claims submitted pursuant to Sections 17551 and 17561, unless these claims exceed 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 two hundred dollars (\$200) even if the individual school district's, direct service district's, or special district's claims do not each exceed two hundred dollars (\$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. 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 Controller, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim. (b) Claims for direct and indirect costs filed pursuant to Section 17561 shall be filed in the manner prescribed in the parameters and guidelines.

GC §17565: Reimbursement of subsequently mandated costs

If a local agency or a 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.

GC §17567: Insufficiency of appropriation: Proration of claims

In the event that the amount appropriated for reimbursement purposes pursuant to Section 17561 is not sufficient to pay all of the claims approved by the Controller, the Controller shall prorate claims in proportion to the dollar amount of approved claims timely filed and on hand at the time of proration. The Controller shall adjust prorated claims if supplementary funds are appropriated for this purpose. In the event that the Controller finds it necessary to prorate claims as provided by this section, the Controller shall immediately report this action to the 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, the Controller shall transmit this information to the commission which shall include these amounts in its report to the Legislature pursuant to Section 17600 to assure that an appropriation sufficient to pay the claims is included in the local government claims bills or other appropriation bills. If the local government claims bills required by Section 17612 have been introduced in the Legislature, the Controller shall report directly to the chairperson of the respective committee in each house of the Legislature, which considers appropriations to assure inclusion of a sufficient appropriation in the claims bills.

GC §17568: Payment of claims submitted after deadline

If a local agency or school district submits an otherwise valid reimbursement claim to the Controller after the deadline specified in Section 17560, the Controller shall reduce the reimbursement claim in an amount equal to 10 percent of the amount which would have been allowed had the reimbursement claim been timely filed, provided that the amount of this reduction shall not exceed one thousand dollars (\$1,000). In no case shall a reimbursement claim be paid which is submitted more than one year after the deadline specified in Section 17560. Estimated claims that were filed by the deadline specified in that section shall be paid in full before payments are made on estimated claims filed after the deadline. In the event the amount appropriated to the Controller for reimbursement purposes is not sufficient to pay the estimated claims approved by the Controller, the Controller shall prorate those claims in proportion to the dollar amount of approved claims filed after the deadline and shall report to the commission or the Legislature in the same manner as described in Section 17566 in order to assure appropriation of funds sufficient to pay those claims.

GC §17570: Annual report to Legislature

The Legislative Analyst shall review each unfunded statutory or regulatory mandate for which claims have been approved by the Legislature pursuant to a claims bill during the preceding fiscal year. Any recommendations by the Legislative Analyst to eliminate or modify the mandates shall be contained in the annual analysis of the Budget Bill prepared by the Legislative Analyst.

GC §17571: Review and modification of claiming instructions

The commission, upon request of a local agency or school district, shall review the claiming instructions issued by the Controller or any other authorized state agency for reimbursement of mandated costs. 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.

GC §17575: Review of bills

When a bill is introduced in the Legislature, and each time a bill is amended, on and after January 1, 1985, the Legislative Counsel shall determine whether the bill mandates a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution. The Legislative Counsel shall make this determination known in the digest of the bill and shall describe in the digest the basis for this determination. The determination by the Legislative Counsel shall not be binding on the commission in making its determination pursuant to Section 17555.

GC §17576: Amendment of bills on floor: Notification by Legislative Counsel

Whenever the Legislative Counsel determines that a bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Department of Finance shall prepare an estimate of the amount of reimbursement which will be

required. This estimate shall be prepared for the respective committees of each house of the Legislature which consider taxation measures and appropriation measures and shall be prepared prior to any hearing on the bill by any such committee.

GC §17577: Amount of estimates

The estimate required by Section 17576 shall be the amount estimated to be required during the first fiscal year of a bill's operation in order to reimburse local agencies and school districts for costs mandated by the state by the bill.

GC §17578: Amendment of bills on floor: Notification by Legislative Counsel

In the event that a bill is amended on the floor of either house, whether by adoption of the report of a conference committee or otherwise, in such a manner as to mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Legislative Counsel shall immediately inform, respectively, the Speaker of the Assembly and the President of the Senate of that fact. Notification from the Legislative Counsel shall be published in the journal of the respective houses of the Legislature.

GC §17579: Requirement for new mandates to specify reimbursement requirements: Appropriations

(a) Any bill introduced or amended on and after January 1, 1985, for which the Legislative Counsel has determined the bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, shall contain a section specifying that reimbursement shall be made from the fund pursuant to Section 17610 when the amount of the claim has been determined pursuant to Article 1 (commencing with Section 17550) of this chapter or that there is no mandate or that the mandate is being disclaimed and the reason therefor. (b) Any bill introduced or amended on and after January 1, 1985, may, but is not required to, contain an appropriation to provide reimbursement of costs mandated by the state.

GC §17581: Conditions for exemption from implementation of statute or executive order

(a) No local agency shall be required to implement or give effect to any statute or executive order, or portion thereof, during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply: (1) The statute or executive order, or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of local agencies pursuant to Section 6 of Article XIII B of the California Constitution. (2) The statute or executive order, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements. (b) Notwithstanding any other provision of law, if a local agency elects to implement or give effect to a statute or executive order described in subdivision (a), the local agency may assess fees to persons or entities that benefit from the statute or executive order. Any fee assessed pursuant to this subdivision shall not exceed the costs reasonably borne by the local agency. (c) This section shall not apply to any state-mandated local program for the trial courts, as specified in Section 77203. (d) This section shall not apply to any state-mandated local program for which the reimbursement funding counts toward the minimum General Fund requirements of Section 8 of Article XVI of the Constitution.

GC §17600: Report on number of mandates and their costs

At least twice each calendar year the commission shall report to the Legislature on the number of mandates it has found pursuant to Article 1 (commencing with Section 17550) and the estimated statewide costs of these mandates. This report shall identify the statewide costs estimated for each mandate and the reasons for recommending reimbursement.

GC §17601: Report on claims denied

The commission shall report to the Legislature on January 15, 1986, and each January 15 thereafter, on the number of claims it denied during the preceding calendar year and the basis on which the particular claims were denied.

GC §17610: Costs paid from fund: Limit on costs

(a) The costs arising from a statute containing a statement that the statute mandates a new program or higher level of service and specifying that reimbursement shall be made from the fund shall, upon certification of the estimated statewide cost by the commission to the Controller, be paid from the fund, provided that the estimated statewide cost of the claim does not exceed one million dollars (\$1,000,000). The Controller shall receive, review, and pay reimbursement claims from the fund as the claims are received. Claims for initial reimbursement shall be filed with the Controller within 120 days from the date that the Controller issued claiming instructions on mandates funded by the fund. When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated cost. Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount which would have been allowed had the claim been timely filed, provided that the amount of this reduction shall not exceed one thousand dollars (\$1,000). The Controller may withhold payment of any initial reimbursement claim filed after the filing deadline until the next deadline for funding claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. (b) For purposes of this section, "estimated statewide cost" means the total amount of funds estimated to be necessary to reimburse all eligible local agencies and school districts for costs incurred as a result of the mandate during the first 12-month period following the operative date of the mandate. (c) For purposes of this section, "costs arising from a statute" means the total amount of funds necessary to reimburse eligible local agencies and school districts for costs incurred as a result of complying with a mandate for the fiscal years specified in the parameters and guidelines in accordance with Section 17557.

GC §17612: Local government claims bills: Judicial review of funding deletions

(a) Immediately upon receipt of the report submitted by the commission pursuant to Section 17600, local government claims bill shall be introduced in the Legislature. The local government claims bill, at the time of its introduction, shall provide for an appropriation sufficient to pay the estimated costs of these mandates except where the costs have been or will be paid pursuant to Section 17610. (b) The Legislature may amend, modify, or supplement the parameters and guidelines for mandates contained in the local government claims bill. If the Legislature amends, modifies, or supplements the parameters and guidelines, it shall make a declaration in the local government claims bill specifying the basis for the amendment, modification, or supplement. (c) If the Legislature deletes from a local government claims bill funding for a mandate, the local agency or school district may file in the Superior Court of the County of Sacramento an action in declaratory relief to declare the mandate unenforceable and enjoin its enforcement.

GC §17613: Authorization of augmentation for mandated costs

(a) The Director of Finance may, upon receipt of any report submitted pursuant to Section 17567, authorize the augmentation of the amount available for expenditure to reimburse costs mandated by the state, as defined in Section 17514, as follows: (1) For augmentation of (A) any schedule in any item to reimburse costs mandated by the state in any budget act, or (B) the amount appropriated in a local government claims bill for reimbursement of the claims of local agencies, as defined by Section 17518, from the unencumbered balance of any other item to reimburse costs mandated by the state in that budget act or another budget act or in an appropriation for reimbursement of the claims of local agencies in another local government claims bill. (2) For augmentation of (A) any schedule in any budget act item, or (B) any amount appropriated in a local government claims bill, when either of these augmentations is for reimbursement of mandated claims of school districts, as defined in Section 17519, when the source of this augmentation is (A) the unencumbered balance of any other scheduled amount in that budget act or another budget act, or (B) an appropriation in another local government claims bill, when either of these appropriations is for reimbursement of mandate claims of school districts. This paragraph applies only to appropriations that are made for the purpose of meeting the minimum funding guarantee for educational programs pursuant to Section 8 of Article XVI of the California Constitution. (b) No authorization for an augmentation pursuant to this section may be made sooner than 30 days after the notification in writing of the necessity therefor to the chairperson of the committee in each house which considers appropriations and the chairperson of the Joint Legislative Budget Committee, or not sooner than whatever lesser time as the chairperson of the joint committee, or his or her designee, may in each instance determine.

GC §17614: State Mandates Claims Fund

There is hereby created the State Mandates Claims Fund. Notwithstanding Section 13340, money in the fund is continuously appropriated without regard to fiscal years for the sole purpose of paying claims pursuant to Section 17610.

GC §17615: Legislative findings and intent

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for actual costs mandated by the state on an annual claim basis is time consuming, cumbersome, and expensive at both the local and state levels. The Controller must process voluminous claims with all claims subject to a desk audit and selected claims also subject to a field audit. Local agencies are required to maintain extensive documentation of all claims in anticipation of such an audit. The volume of these records is substantial and will continue to grow with no relief in sight as new programs are mandated. The cost to local agencies and school districts for filing claims and for maintaining documentation and responding to the Controller's audits is substantial. The current administrative cost to both state and local governments represents a significant expenditure of public funds with no apparent benefit to the taxpayers. It is the intent of the Legislature to streamline the reimbursement process for costs mandated by the state by creating a system of state mandate apportionment to fund the costs of certain programs mandated by the state.

GC §17615.1: Review of programs for inclusion in system

Notwithstanding the provisions of Section 2231 of the Revenue and Taxation Code, the commission shall establish a procedure for reviewing, upon request, mandated cost programs for which appropriations have been made by the Legislature for the 1982-83, 1983-84, and 1984-85 fiscal years, or any three consecutive fiscal years thereafter. At the request of the Department of Finance, the Controller, or any local agency or school district receiving

reimbursement for the mandated program, the commission shall review the mandated cost program to determine whether the program should be included in the State Mandates Apportionment System. If the commission determines that the State Mandates Apportionment System would accurately reflect the costs of the state mandated program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System.

GC §17615.2: Calculation of disbursement amounts

(a) Notwithstanding Section 17561, after November 30, 1985, for those programs included in the State Mandates Apportionment System, after approval by the commission, there shall be disbursed by the Controller to each local agency and school district which has submitted a reimbursement claim for costs mandated by the state in the 1982-83, 1983-84, and the 1984-85 fiscal years, or any three consecutive fiscal years thereafter, an amount computed by averaging the approved reimbursement claims for this three-year period. The amount shall first be adjusted according to any changes in the deflator. The deflator shall be applied separately to each year's costs for the three years, which comprise the base period. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1985 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "base period" means the three fiscal years immediately succeeding the commission's approval. (b) When the Controller has made payment on claims prior to commission approval of the program for inclusion in the State Mandates Apportionment System, the payment shall be adjusted in the next apportionment to the amount which would have been subvended to the local agency or school district for that fiscal year had the State Mandates Apportionment System been in effect at the time of the initial payment.

GC §17615.3: Annual recalculation of allocation

Notwithstanding Section 17561, by November 30, 1986, and by November 30 of each year thereafter, for those programs included in the State Mandates Apportionment System, the Controller shall recalculate each allocation for each local agency and school district for the 1985-86 fiscal year, by using the actual change in the deflator for that year. That recalculated allocation shall then be adjusted by the estimated change in the deflator for the 1986-87 fiscal year, and each fiscal year thereafter, to establish the allocation amount for the 1986-87 fiscal year, and each fiscal year thereafter. Additionally, for programs approved by the commission for inclusion in the State Mandates Apportionment System on or after January 1, 1988, the allocation for each year succeeding the three-year base period shall be adjusted according to any changes in both the deflator and workload. The Controller shall then subvене that amount after adjusting it by any amount of overpayment or underpayment in the 1985-86 fiscal year, and each fiscal year thereafter, due to a discrepancy between the actual change and the estimated change in the deflator or workload. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1986 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "workload" means, for school districts and county offices of education, changes in the average daily attendance; for community colleges, changes in the number of full-time equivalent students; for cities and counties, changes in the population within their boundaries; and for special districts, changes in the population of the county in which the largest percentage of the district's population is located.

GC §17615.4: Procedure for newly mandated program

(a) When a new mandate imposes costs which are funded either by legislation, in local government claims bills, or from the State Mandates Claim Fund, local agencies and school districts may file reimbursement claims as required by Section 17561, for a minimum of three years after the initial funding of the new mandate. (b) After actual cost claims are submitted for three fiscal years against such a new mandate, the commission shall determine, upon request

of the Controller or a local entity or school district receiving reimbursement for the program, whether the amount of the base year entitlement adjusted by changes in the deflator and workload accurately reflects the costs incurred by the local agency or school district. If the commission determines that the base year entitlement, as adjusted, does accurately reflect the costs of the program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System. (c) The Controller shall make recommendations to the commission and the commission shall consider the Controller's recommendations for each new mandate submitted for inclusion in the State Mandates Apportionment System. All claims included in the State Mandates Apportionment System pursuant to this section are also subject to the audit provisions of Section 17616.

GC §17615.5: Procedure where no base year entitlement has been established

(a) If any local agency or school district has an established base year entitlement which does not include costs for a particular mandate, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, adjusted pursuant to Section 17615.3 by changes in the deflator and workload, or entitlement claims covering a minimum of three consecutive years, after which time its base year entitlement may be adjusted by an amount necessary to fund the costs of that mandate. (b) If any local agency or school district has no base year entitlement, but wishes to begin claiming costs of one or more of the mandates included in the State Mandates Apportionment System, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, or entitlement claims covering the preceding three consecutive years, which shall be adjusted pursuant to Sections 17615.2 and 17615.3 by changes in the deflator and workload, after which time a base year entitlement may be established in an amount necessary to fund the costs of the mandate or mandates.

GC §17615.6: Procedure where program is no longer mandatory

If a local agency or school district realizes a decrease in the amount of costs incurred because a mandate is discontinued, or made permissive, the Controller shall determine the amount of the entitlement attributable to that mandate by determining the base year amount for that mandate for the local agency or school district plus the annual adjustments. This amount shall be subtracted from the annual subvention which would otherwise have been allocated to the local agency or school district.

GC §17615.7: Procedure where program is modified

If a mandated program included in the State Mandates Apportionment System is modified or amended by the Legislature or by executive order, and the modification or amendment significantly affects the costs of the program, as determined by the commission, the program shall be removed from the State Mandate Apportionment System, and the payments reduced accordingly. Local entities or school districts may submit actual costs claims for a period of three years, after which the program may be considered for inclusion in the State Mandates Apportionment System, pursuant to the provisions of Section 17615.4.

GC §17615.8: Review of base year entitlement

(a) The commission shall establish a procedure for reviewing, upon request, any apportionment or base year entitlement of a local agency or school district. (b) Local agencies and school districts which request such a review shall maintain and provide those records and documentation as the commission or its designee determines are necessary for the commission or its designee to make the required determinations. With the exception of records required to verify base year entitlements, the records may not be used to adjust current or prior apportionment, but may be used to adjust future apportionment. (c) If the commission

determines that an apportionment or base year entitlement for funding costs mandated by the state does not accurately reflect the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission shall direct the Controller to adjust the apportionment accordingly. For the purposes of this section, an apportionment or a base year entitlement does not accurately reflect the costs incurred by a local agency or school district if it falls short of reimbursing, or overreimburses, that local agency's or school district's actual costs by 20 percent or by one thousand dollars (\$1,000), whichever is less. (d) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state accurately reflects the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission may, in its discretion, direct the Controller to withhold, and, if so directed, the Controller shall withhold the costs of the commission's review from the next apportionment to the local agency or school district, if the commission review was requested by the local agency or school district.

GC §17615.9: Review of programs under SMAS

The commission shall periodically review programs funded under the State Mandate Apportionment System to evaluate the effectiveness or continued statewide need for each such mandate.

GC §17616: Audits and verification by Controller

Notwithstanding the provisions of Section 2231 of the Revenue and Taxation **Code**, the Controller shall have the authority to do either or both of the following: (a) Audit the fiscal years comprising the base year entitlement no later than three years after the year in which the base year entitlement is established. The results of such audits shall be used to adjust the base year entitlements and any subsequent apportionment based on that entitlement, in addition to adjusting actual cost payments made for the base years audited. (b) Verify that any local agency or school district receiving funds pursuant to this article is providing the reimbursed activities.

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-06A
ANIMAL ADOPTION

MAY 7, 2002

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 2000-01¹.

- **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.

¹ 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.

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

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) 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).

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
- 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;
 - 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;
- 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.

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.

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	
L A B E L H E R E	(01) Claimant Identification Number		Reimbursement Claim Data		
	(02) Claimant Name		(22) AA-1, (04)(A)(1)(g)		
	County of Location		(23) AA-1, (04)(A)(2)(g)		
	Street Address or P.O. Box Suite		(24) AA-1, (04)(A)(3)(g)		
	City State Zip Code		(25) AA-1, (04)(B)(1)(g)		
	Type of Claim	Estimated Claim	Reimbursement Claim	(26) AA-1, (04)(B)(2)(g)	
		(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input 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)		
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29) AA-1, (04)(B)(5)(g)		
Fiscal Year of Cost	(06) 20 ___/20 ___	(12) 19 ___/20 ___	(30) AA-1, (04)(B)(6)(g)		
Total Claimed Amount	(07)	(13)	(31) AA-1, (04)(B)(7)(g)		
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)		
Net Claimed Amount		(16)	(34) AA-1, (04)(B)(10)(g)		
Due from State	(08)	(17)	(35) AA-1, (06)		
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 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			
_____		_____			
_____		_____			
Type or Print Name		Title			
(38) Name of Contact Person for Claim		Telephone Number	() -	Ext.	
_____		E-Mail Address _____			

Program 213	ANIMAL ADOPTION Certification Claim Form Instructions	FORM FAM-27
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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**

Program 213	MANDATED COSTS ANIMAL ADOPTION CLAIM SUMMARY	FORM AA-1
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(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 19__/20__
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(03) Department	
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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
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							
(05) Total Direct Costs							

Indirect Costs

(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)]	

Cost Reduction

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 213	ANIMAL ADOPTION CLAIM SUMMARY Instructions	FORM AA-1
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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.
- 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.

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COST DETAIL	FORM AA-2
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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.

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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Program 213	ANIMAL ADOPTION COMPONENT/ACTIVITY COST DETAIL Instructions	FORM AA-2
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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.
- (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)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Itemized Cost of Equipment Purchased		Supporting Documentation
Travel and Training	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.

GENERAL CLAIMING INSTRUCTIONS

RECEIVED
May 19, 2014
*Commission on
State Mandates*

Reimbursable State Mandated Cost Programs

Local agencies may file claims with the SCO for the cost of complying with the following state mandated programs. An "x" indicates the agencies that are eligible to file claims for the given program. For your convenience, the programs are listed in alphabetical order by program name.

Program Number	Program Name	Counties	Cities	Special Districts
2	Absentee Ballots	x	x	x
1	AIDS Testing	x		
178	Airport Land Use Commission/Plans	x	x	x
152	Allocation of Property Tax Revenue	x		
213	Animal Adoption	x	x	x
6	Brendon Maguire Act	x	x	x
13	Child Abduction and Recovery	x		
196	Child Abuse Treatment Services Authorization and Case Management	x		
67	Conservatorship: Developmentally Disabled Adults	x		
88	Coroners	x		
207	County Treasury Oversight Committees	x		
158	Crime Victims' Rights	x		
87	Developmentally Disabled: Attorneys' Services	x		
167	Domestic Violence Arrest Policies and Standards	x	x	
177	Domestic Violence Treatment Services Authorization and Case Management	x	x	
205	Elder Abuse, Law Enforcement Training	x	x	
204	Extended Commitment, Youth Authority	x		
23	Firefighters' Cancer Presumption	x	x	x
197	Health Benefits for Survivors of Peace Officers and Firefighters	x	x	x
161	Investment Reports	x	x	x
193	Law Enforcement Sexual Harassment Training	x	x	x
41	Mandate Reimbursement Process	x	x	x
43	Medi-Cal Beneficiary Death Notices	x		
203	Mentally Disordered Offenders' Extended Commitment Proceedings	x		

Program Number	Program Name	Counties	Cities	Special Districts
39	Mentally Disordered Sex Offenders: Extended Commitments	x		
66	Mentally Retarded Defendants: Diversion	x		
138	Misdemeanors: Booking and Fingerprinting	x	x	
200	Not Guilty by Reason of Insanity II	x		
219	Open Meetings Act/Brown Act Reform	x	x	x
122	Pacific Beach Safety	x	x	
118	Peace Officers' Cancer Presumption	x	x	x
187	Peace Officers Procedural Bill of Rights	x	x	x
124	Perinatal Services	x		
83	Permanent Absent Voters	x		
121	Pesticide Use Reports	x		
215	Photographic Record of Evidence	x	x	x
128	Prisoner Parental Rights	x	x	
127	Rape Victim Counseling Center Notices	x	x	
55	Regional Housing Need Determination	x	x	x
73	Search Warrant: AIDS	x	x	
18	Senior Citizens Property Tax Postponement	x		
191	Seriously Emotionally Disturbed Pupils: Out-of-State Mental Health Services	x		
111	Services to Handicapped Students	x		
220	Sex Crime Confidentiality	x	x	
217	Sex Offenders: Disclosure by Law Enforcement Officers (Megan's Law)	x	x	x
175	Sexually Violent Predators	x		
110	SIDS: Autopsy Protocols	x		
125	SIDS: Contact By Local Health Officers	x		
180	SIDS Training for Firefighters	x	x	x
120	Stolen Vehicle Notification	x	x	
163	Threats Against Peace Officers	x	x	x
90	Unitary Countywide Tax Rates	x		
181	Very High Fire Hazard Severity Zones	x	x	x

**APPROPRIATIONS FOR STATE MANDATED COST PROGRAMS
2003-04 FISCAL YEAR**
Source of State Mandated Cost Appropriations

Mandated Programs	Amounts Appropriated
2003 State Budget Act (Chapter 157/03)	
Item 0820-295-0001 Department of Justice	
Chapter 1399/76 Child Abduction and Recovery	\$1,000
Chapter 337/90 Stolen Vehicle Notification	0 ¹
Chapter 1105/92 Misdemeanors: Booking and Fingerprinting	0 ¹
Chapter 485/98 Sex Offenders; Disclosure by Law Enforcement Officers	0 ¹
Item 0890-295-0001 Secretary of State	
Chapter 77/78 Absentee Ballots	1,000
Chapter 391/88 Brendon Maguire Act	1,000
Chapter 704/75 Voters Registration Procedures	1,000
Chapter 1422/82 Permanent Absent Voters	1,000
Item 0950-295-0001 State Treasurer	
Chapter 783/95 Investment Reports	0 ¹
Chapter 784/95 County Treasury Oversight Committee	0 ¹
Item 1880-295-0001 State Personnel Board	
Chapter 675/90 Peace Officers Procedural Bill of Rights	1,000
Item 2240-295-0001 Department of Housing and Community Development	
Chapter 1143/80 Regional Housing Need Determination	1,000
Item 2660-295-0001 Department of Transportation	
Chapter 644/94 Airport Land Use	2,000
Item 3540-295-0001 Department of Forestry and Fire Protection	
Chapter 1188/92 Very High Fire Hazard Severity Zones	0 ¹
Item 3930-295-0001 Department of Pesticide Regulations	
Chapter 1200/89 Pesticide Use Reports	1,000
Item 4260-295-0001 Department of Health Services	
Chapter 268/91 Sudden Infant Death Syndrome: Contact By Health Services	0 ¹
Chapter 453/74 Sudden Infant Death Syndrome: Notices	0 ¹

¹ The 2003-04 Budget Act suspended all mandates with a \$0 appropriation for the 2003-04 fiscal year.

Chapter 961/92	Pacific Beach Safety	1,000
Chapter 955/89	Sudden Infant Death Syndrome: Autopsies	1,000
Chapter 1088/88	AIDS Search Warrants	1,000
Chapter 102/81	Medi-Cal Beneficiary Death Notices	1,000
Chapter 1597/88	AIDS Testing	0 ¹
Chapter 1603/90	Perinatal Services	1,000
Chapter 1111/89	SIDS Training for Firefighters	0 ¹
Item 4300-295-0001 Department of Developmental Services		
Chapter 644/80	Judicial Proceedings	1,000
Chapter 694/75	Developmentally Disabled: Attorneys' Services	1,000
Chapter 1253/80	Mentally Retarded Defendants: Diversion	1,000
Chapter 1304/80	Conservatorship: Developmentally Disabled Adults	1,000
Item 4440-295-0001 Department of Mental Health		
Chapter 498/77	Coroners	1,000
Chapter 1036/78	Mentally Disordered Sex Offenders: Extended Commitments	1,000
Chapter 1114/79	Not Guilty by Reason of Insanity	1,000
Chapter 1747/84	Services to Handicapped Students	1,000
Chapter 762/95	Sexually Violent Predators	1,000
Chapter 654/96	Seriously Emotionally Disturbed Pupils	1,000
Item 5180-295-0001 Department of Social Services		
Chapter 1090/96	Child Abuse Treatment Services Authorization and Case Management	0 ¹
Item 5240-295-0001 Department of Corrections		
Chapter 820/91	Prisoner Parental Rights	1,000
Item 5430-295-0001 Board of Corrections		
Chapter 183/92	Domestic Violence Treatment Services Authorization and Case Management	1,000
Chapter 221/93	Domestic Violence Treatment Program Approvals	1,000
Item 7350-295-0001 Department of Industrial Relations		
Chapter 1171/89	Peace Officers' Cancer Presumption	1,000
Chapter 1568/82	Firefighters' Cancer Presumption	1,000
Item 8100-295-0001 Office of Criminal Justice Planning		
Chapter 1249/92	Threats Against Peace Officers	1,000
Chapter 411/95	Crime Victims' Rights	1,000
Item 8120-295-0001 Commission on Peace Officer Standards and Training		
Chapter 126/93	Law Enforcement Sexual Harassment Training	0 ¹
Chapter 246/95	Domestic Violence Arrest Policies and Standards	1,000

¹ The 2003-04 Budget Act suspended all mandates with a \$0 appropriation for the 2003-04 fiscal year.

Chapter 444/97	Elder Abuse Law Enforcement Training	0 ¹
Item 8570-295-0001 Department of Food and Agriculture		
Chapter 752/98	Animal Adoption	0 ¹
Item 9100-295-0001 Tax Relief		
Chapter 1242/77	Senior Citizens' Property Tax Postponement	1,000
Chapter 921/87	Unitary Countywide Tax Rates	1,000
Chapter 697/92	Allocation of Property Tax Revenue	1,000
Item 9210-295-0001 Local Government Financing		
Chapter 486/75	Mandate Reimbursement Process	1,000
Chapter 641/86	Open Meetings Act/Brown Act Reform	1,000
Chapter 999/91	Rape Victims Counseling Center Notices	<u>1,000</u>
TOTAL - Funding for the 2003-04 Fiscal Year		<u><u>\$39,000</u></u>

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:

Program Name	Chapter/Statute	Program Number
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
Humboldt		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

Example:		
Step 1: Fringe Benefits as a Percent of Salary		Step 2: Productive Hourly Rate
Retirement	15.00 %	Formula:
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
Total	31.15 %	
Description:		
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:

	<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 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 & 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__**

(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
Salaries & Benefits						
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
Total	\$ 1,400,000	\$ 60,000	\$ 200,000	\$ 1,140,000	\$ 120,000	\$ 1,020,000
Services & Supplies						
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
Total	\$ 1,470,000	\$ 817,000	\$ 30,000	\$ 623,000	\$ 16,000	\$ 607,000
Capital Expenditures	\$ 100,000	\$ 100,000				
Total Budgetary Expenditures	\$ 2,970,000	\$ 977,000	\$ 230,000	\$ 1,763,000	\$ 136,000	\$ 1,627,000
Cost Plan Costs						
		<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
Total	\$ 170,000 (E)	\$ 9,000	\$ 70,000	\$ 91,000	\$ 4,000	\$ 87,000
Total Allocable Indirect Costs			\$ 300,000 (F)			
Distribution of Allocable Indirect Costs						
Based on Salaries & Wages		\$ 15,000	\$ (300,000)	\$ 285,000	\$ 30,000	\$ 255,000
Totals	\$ 3,140,000	\$ 1,001,000	\$ 0	\$ 2,139,000	\$ 170,000	\$ 1,969,000

(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	\$1,000,000

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

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

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.

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:

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

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.

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, send e-mail to lrstdar@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.

A. STATE OF CALIFORNIA TRAVEL EXPENSE GUIDELINES

Travel Program Effective January 31, 2002

The travel reimbursement program continues to be subject to the Internal Revenue Service (IRS) requirements for an accountable plan. There are no flat rate reimbursements. All items are to be claimed for the actual amount of expense, up to the maximum allowed. If the provisions below do not require submission of a receipt for a given item of expense, it is the employee's responsibility to retain receipts and other records of the expense and have them available for audit.

Lodging and meals that are provided by the State, included in hotel expenses, conference fees, or transportation costs such as airline tickets; or otherwise provided shall not be claimed for reimbursement.

Employees may be reimbursed for actual expenses for breakfast, lunch, dinner, and incidentals for each 24 hours of travel, as follows:

Breakfast	up to	\$6.00
Lunch	up to	10.00
Dinner	up to	18.00
Incidentals	up to	6.00

Incidental expenses include, but are not limited to, expenses for laundering and pressing of clothing and tips for services such as porters and baggage handlers. Incidentals do not include taxicab fares, lodging taxes, or the cost of telegrams or telephone calls.

Lodging

All lodging reimbursements require a receipt from a commercial lodging establishment such as a hotel, motel, bed and breakfast inn, or campground that caters to the general public. No lodging will be reimbursed without a valid receipt. Employees who stay with friends or relatives are not eligible for lodging reimbursement, but may claim their actual expenses for meals and incidentals.

Short-Term Travel

- A.** For continuous short-term travel of more than 24 hours but less than 31 days, the employee will be reimbursed for actual costs up to the maximum for each meal, incidental, and lodging expense for each completed 24 hours of travel, beginning with the traveler's time of departure and return as follows:
1. On the first day of travel at the beginning of a trip of more than 24 hours:
 - Trip begins at or before 6 a.m. - Breakfast may be claimed
 - Trip begins at or before 11 a.m. - Lunch may be claimed
 - Trip begins at or before 5 p.m. - Dinner may be claimed
 2. On the fractional day of travel at the end of a trip of more than 24 hours:
 - Trip ends at or after 8 a.m. - Breakfast may be claimed
 - Trip ends at or after 2 p.m. - Lunch may be claimed
 - Trip ends at or after 7 p.m. - Dinner may be claimed

If the fractional day includes an overnight stay, receipted lodging may be claimed. No meal or lodging expenses may be claimed or reimbursed more than once on any given date or during any 24-hour period.

- (l) For continuous travel of less than 24 hours, the employee will be reimbursed for actual expenses, up to a maximum as follows:

Travel begins at or before 6 a.m. and ends at or after 9 a.m. - Breakfast may be claimed
Travel begins at or before 4 p.m. and ends at or after 7 p.m. - Dinner may be claimed

If the trip extends overnight, receipted lodging may be claimed. No lunch or incidentals may be claimed on a trip of less than 24 hours.

Short-Term Travel Maximum Lodging Reimbursement Rate

- A. Statewide except as in (B) and (C) below, actual receipted lodging up to \$84 plus tax.
- B. When required to conduct state business and obtain lodging in the counties of Los Angeles and San Diego, reimbursement will be for actual receipted lodging, to a maximum of \$110 plus tax.
- C. When required to conduct state business and obtain lodging in the counties of Alameda, San Francisco, San Mateo, and Santa Clara, reimbursement will be for actual receipted lodging, to a maximum of \$140 plus tax.

Long-Term Travel

Actual expenses for long-term meals and receipted lodging will be reimbursed when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

A. Full Long-Term Travel

To qualify for full long-term travel reimbursement, the employee on long-term field assignment must meet the following criteria:

- a) The employee continues to maintain a permanent residence at the primary headquarters, and either,
- b) The permanent residence is occupied by the employee's dependents, or
- c) The permanent residence is maintained at a net expense to the employee exceeding \$200 per month.

The employee who is living at the long-term location may claim either:

1. Reimbursement for actual individual expense, substantiated by receipts for lodging, water, sewer, gas, and electricity, up to a maximum of \$1,130 per calendar month while on the long-term assignment, and actual expenses up to \$10 for meals and incidentals, for each period of 12 to 24 hours and up to \$5 for actual meals and incidentals for each period of less than 12 hours at the long-term location, or
2. Long-term subsistence rates of \$24 for actual meals and incidentals, \$24 for receipted lodging for travel of 12 hours up to 24 hours, and either \$24 for actual meals or \$24 for receipted lodging for travel less than 12 hours when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

B. Partial Long-Term Travel

An employee on long-term field assignment who does not maintain a separate residence in the headquarters area may claim long-term subsistence rates of up to \$12 for actual meals and incidentals and \$12 for receipted lodging for travel of 12 hours up to 24 hours at the long-term location, and either \$12 for actual meals or \$12 for receipted lodging for travel less than 12 hours at the long-term location.

Receipts

Receipts or vouchers shall be submitted for every item of expense of \$25 or more.

- A.** Receipts are required for every item of transportation and business expense incurred as a result of conducting state business except for actual expenses as follows:
1. Railroad and bus fares of less than \$25, when travel is wholly within the State of California.
 2. Street car, ferry fares, bridge and road tolls, local rapid transit system, taxi, shuttle, or hotel bus fares, and parking fees of \$10 or less for each continuous period of parking or each separate transportation expense noted in this item.
 3. Telephone, telegraph, tax, or other business charges related to state business of \$5 or less.
 4. In the absence of a receipt, reimbursement will be limited to the non-receipted amount above.
- B.** Reimbursement will be claimed only for the actual and necessary expenses noted above. Regardless of the above exceptions, the approving officer may require additional certification and/or explanation in order to determine that an expense was actually and reasonably incurred. In the absence of a satisfactory explanation, the expense shall not be allowed.

Mileage

When an employee is authorized by his/her appointing authority or designee to operate a privately owned vehicle on state business, the employee will be allowed to claim and be reimbursed 34 cents per mile. An employee who is required to use a specialized vehicle that has been modified to accommodate disabilities may claim 37 cents per mile.

B. GOVERNMENT CODE SECTIONS 17500-17616

GC §17500: Legislative Findings and Declarations

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for the costs of state-mandated local programs has not provided for the effective determination of the state's responsibilities under Section 6 of Article XIII B of the California Constitution. The Legislature finds and declares that the failure of the existing process to adequately and consistently resolve the complex legal questions involved in the determination of state-mandated costs has led to an increasing reliance by local agencies and school districts on the judiciary and, therefore, in order to relieve unnecessary congestion of the judicial system, it is necessary to create a mechanism which is capable of rendering sound quasi-judicial decisions and providing an effective means of resolving disputes over the existence of state-mandated local programs. It is the intent of the Legislature in enacting this part to provide for the implementation of Section 6 of Article XIII B of the California Constitution and to consolidate the procedures for reimbursement of statutes specified in the Revenue and Taxation Code with those identified in the Constitution. Further, the Legislature intends that the Commission on State Mandates, as a quasi-judicial body, will act in a deliberative manner in accordance with the requirements of Section 6 of Article XIII B of the California Constitution.

GC §17510: Construction of Part

Unless the context otherwise requires, the definitions contained in this chapter govern the construction of this part. The definition of a word applies to any variants thereof and the singular tense of a word includes the plural.

GC §17511: "City"

"City" means any city whether general law or charter, except a city and county.

GC §17512: "Commission"

"Commission" means the Commission on State Mandates.

GC §17513: "Cost Mandated by the Federal Government"

"Costs mandated by the federal government" means any increased costs incurred by a local agency or school district after January 1, 1973, in order to comply with the requirements of a federal statute or regulation. "Costs mandated by the federal government" includes costs resulting from enactment of a state law or regulation where failure to enact that law or regulation to meet specific federal program or service requirements would result in substantial monetary penalties or loss of funds to public or private persons in the state. "Costs mandated by the federal government" does not include costs which are specifically reimbursed or funded by the federal or state government or programs or services which may be implemented at the option of the state, local agency, or school district.

GC §17514: "Costs Mandated by the State"

"Costs mandated by the state" means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution.

GC §17515: "County"

"County" means any chartered or general law county. "County" includes a city and county.

GC §17516: "Executive Order"

"Executive order" means any order, plan, requirement, rule, or regulation issued by any of the following: (a) The Governor. (b) Any officer or official serving at the pleasure of the Governor. (c) Any agency, department, board, or commission of state government. "Executive order" does not include any order, plan, requirement, rule, or regulation issued by the State Water Resources Control Board or by any regional water quality control board pursuant to Division 7 (commencing with Section 13000) of the Water Code. It is the intent of the Legislature that the State Water Resources Control Board and regional water quality control boards will not adopt enforcement orders against publicly owned dischargers which mandate major waste water treatment facility construction costs unless federal financial assistance and state financial assistance pursuant to the Clean Water Bond Act of 1970 and 1974, is simultaneously made available. "Major" means either a new treatment facility or an addition to an existing facility, the cost of which is in excess of 20 percent of the cost of replacing the facility.

GC §17517: "Fund"

"Fund" means the State Mandates Claims Fund.

GC §17518: "Local Agency"

"Local agency" means any city, county, special district, authority, or other political subdivision of the state.

GC §17519: "School District"

"School district" means any school district, community college district, or county superintendent of schools.

GC §17520: "Special District"

"Special district" means any agency of the state which performs governmental or proprietary functions within limited boundaries. "Special district" includes a redevelopment agency, a joint powers agency or entity, a county service area, a maintenance district or area, an improvement district or improvement zone, or any other zone or area. "Special district" does not include a city, a county, a school district, or a community college district. County free libraries established pursuant to Chapter 2 (commencing with Section 27151) of Division 20 of the Education Code, areas receiving county fire protection services pursuant to Section 25643 of the Government Code, and county road districts established pursuant to Chapter 7 (commencing with Section 1550) of Division 2 of the Streets and Highways Code shall be considered "special districts" for all purposes of this part.

GC §17521: "Test Claim"

"Test claim" means the first claim, including claims joined or consolidated with the first claim, filed with the commission alleging that a particular statute or executive order imposes costs mandated by the state.

GC §17522: Definitions

(a) "Initial reimbursement claim" means a claim filed with the Controller by a local agency or school district for costs to be reimbursed for the fiscal years specified in the first statute that appropriates funds for reimbursement of the mandate. (b) "Annual reimbursement claim" means a claim for actual costs incurred in a prior fiscal year filed with the Controller by a local agency or school district for which appropriations are made to the Controller for this purpose. (c) "Estimated reimbursement claim" means a claim filed with the Controller by a local agency or school district in conjunction with an initial reimbursement claim, annual reimbursement claim, or at other times, for estimated costs to be reimbursed during the current or future fiscal years, for which appropriations are made to the Controller for this purpose. (d) "Entitlement claim" means a claim filed by a local agency or school district with the Controller for the purpose of establishing or adjusting a base year entitlement. All entitlement claims are subject to Section 17616.

GC §17523: "Deflator"

"Deflator" means the Implicit Price Deflator for the Costs of Goods and Services to Governmental Agencies, as determined by the Department of Finance.

GC §17524: "Base Year Entitlement"

"Base year entitlement" means that amount determined to be the average for the approved reimbursement claims of each local agency or school district for the three preceding fiscal years adjusted by the change in the deflator. A base year entitlement shall not include any nonrecurring or initial startup costs incurred by a local agency or school district in any of those three fiscal years. For those mandates which become operative on January 1 of any year, the amount of the "approved reimbursement claim" for the first of the three years may be computed by annualizing the amount claimed for the six-month period of January through June in that first year, excluding nonrecurring or startup costs.

GC §17525: Members: Term and Per Diem for Specified Members

(a) There is hereby created the Commission on State Mandates, which shall consist of seven members as follows: (1) The Controller. (2) The Treasurer. (3) The Director of Finance. (4) The Director of the Office of Planning and Research. (5) A public member with experience in public finance, appointed by the Governor and approved by the Senate. (6) Two members from the following three categories appointed by the Governor and approved by the Senate, provided that no more than one member shall come from the same category: (A) A city council member. (B) A member of a county or city and county board of supervisors. (C) A governing board member of a school district as defined in Section 17519. (b) Each member appointed pursuant to paragraph (5) or (6) of subdivision (a) shall be subject to both of the following: (1) The member shall serve for a term of four years subject to renewal. (2) The member shall receive per diem of one hundred dollars (\$100) for each day actually spent in the discharge of official duties and shall be reimbursed for any actual and necessary expenses incurred in connection with the performance of duties as a member of the commission.

GC §17526: Open Meetings: Executive Sessions

(a) All meetings of the commission shall be open to the public, except that the commission may meet in executive session to consider the appointment or dismissal of officers or employees of the commission or to hear complaints or charges brought against a member, officer, or employee of the commission. (b) The commission shall meet at least once every month. (c) The time and place of meetings may be set by resolution of the commission, by written petition of a majority of the members, or by written call of the chairperson. The chairperson may, for good cause, change the starting time or place, reschedule, or cancel any meeting. (d) This section shall become operative on July 1, 1996.

GC §17527: Powers of Commission

In carrying out its duties and responsibilities, the commission shall have the following powers: (a) To examine any document, report, or data, including computer programs and data files, held by any local agency or school district. (b) To meet at times and places as it may deem proper. (c) As a body or, on the authorization of the commission, as a committee composed of one or more members, to hold hearings at any time and place it may deem proper. (d) Upon a majority vote of the commission, to issue subpoenas to compel the attendance of witnesses and the production of books, records, papers, accounts, reports, and documents. (e) To administer oaths. (f) To contract with other agencies or individuals, public or private, as it deems necessary, to provide or prepare services, facilities, studies, and reports to the commission as will assist it in carrying out its duties and responsibilities. (g) To adopt, promulgate, amend, and rescind rules and regulations, which shall not be subject to the review and approval of the Office of Administrative Law pursuant to the provisions of the Administrative Procedure Act provided for in Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2. (h) To do any and all other actions necessary or convenient to enable it fully and adequately to perform its duties and to exercise the powers expressly granted to it.

GC §17528: Election of Officers

The members of the commission shall elect a chairperson and a vice chairperson of the commission.

GC §17529: Appointment of Attorney: Duties

The commission may appoint as attorney to the commission an attorney at law of this state, who shall hold office at the pleasure of the commission. The attorney shall represent and appear for the commission in all actions and proceedings involving any question under this part or under any order or act of the commission. The attorney shall advise the commission and each member of the commission, when so requested, in regard to all matters in connection with the powers and duties of the commission and the members thereof. The attorney shall generally perform all duties and services as attorney to the commission which the commission may require.

GC §17530: Appointment of Executive Director: Duties

The commission shall appoint an executive director, who shall be exempt from civil service and shall hold office at the pleasure of the commission. The executive director shall be responsible for the executive and administrative duties of the commission and shall organize, coordinate, supervise, and direct the operations and affairs of the commission and expedite all matters within the jurisdiction of the commission. The executive director shall keep a full and true record of all proceedings of the commission, issue all necessary process, writs, warrants, and notices, and perform other duties as the commission prescribes.

GC §17531: Authority of Executive Director to Employ Necessary Staff

The executive director may employ those officers, examiners, experts, statisticians, accountants, inspectors, clerks, and employees as the executive director deems necessary to carry out the provisions of this part or to perform the duties and exercise the powers conferred upon the commission by law.

GC §17532: Quorum: Investigations, Inquiries, and Hearing

A majority of the commissioners shall constitute a quorum for the transaction of any business, for the performance of any duty, or for the exercise of any power of the commission. Any investigation, inquiry, or hearing which the commission has power to undertake or to hold may be undertaken or held by or before any commissioner or commissioners designated for the purpose by the commission. The evidence in any investigation, inquiry, or hearing may be taken by the commissioner or commissioners to whom the investigation, inquiry, or hearing has been assigned or, in his or her or their behalf, by an examiner designated for that purpose. Every finding, opinion, and order made by the commissioner or commissioners so designated, pursuant to the investigation, inquiry, or hearing, when approved or confirmed by the commission and ordered filed in its office, shall be deemed to be the finding, opinion, and order of the commission.

GC §17533: Provisions not Applicable to Hearing by Commission

Notwithstanding Section 11425.10, Chapter 4.5 (commencing with Section 11400) of Part 1 of Division 3 does not apply to a hearing by the commission under this part.

GC §17550: Reimbursements of Local Agencies and Special Districts

Reimbursement of local agencies and school districts for costs mandated by the state shall be provided pursuant to this chapter.

GC §17551: Commission Hearing and Decision Upon Claims

(a) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district that the local agency or school district is entitled to be reimbursed by the

state for costs mandated by the state as required by Section 6 of Article XIII B of the California Constitution. (b) Commission review of claims may be had pursuant to subdivision (a) only if the test claim is filed within the time limits specified in this section. (c) Local agency and school district test claims shall be filed not later than three years following the date the mandate became effective, or in the case of mandates that became effective before January 1, 2002, the time limit shall be one year from the effective date of this subdivision. (d) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district filed on or after January 1, 1985, that the Controller has incorrectly reduced payments to the local agency or school district pursuant to paragraph (2) of subdivision (d) of Section 17561.

GC §17552: Exclusivity of Procedure by Chapter

This chapter shall provide the sole and exclusive procedure by which a local agency or school district may claim reimbursement for costs mandated by the state as required by Section 6 of Article XIII B of the California Constitution.

GC §17553: Adoption of Procedure for Receiving Claims and Providing Hearings: Postponement of Hearings

(a) The commission shall adopt procedures for receiving claims pursuant to this article and for providing a hearing on those claims. The hearing procedure shall provide for presentation of evidence by the claimant, the Department of Finance and any other affected department or agency, and any other interested person. The procedures shall ensure that a statewide cost estimate is adopted within 12 months after receipt of a test claim, when a determination is made by the commission that a mandate exists. This deadline may be extended for up to six months upon the request of either the claimant or the commission. Hearing of a claim may be postponed at the request of the claimant, without prejudice, until the next scheduled hearing. (b) The procedures adopted by the commission pursuant to subdivision (a) shall include the following: (1) Provisions for acceptance of more than one claim on the same statute or executive order relating to the same statute or executive order filed with the commission, and, absent agreement by the test claimants to the contrary, to designate the first to file as the lead test claimant. (2) Provisions for consolidating test claims relating to the same statute or executive order filed with the commission with time limits that do not exceed 90 days from the initial filing for consolidating the test claims and for claimants to designate a single contact for information regarding the test claim. (3) Provisions for claimants to designate a single claimant for a test claim relating to the same statute or executive order filed with the commission, with time limits that do not exceed 90 days from the initial filing for making that designation. (c) If a completed test claim is not received by the commission within 30 calendar days from the date that an incomplete test claim was returned by the commission, the original test claim filing date may be disallowed, and a new test claim may be accepted on the same statute or executive order. (d) In addition, the commission shall determine whether an incorrect reduction claim is complete within 10 days after the date that the incorrect reduction claim is filed. If the commission determines that an incorrect reduction claim is not complete, the commission shall notify the local agency and school district that filed the claim stating the reasons that the claim is not complete. The local agency or school district shall have 30 days to complete the claim. The commission shall serve a copy of the complete incorrect reduction claim on the Controller. The Controller shall have no more than 90 days after the date the claim is delivered or mailed to file any rebuttal to an incorrect reduction claim. The failure of the Controller to file a rebuttal to an incorrect reduction claim shall not serve to delay the consideration of the claim by the commission.

GC §17554: Commission's Authority to Expedite Claim

With the agreement of all parties to the claim, the commission may waive the application of any procedural requirement imposed by this chapter or pursuant to Section 17553 in order to expedite action on the claim. The authority granted by this section includes the consolidation of claims and the shortening of time periods.

GC §17555: Date for Public Hearing: Test Claim Form and Procedure

(a) The commission, within 10 days after receipt of a test claim based upon a statute or executive order, shall set a date for a public hearing on the claim within 75 days. The test claim may be based upon estimated costs that a local agency or school district may incur as a result of the statute or executive order and may be filed at any time after the statute is enacted or the executive order is adopted. The claim shall be submitted in a form prescribed by the commission. After a hearing in which the claimant and any other interested organization or individual may participate, the commission shall determine if there are costs mandated by the state. (b) This section shall become operative on July 1, 1996.

GC §17556: Criteria for not Finding Costs Mandated by the State

The commission shall not find costs mandated by the state, as defined in Section 17514, in any claim submitted by a local agency or school district, if, after a hearing, the commission finds that: (a) The claim is submitted by a local agency or school district which requested legislative authority for that local agency or school district to implement the program specified in the statute, and that statute imposes costs upon that local agency or school district requesting the legislative authority. A resolution from the governing body or a letter from a delegated representative of the governing body of a local agency or school district which requests authorization for that local agency or school district to implement a given program shall constitute a request within the meaning of this paragraph. (b) The statute or executive order affirmed for the state that which had been declared existing law or regulation by action of the courts. (c) The statute or executive order implemented a federal law or regulation and resulted in costs mandated by the federal government, unless the statute or executive order mandates costs which exceed the mandate in that federal law or regulation. (d) The local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service. (e) The statute or executive order provides for offsetting savings to local agencies or school districts which result in no net costs to the local agencies or school districts, 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. (f) The statute or executive order imposed duties which were expressly included in a ballot measure approved by the voters in a statewide election. (g) The statute created a new crime or infraction, eliminated a crime or infraction, or changed the penalty for a crime or infraction, but only for that portion of the statute relating directly to the enforcement of the crime or infraction.

GC §17557: Determination of Amount to be Subvned for Reimbursement: Parameters and Guidelines

(a) If the commission determines there are costs mandated by the state pursuant to Section 17555, it shall determine the amount to be subvned to local agencies and school districts for reimbursement. In so doing it shall adopt parameters and guidelines for reimbursement of any claims relating to the statute or executive order. The successful test claimants shall submit proposed parameters and guidelines within 30 days of adoption of a statement of decision on a test claim. At the request of a successful test claimant, the commission may provide for one or more extensions of this 30-day period at any time prior to its adoption of the parameters and guidelines. If proposed parameters and guidelines are not submitted within the 30-day period and the commission has not granted an extension, then the commission shall notify the test claimant that the amount of reimbursement the test claimant is entitled to for the first 12 months of incurred costs will be reduced by 20 percent, unless the test claimant can demonstrate to the commission why an extension of the 30-day period is justified. A local agency, school district, and the state may file a claim or request with the commission to amend, modify, or supplement the parameters or guidelines. The commission may, after public notice and hearing, amend, modify, or supplement the parameters and guidelines. (b) In adopting parameters and guidelines, the commission may adopt an allocation formula or uniform allowance which would provide for reimbursement of each local agency or school district of a specified amount each year. (c) The parameters and guidelines adopted by the commission shall specify the fiscal years for which local agencies and school districts shall be reimbursed for costs incurred, provided, however, that the commission shall not specify therein any fiscal year for which payment could be provided in the annual Budget Act. 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. The

claimant may thereafter amend the test claim at any time prior to a commission hearing on the claim without affecting the original filing date as long as the amendment substantially relates to the original test claim.

GC §17558: Submission of Parameters and Guidelines to Controller: Transfer of Claims; Claiming Instructions

(a) The commission shall submit the adopted parameters and guidelines to the Controller. All claims relating to a statute or executive order that are filed after the determination of the test claim pursuant to Section 17557 shall be transferred to the Controller who shall pay and audit the claims from funds made available for that purpose. (b) Not later than 60 days after receiving the adopted parameters and guidelines from the commission, the Controller shall issue claiming instructions for each mandate that requires state reimbursement, to assist local agencies and school districts in claiming costs to be reimbursed. In preparing claiming instructions, the Controller may request the assistance of other state agencies. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the commission. (c) The Controller shall, within 60 days after receiving revised adopted parameters and guidelines from the commission or other information necessitating a revision of the claiming instructions, prepare and issue revised claiming instructions for mandates that require state reimbursement that have been established by commission action pursuant to Section 17555 or after any decision or order of the commission pursuant to Section 17551. In preparing revised claiming instructions, the Controller may request the assistance of other state agencies. (d) This section shall become operative on July 1, 1996.

GC §17558.5: Reimbursement Claim: Audit; Remittance Advice and Other Notices of Payment

(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. (b) The Controller shall notify the claimant in writing within 30 days after issuance of a remittance advice of any adjustment to a claim for reimbursement that results from an audit or review. The notification shall specify the claim components adjusted, the amounts adjusted, interest charges on claims adjusted to reduce the overall reimbursement to the local agency or school district, and the reason for the adjustment. Remittance advices and other notices of payment action shall not constitute notice of adjustment from an audit or review. (c) The interest rate charged by the Controller on reduced claims shall be set at the Pooled Money Investment Account rate and shall be imposed on the dollar amount of the overpaid claim from the time the claim was paid until overpayment is satisfied. (d) Nothing in this section shall be construed to limit the adjustment of payments when inaccuracies are determined to be the result of the intent to defraud, or when a delay in the completion of an audit is the result of willful acts by the claimant or inability to reach agreement on terms of final settlement.

GC §17558.6: Legislative Intent

It is the intent of the Legislature that the Commission on State Mandates review its process by which local agencies may appeal the reduction of reimbursement claims on the basis that the reduction is incorrect in order to provide for a more expeditious and less costly process.

GC §17559: Judicial Review

(a) The commission may order a reconsideration of all or part of a test claim or incorrect reduction claim on petition of any party. The power to order a reconsideration or amend a test claim decision shall expire 30 days after the statement of decision is delivered or mailed to the claimant. If additional time is needed to evaluate a petition for reconsideration filed prior to the expiration of the 30-day period, the commission may grant a stay of that expiration for no more than 30 days, solely for the purpose of considering the petition. If no action is taken on a petition within the time allowed for ordering reconsideration, the petition shall be deemed denied. (b) 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. The court may order the commission to hold another hearing regarding the claim and may direct the commission on what basis the claim is to receive a rehearing.

GC §17560: Deadlines for Filing Reimbursement Claims

Reimbursement for state-mandated costs may be claimed as follows: (a) A local agency or school district 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). (b) A local agency or school district 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. (c) 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 or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

GC §17561: Reimbursement of Costs for State Mandated Programs

(a) The state shall reimburse each local agency and school district for all "costs mandated by the state," as defined in Section 17514. (b) (1) For the initial fiscal year during which these costs are incurred, reimbursement funds shall be provided as follows: (A) Any statute mandating these costs shall provide an appropriation therefor. (B) Any executive order mandating these costs shall be accompanied by a bill appropriating the funds therefor, or alternatively, an appropriation for these costs shall be included in the Budget Bill for the next succeeding fiscal year. The executive order shall cite that item of appropriation in the Budget Bill or that appropriation in any other bill which is intended to serve as the source from which the Controller may pay the claims of local agencies and school districts. (2) In subsequent fiscal years appropriations for these costs shall be included in the annual Governor's Budget and in the accompanying Budget Bill. In addition, appropriations to reimburse local agencies and school districts for continuing costs resulting from chaptered bills or executive orders for which claims have been awarded pursuant to subdivision (a) of Section 17551 shall be included in the annual Governor's Budget and in the accompanying Budget Bill subsequent to the enactment of the local government claims bill pursuant to Section 17600 that includes the amounts awarded relating to these chaptered bills or executive orders. (c) The amount appropriated to reimburse local agencies and school districts for costs mandated by the state shall be appropriated to the Controller for disbursement. (d) The Controller shall pay any eligible claim pursuant to this section within 60 days after the filing deadline for claims for reimbursement or 15 days after the date the appropriation for the claim is effective, whichever is later. The Controller shall disburse reimbursement funds to local agencies or school districts if the costs of these mandates are not payable to state agencies, or to state agencies that would otherwise collect the costs of these mandates from local agencies or school districts in the form of fees, premiums, or payments. When disbursing reimbursement funds to local agencies or school districts, the Controller shall disburse them as follows: (1) For initial reimbursement claims, the Controller shall issue claiming instructions to the relevant local agencies pursuant to Section 17558. Issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the commission. (A) When claiming instructions are issued by the Controller pursuant to Section 17558 for each mandate determined pursuant to Section 17555 that requires state reimbursement, each local agency or school district to which the mandate is applicable shall submit claims for initial fiscal year costs to the Controller within 120 days of the issuance date for the claiming instructions. (B) When the commission is requested to review the claiming instructions pursuant to Section 17571, each local agency or school district to which the mandate is applicable shall submit a claim for reimbursement within 120 days after the commission reviews the claiming instructions for reimbursement issued by the Controller. (C) If the local agency or school district does not submit a claim for reimbursement within the 120-day period, or submits a claim pursuant to revised claiming instructions, it may submit its claim for reimbursement as specified in Section 17560. The Controller shall pay these claims from the funds appropriated therefor, provided that the Controller (i) may audit the records of any

local agency or school district to verify the actual amount of the mandated costs, and (ii) may reduce any claim that the Controller determines is excessive or unreasonable. (2) In subsequent fiscal years each local agency or school district shall submit its claims as specified in Section 17560. The Controller shall pay these claims from funds appropriated therefor, provided that the Controller (A) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, (B) may reduce any claim that the Controller determines is excessive or unreasonable, and (C) shall adjust the payment to correct for any underpayments or overpayments which occurred in previous fiscal years. (3) When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated costs. All initial reimbursement claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty. Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount that would have been allowed had the claim been timely filed. The Controller may withhold payment of any late claim for initial reimbursement until the next deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. In no case shall a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the Controller's claiming instructions on funded mandates contained in a claims bill.

GC §17561.5: Payment of Claim with Interest

(a) The payment of an initial reimbursement claim by the Controller shall include accrued interest at the Pooled Money Investment Account rate, if the payment is being made more than 365 days after adoption of the statewide cost estimate for an initial claim or, in the case of payment of a subsequent claim relating to that same statute or executive order, if payment is being made more than 60 days after the filing deadline for, or the actual date of receipt of, the subsequent claim, whichever is later. In those instances, interest shall begin to accrue as of the 366th day after adoption of the statewide cost estimate for an initial claim and as of the 61st day after the filing deadline for, or actual date of receipt of, the subsequent claim, whichever is later. (b) This section shall become operative on July 1, 1996.

GC §17561.6: Payment

(a) A budget act item or appropriation pursuant to this part for reimbursement of claims shall include an amount necessary to reimburse any interest due pursuant to Section 17561.5. (b) This section shall become operative on July 1, 1996.

GC §17562: Review of Costs of State-Mandated Local Programs

(a) The Legislature hereby finds and declares that the increasing revenue constraints on state and local government and the increasing costs of financing state-mandated local programs make evaluation of state-mandated local programs imperative. Accordingly, it is the intent of the Legislature to increase information regarding state mandates and establish a method for regularly reviewing the costs and benefits of state-mandated local programs. (b) The Controller shall submit a report to the Joint Legislative Budget Committee and fiscal committees by January 1 of each year. This report shall summarize, by state mandate, the total amount of claims paid per fiscal year and the amount, if any, of mandate deficiencies or surpluses. This report shall be made available in an electronic spreadsheet format. The report shall compare the annual cost of each mandate to the statewide cost estimate adopted by the commission. (c) After the commission submits its second semiannual report to the Legislature pursuant to Section 17600, the Legislative Analyst shall submit a report to the Joint Legislative Budget Committee and legislative fiscal committees on the mandates included in the commission's reports. The report shall make recommendations as to whether the mandate should be repealed, funded, suspended, or modified. (d) In its annual analysis of the Budget Bill and based on information provided pursuant to subdivision (b), the Legislative Analyst shall identify mandates that significantly exceed the statewide cost estimate adopted by the commission. The Legislative Analyst shall make recommendations on whether the mandate should be repealed, funded, suspended, or modified. (e) (1) A statewide association of local agencies or a Member of the Legislature may submit a proposal to the Legislature recommending the elimination or modification of a state-mandated local program. To make such a proposal, the association

or member shall submit a letter to the Chairs of the Assembly Committee on Local Government and the Senate Committee on Local Government specifying the mandate and the concerns and recommendations regarding the mandate. The association or member shall include in the proposal all information relevant to the conclusions. If the chairs of the committees desire additional analysis of the submitted proposal, the chairs may refer the proposal to the Legislative Analyst for review and comment. The chairs of the committees may refer up to a total of 10 of these proposals to the Legislative Analyst for review in any year. Referrals shall be submitted to the Legislative Analyst by December 1 of each year. (2) The Legislative Analyst shall review and report to the Legislature with regard to each proposal that is referred to the office pursuant to paragraph (1). The Legislative Analyst shall recommend that the Legislature adopt, reject, or modify the proposal. The report and recommendations shall be submitted annually to the Legislature by March 1 of the year subsequent to the year in which referrals are submitted to the Legislative Analyst. (3) The Department of Finance shall review all statutes enacted each year that contain provisions making inoperative Section 2229 or Section 2230 of the Revenue and Taxation Code or Section 17561 or Section 17565 that have resulted in costs or revenue losses mandated by the state that were not identified when the statute was enacted. The review shall identify the costs or revenue losses involved in complying with the statutes. The Department of Finance shall also review all statutes enacted each year that may result in cost savings authorized by the state. The Department of Finance shall submit an annual report of the review required by this subdivision, together with the recommendations as it may deem appropriate, by December 1 of each year. (f) It is the intent of the Legislature that the Assembly Committee on Local Government and the Senate Committee on Local Government hold a joint hearing each year regarding the following: (1) The reports and recommendations submitted pursuant to subdivision (e). (2) The reports submitted pursuant to Sections 17570, 17600, and 17601. (3) Legislation to continue, eliminate, or modify any provision of law reviewed pursuant to this subdivision. The legislation may be by subject area or by year or years of enactment.

GC §17563: Use of Funds Received for Public Purpose

Any funds received by a local agency or school district pursuant to the provisions of this chapter may be used for any public purpose.

GC §17564: Filing of Claims: Threshold Amount

(a) No claim shall be made pursuant to Sections 17551 and 17561, nor shall any payment be made on claims submitted pursuant to Sections 17551 and 17561, unless these claims exceed one thousand dollars (\$1,000), 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 one thousand dollars (\$1,000) even if the individual school district's, direct service district's, or special district's claims do not each exceed one thousand dollars (\$1,000). 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. 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 Controller, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim. (b) Claims for direct and indirect costs filed pursuant to Section 17561 shall be filed in the manner prescribed in the parameters and guidelines.

GC §17565: Reimbursement of Subsequently Mandated Costs

If a local agency or a 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.

GC §17567: Insufficiency of Appropriation: Proration of Claims

In the event that the amount appropriated for reimbursement purposes pursuant to Section 17561 is not sufficient to pay all of the claims approved by the Controller, the Controller shall prorate claims in proportion to the dollar amount of approved claims timely filed and on hand at the time of proration. The Controller shall adjust prorated claims if supplementary funds are appropriated for this purpose. In the event that the Controller finds it necessary to prorate claims as provided by this section, the Controller shall immediately report this action to the 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, the Controller shall transmit this information to the commission which shall include these amounts in its report to the Legislature pursuant to Section 17600 to assure that an appropriation sufficient to pay the claims is included in the local government claims bills or other appropriation bills. If the local government claims bills required by Section 17612 have been introduced in the Legislature, the Controller shall report directly to the chairperson of the respective committee in each house of the Legislature which considers appropriations to assure inclusion of a sufficient appropriation in the claims bills.

GC §17568: Payment of Claims Submitted After Deadline

If a local agency or school district submits an otherwise valid reimbursement claim to the Controller after the deadline specified in Section 17560, the Controller shall reduce the reimbursement claim in an amount equal to 10 percent of the amount which would have been allowed had the reimbursement claim been timely filed, provided that the amount of this reduction shall not exceed one thousand dollars (\$1,000). In no case shall a reimbursement claim be paid which is submitted more than one year after the deadline specified in Section 17560. Estimated claims which were filed by the deadline specified in that section shall be paid in full before payments are made on estimated claims filed after the deadline. In the event the amount appropriated to the Controller for reimbursement purposes is not sufficient to pay the estimated claims approved by the Controller, the Controller shall prorate those claims in proportion to the dollar amount of approved claims filed after the deadline and shall report to the commission or the Legislature in the same manner as described in Section 17566 in order to assure appropriation of funds sufficient to pay those claims.

GC §17570: Annual Report to Legislature

The Legislative Analyst shall review each unfunded statutory or regulatory mandate for which claims have been approved by the Legislature pursuant to a claims bill during the preceding fiscal year. Any recommendations by the Legislative Analyst to eliminate or modify the mandates shall be contained in the annual analysis of the Budget Bill prepared by the Legislative Analyst.

GC §17571: Review and Modification of Claiming Instructions

The commission, upon request of a local agency or school district, shall review the claiming instructions issued by the Controller or any other authorized state agency for reimbursement of mandated costs. 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.

GC §17575: Review of Bills

When a bill is introduced in the Legislature, and each time a bill is amended, on and after January 1, 1985, the Legislative Counsel shall determine whether the bill mandates a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution. The Legislative Counsel shall make this determination known in the digest of the bill and shall describe in the digest the basis for this determination. The determination by the Legislative Counsel shall not be binding on the commission in making its determination pursuant to Section 17555.

GC §17576: Amendment of Bills on Floor: Notification by Legislative Counsel

Whenever the Legislative Counsel determines that a bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Department of Finance shall prepare an estimate of the amount of reimbursement which will be required. This estimate shall be prepared for the respective committees of each house of the Legislature which consider taxation measures and appropriation measures and shall be prepared prior to any hearing on the bill by any such committee.

GC §17577: Amount of Estimates

The estimate required by Section 17576 shall be the amount estimated to be required during the first fiscal year of a bill's operation in order to reimburse local agencies and school districts for costs mandated by the state by the bill.

GC §17578: Amendment of Bills on Floor: Notification by Legislative Counsel

In the event that a bill is amended on the floor of either house, whether by adoption of the report of a conference committee or otherwise, in such a manner as to mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Legislative Counsel shall immediately inform, respectively, the Speaker of the Assembly and the President of the Senate of that fact. Notification from the Legislative Counsel shall be published in the journal of the respective houses of the Legislature.

GC §17579: Requirement for New Mandates to Specify Reimbursement Requirements: Appropriations

(a) Any bill introduced or amended on and after January 1, 1985, for which the Legislative Counsel has determined the bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, shall contain a section specifying that reimbursement shall be made from the fund pursuant to Section 17610 when the amount of the claim has been determined pursuant to Article 1 (commencing with Section 17550) of this chapter or that there is no mandate or that the mandate is being disclaimed and the reason therefor. (b) Any bill introduced or amended on and after January 1, 1985, may, but is not required to, contain an appropriation to provide reimbursement of costs mandated by the state.

GC §17581: Conditions for Exemption From Implementation of Statute or Executive Order

(a) No local agency shall be required to implement or give effect to any statute or executive order, or portion thereof, during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply: (1) The statute or executive order, or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of local agencies pursuant to Section 6 of Article XIII B of the California Constitution. (2) The statute or executive order, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements. (b) Notwithstanding any other provision of law, if a local agency elects to implement or give effect to a statute or executive order described in subdivision (a), the local agency may assess fees to persons or entities which benefit from the statute or executive order. Any fee assessed pursuant to this subdivision shall not exceed the costs reasonably borne by the local agency. (c) This section shall not apply to any state-mandated local program for the trial courts, as specified in Section 77203. (d) This section shall not apply to any state-mandated local program for which the reimbursement funding counts toward the minimum General Fund requirements of Section 8 of Article XVI of the Constitution.

GC §17581.5 Exemption From Provisions of School Bus Safety II Mandate and School Crimes Reporting II Mandate

(a) A school district shall not be required to implement or give effect to the statutes, or portion thereof, identified in subdivision (b) during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply: (1) The statute or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of local agencies pursuant to Section 6 of Article XIII B of the California Constitution. (2) The statute, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements. (b) This section applies only to the following mandates: (1) The School Bus Safety II mandate (Chapter 642 of the Statutes of 1992; Chapter 831 of the Statutes of 1994; and Chapter 739 of the Statutes of 1997). (2) The School Crimes Reporting II mandate (Chapter 759 of the Statutes of 1992 and Chapter 410 of the Statutes of 1995).

GC §17600: Report on Number of Mandates and Their Costs

At least twice each calendar year the commission shall report to the Legislature on the number of mandates it has found pursuant to Article 1 (commencing with Section 17550) and the estimated statewide costs of these mandates. This report shall identify the statewide costs estimated for each mandate and the reasons for recommending reimbursement.

GC §17601: Report on Claims Denied

The commission shall report to the Legislature on January 15, 1986, and each January 15 thereafter, on the number of claims it denied during the preceding calendar year and the basis on which the particular claims were denied.

GC §17610: Costs Paid From Fund: Limit on Costs

(a) The costs arising from a statute containing a statement that the statute mandates a new program or higher level of service and specifying that reimbursement shall be made from the fund shall, upon certification of the estimated statewide cost by the commission to the Controller, be paid from the fund, provided that the estimated statewide cost of the claim does not exceed one million dollars (\$1,000,000). The Controller shall receive, review, and pay reimbursement claims from the fund as the claims are received. Claims for initial reimbursement shall be filed with the Controller within 120 days from the date that the Controller issued claiming instructions on mandates funded by the fund. When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated cost. Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount which would have been allowed had the claim been timely filed, provided that the amount of this reduction shall not exceed one thousand dollars (\$1,000). The Controller may withhold payment of any initial reimbursement claim filed after the filing deadline until the next deadline for funding claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. (b) For purposes of this section, "estimated statewide cost" means the total amount of funds estimated to be necessary to reimburse all eligible local agencies and school districts for costs incurred as a result of the mandate during the first 12-month period following the operative date of the mandate. (c) For purposes of this section, "costs arising from a statute" means the total amount of funds necessary to reimburse eligible local agencies and school districts for costs incurred as a result of complying with a mandate for the fiscal years specified in the parameters and guidelines in accordance with Section 17557.

GC §17612: Local Government Claims Bills: Judicial Review of Funding Deletions

(a) Immediately upon receipt of the report submitted by the commission pursuant to Section 17600, a local government claims bill shall be introduced in the Legislature. The local government claims bill, at the time of its introduction, shall provide for an appropriation sufficient to pay the estimated costs of these mandates except where the costs have been or will be paid pursuant to Section 17610. (b) The Legislature may amend, modify, or supplement the parameters and guidelines for mandates contained in the local government claims bill. If the Legislature amends, modifies, or supplements the parameters and guidelines, it shall make a declaration in the local government claims bill specifying the basis for the amendment, modification, or supplement. (c) If the Legislature deletes from a local government claims bill funding for a mandate, the local agency or school district may file in the Superior Court of the County of Sacramento an action in declaratory relief to declare the mandate unenforceable and enjoin its enforcement.

GC §17613: Authorization of Augmentation for Mandated Costs

(a) The Director of Finance may, upon receipt of any report submitted pursuant to Section 17567, authorize the augmentation of the amount available for expenditure to reimburse costs mandated by the state, as defined in Section 17514, as follows: (1) For augmentation of (A) any schedule in any item to reimburse costs mandated by the state in any budget act, or (B) the amount appropriated in a local government claims bill for reimbursement of the claims of local agencies, as defined by Section 17518, from the unencumbered balance of any other item to reimburse costs mandated by the state in that budget act or another budget act or in an appropriation for reimbursement of the claims of local agencies in another local government claims bill. (2) For augmentation of (A) any schedule in any budget act item, or (B) any amount appropriated in a local government claims bill, when either of these augmentations is for reimbursement of mandated claims of school districts, as defined in Section 17519, when the source of this augmentation is (A) the unencumbered balance of any other scheduled amount in that budget act or another budget act, or (B) an appropriation in another local government claims bill, when either of these appropriations is for reimbursement of mandate claims of school districts. This paragraph applies only to appropriations that are made for the purpose of meeting the minimum funding guarantee for educational programs pursuant to Section 8 of Article XVI of the California Constitution. (b) No authorization for an augmentation pursuant to this section may be made sooner than 30 days after the notification in writing of the necessity therefor to the chairperson of the committee in each house which considers appropriations and the chairperson of the Joint Legislative Budget Committee, or not sooner than whatever lesser time as the chairperson of the joint committee, or his or her designee, may in each instance determine.

GC §17614: State Mandates Claims Fund

There is hereby created the State Mandates Claims Fund. Notwithstanding Section 13340, money in the fund is continuously appropriated without regard to fiscal years for the sole purpose of paying claims pursuant to Section 17610.

GC §17615: Legislative Findings and Intent

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for actual costs mandated by the state on an annual claim basis is time consuming, cumbersome, and expensive at both the local and state levels. The Controller must process voluminous claims with all claims subject to a desk audit and selected claims also subject to a field audit. Local agencies are required to maintain extensive documentation of all claims in anticipation of such an audit. The volume of these records is substantial and will continue to grow with no relief in sight as new programs are mandated. The cost to local agencies and school districts for filing claims, and for maintaining documentation and responding to the Controller's audits is substantial. The current administrative cost to both state and local governments represents a significant expenditure of public funds with no apparent benefit to the taxpayers. It is the intent of the Legislature to streamline the reimbursement process for costs mandated by the state by creating a system of state mandate apportionments to fund the costs of certain programs mandated by the state.

GC §17615.1: Review of Programs for Inclusion in System

Notwithstanding the provisions of Section 2231 of the Revenue and Taxation Code, the commission shall establish a procedure for reviewing, upon request, mandated cost programs for which appropriations have been made by the Legislature for the 1982-83, 1983-84, and 1984-85 fiscal years, or any three consecutive fiscal years thereafter. At the request of the Department of Finance, the Controller, or any local agency or school district receiving reimbursement for the mandated program, the commission shall review the mandated cost program to determine whether the program should be included in the State Mandates Apportionment System. If the commission determines that the State Mandates Apportionment System would accurately reflect the costs of the state mandated program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System.

GC §17615.2: Calculation of Disbursement Amounts

(a) Notwithstanding Section 17561, after November 30, 1985, for those programs included in the State Mandates Apportionment System, after approval by the commission, there shall be disbursed by the Controller to each local agency and school district which has submitted a reimbursement claim for costs mandated by the state in the 1982-83, 1983-84, and the 1984-85 fiscal years, or any three consecutive fiscal years thereafter, an amount computed by averaging the approved reimbursement claims for this three-year period. The amount shall first be adjusted according to any changes in the deflator. The deflator shall be applied separately to each year's costs for the three years which comprise the base period. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1985 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "base period" means the three fiscal years immediately succeeding the commission's approval. (b) When the Controller has made payment on claims prior to commission approval of the program for inclusion in the State Mandates Apportionment System, the payment shall be adjusted in the next apportionment to the amount which would have been subvened to the local agency or school district for that fiscal year had the State Mandates Apportionment System been in effect at the time of the initial payment.

GC §17615.3: Annual Recalculation of Allocation

Notwithstanding Section 17561, by November 30, 1986, and by November 30 of each year thereafter, for those programs included in the State Mandates Apportionment System, the Controller shall recalculate each allocation for each local agency and school district for the 1985-86 fiscal year, by using the actual change in the deflator for that year. That recalculated allocation shall then be adjusted by the estimated change in the deflator for the 1986 -87 fiscal year, and each fiscal year thereafter, to establish the allocation amount for the 1986-87 fiscal year, and each fiscal year thereafter. Additionally, for programs approved by the commission for inclusion in the State Mandates Apportionment System on or after January 1, 1988, the allocation for each year succeeding the three-year base period shall be adjusted according to any changes in both the deflator and workload. The Controller shall then subvene that amount after adjusting it by any amount of overpayment or underpayment in the 1985-86 fiscal year, and each fiscal year thereafter, due to a discrepancy between the actual change and the estimated change in the deflator or workload. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1986 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "workload" means, for school districts and county offices of education, changes in the average daily attendance; for community colleges, changes in the number of full-time equivalent students; for cities and counties, changes in the population within their boundaries; and for special districts, changes in the population of the county in which the largest percentage of the district's population is located.

GC §17615.4: Procedure for Newly Mandated Program

(a) When a new mandate imposes costs which are funded either by legislation, in local government claims bills, or from the State Mandates Claim Fund, local agencies and school districts may file reimbursement claims as required by Section 17561, for a minimum of three years after the initial funding of the new mandate. (b) After actual cost claims are submitted for three fiscal years against such a new mandate, the commission shall determine, upon request of the Controller or a local entity or school district receiving reimbursement for the program, whether the amount of the base year entitlement adjusted by

changes in the deflator and workload accurately reflects the costs incurred by the local agency or school district. If the commission determines that the base year entitlement, as adjusted, does accurately reflect the costs of the program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System. (c) The Controller shall make recommendations to the commission and the commission shall consider the Controller's recommendations for each new mandate submitted for inclusion in the State Mandates Apportionment System. All claims included in the State Mandates Apportionment System pursuant to this section are also subject to the audit provisions of Section 17616.

GC §17615.5: Procedure Where No Base Year Entitlement Has Been Established

(a) If any local agency or school district has an established base year entitlement which does not include costs for a particular mandate, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, adjusted pursuant to Section 17615.3 by changes in the deflator and workload, or entitlement claims covering a minimum of three consecutive years, after which time its base year entitlement may be adjusted by an amount necessary to fund the costs of that mandate. (b) If any local agency or school district has no base year entitlement, but wishes to begin claiming costs of one or more of the mandates included in the State Mandates Apportionment System, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, or entitlement claims covering the preceding three consecutive years, which shall be adjusted pursuant to Sections 17615.2 and 17615.3 by changes in the deflator and workload, after which time a base year entitlement may be established in an amount necessary to fund the costs of the mandate or mandates.

GC §17615.6: Procedure Where Program is No Longer Mandatory

If a local agency or school district realizes a decrease in the amount of costs incurred because a mandate is discontinued, or made permissive, the Controller shall determine the amount of the entitlement attributable to that mandate by determining the base year amount for that mandate for the local agency or school district plus the annual adjustments. This amount shall be subtracted from the annual subvention which would otherwise have been allocated to the local agency or school district.

GC §17615.7: Procedure Where Program is Modified

If a mandated program included in the State Mandates Apportionment System is modified or amended by the Legislature or by executive order, and the modification or amendment significantly affects the costs of the program, as determined by the commission, the program shall be removed from the State Mandate Apportionment System, and the payments reduced accordingly. Local entities or school districts may submit actual costs claims for a period of three years, after which the program may be considered for inclusion in the State Mandates Apportionment System, pursuant to the provisions of Section 17615.4.

GC §17615.8: Review of Base Year Entitlement

(a) The commission shall establish a procedure for reviewing, upon request, any apportionment or base year entitlement of a local agency or school district. (b) Local agencies and school districts which request such a review shall maintain and provide those records and documentation as the commission or its designee determines are necessary for the commission or its designee to make the required determinations. With the exception of records required to verify base year entitlements, the records may not be used to adjust current or prior apportionments, but may be used to adjust future apportionments. (c) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state does not accurately reflect the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission shall direct the Controller to adjust the apportionment accordingly. For the purposes of this section, an apportionment or a base year entitlement does not accurately reflect the costs incurred by a local agency or school district if it falls short of reimbursing, or overreimburses, that local agency's or school district's actual costs by 20 percent or by one thousand dollars (\$1,000), whichever is less. (d) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state accurately reflects the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the

commission may, in its discretion, direct the Controller to withhold, and, if so directed, the Controller shall withhold the costs of the commission's review from the next apportionment to the local agency or school district, if the commission review was requested by the local agency or school district.

GC §17615.9: Review of Programs Under SMAS

The commission shall periodically review programs funded under the State Mandate Apportionments System to evaluate the effectiveness or continued statewide need for each such mandate.

GC §17616: Audits and Verification by Controller

Notwithstanding the provisions of Section 2231 of the Revenue and Taxation Code, the Controller shall have the authority to do either or both of the following: (a) Audit the fiscal years comprising the base year entitlement no later than three years after the year in which the base year entitlement is established. The results of such audits shall be used to adjust the base year entitlements and any subsequent apportionments based on that entitlement, in addition to adjusting actual cost payments made for the base years audited. (b) Verify that any local agency or school district receiving funds pursuant to this article is providing the reimbursed activities.

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-06A
ANIMAL ADOPTION

MAY 7, 2002

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 2000-01¹.

- **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.

¹ 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.

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

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) 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).

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
- 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;
 - 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;
- 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.

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.

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
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L A B E L H E R E	(01) Claimant Identification Number		Reimbursement Claim Data	
	(02) Claimant Name		(22) AA-1, (04)(A)(1)(g)	
	County of Location		(23) AA-1, (04)(A)(2)(g)	
	Street Address or P.O. Box Suite		(24) AA-1, (04)(A)(3)(g)	
	City State Zip Code		(25) AA-1, (04)(B)(1)(g)	
			(26) AA-1, (04)(B)(2)(g)	

Type of Claim	Estimated Claim	Reimbursement Claim		
	(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)	
Fiscal Year of Cost	(06) 20 ___/20 ___	(12) 20 ___/20 ___	(30) AA-1, (04)(B)(6)(g)	
Total Claimed Amount	(07)	(13)	(31) AA-1, (04)(B)(7)(g)	
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)	
Net Claimed Amount		(16)	(34) AA-1, (04)(B)(10)(g)	
Due from State	(08)	(17)	(35) AA-1, (06)	
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	Date
Type or Print Name	Title

(38) Name of Contact Person for Claim	Telephone Number () - Ext.	
	E-Mail Address	

Program 213	ANIMAL ADOPTION Certification Claim Form Instructions	FORM FAM-27
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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.
- (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**

Program 213	MANDATED COSTS ANIMAL ADOPTION CLAIM SUMMARY	FORM AA-1
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(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 20__/20__
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(03) Department	
-----------------	--

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
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							
(05) Total Direct Costs							

Indirect Costs

(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)]	
Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 213	ANIMAL ADOPTION CLAIM SUMMARY Instructions	FORM AA-1
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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.
- 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.

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COST DETAIL	FORM AA-2
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(01) Claimant	(02) Fiscal Year
---------------	------------------

(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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Program 213	ANIMAL ADOPTION COMPONENT/ACTIVITY COST DETAIL Instructions	FORM AA-2
------------------------	--	----------------------

- (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.
- (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)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		Supporting Documentation
Travel and Training	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.

GENERAL CLAIMING INSTRUCTIONS

RECEIVED
 May 19, 2014
 Commission on
 State Mandates

Reimbursable State Mandated Cost Programs

Local agencies may file claims with the SCO for the cost of complying with the following state mandated programs. An "x" indicates the agencies that are eligible to file claims for the given program. For your convenience, the programs are listed in alphabetical order by program name.

Program Number	Program Name	Counties	Cities	Special Districts
2	Absentee Ballots	x	x	x
248	Absentee Ballots-Tabulation by Precinct	x		
246	Administrative License Suspension	x	x	
73	AIDS: Search Warrants	x	x	
178	Airport Land Use Commission/Plans	x	x	x
152	Allocation of Property Tax Revenue	x		
213	Animal Adoption	x	x	x
6	Brendon Maguire Act	x	x	x
13	Child Abduction and Recovery	x		
67	Conservatorship: Developmentally Disabled Adults	x		
88	Coroners	x		
90	Countywide Tax Rates - Unitary	x		
158	Crime Victims' Rights	x		
87	Developmentally Disabled: Attorneys' Services	x		
167	Domestic Violence Arrest Policies and Standards	x	x	
177	Domestic Violence Treatment Services Authorization and Case Management	x	x	
23	Firefighters' Cancer Presumption	x	x	x
227	Grand Jury Proceedings	x	x	x
197	Health Benefits for Survivors of Peace Officers and Firefighters	x	x	x
35	Judicial Proceeding	x		
41	Mandate Reimbursement Process	x	x	x
43	Medi-Cal Beneficiary Death Notices	x		
203	Mentally Disordered Offenders' Extended Commitment Proceedings	x		
39	Mentally Disordered Sex Offenders: Extended Commitments	x		
66	Mentally Retarded Defendants: Diversion	x		
200	Not Guilty by Reason of Insanity II	x		
219	Open Meetings Act/Brown Act Reform	x	x	x

Program Number	Program Name	Counties	Cities	Special Districts
122	Pacific Beach Safety	x		
118	Peace Officers' Cancer Presumption	x	x	x
187	Peace Officers Procedural Bill of Rights	x	x	x
124	Perinatal Services	x		
83	Permanent Absent Voters	x		
121	Pesticide Use Reports	x		
215	Photographic Record of Evidence	x	x	x
128	Prisoner Parental Rights	x	x	
127	Rape Victims Counseling Center Notices	x	x	
245	Redevelopment Agencies-Tax Disbursement Reporting	x	x	
55	Regional Housing Need Determination	x	x	x
18	Senior Citizens Property Tax Postponement	x		
191	Seriously Emotionally Disturbed Pupils: Out of-State Mental Health Services	x		
111	Services to Handicapped Students	x		
175	Sexually Violent Predators	x		
163	Threats Against Peace Officers	x	x	x

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2005-11

ANNUAL REVISIONS- LOCAL AGENCIES

SEPTEMBER 30, 2005

Government Code Section (GC §) 17561 provides for the reimbursement of state mandated costs. Enclosed is information for updating the Mandated Cost Manual for Cities, Counties, and Special Districts. The manual contains all forms and instructions that are necessary for local agencies to file 2005-06 annual claims with the State Controller's Office (SCO).

Estimated claims for costs to be incurred during the 2005-06 fiscal year and reimbursement claims that detail the costs actually incurred in the 2004-05 fiscal year must be filed with the SCO. **Claims must be delivered or postmarked on or before January 17, 2006.** If the claim is filed after the deadline, but by January 15, 2007, the approved claim will be reduced by a late penalty of 10% not to exceed a maximum of \$1,000 for on-going claims. In order for a claim to be considered properly filed, the claim must include supporting documentation specified in the instructions to substantiate the costs claimed. In addition, the claimant must explain the functions performed by each employee for whom costs were claimed. Claims will not be accepted if filed more than one year after the deadline or without supporting documentation.

Amounts appropriated for the payment of program costs are shown beginning on page 6 under "Appropriations for the State Mandated Cost Programs for the 2004-05 and 2005-06 Fiscal Years." The fiscal years for which costs can be claimed for a mandated cost program are shown beginning on page 9 under "Reimbursable State Mandated Cost Programs." To prepare 2005-06 estimated claims and 2004-05 reimbursement claims, forms in the manual should be duplicated to meet the local agency's filing requirements. Claim amounts 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

MINIMUM CLAIM COST

GC §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 special districts within their county if the combined claim exceeds \$1,000, even if the individual special district's claim does not each exceed \$1,000. 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. Combined claims may be filed only when the county is the fiscal agent for the special districts. A combined claim must show the individual claim costs for each eligible special district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a 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.

ESTIMATED CLAIMS

Unless otherwise specified in the claiming instructions, claimants do not have to provide cost schedules and supporting documents with the estimated claim if the estimated amount does not exceed the prior fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the prior fiscal year's actual costs by more than 10%, the claimant must complete claim forms as specified in the claiming instructions for the program and explain the reason for the increased costs. If the explanation to support the higher estimate is not provided with the claim, the claim will automatically be adjusted to 110% of the prior fiscal year's actual costs.

PROGRAM UPDATES FOR 2004-05 FISCAL YEAR

Ch. 486/75 Mandate Reimbursement Process

Ch. 486/75, Mandate Reimbursement Process, provides reimbursement for the cost of: (1) preparing and presenting successful test claims, and (2) preparing and submitting successful reimbursement claims to the SCO. With respect to preparing and submitting claims to the SCO, the 2004 State Budget Act (Ch. 208, Statutes of 2004), imposed in the 2004-05 fiscal year the same limitations as those imposed in the prior fiscal years. Claiming instructions and forms for Chapter 486/75, Mandate Reimbursement Process, were issued separately and are not included in this revision. Limitations on reimbursement for independent contractor costs are as follows:

"If a local agency contracts with an independent contractor for the preparation and submission of reimbursement claims, the costs reimbursable by the state for that purpose shall not exceed the lesser of (1) 10 percent of the amount of the claims prepared and submitted by the independent contractor, or (2) the actual costs that would necessarily have been incurred for that purpose if performed by employees of the local agency.

The maximum amount of reimbursement provided (in the above provision) may be exceeded only if the local agency establishes, by appropriate documentation, that the preparation and submission of these claims could not have been accomplished without the incurring of the additional costs claimed by the local agency."

Updates of Rates and Factors

The following rates are to be used for filing 2004-05 reimbursement claims. The 2004-05 rates are computed by adjusting the 2003-04 rate by the change in the Implicit Price Deflator (IPD) as determined by the State Department of Finance's report of April 2005, *National Deflators, State and Local Purchases*. The estimated change in the IPD for 2004-05 is 4.5%. For preparing the 2005-06 estimated claims, local agencies may use the program's 2004-05 rate or increase the 2004-05 rate by the estimated 2005-06 IPD change of 3.5% to determine 2005-06 estimated claim amounts. In the subsequent fiscal year, the estimated amount must be adjusted to actual cost.

- ◆ *Ch. 39/98, Redevelopment Agencies Tax Disbursement Reporting (Program No. 245)*

The uniform cost allowance per statement for the 2004-05 fiscal year is \$26.14.

- ◆ *Ch. 641/86, Open Meetings/Brown Act Reform (Program No. 219)*

The uniform cost allowance for the 2004-05 fiscal year is \$124.64.

- ◆ *Ch. 1242/77, Senior Citizens' Property Tax Postponement (Program No. 18)*

Counties with an established base year entitlement will receive an automatic payment through the State Mandate Apportionment System (SMAS) (See page 5 of the manual). The amount of increase for the 2004-05 apportionment is 4.5%. Counties without an established base year entitlement may file a 2004-05 reimbursement claim. The 2004-05 unit cost reimbursement rate for each document processed is \$13.08.

- ◆ *Ch. 921/87, Unitary Countywide Tax Rate (Program No. 90)*

The 2004-05 Implicit Price Deflator factor for adjusting the 1987-88 base year cost is 1.630.

- ◆ *Ch. 704/75, Voters Registration Procedures (Program No. 056)*

2004-05 Reimbursement Factors by County

Amount Per Affidavit Processed

<u>County</u>	<u>Amount Per Affidavit</u>	<u>County</u>	<u>Amount Per Affidavit</u>
Alameda	0.451	Orange	0.406
Alpine	2.794	Placer	0.887
Amador	2.794	Plumas	2.794
Butte	0.989	Riverside	0.451
Calaveras	2.794	Sacramento	0.451
Colusa	2.794	San Benito	2.794
Contra Costa	0.451	San Bernardino	0.451

2004-05 Reimbursement Factors by County (Ctd.)

Amount Per Affidavit Processed

<u>County</u>	<u>Amount Per Affidavit</u>	<u>County</u>	<u>Amount Per Affidavit</u>
Del Norte	2.794	San Diego	0.406
El Dorado	1.041	San Francisco	0.451
Fresno	0.989	San Joaquin	0.887
Glenn	2.794	San Luis Obispo	0.887
Humboldt	1.041	San Mateo	0.887
Imperial	2.794	Santa Barbara	0.887
Inyo	2.794	Santa Clara	0.406
Kern	0.989	Santa Cruz	0.887
Kings	2.794	Shasta	1.041
Lake	2.794	Sierra	2.794
Lassen	2.794	Siskiyou	2.794
Los Angeles	0.406	Solano	0.887
Madera	2.794	Sonoma	0.887
Marin	0.887	Stanislaus	0.887
Mariposa	2.794	Sutter	2.794
Mendocino	2.794	Tehama	2.794
Merced	1.041	Trinity	2.794
Modoc	2.794	Tulare	0.887
Mono	2.794	Tuolumne	2.794
Monterey	0.887	Ventura	0.887
Napa	1.041	Yolo	1.041
Nevada	1.041	Yuba	2.794

FINAL FILING DEADLINE FOR 2004-05 FISCAL YEAR CLAIMS

The final filing deadline for 2004-05 reimbursement claims is **January 17, 2006**. A late penalty of 10% up to a maximum of \$1,000 for on-going claims of the approved claim will be applied to 2004-05 claims filed after January 17, 2006. **Claims filed after January 15, 2007, will not be accepted.**

APPROPRIATIONS FOR THE 2004-05 AND 2005-06 FISCAL YEARS

Source of the State Mandated Cost Appropriations - 2005 State Budget Act (Ch. 38/05)

Mandated Programs			Amounts Appropriated	
			2004-05	2005-06
Item 4440-295-0001 Department of Mental Health			\$60,000,000	\$60,000,000
(1)	Chapter	1747/84 Services to Handicapped Students		
(2)	Chapter	654/96 Seriously Emotionally Disturbed Pupils		
Total			<u>\$60,000,000¹</u>	<u>\$60,000,000¹</u>

Item 8885-295-0001 Commission on State Mandates

(1) For payment of the following mandate claims for the 2004-05 fiscal year: \$73,156,000²

- (a) Chapter 411/95 Crime Victim Rights
- (b) Chapter 1249/92 Threats Against Peace Officers
- (c) Chapter 1399/76 Child Abduction and Recovery
- (d) Chapter 337/90 Stolen Vehicle Notification³
- (e) Chapter 77/78 Absentee Ballots
- (f) Chapter 1422/82 Permanent Absent Voters
- (g) Chapter 704/75 Voter Registration Procedures
- (h) Chapter 697/99 Absentee Ballots II-Tabulation by Precinct
- (i) Chapter 391/88 Brendan McGuire Act
- (k) Chapter 102/81 Medi-Cal Beneficiary Death Notices
- (l) Chapter 961/92 Pacific Beach Safety
- (m) Chapter 1603/90 Perinatal Services
- (n) Chapter 1088/88 AIDS/Search Warrant
- (o) Chapter 1253/80 Mentally Retarded Defendants Representation
- (p) Chapter 644/80 Judicial Proceedings
- (q) Chapter 1304/80 Conservatorship: Developmentally Disabled Adults
- (r) Chapter 694/75 Developmentally Disabled Attorneys Services
- (s) Chapter 498/77 Coroners Costs
- (t) Chapter 1114/79 Not Guilty by Reason of Insanity
- (u) Chapter 1038/78 Mentally Disordered Offenders' Extended Commitments
- (v) Chapter 762/95 Sexually Violent Predators
- (w) Chapter 106/78 Mentally Disordered Sex Offenders Recommitments
- (x) Chapter 183/92 Domestic Violence Treatment Services

² 2005-06 State Budget Act (Chapter 38/39, Statutes of 2005) Item 8885-295-0001 and Provision 3

³ 2004-05 State Budget Act (Chapter 208, Statutes of 2004, Item 0820-295-0001) program suspended.

APPROPRIATIONS FOR THE 2004-05 AND 2005-06 FISCAL YEARS (Cont'd.)

Source of the State Mandated Cost Appropriations (Con'td.)

Mandated Programs			Amounts Appropriated	
			2004-05	2005-06
Item 8885-295-0001 Commission on State Mandates (Con'td.)				
(1) For payment of the following (Cont'd.)				
(y)	Chapter	1171/89	Police Officers Cancer Presumption	
(z)	Chapter	1568/82	Firefighters Cancer Presumption	
(aa)	Chapter	246/95	Domestic Violence Arrest Policies	
(bb)	Chapter	752/98	Animal Adoption	
(cc)	Chapter	921/87	Unitary Countywide Tax Rates	
(dd)	Chapter	1242/77	Senior Citizens Property Tax Deferral	
(ee)	Chapter	697/92	Allocation of Property Tax Revenues	
(ff)	Chapter	875/85	Photographic Record of Evidence	
(gg)	Chapter	999/91	Rape Victims Counseling	
(hh)	Chapter	1120/96	Health Benefits for Survivors-Peace Officers Firefighters	
(ii)	Chapter	641/86	Open Meetings Act/Brown Act Reform ⁴	
Total				\$73,156,000

Item 8885-295-0001 Commission on State Mandates

(2) For payment of the following mandate claims for the 2005-06 fiscal year: \$46,208,000⁵

- (a) Chapter 411/95 Crime Victims Rights
- (b) Chapter 1249/92 Threats Against Peace Officers
- (c) Chapter 1399/76 Child Abduction and Recovery
- (d) Chapter 337/90 Stolen Vehicle Notification
- (e) Chapter 77/78 Absentee Ballots
- (f) Chapter 1422/82 Permanent Absentee Voters
- (g) Chapter 704/75 Voter Registration Procedures
- (h) Chapter 697/99 Absentee Ballots – Tabulation by Precinct
- (i) Chapter 391/88 Brendan McGuire Act
- (j) Chapter 102/81 Medi-Cal Beneficiary Death Notices
- (k) Chapter 961/92 Pacific Beach Safety
- (l) Chapter 1603/90 Perinatal Services
- (m) Chapter 1088/88 AIDS/Search Warrant
- (n) Chapter 1253/80 Mentally Retarded Defendants
Representation
- (o) Chapter 644/80 Judicial Proceedings
- (p) Chapter 1304/80 Conservatorship: Developmentally
Disabled Adults
- (q) Chapter 694/75 Developmentally Disabled Attorneys
Services
- (r) Chapter 498/77 Coroners Costs

⁴ Commission on State Mandates set aside the Parameters and Guidelines as directed by AB 138, Statute of 2005.

⁵ 2005-06 State Budget Act (Chapter 38/39, Statutes of 2005) Item 8885-295-0001 and Provision 1.

APPROPRIATIONS FOR THE 2004-05 AND 2005-06 FISCAL YEAR (Cont'd.)

Source of the State Mandated Cost Appropriations (Cont'd.)

Mandated Programs			Amounts Appropriated	
			2004-05	2005-06
Item 8885-295-0001 Commission on State Mandates (Cont'd.)				
(2) For payment of the following (Cont'd.)				
(s)	Chapter	1114/79	Not Guilty by Reason of Insanity II	
(t)	Chapter	1038/78	Mentally Disordered Offenders Extended Commitment	
(u)	Chapter	762/95	Sexually Violent Predators	
(v)	Chapter	1036/78	Mentally Disordered Sex Offenders Reccommitments	
(w)	Chapter	183/92	Domestic Violence Treatment Services	
(x)	Chapter	1171/89	Police Officers Cancer Presumption	
(y)	Chapter	1568/82	Firefighters Cancer Presumption	
(z)	Chapter	246/95	Domestic Violence Arrest Policies	
(aa)	Chapter	752/98	Animal Adoption	
(bb)	Chapter	924/87	Unitary Countrywide Tax Rates	
(cc)	Chapter	1242/77	Senior Citizens Property Tax Deferral	
(dd)	Chapter	697/92	Allocation of Property Tax Revenues	
(ee)	Chapter	875/85	Photographic Record of Evidence	
(ff)	Chapter	999/91	Rape Victims Counseling	
(gg)	Chapter	1120/96	Health Benefits for Survivors-Peace Officers and Firefighters	
Total				\$46,208,000
Item 8885-295-0001 Commission on State Mandates, Provision 1				
(a)	Chapter	675/90	Peace Officers Procedural Bill of Rights (POBOR) ⁶	
Item 8885-295-0044 Commission on State Mandates				
(1)	Chapter	1460/89	Administrative License Suspension	\$1,506,000
Item 8885-295-0106 Department of Pesticide Regulation				
(1)	Chapter	1200/89	Pesticide Use Reports	157,000
Grand Total				\$133,156,000
				\$107,871,00

⁶ 2005-06 State Budget Act (Chapter 38/39, Statutes of 2005), specifically identify POBOR for deferral of payment of costs for the 2004-05 and 2005-06 fiscal years.

REIMBURSABLE STATE MANDATED COST PROGRAMS

Local agencies may file claims with the SCO for costs incurred for the following programs. These programs are listed in alphabetical order by program name. The letters "a", "b", and "c", indicate the agencies eligible to file claims for the given program and fiscal year, as follows:

<i>Letter</i>	<i>Eligible Local Agency</i>
a	Counties, Cities, and Special Districts
b	Counties and Cities
c	Counties only

2004-05 Reimburse- ment Claim	2005-06 Estimated Claim	Local Agencies	
a	a	Chapter 77/78	Absentee Ballots
c	c	Chapter 697/99	Absentee Ballots: Tabulation by Precinct
b	b	Chapter 1460/89	Administrative License Suspension
b	b	Chapter 1088/88	AIDS Search Warrants
a	N/A ¹	Chapter 644/94	Airport Land Use Commissions/Plans
c	c	Chapter 697/92	Allocation of Property Tax Revenue
a	a	Chapter 752/98	Animal Adoption
a	a	Chapter 391/88	Brendon Maguire Act
c	c	Chapter 1399/76	Child Abduction and Recovery
c	c	Chapter 1304/80	Conservatorship: Developmentally Disabled Adults
c	c	Chapter 498/77	Coroners Costs
c	c	Chapter 921/87	Countywide Tax Rates - Unitary
c	c	Chapter 411/95	Crime Victims Rights
c	c	Chapter 694/75	Developmentally Disabled: Attorneys Services
b	b	Chapter 246/95	Domestic Violence Arrest Policies and Standards
b	b	Chapter 183/92	Domestic Violence Treatment Services
a	a	Chapter 1568/82	Firefighters Cancer Presumption
a	N/A ²	Chapter 1170/96	Grand Jury Proceedings
a	a	Chapter 1120/96	Health Benefits for Survivors of Peace Officers and Firefighters
c	c	Chapter 644/80	Judicial Proceedings
a	N/A ²	Chapter 486/75	Mandate Reimbursement Process
c	c	Chapter 102/81	Medi-Cal Beneficiary Death Notices
c	c	Chapter 435/93	Mentally Disordered Offenders Extended Commitment Proceedings
c	c	Chapter 1036/78	Mentally Disordered Sex Offenders: Extended Commitments
c	c	Chapter 1253/80	Mentally Retarded Defendants: Diversion
c	c	Chapter 1114/79	Not Guilty by Reason of Insanity II

¹ The 2005-06 State Budget Act (Chapter 38/39, Statutes of 2005) Item 8885-295-0042, Provision 1, suspends this program for the 2005-06 fiscal year.

² The 2005-06 State Budget Act (Chapter 38/39, Statutes of 2005) Item 8885-295-0001, Provision 3, suspends this program for the 2005-06 fiscal year.

REIMBURSABLE STATE MANDATED COST PROGRAMS (Continued)

2004-05 Reimburse- ment Claim	2005-06 Estimated Claim	Local Agencies		
a	N/A ³	Chapter	641/86	Open Meetings Act/Brown Act Reform
c	c	Chapter	961/92	Pacific Beach Safety
a	a	Chapter	1171/89	Peace Officers Cancer Presumption
a	a	Chapter	675/90	Peace Officers Procedural Bill of Rights
c	c	Chapter	1603/90	Perinatal Services for Alcohol/Drug Exposed Infants
c	c	Chapter	1422/82	Permanent Absentee Voters
c	c	Chapter	1200/89	Pesticide Use Reports
a	a	Chapter	875/85	Photographic Record of Evidence
b	b	Chapter	284/00	Postmortem Examinations: Unidentified Bodies, Human Remains
c	N/A ⁴	Chapter	18/99	Presidential Primaries
b	N/A ⁴	Chapter	820/91	Prisoner Parental Rights
b	b	Chapter	999/91	Rape Victims Counseling Center Notices
b	N/A ⁴	Chapter	39/98	Redevelopment Agencies – Tax Disbursement Reporting
a	N/A ⁵	Chapter	1143/80	Regional Housing Needs Assessment
c	c	Chapter	1242/77	Senior Citizens Property Tax Deferral Program
c	c	Chapter	654/96	Seriously Emotionally Disturbed Pupils: Out of State Mental Health Services
c	c	Chapter	1747/84	Services to Handicapped Students
c	c	Chapter	762/95	Sexually Violent Predators
N/A ⁶	b	Chapter	337/90	Stolen Vehicle Notification
a	a	Chapter	1249/92	Threats Against Peace Officers
a	a	Chapter	704/75	Voter Registration Procedures

³ Commission on State Mandates set aside this program as directed by AB 138, Statutes of 2005.

⁴ The 2005-06 State Budget Act (Chapter 38/39, Statutes of 2005) Item 8885-295-0001, Provision 3, suspends this program for the 2005-06 fiscal year.

⁵ Commission on State Mandates set aside the Parameters and Guidelines on May 26, 2005.

⁶ This program was suspended for the 2005-06 fiscal year.

PROGRAMS SUSPENDED FOR THE 2005-06 FISCAL YEAR

Pursuant to Government Code Section 17581, the following state mandated programs are identified in the 2005 State Budget Act, with a \$0 appropriation by the Legislature. Therefore, the following state mandated programs have been suspended for the 2005-06 fiscal year, and no 2005-06 claim shall be filed.

Item 8885-295-0001, Provision 3

Chapter	1123/77	Adult Felony Restitution
Chapter	1334/87	CPR Pocket Masks
Chapter	1032/80	Deaf Teletype Equipment
Chapter	1609/84	Domestic Violence Information
Chapter	444/97	Elder Abuse Law Enforcement Training
Chapter	267/98	Extended Commitment - Youth Authority
Chapter	845/78	Filipino Employee Surveys
Chapter	1170/96	Grand Jury Proceedings
Chapter	1357/86	Guardian/Conservatorship Filings
Chapter	494/79	Handicapped Voter Access
Chapter	1597/88	Inmate AIDS Testing
Chapter	126/93	Law Enforcement Sexual Harassment Training
Chapter	1330/76	Local Coastal Plans
Chapter	486/75	Mandate Reimbursement Process
Chapter	1456/88	Missing Persons Report
Title	8	Personal Alarm Devices
Chapter	18/99	Presidential Primaries
Chapter	820/91	Prisoner Parental Rights
Chapter	39/98	Redevelopment Agencies
Chapter	36/94	Sex Crime Confidentiality
Chapter	485/98	Sex Offenders: Disclosure by Law Enforcement Officers
Chapter	955/89	SIDS Autopsies
Chapter	268/91	SIDS Contacts by Local Health Officers
Chapter	453/74	SIDS Notices
Chapter	1111/89	SIDS Training for Firefighters
CCR	Title 8	Structural and Wildlife Firefighter Safety Clothing and Equipment
Chapter	238/74	Substandard Housing
Chapter	1188/92	Very High Fire Hazard Severity Zones
Chapter	332/81	Victims Statements

Item 8885-295-0042

Chapter	644/94	Airport Land Use Commissions/Plans
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Commission on State Mandates set aside Parameters and Guidelines for the following programs:

Chapter	156/96	County Treasury Oversight Committees
Chapter	783/95	Investment Reports
Chapter	1281/80	Involuntary Lien Notices
Chapter	1105/92	Misdemeanors: Booking and Fingerprinting
Chapter	1051/83	Mobilehome Property Tax Deferral Program
Chapter	641/86	Open Meetings/Brown Act Reform
Chapter	48/87	Property Tax: Family Transfers
Chapter	39/98	Redevelopment Agencies – Tax Disbursement Reporting
Chapter	1143/80	Regional Housing Needs Determination
Chapter	1297/94	Two-Way Traffic Signal Communications

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 that the claim was prepared in accordance with the SCO's claiming instructions and the Commission on State Mandate's Parameters and Guidelines (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 §17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency 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.

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.

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 Mandated Cost Manual to replace the old forms. 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.

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, or call the Local Reimbursements Section at (916) 324-5729.

A. STATE OF CALIFORNIA TRAVEL EXPENSE GUIDELINES

Travel Program Effective January 31, 2002

The travel reimbursement program continues to be subject to the Internal Revenue Service (IRS) requirements for an accountable plan. There are no flat rate reimbursements. All items are to be claimed for the actual amount of expense, up to the maximum allowed. If the provisions below do not require submission of a receipt for a given item of expense, it is the employee's responsibility to retain receipts and other records of the expense and have them available for audit.

Lodging and meals that are provided by the State, including hotel expenses, conference fees, or transportation costs such as airline tickets; or otherwise provided shall not be claimed for reimbursement.

Employees may be reimbursed for actual expenses for breakfast, lunch, dinner, and incidentals for each 24 hours of travel, as follows:

Breakfast	up to	\$6.00
Lunch	up to	10.00
Dinner	up to	18.00
Incidentals	up to	6.00

Incidental expenses include, but are not limited to, expenses for laundering and pressing of clothing and tips for services such as porters and baggage handlers. Incidentals do not include taxicab fares, lodging taxes, or the cost of telegrams or telephone calls.

Lodging

All lodging reimbursements require a receipt from a commercial lodging establishment such as a hotel, motel, bed and breakfast inn, or campground that caters to the general public. No lodging will be reimbursed without a valid receipt. Employees who stay with friends or relatives are not eligible for lodging reimbursement, but may claim their actual expenses for meals and incidentals.

Short-Term Travel

A. For continuous short-term travel of more than 24 hours but less than 31 days, the employee will be reimbursed for actual costs up to the maximum for each meal, incidental, and lodging expense for each completed 24 hours of travel, beginning with the traveler's time of departure and return as follows:

1. On the first day of travel at the beginning of a trip of more than 24 hours:
 - Trip begins at or before 6 a.m. - Breakfast may be claimed
 - Trip begins at or before 11 a.m. - Lunch may be claimed
 - Trip begins at or before 5 p.m. - Dinner may be claimed
2. On the fractional day of travel at the end of a trip of more than 24 hours:
 - Trip ends at or after 8 a.m. - Breakfast may be claimed
 - Trip ends at or after 2 p.m. - Lunch may be claimed
 - Trip ends at or after 7 p.m. - Dinner may be claimed

If the fractional day includes an overnight stay, receipted lodging may be claimed. No meal or lodging expenses may be claimed or reimbursed more than once on any given date or during any 24-hour period.

- B.** For continuous travel of less than 24 hours, the employee will be reimbursed for actual expenses, up to a maximum as follows:

Travel begins at or before 6 a.m. and ends at or after 9 a.m. - Breakfast may be claimed
Travel begins at or before 4 p.m. and ends at or after 7 p.m. - Dinner may be claimed

If the trip extends overnight, receipted lodging may be claimed. No lunch or incidentals may be claimed on a trip of less than 24 hours.

Short-Term Travel Maximum Lodging Reimbursement Rate

- A.** Statewide except as in (B) and (C) below, actual receipted lodging up to \$84 plus tax.
- B.** When required to conduct state business and obtain lodging in the counties of Los Angeles and San Diego, reimbursement will be for actual receipted lodging, to a maximum of \$110 plus tax.
- C.** When required to conduct state business and obtain lodging in the counties of Alameda, San Francisco, San Mateo, and Santa Clara, reimbursement will be for actual receipted lodging, to a maximum of \$140 plus tax.

Long-Term Travel

Actual expenses for long-term meals and receipted lodging will be reimbursed when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

A. Full Long-Term Travel

To qualify for full long-term travel reimbursement, the employee on a long-term field assignment must meet the following criteria:

- a) The employee continues to maintain a permanent residence at the primary headquarters, and either,
- b) The permanent residence is occupied by the employee's dependents, or
- c) The permanent residence is maintained at a net expense to the employee exceeding \$200 per month.

The employee who is living at the long-term location may claim either:

1. Reimbursement for actual individual expense, substantiated by receipts for lodging, water, sewer, gas, and electricity, up to a maximum of \$1,130 per calendar month while on the long-term assignment, and actual expenses up to \$10 for meals and incidentals, for each period of 12 to 24 hours and up to \$5 for actual meals and incidentals for each period of less than 12 hours at the long-term location, or
2. Long-term subsistence rates of \$24 for actual meals and incidentals, \$24 for receipted lodging for travel of 12 hours up to 24 hours, and either \$24 for actual meals or \$24 for receipted lodging for travel less than 12 hours when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

B. Partial Long-Term Travel

An employee on long-term field assignment who does not maintain a separate residence in the headquarters area may claim long-term subsistence rates of up to \$12 for actual meals and incidentals and \$12 for receipted lodging for travel of 12 hours up to 24 hours at the long-term location, and either \$12 for actual meals or \$12 for receipted lodging for travel less than 12 hours at the long-term location.

Receipts

Receipts or vouchers shall be submitted for every item of expense of \$25 or more.

- a) Receipts are required for every item of transportation and business expense incurred as a result of conducting state business except for actual expenses as follows:
 1. Railroad and bus fares of less than \$25, when travel is wholly within the State of California.
 2. Street car, ferry fares, bridge and road tolls, local rapid transit system, taxi, shuttle, or hotel bus fares, and parking fees of \$10 or less for each continuous period of parking or each separate transportation expense noted in this item.
 3. Telephone, telegraph, tax, or other business charges related to state business of \$5 or less.
 4. In the absence of a receipt, reimbursement will be limited to the non-receipted amount above.
- b) Reimbursement will be claimed only for the actual and necessary expenses noted above. Regardless of the above exceptions, the approving officer may require additional certification and/or explanation in order to determine that an expense was actually and reasonably incurred. In the absence of a satisfactory explanation, the expense shall not be allowed.

Mileage

When an employee is authorized by his/her appointing authority or designee to operate a privately owned vehicle on state business, the employee will be allowed to claim and be reimbursed 34 cents per mile. An employee who is required to use a specialized vehicle that has been modified to accommodate disabilities may claim 37 cents per mile.

B. GOVERNMENT CODE SECTIONS 17500-17617

GC §17500: Legislative Findings and Declarations

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for the costs of state-mandated local programs has not provided for the effective determination of the state's responsibilities under Section 6 of Article XIII B of the California Constitution. The Legislature finds and declares that the failure of the existing process to adequately and consistently resolve the complex legal questions involved in the determination of state-mandated costs has led to an increasing reliance by local agencies and school districts on the judiciary and, therefore, in order to relieve unnecessary congestion of the judicial system, it is necessary to create a mechanism which is capable of rendering sound quasi-judicial decisions and providing an effective means of resolving disputes over the existence of state-mandated local programs. It is the intent of the Legislature in enacting this part to provide for the implementation of Section 6 of Article XIII B of the California Constitution. Further, the Legislature intends that the Commission on State Mandates, as a quasi-judicial body, will act in a deliberative manner in accordance with the requirements of Section 6 of Article XIII B of the California Constitution.

GC §17510: Construction of Part

Unless the context otherwise requires, the definitions contained in this chapter govern the construction of this part. The definition of a word applies to any variants thereof and the singular tense of a word includes the plural.

GC §17511: "City"

"City" means any city whether general law or charter, except a city and county.

GC §17512: "Commission"

"Commission" means the Commission on State Mandates.

GC §17513: "Cost Mandated by the Federal Government"

"Costs mandated by the federal government" means any increased costs incurred by a local agency or school district after January 1, 1973, in order to comply with the requirements of a federal statute or regulation. "Costs mandated by the federal government" includes costs resulting from enactment of a state law or regulation where failure to enact that law or regulation to meet specific federal program or service requirements imposed upon the state would result in substantial monetary penalties or loss of funds to public or private persons in the state whether the federal law was enacted before or after the enactment of the state law, regulation, or executive order. "Costs mandated by the federal government" does not include costs which are specifically reimbursed or funded by the federal or state government or programs or services which may be implemented at the option of the state, local agency, or school district.

GC §17514: "Costs Mandated by the State"

"Costs mandated by the state" means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution.

GC §17515: "County"

"County" means any chartered or general law county. "County" includes a city and county.

GC §17516: "Executive Order"

"Executive order" means any order, plan, requirement, rule, or regulation issued by any of the following: (a) The Governor. (b) Any officer or official serving at the pleasure of the Governor. (c) Any agency, department, board, or commission of state government. "Executive order" does not include any order, plan, requirement, rule, or regulation issued by the State Water Resources Control Board or by any regional water quality control board pursuant to Division 7 (commencing with Section 13000) of the Water Code. It is the intent of the Legislature that the State Water Resources Control Board and regional water quality control boards will not adopt enforcement orders against publicly owned dischargers which mandate major waste water treatment facility construction costs unless federal financial assistance and state financial assistance pursuant to the Clean Water Bond Act of 1970 and 1974, is simultaneously made available. "Major" means either a new treatment facility or an addition to an existing facility, the cost of which is in excess of 20 percent of the cost of replacing the facility.

GC §17517.5: "Cost Savings authorized by the state"

"Cost savings authorized by the state" means any decreased costs that a local agency or school district realizes as a result of any statute enacted or any executive order adopted that permits or requires the discontinuance of or a reduction in the level of service of an existing program that was mandated before January 1, 1975.

GC §17518: "Local Agency"

"Local agency" means any city, county, special district, authority, or other political subdivision of the state.

GC §17518.5: "Reasonable Reimbursement Methodology"

(a) "Reasonable reimbursement methodology" means a formula for reimbursing local agency and school district costs mandated by the state that meets the following conditions: (1) The total amount to be reimbursed statewide is equivalent to total estimated local agency and school district costs to implement the mandate in a cost-efficient manner. (2) For 50 percent or more of eligible local agency and school district claimants, the amount reimbursed is estimated to fully offset their projected costs to implement the mandate in a cost-efficient manner. (b) Whenever possible, a reasonable reimbursement methodology shall be based on general allocation formulas, uniform cost allowances, and other approximations of local costs mandated by the state, rather than detailed documentation of actual local costs. In cases when local agencies and school districts are projected to incur costs to implement a mandate over a period of more than one fiscal year, the determination of a reasonable reimbursement methodology may consider local costs and state reimbursements over a period of greater than one fiscal year, but not exceeding 10 years. (c) A reasonable reimbursement methodology may be developed by any of the following: (1) The Department of Finance. (2) The Controller. (3) An affected state agency. (4) A claimant. (5) An interested party.

GC §17519: "School District"

"School district" means any school district, community college district, or county superintendent of schools.

GC §17520: "Special District"

"Special district" means any agency of the state that performs governmental or proprietary functions within limited boundaries. "Special district" includes a county service area, a maintenance district or

area, an improvement district or improvement zone, or any other zone or area. "Special district" does not include a city, a county, a school district, or a community college district. County free libraries established pursuant to Chapter 2 (commencing with Section 27151) of Division 20 of the Education Code, areas receiving county fire protection services pursuant to Section 25643 of the Government Code, and county road districts established pursuant to Chapter 7 (commencing with Section 1550) of Division 2 of the Streets and Highways Code shall be considered "special districts" for all purposes of this part.

GC §17521: "Test Claim"

"Test claim" means the first claim filed with the commission alleging that a particular statute or executive order imposes costs mandated by the state.

GC §17522: Definitions

(a) "Initial reimbursement claim" means a claim filed with the Controller by a local agency or school district for costs to be reimbursed for the fiscal years specified in the first claiming instructions issued by the Controller pursuant to subdivision (b) of Section 17558. (b) "Annual reimbursement claim" means a claim for actual costs incurred in a prior fiscal year filed with the Controller by a local agency or school district for which appropriations are made to the Controller for this purpose. (c) "Estimated reimbursement claim" means a claim filed with the Controller by a local agency or school district in conjunction with an initial reimbursement claim, annual reimbursement claim, or at other times, for estimated costs to be reimbursed during the current or future fiscal years, for which appropriations are made to the Controller for this purpose. (d) "Entitlement claim" means a claim filed by a local agency or school district with the Controller for the purpose of establishing or adjusting a base year entitlement. All entitlement claims are subject to Section 17616.

GC §17523: "Deflator"

"Deflator" means the Implicit Price Deflator for the Costs of Goods and Services to Governmental Agencies, as determined by the Department of Finance.

GC §17524: "Base Year Entitlement"

"Base year entitlement" means that amount determined to be the average for the approved reimbursement claims of each local agency or school district for the three preceding fiscal years adjusted by the change in the deflator. A base year entitlement shall not include any nonrecurring or initial startup costs incurred by a local agency or school district in any of those three fiscal years. For those mandates which become operative on January 1 of any year, the amount of the "approved reimbursement claim" for the first of the three years may be computed by annualizing the amount claimed for the six-month period of January through June in that first year, excluding nonrecurring or startup costs.

GC §17525: Members: Term and Per Diem for Specified Members

(a) There is hereby created the Commission on State Mandates, which shall consist of seven members as follows: (1) The Controller. (2) The Treasurer. (3) The Director of Finance. (4) The Director of the Office of Planning and Research. (5) A public member with experience in public finance, appointed by the Governor and approved by the Senate. (6) Two members from the following three categories appointed by the Governor and approved by the Senate, provided that no more than one member shall come from the same category: (A) A city council member. (B) A member of a county or city and county board of supervisors. (C) A governing board member of a school district as defined in Section 17519. (b) Each member appointed pursuant to paragraph (5) or (6) of subdivision (a) shall be subject to both of the following: (1) The member shall serve for a term of four years subject to renewal. (2) The member shall receive per diem of one hundred dollars (\$100) for each day actually spent in the

discharge of official duties and shall be reimbursed for any actual and necessary expenses incurred in connection with the performance of duties as a member of the commission.

GC §17526: Open Meetings: Executive Sessions

(a) All meetings of the commission shall be open to the public, except that the commission may meet in executive session to consider the appointment or dismissal of officers or employees of the commission or to hear complaints or charges brought against a member, officer, or employee of the commission. (b) The commission shall meet at least once every two months. (c) The time and place of meetings may be set by resolution of the commission, by written petition of a majority of the members, or by written call of the chairperson. The chairperson may, for good cause, change the starting time or place, reschedule, or cancel any meeting.

GC §17527: Powers of Commission

In carrying out its duties and responsibilities, the commission shall have the following powers: (a) To examine any document, report, or data, including computer programs and data files, held by any local agency or school district. (b) To meet at times and places as it may deem proper. (c) As a body or, on the authorization of the commission, as a committee composed of one or more members, to hold hearings at any time and place it may deem proper. (d) Upon a majority vote of the commission, to issue subpoenas to compel the attendance of witnesses and the production of books, records, papers, accounts, reports, and documents. (e) To administer oaths. (f) To contract with other agencies or individuals, public or private, as it deems necessary, to provide or prepare services, facilities, studies, and reports to the commission as will assist it in carrying out its duties and responsibilities. (g) To adopt, promulgate, amend, and rescind rules and regulations, which shall not be subject to the review and approval of the Office of Administrative Law pursuant to the provisions of the Administrative Procedure Act provided for in Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2. (h) To do any and all other actions necessary or convenient to enable it fully and adequately to perform its duties and to exercise the powers expressly granted to it.

GC §17528: Election of Officers

The members of the commission shall elect a chairperson and a vice chairperson of the commission.

GC §17529: Appointment of Attorney: Duties

The commission may appoint as attorney to the commission an attorney at law of this state, who shall hold office at the pleasure of the commission. The attorney shall represent and appear for the commission in all actions and proceedings involving any question under this part or under any order or act of the commission. The attorney shall advise the commission and each member of the commission, when so requested, in regard to all matters in connection with the powers and duties of the commission and the members thereof. The attorney shall generally perform all duties and services as attorney to the commission which the commission may require.

GC §17530: Appointment of Executive Director: Duties

The commission shall appoint an executive director, who shall be exempt from civil service and shall hold office at the pleasure of the commission. The executive director shall be responsible for the executive and administrative duties of the commission and shall organize, coordinate, supervise, and direct the operations and affairs of the commission and expedite all matters within the jurisdiction of the commission. The executive director shall keep a full and true record of all proceedings of the commission, issue all necessary process, writs, warrants, and notices, and perform other duties as the commission prescribes.

GC §17531: Authority of Executive Director to Employ Necessary Staff

The executive director may employ those officers, examiners, experts, statisticians, accountants, inspectors, clerks, and employees as the executive director deems necessary to carry out the provisions of this part or to perform the duties and exercise the powers conferred upon the commission by law.

GC §17532: Quorum: Investigations, Inquiries, and Hearing

A majority of the commissioners shall constitute a quorum for the transaction of any business, for the performance of any duty, or for the exercise of any power of the commission. Any investigation, inquiry, or hearing which the commission has power to undertake or to hold may be undertaken or held by or before any commissioner or commissioners designated for the purpose by the commission. The evidence in any investigation, inquiry, or hearing may be taken by the commissioner or commissioners to whom the investigation, inquiry, or hearing has been assigned or, in his or her or their behalf, by an examiner designated for that purpose. Every finding, opinion, and order made by the commissioner or commissioners so designated, pursuant to the investigation, inquiry, or hearing, when approved or confirmed by the commission and ordered filed in its office, shall be deemed to be the finding, opinion, and order of the commission.

GC §17533: Provisions not Applicable to Hearing by Commission

Notwithstanding Section 11425.10, Chapter 4.5 (commencing with Section 11400) of Part 1 of Division 3 does not apply to a hearing by the commission under this part.

GC §17550: Reimbursements of Local Agencies and Special Districts

Reimbursement of local agencies and school districts for costs mandated by the state shall be provided pursuant to this chapter.

GC §17551: Commission Hearing and Decision Upon Claims

(a) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district that the local agency or school district is entitled to be reimbursed by the state for costs mandated by the state as required by Section 6 of Article XIII B of the California Constitution. (b) Commission review of claims may be had pursuant to subdivision (a) only if the test claim is filed within the time limits specified in this section. (c) Local agency and school district test claims shall be filed not later than 12 months following the effective date of a statute or executive order, or within 12 months of incurring increased costs as a result of a statute or executive order, whichever is later. (d) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district filed on or after January 1, 1985, that the Controller has incorrectly reduced payments to the local agency or school district pursuant to paragraph (2) of subdivision (d) of Section 17561.

GC §17552: Exclusivity of Procedure by Chapter

This chapter shall provide the sole and exclusive procedure by which a local agency or school district may claim reimbursement for costs mandated by the state as required by Section 6 of Article XIII B of the California Constitution.

GC §17553: Adoption of Procedure for Receiving Claims and Providing Hearings: Postponement of Hearings

(a) The commission shall adopt procedures for receiving claims pursuant to this article and for providing a hearing on those claims. The procedures shall do all of the following: (1) Provide for presentation of evidence by the claimant, the Department of Finance and any other affected department

or agency, and any other interested person. (2) Ensure that a statewide cost estimate is adopted within 12 months after receipt of a test claim, when a determination is made by the commission that a mandate exists. This deadline may be extended for up to six months upon the request of either the claimant or the commission. (3) Permit the hearing of a claim to be postponed at the request of the claimant, without prejudice, until the next scheduled hearing. (b) All test claims shall be filed on a form prescribed by the commission and shall contain at least the following elements and documents: (1) A written narrative that identifies the specific sections of statutes or executive orders alleged to contain a mandate and shall include all of the following: (A) A detailed description of the new activities and costs that arise from the mandate. (B) A detailed description of existing activities and costs that are modified by the mandate. (C) The actual increased costs incurred by the claimant during the fiscal year for which the claim was filed to implement the alleged mandate. (D) The actual or estimated annual costs that will be incurred by the claimant to implement the alleged mandate during the fiscal year immediately following the fiscal year for which the claim was filed. (E) A statewide cost estimate of increased costs that all local agencies or school districts will incur to implement the alleged mandate during the fiscal year immediately following the fiscal year for which the claim was filed. (F) Identification of all of the following: (i) Dedicated state funds appropriated for this program. (ii) Dedicated federal funds appropriated for this program. (iii) Other nonlocal agency funds dedicated for this program. (iv) The local agency's general purpose funds for this program. (v) Fee authority to offset the costs of this program. (G) Identification of prior mandate determinations made by the Board of Control or the Commission on State Mandates that may be related to the alleged mandate. (2) The written narrative shall be supported with declarations under penalty of perjury, based on the declarant's personal knowledge, information or belief, and signed by persons who are authorized and competent to do so, as follows: (A) Declarations of actual or estimated increased costs that will be incurred by the claimant to implement the alleged mandate. (B) Declarations identifying all local, state, or federal funds, or fee authority that may be used to offset the increased costs that will be incurred by the claimant to implement the alleged mandate, including direct and indirect costs. (C) Declarations describing new activities performed to implement specified provisions of the new statute or executive order alleged to impose a reimbursable state-mandated program. Specific references shall be made to chapters, articles, sections, or page numbers alleged to impose a reimbursable state-mandated program. (3) (A) The written narrative shall be supported with copies of all of the following: (i) The test claim statute that includes the bill number or executive order, alleged to impose or impact a mandate. (ii) Relevant portions of state constitutional provisions, federal statutes, and executive orders that may impact the alleged mandate. (iii) Administrative decisions and court decisions cited in the narrative. (B) State mandate determinations made by the Board of Control and the Commission on State Mandates and published court decisions on state mandate determinations made by the Commission on State Mandates are exempt from this requirement. (4) A test claim shall be signed at the end of the document, under penalty of perjury by the claimant or its authorized representative, with the declaration that the test claim is true and complete to the best of the declarant's personal knowledge or information or belief. The date of signing, the declarant's title, address, telephone number, facsimile machine telephone number, and electronic mail address shall be included. (c) If a completed test claim is not received by the commission within 30 calendar days from the date that an incomplete test claim was returned by the commission, the original test claim filing date may be disallowed, and a new test claim may be accepted on the same statute or executive order. (d) In addition, the commission shall determine whether an incorrect reduction claim is complete within 10 days after the date that the incorrect reduction claim is filed. If the commission determines that an incorrect reduction claim is not complete, the commission shall notify the local agency and school district that filed the claim stating the reasons that the claim is not complete. The local agency or school district shall have 30 days to complete the claim. The commission shall serve a copy of the complete incorrect reduction claim on the Controller. The Controller shall have no more than 90 days after the date the claim is delivered or mailed to file any rebuttal to an incorrect reduction claim. The failure of the Controller to file a rebuttal to an incorrect reduction claim shall not serve to delay the consideration of the claim by the commission.

GC §17554: Commission's Authority to Expedite Claim

With the agreement of all parties to the claim, the commission may waive the application of any procedural requirement imposed by this chapter or pursuant to Section 17553. The authority granted by this section includes the consolidation of claims and the shortening of time periods.

GC §17555: Date for Public Hearing: Test Claim Form and Procedure

(a) No later than 30 days after hearing and deciding upon a test claim pursuant to subdivision (a) of Section 17551, the commission shall notify the appropriate Senate and Assembly policy and fiscal committees, the Legislative Analyst, the Department of Finance, and the Controller of that decision. (b) For purposes of this section, the "appropriate policy committee" means the policy committee that has jurisdiction over the subject matter of the statute, regulation, or executive order, and bills relating to that subject matter would have been heard.

GC §17556: Criteria for not Finding Costs Mandated by the State

The commission shall not find costs mandated by the state, as defined in Section 17514, in any claim submitted by a local agency or school district, if, after a hearing, the commission finds that: (a) The claim is submitted by a local agency or school district that requested legislative authority for that local agency or school district to implement the program specified in the statute, and that statute imposes costs upon that local agency or school district requesting the legislative authority. A resolution from the governing body or a letter from a delegated representative of the governing body of a local agency or school district that requests authorization for that local agency or school district to implement a given program shall constitute a request within the meaning of this paragraph. (b) The statute or executive order affirmed for the state a mandate that had been declared existing law or regulation by action of the courts. (c) The statute or executive order imposes a requirement that is mandated by a federal law or regulation and results in costs mandated by the federal government, unless the statute or executive order mandates costs that exceed the mandate in that federal law or regulation. This subdivision applies regardless of whether the federal law or regulation was enacted or adopted prior to or after the date on which the state statute or executive order was enacted or issued. (d) The local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service. (e) The statute, executive order, or an appropriation in a Budget Act or other bill provides for offsetting savings to local agencies or school districts that result in no net costs to the local agencies or school districts, 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. (f) The statute or executive order imposed duties that were expressly included in a ballot measure approved by the voters in a statewide or local election. (g) The statute created a new crime or infraction, eliminated a crime or infraction, or changed the penalty for a crime or infraction, but only for that portion of the statute relating directly to the enforcement of the crime or infraction.

GC §17557: Determination of Amount to be Subvened for Reimbursement: Parameters and Guidelines

(a) If the commission determines there are costs mandated by the state pursuant to Section 17551, it shall determine the amount to be subvened to local agencies and school districts for reimbursement. In so doing it shall adopt parameters and guidelines for reimbursement of any claims relating to the statute or executive order. The successful test claimants shall submit proposed parameters and guidelines within 30 days of adoption of a statement of decision on a test claim. At the request of a successful test claimant, the commission may provide for one or more extensions of this 30-day period at any time prior to its adoption of the parameters and guidelines. If proposed parameters and guidelines are not submitted within the 30-day period and the commission has not granted an extension, then the commission shall notify the test claimant that the amount of reimbursement the test claimant is entitled to for the first 12 months of incurred costs will be reduced by 20 percent, unless the test claimant can demonstrate to the commission why an extension of the 30-day period is justified. (b) In adopting parameters and guidelines, the commission may adopt a reasonable reimbursement methodology. (c)

The parameters and guidelines adopted by the commission shall specify the fiscal years for which local agencies and school districts shall be reimbursed for costs incurred. However, the commission may not specify in the parameters and guidelines any fiscal year for which payment could be provided in the annual Budget Act. (d) A local agency, school district, or the state may file a written request with the commission to amend, modify, or supplement the parameters or guidelines. The commission may, after public notice and hearing, amend, modify, or supplement the parameters and guidelines. A parameters and guidelines amendment submitted within 90 days of the claiming deadline for initial claims, as specified in the claiming instructions pursuant to Section 17561, shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A parameters and guidelines amendment filed more than 90 days after the claiming deadline for initial claims, as specified in the claiming instructions pursuant to Section 17561, and on or before January 15 following a fiscal year, shall establish reimbursement eligibility for that fiscal year. (e) 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. The claimant may thereafter amend the test claim at any time, but before the test claim is set for a hearing, without affecting the original filing date as long as the amendment substantially relates to the original test claim. (f) In adopting parameters and guidelines, the commission shall consult with the Department of Finance, the affected state agency, the Controller, the fiscal and policy committees of the Assembly and Senate, the Legislative Analyst, and the claimants to consider a reasonable reimbursement methodology that balances accuracy with simplicity.

GC §17558: Submission of Parameters and Guidelines to Controller: Transfer of Claims; Claiming Instructions

(a) The commission shall submit the adopted parameters and guidelines to the Controller. All claims relating to a statute or executive order that are filed after the adoption or amendment of parameters and guidelines pursuant to Section 17557 shall be transferred to the Controller who shall pay and audit the claims from funds made available for that purpose. (b) Not later than 60 days after receiving the adopted parameters and guidelines from the commission, the Controller shall issue claiming instructions for each mandate that requires state reimbursement, to assist local agencies and school districts in claiming costs to be reimbursed. In preparing claiming instructions, the Controller shall request assistance from the Department of Finance and may request the assistance of other state agencies. The claiming instructions shall be derived from the test claim decision and the parameters and guidelines adopted by the commission. (c) The Controller shall, within 60 days after receiving revised adopted parameters and guidelines from the commission or other information necessitating a revision of the claiming instructions, prepare and issue revised claiming instructions for mandates that require state reimbursement that have been established by commission action pursuant to Section 17557 or after any decision or order of the commission pursuant to Section 17551. In preparing revised claiming instructions, the Controller may request the assistance of other state agencies.

GC §17558.5: Reimbursement Claim: Audit; Remittance Advice and Other Notices of Payment

(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. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. (b) The Controller may conduct a field review of any claim after the claim has been submitted, prior to the reimbursement of the claim. (c) The Controller shall notify the claimant in writing within 30 days after issuance of a remittance advice of any adjustment to a claim for reimbursement that results from an audit or review. The notification shall specify the claim components adjusted, the amounts adjusted, interest charges on claims adjusted to reduce the overall reimbursement to the local agency or school district, and the reason for the adjustment. Remittance advices and other notices of payment action shall not constitute notice of adjustment from an audit or review. (d) The interest rate charged by the Controller on reduced claims shall be set at the Pooled

Money Investment Account rate and shall be imposed on the dollar amount of the overpaid claim from the time the claim was paid until overpayment is satisfied. (e) Nothing in this section shall be construed to limit the adjustment of payments when inaccuracies are determined to be the result of the intent to defraud, or when a delay in the completion of an audit is the result of willful acts by the claimant or inability to reach agreement on terms of final settlement.

GC §17558.6: Legislative Intent

It is the intent of the Legislature that the Commission on State Mandates review its process by which local agencies may appeal the reduction of reimbursement claims on the basis that the reduction is incorrect in order to provide for a more expeditious and less costly process.

GC §17559: Judicial Review

(a) The commission may order a reconsideration of all or part of a test claim or incorrect reduction claim on petition of any party. The power to order a reconsideration or amend a test claim decision shall expire 30 days after the statement of decision is delivered or mailed to the claimant. If additional time is needed to evaluate a petition for reconsideration filed prior to the expiration of the 30-day period, the commission may grant a stay of that expiration for no more than 30 days, solely for the purpose of considering the petition. If no action is taken on a petition within the time allowed for ordering reconsideration, the petition shall be deemed denied. (b) 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. The court may order the commission to hold another hearing regarding the claim and may direct the commission on what basis the claim is to receive a rehearing.

GC §17560: Deadlines for Filing Reimbursement Claims

Reimbursement for state-mandated costs may be claimed as follows: (a) A local agency or school district 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). (b) A local agency or school district 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. (c) 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 or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

GC §17561: Reimbursement of Costs for State Mandated Programs

(a) The state shall reimburse each local agency and school district for all "costs mandated by the state," as defined in Section 17514. (b) (1) For the initial fiscal year during which these costs are incurred, reimbursement funds shall be provided as follows: (A) Any statute mandating these costs shall provide an appropriation therefor. (B) Any executive order mandating these costs shall be accompanied by a bill appropriating the funds therefor, or alternatively, an appropriation for these costs shall be included in the Budget Bill for the next succeeding fiscal year. The executive order shall cite that item of appropriation in the Budget Bill or that appropriation in any other bill which is intended to serve as the source from which the Controller may pay the claims of local agencies and school districts. (2) In subsequent fiscal years appropriations for these costs shall be included in the annual Governor's Budget and in the accompanying Budget Bill. In addition, appropriations to reimburse local agencies and school districts for continuing costs resulting from chaptered bills or executive orders for which claims have been awarded pursuant to subdivision (a) of Section 17551 shall be included in the annual Governor's Budget and in the accompanying Budget Bill subsequent to the enactment of the local government claims bill pursuant to Section 17600 that includes the amounts awarded relating to these chaptered bills or executive orders. (c) The amount appropriated to reimburse local agencies and

school districts for costs mandated by the state shall be appropriated to the Controller for disbursement. (d) The Controller shall pay any eligible claim pursuant to this section within 60 days after the filing deadline for claims for reimbursement or 15 days after the date the appropriation for the claim is effective, whichever is later. The Controller shall disburse reimbursement funds to local agencies or school districts if the costs of these mandates are not payable to state agencies, or to state agencies that would otherwise collect the costs of these mandates from local agencies or school districts in the form of fees, premiums, or payments. When disbursing reimbursement funds to local agencies or school districts, the Controller shall disburse them as follows: (1) For initial reimbursement claims, the Controller shall issue claiming instructions to the relevant local agencies and school districts pursuant to Section 17558. Issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the commission. (A) When claiming instructions are issued by the Controller pursuant to Section 17558 for each mandate determined pursuant to Section 17551 that requires state reimbursement, each local agency or school district to which the mandate is applicable shall submit claims for initial fiscal year costs to the Controller within 120 days of the issuance date for the claiming instructions. (B) When the commission is requested to review the claiming instructions pursuant to Section 17571, each local agency or school district to which the mandate is applicable shall submit a claim for reimbursement within 120 days after the commission reviews the claiming instructions for reimbursement issued by the Controller. (C) If the local agency or school district does not submit a claim for reimbursement within the 120-day period, or submits a claim pursuant to revised claiming instructions, it may submit its claim for reimbursement as specified in Section 17560. The Controller shall pay these claims from the funds appropriated therefor, provided that the Controller (i) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, and (ii) may reduce any claim that the Controller determines is excessive or unreasonable. (2) In subsequent fiscal years each local agency or school district shall submit its claims as specified in Section 17560. The Controller shall pay these claims from funds appropriated therefor, provided that the Controller (A) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, (B) may reduce any claim that the Controller determines is excessive or unreasonable, and (C) shall adjust the payment to correct for any underpayments or overpayments which occurred in previous fiscal years. (3) When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated costs. All initial reimbursement claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty. Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount that would have been allowed had the claim been timely filed. The Controller may withhold payment of any late claim for initial reimbursement until the next deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. In no case may a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the Controller's claiming instructions on funded mandates contained in a claims bill.

GC §17561.5: Payment of Claim with Interest

The payment of an initial reimbursement claim by the Controller shall include accrued interest at the Pooled Money Investment Account rate, if the payment is being made more than 365 days after adoption of the statewide cost estimate for an initial claim or, in the case of payment of a subsequent claim relating to that same statute or executive order, if payment is being made more than 60 days after the filing deadline for, or the actual date of receipt of, the subsequent claim, whichever is later. In those instances, interest shall begin to accrue as of the 366th day after adoption of the statewide cost estimate for an initial claim and as of the 61st day after the filing deadline for, or actual date of receipt of, the subsequent claim, whichever is later.

GC §17561.6: Payment

A budget act item or appropriation pursuant to this part for reimbursement of claims shall include an amount necessary to reimburse any interest due pursuant to Section 17561.5.

GC §17562: Review of Costs of State-Mandated Local Programs

(a) The Legislature hereby finds and declares that the increasing revenue constraints on state and local government and the increasing costs of financing state-mandated local programs make evaluation of state-mandated local programs imperative. Accordingly, it is the intent of the Legislature to increase information regarding state mandates and establish a method for regularly reviewing the costs and benefits of state-mandated local programs. (b) The Controller shall submit a report to the Joint Legislative Budget Committee and fiscal committees by January 1 of each year. This report shall summarize, by state mandate, the total amount of claims paid per fiscal year and the amount, if any, of mandate deficiencies or surpluses. This report shall be made available in an electronic spreadsheet format. The report shall compare the annual cost of each mandate to the statewide cost estimate adopted by the commission. (c) After the commission submits its second semiannual report to the Legislature pursuant to Section 17600, the Legislative Analyst shall submit a report to the Joint Legislative Budget Committee and legislative fiscal committees on the mandates included in the commission's reports. The report shall make recommendations as to whether the mandate should be repealed, funded, suspended, or modified. (d) In its annual analysis of the Budget Bill and based on information provided pursuant to subdivision (b), the Legislative Analyst shall identify mandates that significantly exceed the statewide cost estimate adopted by the commission. The Legislative Analyst shall make recommendations on whether the mandate should be repealed, funded, suspended, or modified. (e) (1) A statewide association of local agencies or school districts or a Member of the Legislature may submit a proposal to the Legislature recommending the elimination or modification of a state-mandated local program. To make such a proposal, the association or member shall submit a letter to the Chairs of the Assembly Committee on Education or the Assembly Committee on Local Government, as the case may be, and the Senate Committee on Education or the Senate Committee on Local Government, as the case may be, specifying the mandate and the concerns and recommendations regarding the mandate. The association or member shall include in the proposal all information relevant to the conclusions. If the chairs of the committees desire additional analysis of the submitted proposal, the chairs may refer the proposal to the Legislative Analyst for review and comment. The chairs of the committees may refer up to a total of 10 of these proposals to the Legislative Analyst for review in any year. Referrals shall be submitted to the Legislative Analyst by December 1 of each year. (2) The Legislative Analyst shall review and report to the Legislature with regard to each proposal that is referred to the office pursuant to paragraph (1). The Legislative Analyst shall recommend that the Legislature adopt, reject, or modify the proposal. The report and recommendations shall be submitted annually to the Legislature by March 1 of the year subsequent to the year in which referrals are submitted to the Legislative Analyst. (3) The Department of Finance shall review all statutes enacted each year that contain provisions making inoperative Section 17561 or Section 17565 that have resulted in costs or revenue losses mandated by the state that were not identified when the statute was enacted. The review shall identify the costs or revenue losses involved in complying with the statutes. The Department of Finance shall also review all statutes enacted each year that may result in cost savings authorized by the state. The Department of Finance shall submit an annual report of the review required by this subdivision, together with the recommendations as it may deem appropriate, by December 1 of each year. (f) It is the intent of the Legislature that the Assembly Committee on Local Government and the Senate Committee on Local Government hold a joint hearing each year regarding the following: (1) The reports and recommendations submitted pursuant to subdivision (e). (2) The reports submitted pursuant to Sections 17570, 17600, and 17601. (3) Legislation to continue, eliminate, or modify any provision of law reviewed pursuant to this subdivision. The legislation may be by subject area or by year or years of enactment.

GC §17563: Use of Funds Received for Public Purpose

Any funds received by a local agency or school district pursuant to the provisions of this chapter may be used for any public purpose.

GC §17564: Filing of Claims: Threshold Amount

(a) No claim shall be made pursuant to Sections 17551 and 17561, nor shall any payment be made on claims submitted pursuant to Sections 17551 and 17561, unless these claims exceed one thousand dollars (\$1,000), 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 one thousand dollars (\$1,000) even if the individual school district's, direct service district's, or special district's claims do not each exceed one thousand dollars (\$1,000). 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. 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 Controller, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim. (b) Claims for direct and indirect costs filed pursuant to Section 17561 shall be filed in the manner prescribed in the parameters and guidelines and claiming instructions.

GC §17565: Reimbursement of Subsequently Mandated Costs

If a local agency or a 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.

GC §17567: Insufficiency of Appropriation: Proration of Claims

In the event that the amount appropriated for reimbursement purposes pursuant to Section 17561 is not sufficient to pay all of the claims approved by the Controller, the Controller shall prorate claims in proportion to the dollar amount of approved claims timely filed and on hand at the time of proration. The Controller shall adjust prorated claims if supplementary funds are appropriated for this purpose. In the event that the Controller finds it necessary to prorate claims as provided by this section, the Controller shall immediately report this action to the 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, the Controller shall transmit this information to the commission which shall include these amounts in its report to the Legislature pursuant to Section 17600 to assure that an appropriation sufficient to pay the claims is included in the local government claims bills or other appropriation bills. If the local government claims bills required by Section 17612 have been introduced in the Legislature, the Controller shall report directly to the chairperson of the respective committee in each house of the Legislature which considers appropriations to assure inclusion of a sufficient appropriation in the claims bills.

GC §17568: Payment of Claims Submitted After Deadline

If a local agency or school district submits an otherwise valid reimbursement claim to the Controller after the deadline specified in Section 17560, the Controller shall reduce the reimbursement claim in an amount equal to 10 percent of the amount which would have been allowed had the reimbursement claim been timely filed, provided that the amount of this reduction shall not exceed one thousand dollars (\$1,000). In no case shall a reimbursement claim be paid which is submitted more than one year after the deadline specified in Section 17560. Estimated claims which were filed by the deadline specified in that section shall be paid in full before payments are made on estimated claims filed after the deadline. In the event the amount appropriated to the Controller for reimbursement purposes is not sufficient to pay the estimated claims approved by the Controller, the Controller shall prorate those claims in proportion to the dollar amount of approved claims filed after the deadline and shall report to the commission or the Legislature in the same manner as described in Section 17566 in order to assure appropriation of funds sufficient to pay those claims.

GC §17570: Annual Report to Legislature

The Legislative Analyst shall review each unfunded statutory or regulatory mandate for which claims have been approved by the Legislature pursuant to a claims bill during the preceding fiscal year. Any recommendations by the Legislative Analyst to eliminate or modify the mandates shall be contained in the annual analysis of the Budget Bill prepared by the Legislative Analyst.

GC §17571: Review and Modification of Claiming Instructions

The commission, upon request of a local agency or school district, shall review the claiming instructions issued by the Controller or any other authorized state agency for reimbursement of mandated costs. 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.

GC §17572: Amended Animal Adoption Parameters and Guidelines

(a) The commission shall amend the parameters and guidelines for the state-mandated local program contained in Chapter 752 of the Statutes of 1998, known as the Animal Adoption mandate (Case No. 98-TC-11), as specified below: (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.

GC §17575: Review of Bills

When a bill is introduced in the Legislature, and each time a bill is amended, on and after January 1, 1985, the Legislative Counsel shall determine whether the bill mandates a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution. The Legislative Counsel shall make this determination known in the digest of the bill and shall describe in the digest the basis for this determination. The determination by the Legislative Counsel shall not be binding on the commission in making its determination pursuant to Section 17555.

GC §17576: Amendment of Bills on Floor: Notification by Legislative Counsel

Whenever the Legislative Counsel determines that a bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Department of Finance shall prepare an estimate of the amount of reimbursement which will be required. This estimate shall be prepared for the respective committees of each house of the Legislature which consider taxation measures and appropriation measures and shall be prepared prior to any hearing on the bill by any such committee.

GC §17577: Amount of Estimates

The estimate required by Section 17576 shall be the amount estimated to be required during the first fiscal year of a bill's operation in order to reimburse local agencies and school districts for costs mandated by the state by the bill.

GC §17578: Amendment of Bills on Floor: Notification by Legislative Counsel

In the event that a bill is amended on the floor of either house, whether by adoption of the report of a conference committee or otherwise, in such a manner as to mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Legislative Counsel shall immediately inform, respectively, the Speaker of the Assembly and the President of the Senate of that fact. Notification from the Legislative Counsel shall be published in the journal of the respective houses of the Legislature.

GC §17579: Requirement for New Mandates to Specify Reimbursement Requirements: Appropriations

Any bill introduced or amended for which the Legislative Counsel has determined the bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution shall contain a section specifying that reimbursement shall be made pursuant to this chapter or that the mandate is being disclaimed and the reason therefor.

GC §17581: Conditions for Exemption from Implementation of Statute or Executive Order

(a) No local agency shall be required to implement or give effect to any statute or executive order, or portion thereof, during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply: (1) The statute or executive order, or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of local agencies pursuant to Section 6 of Article XIII B of the California Constitution. (2) The statute or executive order, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements. (b) Notwithstanding any other provision of law, if a local agency elects to implement or give effect to a statute or executive order described in subdivision (a), the local agency may assess fees to persons or entities which benefit from the statute or executive order. Any fee assessed pursuant to this subdivision shall not exceed the costs reasonably borne by the local agency. (c) This section shall not apply to any state-mandated local program for the trial courts, as specified in Section 77203. (d) This section shall not apply to any state-mandated local program for which the reimbursement funding counts toward the minimum General Fund requirements of Section 8 of Article XVI of the Constitution.

GC §17581.5 Exemption from Provisions of School Bus Safety II Mandate and School Crimes Reporting II Mandate

(a) A school district may not be required to implement or give effect to the statutes, or portion thereof, identified in subdivision (b) during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply: (1) The statute or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of school districts pursuant to Section 6 of Article XIII B of the California Constitution. (2) The statute, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being

one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements. (b) This section applies only to the following mandates: (1) The School Bus Safety I (CSM-4433) and II (97-TC-22) mandates (Chapter 642 of the Statutes of 1992; Chapter 831 of the Statutes of 1994; and Chapter 739 of the Statutes of 1997). (2) The School Crimes Reporting II mandate (97-TC-03; and Chapter 759 of the Statutes of 1992 and Chapter 410 of the Statutes of 1995). (3) Investment reports (96-358-02; and Chapter 783 of the Statutes of 1995 and Chapters 156 and 749 of the Statutes of 1996). (4) County treasury oversight committees (96-365-03; and Chapter 784 of the Statutes of 1995 and Chapter 156 of the Statutes of 1996).

GC §17600: Report on Number of Mandates and Their Costs

At least twice each calendar year the commission shall report to the Legislature on the number of mandates it has found pursuant to Article 1 (commencing with Section 17550) and the estimated statewide costs of these mandates. This report shall identify the statewide costs estimated for each mandate and the reasons for recommending reimbursement.

GC §17601: Report on Claims Denied

The commission shall report to the Legislature on January 15, 1986, and each January 15 thereafter, on the number of claims it denied during the preceding calendar year and the basis on which the particular claims were denied.

GC §17612: Local Government Claims Bills: Judicial Review of Funding Deletions

(a) Immediately upon receipt of the report submitted by the commission pursuant to Section 17600, a local government claims bill shall be introduced in the Legislature. The local government claims bill, at the time of its introduction, shall provide for an appropriation sufficient to pay the estimated costs of these mandates. (b) The Legislature may amend, modify, or supplement the parameters and guidelines for mandates contained in the local government claims bill. If the Legislature amends, modifies, or supplements the parameters and guidelines, it shall make a declaration in the local government claims bill specifying the basis for the amendment, modification, or supplement. (c) If the Legislature deletes from a local government claims bill funding for a mandate, the local agency or school district may file in the Superior Court of the County of Sacramento an action in declaratory relief to declare the mandate unenforceable and enjoin its enforcement.

GC §17613: Authorization of Augmentation for Mandated Costs

(a) The Director of Finance may, upon receipt of any report submitted pursuant to Section 17567, authorize the augmentation of the amount available for expenditure to reimburse costs mandated by the state, as defined in Section 17514, as follows: (1) For augmentation of (A) any schedule in any item to reimburse costs mandated by the state in any budget act, or (B) the amount appropriated in a local government claims bill for reimbursement of the claims of local agencies, as defined by Section 17518, from the unencumbered balance of any other item to reimburse costs mandated by the state in that budget act or another budget act or in an appropriation for reimbursement of the claims of local agencies in another local government claims bill. (2) For augmentation of (A) any schedule in any budget act item, or (B) any amount appropriated in a local government claims bill, when either of these augmentations is for reimbursement of mandated claims of school districts, as defined in Section 17519, when the source of this augmentation is (A) the unencumbered balance of any other scheduled amount in that budget act or another budget act, or (B) an appropriation in another local government claims bill, when either of these appropriations is for reimbursement of mandate claims of school districts. This paragraph applies only to appropriations that are made for the purpose of meeting the minimum funding guarantee for educational programs pursuant to Section 8 of Article XVI of the California Constitution. (b) No authorization for an augmentation pursuant to this section may be made

sooner than 30 days after the notification in writing of the necessity therefor to the chairperson of the committee in each house which considers appropriations and the chairperson of the Joint Legislative Budget Committee, or not sooner than whatever lesser time as the chairperson of the joint committee, or his or her designee, may in each instance determine.

GC §17615: Legislative Findings and Intent

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for actual costs mandated by the state on an annual claim basis is time consuming, cumbersome, and expensive at both the local and state levels. The Controller must process voluminous claims with all claims subject to a desk audit and selected claims also subject to a field audit. Local agencies are required to maintain extensive documentation of all claims in anticipation of such an audit. The volume of these records is substantial and will continue to grow with no relief in sight as new programs are mandated. The cost to local agencies and school districts for filing claims, and for maintaining documentation and responding to the Controller's audits is substantial. The current administrative cost to both state and local governments represents a significant expenditure of public funds with no apparent benefit to the taxpayers. It is the intent of the Legislature to streamline the reimbursement process for costs mandated by the state by creating a system of state mandate apportionments to fund the costs of certain programs mandated by the state.

GC §17615.1: Review of Programs for Inclusion in System

The commission shall establish a procedure for reviewing, upon request, mandated cost programs for which appropriations have been made by the Legislature for the 1982-83, 1983-84, and 1984-85 fiscal years, or any three consecutive fiscal years thereafter. At the request of the Department of Finance, the Controller, or any local agency or school district receiving reimbursement for the mandated program, the commission shall review the mandated cost program to determine whether the program should be included in the State Mandates Apportionment System. If the commission determines that the State Mandates Apportionment System would accurately reflect the costs of the state-mandated program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System.

GC §17615.2: Calculation of Disbursement Amounts

(a) Notwithstanding Section 17561, after November 30, 1985, for those programs included in the State Mandates Apportionment System, after approval by the commission, there shall be disbursed by the Controller to each local agency and school district which has submitted a reimbursement claim for costs mandated by the state in the 1982-83, 1983-84, and the 1984-85 fiscal years, or any three consecutive fiscal years thereafter, an amount computed by averaging the approved reimbursement claims for this three-year period. The amount shall first be adjusted according to any changes in the deflator. The deflator shall be applied separately to each year's costs for the three years which comprise the base period. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1985 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "base period" means the three fiscal years immediately succeeding the commission's approval. (b) When the Controller has made payment on claims prior to commission approval of the program for inclusion in the State Mandates Apportionment System, the payment shall be adjusted in the next apportionment to the amount which would have been subvended to the local agency or school district for that fiscal year had the State Mandates Apportionment System been in effect at the time of the initial payment.

GC §17615.3: Annual Recalculation of Allocation

Notwithstanding Section 17561, by November 30, 1986, and by November 30 of each year thereafter, for those programs included in the State Mandates Apportionment System, the Controller shall recalculate each allocation for each local agency and school district for the 1985-86 fiscal year, by using the actual change in the deflator for that year. That recalculated allocation shall then be adjusted by the estimated change in the deflator for the 1986 -87 fiscal year, and each fiscal year thereafter, to

establish the allocation amount for the 1986-87 fiscal year, and each fiscal year thereafter. Additionally, for programs approved by the commission for inclusion in the State Mandates Apportionment System on or after January 1, 1988, the allocation for each year succeeding the three-year base period shall be adjusted according to any changes in both the deflator and workload. The Controller shall then subvene that amount after adjusting it by any amount of overpayment or underpayment in the 1985-86 fiscal year, and each fiscal year thereafter, due to a discrepancy between the actual change and the estimated change in the deflator or workload. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1986 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "workload" means, for school districts and county offices of education, changes in the average daily attendance; for community colleges, changes in the number of full-time equivalent students; for cities and counties, changes in the population within their boundaries; and for special districts, changes in the population of the county in which the largest percentage of the district's population is located.

GC §17615.4: Procedure for Newly Mandated Program

(a) When a new mandate imposes costs that are funded either by legislation or in local government claims bills, local agencies and school districts may file reimbursement claims as required by Section 17561, for a minimum of three years after the initial funding of the new mandate. (b) After actual cost claims are submitted for three fiscal years against such a new mandate, the commission shall determine, upon request of the Controller or a local entity or school district receiving reimbursement for the program, whether the amount of the base year entitlement adjusted by changes in the deflator and workload accurately reflects the costs incurred by the local agency or school district. If the commission determines that the base year entitlement, as adjusted, does accurately reflect the costs of the program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System. (c) The Controller shall make recommendations to the commission and the commission shall consider the Controller's recommendations for each new mandate submitted for inclusion in the State Mandates Apportionment System. All claims included in the State Mandates Apportionment System pursuant to this section are also subject to the audit provisions of Section 17616.

GC §17615.5: Procedure Where No Base Year Entitlement Has Been Established

(a) If any local agency or school district has an established base year entitlement which does not include costs for a particular mandate, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, adjusted pursuant to Section 17615.3 by changes in the deflator and workload, or entitlement claims covering a minimum of three consecutive years, after which time its base year entitlement may be adjusted by an amount necessary to fund the costs of that mandate. (b) If any local agency or school district has no base year entitlement, but wishes to begin claiming costs of one or more of the mandates included in the State Mandates Apportionment System, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, or entitlement claims covering the preceding three consecutive years, which shall be adjusted pursuant to Sections 17615.2 and 17615.3 by changes in the deflator and workload, after which time a base year entitlement may be established in an amount necessary to fund the costs of the mandate or mandates.

GC §17615.6: Procedure Where Program is No Longer Mandatory

If a local agency or school district realizes a decrease in the amount of costs incurred because a mandate is discontinued, or made permissive, the Controller shall determine the amount of the entitlement attributable to that mandate by determining the base year amount for that mandate for the local agency or school district plus the annual adjustments. This amount shall be subtracted from the annual subvention which would otherwise have been allocated to the local agency or school district.

GC §17615.7: Procedure Where Program is Modified

If a mandated program included in the State Mandates Apportionment System is modified or amended by the Legislature or by executive order, and the modification or amendment significantly affects the costs of the program, as determined by the commission, the program shall be removed from the State Mandate Apportionment System, and the payments reduced accordingly. Local entities or school districts may submit actual costs claims for a period of three years, after which the program may be considered for inclusion in the State Mandates Apportionment System, pursuant to the provisions of Section 17615.4.

GC §17615.8: Review of Base Year Entitlement

(a) The commission shall establish a procedure for reviewing, upon request, any apportionment or base year entitlement of a local agency or school district. (b) Local agencies and school districts which request such a review shall maintain and provide those records and documentation as the commission or its designee determines are necessary for the commission or its designee to make the required determinations. With the exception of records required to verify base year entitlements, the records may not be used to adjust current or prior apportionments, but may be used to adjust future apportionments. (c) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state does not accurately reflect the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission shall direct the Controller to adjust the apportionment accordingly. For the purposes of this section, an apportionment or a base year entitlement does not accurately reflect the costs incurred by a local agency or school district if it falls short of reimbursing, or overreimburses, that local agency's or school district's actual costs by 20 percent or by one thousand dollars (\$1,000), whichever is less. (d) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state accurately reflects the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission may, in its discretion, direct the Controller to withhold, and, if so directed, the Controller shall withhold the costs of the commission's review from the next apportionment to the local agency or school district, if the commission review was requested by the local agency or school district.

GC §17615.9: Review of Programs Under SMAS

The commission shall periodically review programs funded under the State Mandate Apportionments System to evaluate the effectiveness or continued statewide need for each such mandate.

GC §17616: Audits and Verification by Controller

The Controller shall have the authority to do either or both of the following: (a) Audit the fiscal years comprising the base year entitlement no later than three years after the year in which the base year entitlement is established. The results of such audits shall be used to adjust the base year entitlements and any subsequent apportionments based on that entitlement, in addition to adjusting actual cost payments made for the base years audited. (b) Verify that any local agency or school district receiving funds pursuant to this article is providing the reimbursed activities.

GC §17617: Local Agency Payment

The total amount due to each city, county, city and county, and special district, for which the state has determined, as of June 30, 2005, that reimbursement is required under Section 6 of Article XIII B of the California Constitution, shall be appropriated for payment to these entities over a period of not more than five years, commencing with the Budget Act for the 2006-07 fiscal year and concluding with the Budget Act for the 2011-12 fiscal year.

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-06A
ANIMAL ADOPTION
MAY 7, 2002

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 2000-01¹.

- **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.

¹ 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.

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

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) 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).

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
- 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;
 - 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;
- 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.

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.

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
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L A B E L H E R E	(01) Claimant Identification Number		Reimbursement Claim Data	
	(02) Claimant Name		(22) AA-1, (04)(A)(1)(g)	
	County of Location		(23) AA-1, (04)(A)(2)(g)	
	Street Address or P.O. Box Suite		(24) AA-1, (04)(A)(3)(g)	
	City State Zip Code		(25) AA-1, (04)(B)(1)(g)	
			(26) AA-1, (04)(B)(2)(g)	

Type of Claim	Estimated Claim	Reimbursement Claim		
	(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)	
Fiscal Year of Cost	(06) 20 ___/20 ___	(12) 20 ___/20 ___	(30) AA-1, (04)(B)(6)(g)	
Total Claimed Amount	(07)	(13)	(31) AA-1, (04)(B)(7)(g)	
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)	
Net Claimed Amount		(16)	(34) AA-1, (04)(B)(10)(g)	
Due from State	(08)	(17)	(35) AA-1, (06)	
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	Date

Type or Print Name	Telephone Number	() - Ext.	Title
(38) Name of Contact Person for Claim			
	E-Mail Address		

Program 213	ANIMAL ADOPTION Certification Claim Form Instructions	FORM FAM-27
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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.
- (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**

Program 213	MANDATED COSTS ANIMAL ADOPTION CLAIM SUMMARY						FORM AA-1	
(01) Claimant				(02) Type of Claim		Fiscal Year		
				Reimbursement <input type="checkbox"/>		20__/20__		
Estimated <input type="checkbox"/>								
(03) Department								
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
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								
(05) Total Direct Costs								
Indirect Costs								
(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)]						
Cost Reduction								
(09) Less: Offsetting Savings								
(10) Less: Other Reimbursements								
(11) Total Claimed Amount		[Line (08) - {line (09) + line (10)}]						

Program 213	ANIMAL ADOPTION CLAIM SUMMARY Instructions	FORM AA-1
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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.
- 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.

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COST DETAIL	FORM AA-2
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(01) Claimant	(02) Fiscal Year
---------------	------------------

(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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Program 213	ANIMAL ADOPTION COMPONENT/ACTIVITY COST DETAIL Instructions	FORM AA-2
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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.
- (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)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		Supporting Documentation
Travel and Training	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.

RECEIVED
May 19, 2014
*Commission on
State Mandates*

GENERAL CLAIMING INSTRUCTIONS

Reimbursable State Mandated Cost Programs

Local agencies may file claims with the SCO for the cost of complying with the following state mandated programs. An "x" indicates the agencies that are eligible to file claims for the given program. For your convenience, the programs are listed in alphabetical order by program name.

Program Number	Program Name	Counties	Cities	Special Districts
2	Absentee Ballots	x	x	x
248	Absentee Ballots-Tabulation by Precinct	x		
246	Administrative License Suspension	x	x	
73	AIDS: Search Warrants	x	x	
152	Allocation of Property Tax Revenue	x		
213	Animal Adoption	x	x	x
6	Brendon Maguire Act	x	x	x
13	Child Abduction and Recovery	x		
67	Conservatorship: Developmentally Disabled Adults	x		
88	Coroners	x		
158	Crime Victims' Rights	x		
87	Developmentally Disabled: Attorneys' Services	x		
167	Domestic Violence Arrest Policies and Standards	x	x	
177	Domestic Violence Treatment Services Authorization and Case Management	x	x	
257	False Reports of Police Misconduct	x	x	x
23	Firefighters' Cancer Presumption	x	x	x
227	Grand Jury Proceedings	x	x	x
197	Health Benefits for Survivors of Peace Officers and Firefighters	x	x	x
41	Mandate Reimbursement Process	x	x	x
43	Medi-Cal Beneficiary Death Notices	x		
203	Mentally Disordered Offenders' Extended Commitment Proceedings	x		
39	Mentally Disordered Sex Offenders: Extended Commitments	x		
66	Mentally Retarded Defendants: Diversion	x		
200	Not Guilty by Reason of Insanity II	x		
219	Open Meetings Act/Brown Act Reform	x	x	x

Program Number	Program Name	Counties	Cities	Special Districts
122	Pacific Beach Safety	x		
118	Peace Officers' Cancer Presumption	x	x	x
187	Peace Officers Procedural Bill of Rights	x	x	x
124	Perinatal Services	x		
83	Permanent Absent Voters	x		
121	Pesticide Use Reports	x		
215	Photographic Record of Evidence	x	x	x
127	Rape Victims Counseling Center Notices	x	x	
18	Senior Citizens Property Tax Postponement	x		
191	Seriously Emotionally Disturbed Pupils: Out of-State Mental Health Services	x		
111	Services to Handicapped Students	x		
175	Sexually Violent Predators	x		
163	Threats Against Peace Officers	x	x	x
90	Unitary Countywide Tax Rates	x		
56	Voter Registration Procedures	x		

APPROPRIATIONS FOR THE 2004-05 AND 2005-06 FISCAL YEARS

Source of the State Mandated Cost Appropriations - 2005 State Budget Act (Ch. 38/05)
Mandated Programs

				Amounts Appropriated	
				2004-05	2005-06
Item 4440-295-0001 Department of Mental Health				\$60,000,000 ¹	\$60,000,000 ¹
(1)	Chapter	1747/84	Services to Handicapped Students		
(2)	Chapter	654/96	Seriously Emotionally Disturbed Pupils		
Item 8885-295-0001 Commission on State Mandates					
(1) For payment of the following mandate claims for the 2004-05 fiscal year:				73,156,000 ²	
(a)	Chapter	411/95	Crime Victim Rights		
(b)	Chapter	1249/92	Threats Against Peace Officers		
(c)	Chapter	1399/76	Child Abduction and Recovery		
(d)	Chapter	337/90	Stolen Vehicle Notification ³		
(e)	Chapter	77/78	Absentee Ballots		
(f)	Chapter	1422/82	Permanent Absent Voters		
(g)	Chapter	704/75	Voter Registration Procedures		
(h)	Chapter	697/99	Absentee Ballots II-Tabulation by Precinct		
(i)	Chapter	391/88	Brendan McGuire Act		
(k)	Chapter	102/81	Medi-Cal Beneficiary Death Notices		
(l)	Chapter	961/92	Pacific Beach Safety		
(m)	Chapter	1603/90	Perinatal Services		
(n)	Chapter	1088/88	AIDS/Search Warrant		
(o)	Chapter	1253/80	Mentally Retarded Defendants Representation		
(p)	Chapter	644/80	Judicial Proceedings		
(q)	Chapter	1304/80	Conservatorship: Developmentally Disabled Adults		
(r)	Chapter	694/75	Developmentally Disabled Attorneys Services		
(s)	Chapter	498/77	Coroners Costs		
(t)	Chapter	1114/79	Not Guilty by Reason of Insanity		
(u)	Chapter	1038/78	Mentally Disordered Offenders' Extended Commitments		
(v)	Chapter	762/95	Sexually Violent Predators		
(w)	Chapter	106/78	Mentally Disordered Sex Offenders Recommittments		
(x)	Chapter	183/92	Domestic Violence Treatment Services		
(y)	Chapter	1171/89	Police Officers Cancer Presumption		
(z)	Chapter	1568/82	Firefighters Cancer Presumption		
(aa)	Chapter	246/95	Domestic Violence Arrest Policies		
(bb)	Chapter	752/98	Animal Adoption		
(cc)	Chapter	921/87	Unitary Countywide Tax Rates		
(dd)	Chapter	1242/77	Senior Citizens Property Tax Deferral		
(ee)	Chapter	697/92	Allocation of Property Tax Revenues		
(ff)	Chapter	875/85	Photographic Record of Evidence		
(gg)	Chapter	999/91	Rape Victims Counseling		
(hh)	Chapter	1120/96	Health Benefits for Survivors of Peace Officers and Firefighters		
(ii)	Chapter	641/86	Open Meetings Act/Brown Act Reform ⁴		

¹ 2005-06 State Budget Act (Chapter 38/39, Statutes of 2005) Item 1 & 2.
² 2005-06 State Budget Act (Chapter 38/39, Statutes of 2005) Item 8885-295-0001 and Provision 3.
³ 2004-05 State Budget Act (Chapter 208, Statutes of 2004, Item 0820-295-0001) program suspended.
⁴ Commission on State Mandates set aside the Parameters and Guidelines as directed by AB 138, Statute of 2005

APPROPRIATIONS FOR THE 2004-05 AND 2005-06 FISCAL YEAR (Cont'd.)**Source of the State Mandated Cost Appropriations (Cont'd.)**

Mandated Programs

Amounts Appropriated	
2004-05	2005-06

Item 8885-295-0001 Commission on State Mandates**(2) For payment of the following mandate claims for the 2005-06 fiscal year:**\$46,208,000⁵

(a)	Chapter	411/95	Crime Victims Rights
(b)	Chapter	1249/92	Threats Against Peace Officers
(c)	Chapter	1399/76	Child Abduction and Recovery
(d)	Chapter	337/90	Stolen Vehicle Notification
(e)	Chapter	77/78	Absentee Ballots
(f)	Chapter	1422/82	Permanent Absentee Voters
(g)	Chapter	704/75	Voter Registration Procedures
(h)	Chapter	697/99	Absentee Ballots – Tabulation by Precinct
(i)	Chapter	391/88	Brendan McGuire Act
(j)	Chapter	102/81	Medi-Cal Beneficiary Death Notices
(k)	Chapter	961/92	Pacific Beach Safety
(l)	Chapter	1603/90	Perinatal Services
(m)	Chapter	1088/88	AIDS/Search Warrant
(n)	Chapter	1253/80	Mentally Retarded Defendants Representation
(o)	Chapter	644/80	Judicial Proceedings
(p)	Chapter	1304/80	Conservatorship: Developmentally Disabled Adults
(q)	Chapter	694/75	Developmentally Disabled Attorneys Services
(r)	Chapter	498/77	Coroners Costs
(s)	Chapter	1114/79	Not Guilty by Reason of Insanity II
(t)	Chapter	1038/78	Mentally Disordered Offenders Extended Commitment
(u)	Chapter	762/95	Sexually Violent Predators
(v)	Chapter	1036/78	Mentally Disordered Sex Offenders Reccommitments
(w)	Chapter	183/92	Domestic Violence Treatment Services
(x)	Chapter	1171/89	Police Officers Cancer Presumption
(y)	Chapter	1568/82	Firefighters Cancer Presumption
(z)	Chapter	246/95	Domestic Violence Arrest Policies
(aa)	Chapter	752/98	Animal Adoption
(bb)	Chapter	924/87	Unitary Countrywide Tax Rates
(cc)	Chapter	1242/77	Senior Citizens Property Tax Deferral
(dd)	Chapter	697/92	Allocation of Property Tax Revenues
(ee)	Chapter	875/85	Photographic Record of Evidence
(ff)	Chapter	999/91	Rape Victims Counseling
(gg)	Chapter	1120/96	Health Benefits for Survivors of Peace Officers and Firefighters

Item 8885-295-0001 Commission on State Mandates, Provision 1

(a)	Chapter	675/90	Peace Officers Procedural Bill of Rights (POBOR) ⁶
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Item 8885-295-0044 Commission on State Mandates

(1)	Chapter	1460/89	Administrative License Suspension	1,506,000
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⁵ 2005-06 State Budget Act (Chapter 38/39, Statutes of 2005) Item 8885-295-0001 and Provision 1.

⁶ 2005-06 State Budget Act (Chapter 38/39, Statutes of 2005), specifically identify POBOR for deferral of payment of costs for the 2004-05 and 2005-06 fiscal years.

APPROPRIATIONS FOR THE 2004-05 AND 2005-06 FISCAL YEAR (Cont'd.)

Source of the State Mandated Cost Appropriations (Cont'd.)
Mandated Programs

				Amounts Appropriated	
				2004-05	2005-06
<u>Item 8885-295-0106 Department of Pesticide Regulation</u>					
(1)	Chapter	1200/89	Pesticide Use Reports		157,000
Grand Total				<u>\$133,156,000</u>	<u>\$107,871,000</u>

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 local agencies for costs mandated by the State. Costs mandated by the State means any increased costs that local agencies are 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 local agency 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 are not required to 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 become 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 related 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 2004-05 fiscal years may be filed by January 15, 2005, 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 costs of goods and services to governmental agencies, as determined by the implicit price deflator issued 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 years 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 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 P's & G's, the determination of allowable and unallowable costs for mandates is based on the P's & G's 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 carryout the overall responsibilities of government.
2. The cost is allocable to a particular cost objective identified in the P's & G's.
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 the 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 non-recurring 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:

Program Name	Chapter/Statute	Program Number
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
Humboldt		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

Example:		
Step 1: Fringe Benefits as a Percent of Salary		Step 2: Productive Hourly Rate
Retirement	15.00 %	Formula: $[(EAS \times (1 + FBR)) \div APH] = PHR$ $[(\$26,000 \times (1.3115)) \div 1,800] = \18.94
Social Security & Medicare	7.65	
Health & Dental Insurance	5.25	
Workers Compensation	3.25	
Total	31.15 %	
Description:		
EAS = Employee's Annual Salary		APH = Annual Productive Hours
FBR = Fringe Benefit Rate		PHR = Productive Hourly Rate

- As illustrated in Table 2, 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, worker'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 3: 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 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>% to 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 are 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) 2 CFR Part 225. 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 record.

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 2 CFR Part 225 (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 & 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 2 CFR Part 225, *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	
Salaries & Benefits							
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	
Total	\$ 1,400,000	\$ 60,000	\$ 200,000	\$ 1,140,000	\$ 120,000	\$ 1,020,000	
Services & Supplies							
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	
Total	\$ 1,470,000	\$ 817,000	\$ 30,000	\$ 623,000	\$ 16,000	\$ 607,000	
Capital Expenditures	\$ 100,000	\$ 100,000					
Total Budgetary Expenditures	\$ 2,970,000	\$ 977,000	\$ 230,000	\$ 1,763,000	\$ 136,000	\$ 1,627,000	
Cost Plan Costs	<u>Distribution Base</u>						
Building Use	(Each line item should	\$ 50,000	\$ 2,000	\$ 6,000	\$ 42,000	\$ 2,000	\$ 40,000
Equipment Use	be reviewed to see if it	30,000	1,000	3,000	26,000	1,000	25,000
Data Processing	benefits the mandate	50,000	5,000	30,000	15,000	0	15,000
Auditor	to insure a fair and	20,000	0	20,000	0	0	0
Personnel	equitable distribution.)	10,000	1,000	1,000	8,000	1,000	7,000
Roll Forward		10,000	0	10,000	0	0	0
Total		\$ 170,000 (E)	\$ 9,000	\$ 70,000	\$ 91,000	\$ 4,000	\$ 87,000
Total Allocable Indirect Costs			\$ 300,000 (F)				
Distribution of Allocable Indirect Costs Based on Salaries & Wages		\$ 15,000	\$ (300,000)	\$ 285,000	\$ 30,000	\$ 255,000	
Totals	\$ 3,140,000	\$ 1,001,000	\$ 0	\$ 2,139,000	\$ 170,000	\$ 1,969,000	

(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 2 CFR Part 225 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 2 CFR Part 225. 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	\$1,000,000

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. Time Study Guidelines

Background

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used as a "formula for reimbursing local agency and school district costs mandated by the state" that meets certain conditions specified in GC Section 17518.5(a). For costs incurred prior to January 1, 2005, time study can only substitute for continuous records of actual time spend for a specific fiscal year if the program's P's & G's allow for the use of time studies.

Two methods are acceptable for documenting employee time charged to mandated cost programs: Actual Time Reporting and Time Study, which are described below. Application of time study results is restricted. As explained in Time Study Results below, the results may be projected toward a maximum of two years provided the claimant meets certain criteria.

Actual Time Reporting

P's & G's define reimbursable activities for each mandated cost program. (Some P's & G's refer to reimbursable activities as reimbursable components.) When employees work on multiple activities and/or programs, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that meets the following standards (which clarify documentation requirements discussed under the Reimbursable Activities section of recent P's & G's):

- They must reflect an after-the-fact (contemporaneous) distribution of the actual activity of each employee;
- They must account for the total activity for which each employee is compensated;
- They must be prepared at least monthly and must coincide with one or more pay periods; and
- They must be signed by the employee.

Budget estimates or other distribution percentages determined before services are performed do not qualify as support for time distribution.

Time Study

In certain cases, a time study may be used to substitute for continuous records of actual time spent on multiple activities and/or programs. An effective time study requires that an activity be a task that is repetitive in nature. Activities that require a varying level of effort are not appropriate for time studies.

Time Study Plan

A time study plan is necessary before conducting the time study. The claimant must retain the time study plan for audit purposes. The plan needs to identify the following:

- Time period(s) to be studied – The plan must show that all time periods selected are representative of the fiscal year, and the results can be reasonably projected to approximate actual costs.
- Activities and/or programs to be studied – For each mandated program included, the time study must separately identify each reimbursable activity defined in the mandated program's Ps & Gs, which are derived from the program's Statement of Decision. If a reimbursable activity in the Ps & Gs identifies separate and distinct sub-activities, these sub-activities must also be treated as individual activities.

For example, sub-activities (a), (b), and (c) under Reimbursable Activity (B)(1) of the local agency's Domestic Violence Treatment Services: Authorization and Case Management program relate to information to be discussed during victim notification by the probation department and therefore are not separate and distinct activities. These sub-activities do not have to be separately studied.

- Process used to accomplish each reimbursable activity – Use flowcharts or similar analytical tools and/or written desk procedures to describe the process for each activity.
- Employee universe – The employee universe used in the time study must include all positions for which salaries and wages are to be allocated by means of the time study.

- Employee sample selection methodology – The plan must show that employees selected are representative of the employee universe, and the results can be reasonably projected to approximate actual costs. In addition, the employee sample size should be proportional to the variation in time spent to perform a task. The sample size should be larger for tasks with significant time variations.
- Time increments to be recorded – The time increments used should be sufficient to recognize the number of different activities performed and the dynamics of these responsibilities. Very large increments (such as one hour or more) might be used for employees performing only a few functions that change very slowly over time. Very small increments (a number of minutes) may be needed for employees performing more short-term tasks.

Random moment sampling is not an acceptable alternative to continuous time records for mandated cost claims. Random moment sampling techniques are most applicable in situations where employees perform many different types of activities on a variety of programs with small time increments throughout the fiscal year.

Time Study Documentation

Time studies must:

- Be supported by time records that are completed contemporaneously;
- Report activity on a daily basis;
- Be sufficiently detailed to reflect all mandated activities and/or programs performed during a specific time period; and
- Coincide with one or more pay periods.

Time records must be signed by the employee (electronic signatures are acceptable) and be supported by corroborating evidence, which validates that the work was actually performed. As with actual time reporting, budget estimates or other distribution percentages determined before services are performed do not qualify as valid time studies.

Time Study Results

Time study results must be summarized to show how the time study supports the costs claimed for each activity. Any variations from the procedures identified in the original time study plan must be documented and explained

Current-year costs must be used to prepare a time study. Claimants may project time study results to no more than two subsequent fiscal years. A claimant may not apply time study results retroactively.

- Annual Reimbursement Claims – Claimants may use time studies to support costs incurred on or after January 1, 2005. Claimants may not use time studies for the period July 1, 2004, through December 31, 2004, unless (1) the program's P's & G's specifically allows time studies, and (2) the time study is prepared based on mandated activity occurring between July 1, 2004, and December 31, 2004.
- Initial Claims –When filing an initial claim for new mandated programs, claimants may only use time study results for costs incurred on or after January 1, 2005. Claimants may not use time studies to support costs incurred before January 1, 2005, unless (1) the program's P's & G's specifically allows time studies, and (2) the claimant prepares separate time studies for each fiscal year preceding January 1, 2005, based on mandated activity occurring during those years.

When projecting time study results, the claimant must certify that there have been no significant changes between years in either (1) the requirements of each mandated program activity or (2) the processes and procedures used to accomplish the activity. For all years, the claimant must maintain corroborating evidence that validates the mandated activity was actually performed. Time study results used to support subsequent years' claims are subject to the recordkeeping requirements for those claims.

10. 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 claim 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 can not 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 are determined for local agencies receiving special project funds based on approved actual costs. Non-local revenues for special projects must be applied proportionately to approve costs. In (2), the entire program

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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 claim 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 and state local assistance programs includes, but is not limited to, the following funding sources:

Federal and State Funding Sources

Governing Authority

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	

11. 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.

12. 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 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 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.

13. 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.

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used as a "formula for reimbursing local agency and school district costs mandated by the state" that meets certain conditions specified in 17518.5(a). For costs incurred prior to January 1, 2005, time study can substitute for continuous records of actual time spent for a specific fiscal year only if the program's Ps & Gs allows for the use of time studies.

14. 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.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the entity. 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:

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

15. 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 Local 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.

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, or call the Local Reimbursements Section at (916) 324-5729.

16. Retention of Claim Records and Supporting Documentation

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 local agency 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.

A. STATE OF CALIFORNIA TRAVEL EXPENSE GUIDELINES

Travel Program Effective January 31, 2002

The travel reimbursement program continues to be subject to the Internal Revenue Service (IRS) requirements for an accountable plan. There are no flat rate reimbursements. All items are to be claimed for the actual amount of expense, up to the maximum allowed. If the provisions below do not require submission of a receipt for a given item of expense, it is the employee's responsibility to retain receipts and other records of the expense and have them available for audit.

Lodging and meals that are provided by the State, including hotel expenses, conference fees, or transportation costs such as airline tickets; or otherwise provided shall not be claimed for reimbursement.

Employees may be reimbursed for actual expenses for breakfast, lunch, dinner, and incidentals for each 24 hours of travel, as follows:

Breakfast	up to	\$6.00
Lunch	up to	10.00
Dinner	up to	18.00
Incidentals	up to	6.00

Incidental expenses include, but are not limited to, expenses for laundering and pressing of clothing and tips for services such as porters and baggage handlers. Incidentals do not include taxicab fares, lodging taxes, or the cost of telegrams or telephone calls.

Lodging

All lodging reimbursements require a receipt from a commercial lodging establishment such as a hotel, motel, bed and breakfast inn, or campground that caters to the general public. No lodging will be reimbursed without a valid receipt. Employees who stay with friends or relatives are not eligible for lodging reimbursement, but may claim their actual expenses for meals and incidentals.

Short-Term Travel

A. For continuous short-term travel of more than 24 hours but less than 31 days, the employee will be reimbursed for actual costs up to the maximum for each meal, incidental, and lodging expense for each completed 24 hours of travel, beginning with the traveler's time of departure and return as follows:

1. On the first day of travel at the beginning of a trip of more than 24 hours:
 - Trip begins at or before 6 a.m. - Breakfast may be claimed
 - Trip begins at or before 11 a.m. - Lunch may be claimed
 - Trip begins at or before 5 p.m. - Dinner may be claimed
2. On the fractional day of travel at the end of a trip of more than 24 hours:
 - Trip ends at or after 8 a.m. - Breakfast may be claimed
 - Trip ends at or after 2 p.m. - Lunch may be claimed
 - Trip ends at or after 7 p.m. - Dinner may be claimed

If the fractional day includes an overnight stay, receipted lodging may be claimed. No meal or lodging expenses may be claimed or reimbursed more than once on any given date or during any 24-hour period.

- B.** For continuous travel of less than 24 hours, the employee will be reimbursed for actual expenses, up to a maximum as follows:

Travel begins at or before 6 a.m. and ends at or after 9 a.m. - Breakfast may be claimed
Travel begins at or before 4 p.m. and ends at or after 7 p.m. - Dinner may be claimed

If the trip extends overnight, receipted lodging may be claimed. No lunch or incidentals may be claimed on a trip of less than 24 hours.

Short-Term Travel Maximum Lodging Reimbursement Rate

- A.** Statewide except as in (B) and (C) below, actual receipted lodging up to \$84 plus tax.
- B.** When required to conduct state business and obtain lodging in the counties of Los Angeles and San Diego, reimbursement will be for actual receipted lodging, to a maximum of \$110 plus tax.
- C.** When required to conduct state business and obtain lodging in the counties of Alameda, San Francisco, San Mateo, and Santa Clara, reimbursement will be for actual receipted lodging, to a maximum of \$140 plus tax.

Long-Term Travel

Actual expenses for long-term meals and receipted lodging will be reimbursed when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

A. Full Long-Term Travel

To qualify for full long-term travel reimbursement, the employee on a long-term field assignment must meet the following criteria:

- a) The employee continues to maintain a permanent residence at the primary headquarters, and either,
- b) The permanent residence is occupied by the employee's dependents, or
- c) The permanent residence is maintained at a net expense to the employee exceeding \$200 per month.

The employee who is living at the long-term location may claim either:

1. Reimbursement for actual individual expense, substantiated by receipts for lodging, water, sewer, gas, and electricity, up to a maximum of \$1,130 per calendar month while on the long-term assignment, and actual expenses up to \$10 for meals and incidentals, for each period of 12 to 24 hours and up to \$5 for actual meals and incidentals for each period of less than 12 hours at the long-term location, or
2. Long-term subsistence rates of \$24 for actual meals and incidentals, \$24 for receipted lodging for travel of 12 hours up to 24 hours, and either \$24 for actual meals or \$24 for receipted lodging for travel less than 12 hours when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

B. Partial Long-Term Travel

An employee on long-term field assignment who does not maintain a separate residence in the headquarters area may claim long-term subsistence rates of up to \$12 for actual meals and incidentals and \$12 for receipted lodging for travel of 12 hours up to 24 hours at the long-term location, and either \$12 for actual meals or \$12 for receipted lodging for travel less than 12 hours at the long-term location.

Receipts

Receipts or vouchers shall be submitted for every item of expense of \$25 or more.

- a) Receipts are required for every item of transportation and business expense incurred as a result of conducting state business except for actual expenses as follows:
 1. Railroad and bus fares of less than \$25, when travel is wholly within the State of California.
 2. Street car, ferry fares, bridge and road tolls, local rapid transit system, taxi, shuttle, or hotel bus fares, and parking fees of \$10 or less for each continuous period of parking or each separate transportation expense noted in this item.
 3. Telephone, telegraph, tax, or other business charges related to state business of \$5 or less.
 4. In the absence of a receipt, reimbursement will be limited to the non-receipted amount above.
- b) Reimbursement will be claimed only for the actual and necessary expenses noted above. Regardless of the above exceptions, the approving officer may require additional certification and/or explanation in order to determine that an expense was actually and reasonably incurred. In the absence of a satisfactory explanation, the expense shall not be allowed.

Mileage

When an employee is authorized by his/her appointing authority or designee to operate a privately owned vehicle on state business, the employee will be allowed to claim and be reimbursed 34 cents per mile. An employee who is required to use a specialized vehicle that has been modified to accommodate disabilities may claim 37 cents per mile.

B. GOVERNMENT CODE SECTIONS 17500-17617

GC §17500: Legislative Findings and Declarations

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for the costs of state-mandated local programs has not provided for the effective determination of the state's responsibilities under Section 6 of Article XIII B of the California Constitution. The Legislature finds and declares that the failure of the existing process to adequately and consistently resolve the complex legal questions involved in the determination of state-mandated costs has led to an increasing reliance by local agencies and school districts on the judiciary and, therefore, in order to relieve unnecessary congestion of the judicial system, it is necessary to create a mechanism which is capable of rendering sound quasi-judicial decisions and providing an effective means of resolving disputes over the existence of state-mandated local programs. It is the intent of the Legislature in enacting this part to provide for the implementation of Section 6 of Article XIII B of the California Constitution. Further, the Legislature intends that the Commission on State Mandates, as a quasi-judicial body, will act in a deliberative manner in accordance with the requirements of Section 6 of Article XIII B of the California Constitution.

GC §17510: Construction of Part

Unless the context otherwise requires, the definitions contained in this chapter govern the construction of this part. The definition of a word applies to any variants thereof and the singular tense of a word includes the plural.

GC §17511: "City"

"City" means any city whether general law or charter, except a city and county.

GC §17512: "Commission"

"Commission" means the Commission on State Mandates.

GC §17513: "Cost Mandated by the Federal Government"

"Costs mandated by the federal government" means any increased costs incurred by a local agency or school district after January 1, 1973, in order to comply with the requirements of a federal statute or regulation. "Costs mandated by the federal government" includes costs resulting from enactment of a state law or regulation where failure to enact that law or regulation to meet specific federal program or service requirements imposed upon the state would result in substantial monetary penalties or loss of funds to public or private persons in the state whether the federal law was enacted before or after the enactment of the state law, regulation, or executive order. "Costs mandated by the federal government" does not include costs which are specifically reimbursed or funded by the federal or state government or programs or services which may be implemented at the option of the state, local agency, or school district.

GC §17514: "Costs Mandated by the State"

"Costs mandated by the state" means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution.

GC §17515: "County"

"County" means any chartered or general law county. "County" includes a city and county.

GC §17516: "Executive Order"

"Executive order" means any order, plan, requirement, rule, or regulation issued by any of the following: (a) The Governor. (b) Any officer or official serving at the pleasure of the Governor. (c) Any agency, department, board, or commission of state government. "Executive order" does not include any order, plan, requirement, rule, or regulation issued by the State Water Resources Control Board or by any regional water quality control board pursuant to Division 7 (commencing with Section 13000) of the Water Code. It is the intent of the Legislature that the State Water Resources Control Board and regional water quality control boards will not adopt enforcement orders against publicly owned dischargers which mandate major waste water treatment facility construction costs unless federal financial assistance and state financial assistance pursuant to the Clean Water Bond Act of 1970 and 1974, is simultaneously made available. "Major" means either a new treatment facility or an addition to an existing facility, the cost of which is in excess of 20 percent of the cost of replacing the facility.

GC §17517.5: "Cost Savings authorized by the state"

"Cost savings authorized by the state" means any decreased costs that a local agency or school district realizes as a result of any statute enacted or any executive order adopted that permits or requires the discontinuance of or a reduction in the level of service of an existing program that was mandated before January 1, 1975.

GC §17518: "Local Agency"

"Local agency" means any city, county, special district, authority, or other political subdivision of the state.

GC §17518.5: "Reasonable Reimbursement Methodology"

(a) "Reasonable reimbursement methodology" means a formula for reimbursing local agency and school district costs mandated by the state that meets the following conditions: (1) The total amount to be reimbursed statewide is equivalent to total estimated local agency and school district costs to implement the mandate in a cost-efficient manner. (2) For 50 percent or more of eligible local agency and school district claimants, the amount reimbursed is estimated to fully offset their projected costs to implement the mandate in a cost-efficient manner. (b) Whenever possible, a reasonable reimbursement methodology shall be based on general allocation formulas, uniform cost allowances, and other approximations of local costs mandated by the state, rather than detailed documentation of actual local costs. In cases when local agencies and school districts are projected to incur costs to implement a mandate over a period of more than one fiscal year, the determination of a reasonable reimbursement methodology may consider local costs and state reimbursements over a period of greater than one fiscal year, but not exceeding 10 years. (c) A reasonable reimbursement methodology may be developed by any of the following: (1) The Department of Finance. (2) The Controller. (3) An affected state agency. (4) A claimant. (5) An interested party.

GC §17519: "School District"

"School district" means any school district, community college district, or county superintendent of schools.

GC §17520: "Special District"

"Special district" means any agency of the state that performs governmental or proprietary functions within limited boundaries. "Special district" includes a county service area, a maintenance district or

area, an improvement district or improvement zone, or any other zone or area. "Special district" does not include a city, a county, a school district, or a community college district. County free libraries established pursuant to Chapter 2 (commencing with Section 27151) of Division 20 of the Education Code, areas receiving county fire protection services pursuant to Section 25643 of the Government Code, and county road districts established pursuant to Chapter 7 (commencing with Section 1550) of Division 2 of the Streets and Highways Code shall be considered "special districts" for all purposes of this part.

GC §17521: "Test Claim"

"Test claim" means the first claim filed with the commission alleging that a particular statute or executive order imposes costs mandated by the state.

GC §17522: Definitions

(a) "Initial reimbursement claim" means a claim filed with the Controller by a local agency or school district for costs to be reimbursed for the fiscal years specified in the first claiming instructions issued by the Controller pursuant to subdivision (b) of Section 17558. (b) "Annual reimbursement claim" means a claim for actual costs incurred in a prior fiscal year filed with the Controller by a local agency or school district for which appropriations are made to the Controller for this purpose. (c) "Estimated reimbursement claim" means a claim filed with the Controller by a local agency or school district in conjunction with an initial reimbursement claim, annual reimbursement claim, or at other times, for estimated costs to be reimbursed during the current or future fiscal years, for which appropriations are made to the Controller for this purpose. (d) "Entitlement claim" means a claim filed by a local agency or school district with the Controller for the purpose of establishing or adjusting a base year entitlement. All entitlement claims are subject to Section 17616.

GC §17523: "Deflator"

"Deflator" means the Implicit Price Deflator for the Costs of Goods and Services to Governmental Agencies, as determined by the Department of Finance.

GC §17524: "Base Year Entitlement"

"Base year entitlement" means that amount determined to be the average for the approved reimbursement claims of each local agency or school district for the three preceding fiscal years adjusted by the change in the deflator. A base year entitlement shall not include any nonrecurring or initial startup costs incurred by a local agency or school district in any of those three fiscal years. For those mandates which become operative on January 1 of any year, the amount of the "approved reimbursement claim" for the first of the three years may be computed by annualizing the amount claimed for the six-month period of January through June in that first year, excluding nonrecurring or startup costs.

GC §17525: Members: Term and Per Diem for Specified Members

(a) There is hereby created the Commission on State Mandates, which shall consist of seven members as follows: (1) The Controller. (2) The Treasurer. (3) The Director of Finance. (4) The Director of the Office of Planning and Research. (5) A public member with experience in public finance, appointed by the Governor and approved by the Senate. (6) Two members from the following three categories appointed by the Governor and approved by the Senate, provided that no more than one member shall come from the same category: (A) A city council member. (B) A member of a county or city and county board of supervisors. (C) A governing board member of a school district as defined in Section 17519. (b) Each member appointed pursuant to paragraph (5) or (6) of subdivision (a) shall be subject to both of the following: (1) The member shall serve for a term of four years subject to renewal. (2) The member shall receive per diem of one hundred dollars (\$100) for each day actually spent in the

discharge of official duties and shall be reimbursed for any actual and necessary expenses incurred in connection with the performance of duties as a member of the commission.

GC §17526: Open Meetings: Executive Sessions

(a) All meetings of the commission shall be open to the public, except that the commission may meet in executive session to consider the appointment or dismissal of officers or employees of the commission or to hear complaints or charges brought against a member, officer, or employee of the commission. (b) The commission shall meet at least once every two months. (c) The time and place of meetings may be set by resolution of the commission, by written petition of a majority of the members, or by written call of the chairperson. The chairperson may, for good cause, change the starting time or place, reschedule, or cancel any meeting.

GC §17527: Powers of Commission

In carrying out its duties and responsibilities, the commission shall have the following powers: (a) To examine any document, report, or data, including computer programs and data files, held by any local agency or school district. (b) To meet at times and places as it may deem proper. (c) As a body or, on the authorization of the commission, as a committee composed of one or more members, to hold hearings at any time and place it may deem proper. (d) Upon a majority vote of the commission, to issue subpoenas to compel the attendance of witnesses and the production of books, records, papers, accounts, reports, and documents. (e) To administer oaths. (f) To contract with other agencies or individuals, public or private, as it deems necessary, to provide or prepare services, facilities, studies, and reports to the commission as will assist it in carrying out its duties and responsibilities. (g) To adopt, promulgate, amend, and rescind rules and regulations, which shall not be subject to the review and approval of the Office of Administrative Law pursuant to the provisions of the Administrative Procedure Act provided for in Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2. (h) To do any and all other actions necessary or convenient to enable it fully and adequately to perform its duties and to exercise the powers expressly granted to it.

GC §17528: Election of Officers

The members of the commission shall elect a chairperson and a vice chairperson of the commission.

GC §17529: Appointment of Attorney: Duties

The commission may appoint as attorney to the commission an attorney at law of this state, who shall hold office at the pleasure of the commission. The attorney shall represent and appear for the commission in all actions and proceedings involving any question under this part or under any order or act of the commission. The attorney shall advise the commission and each member of the commission, when so requested, in regard to all matters in connection with the powers and duties of the commission and the members thereof. The attorney shall generally perform all duties and services as attorney to the commission which the commission may require.

GC §17530: Appointment of Executive Director: Duties

The commission shall appoint an executive director, who shall be exempt from civil service and shall hold office at the pleasure of the commission. The executive director shall be responsible for the executive and administrative duties of the commission and shall organize, coordinate, supervise, and direct the operations and affairs of the commission and expedite all matters within the jurisdiction of the commission. The executive director shall keep a full and true record of all proceedings of the commission, issue all necessary process, writs, warrants, and notices, and perform other duties as the commission prescribes.

GC §17531: Authority of Executive Director to Employ Necessary Staff

The executive director may employ those officers, examiners, experts, statisticians, accountants, inspectors, clerks, and employees as the executive director deems necessary to carry out the provisions of this part or to perform the duties and exercise the powers conferred upon the commission by law.

GC §17532: Quorum: Investigations, Inquiries, and Hearing

A majority of the commissioners shall constitute a quorum for the transaction of any business, for the performance of any duty, or for the exercise of any power of the commission. Any investigation, inquiry, or hearing which the commission has power to undertake or to hold may be undertaken or held by or before any commissioner or commissioners designated for the purpose by the commission. The evidence in any investigation, inquiry, or hearing may be taken by the commissioner or commissioners to whom the investigation, inquiry, or hearing has been assigned or, in his or her or their behalf, by an examiner designated for that purpose. Every finding, opinion, and order made by the commissioner or commissioners so designated, pursuant to the investigation, inquiry, or hearing, when approved or confirmed by the commission and ordered filed in its office, shall be deemed to be the finding, opinion, and order of the commission.

GC §17533: Provisions not Applicable to Hearing by Commission

Notwithstanding Section 11425.10, Chapter 4.5 (commencing with Section 11400) of Part 1 of Division 3 does not apply to a hearing by the commission under this part.

GC §17550: Reimbursements of Local Agencies and Special Districts

Reimbursement of local agencies and school districts for costs mandated by the state shall be provided pursuant to this chapter.

GC §17551: Commission Hearing and Decision Upon Claims

(a) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district that the local agency or school district is entitled to be reimbursed by the state for costs mandated by the state as required by Section 6 of Article XIII B of the California Constitution. (b) Commission review of claims may be had pursuant to subdivision (a) only if the test claim is filed within the time limits specified in this section. (c) Local agency and school district test claims shall be filed not later than 12 months following the effective date of a statute or executive order, or within 12 months of incurring increased costs as a result of a statute or executive order, whichever is later. (d) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district filed on or after January 1, 1985, that the Controller has incorrectly reduced payments to the local agency or school district pursuant to paragraph (2) of subdivision (d) of Section 17561.

GC §17552: Exclusivity of Procedure by Chapter

This chapter shall provide the sole and exclusive procedure by which a local agency or school district may claim reimbursement for costs mandated by the state as required by Section 6 of Article XIII B of the California Constitution.

GC §17553: Adoption of Procedure for Receiving Claims and Providing Hearings: Postponement of Hearings

(a) The commission shall adopt procedures for receiving claims pursuant to this article and for providing a hearing on those claims. The procedures shall do all of the following: (1) Provide for presentation of evidence by the claimant, the Department of Finance and any other affected department

or agency, and any other interested person. (2) Ensure that a statewide cost estimate is adopted within 12 months after receipt of a test claim, when a determination is made by the commission that a mandate exists. This deadline may be extended for up to six months upon the request of either the claimant or the commission. (3) Permit the hearing of a claim to be postponed at the request of the claimant, without prejudice, until the next scheduled hearing. (b) All test claims shall be filed on a form prescribed by the commission and shall contain at least the following elements and documents: (1) A written narrative that identifies the specific sections of statutes or executive orders alleged to contain a mandate and shall include all of the following: (A) A detailed description of the new activities and costs that arise from the mandate. (B) A detailed description of existing activities and costs that are modified by the mandate. (C) The actual increased costs incurred by the claimant during the fiscal year for which the claim was filed to implement the alleged mandate. (D) The actual or estimated annual costs that will be incurred by the claimant to implement the alleged mandate during the fiscal year immediately following the fiscal year for which the claim was filed. (E) A statewide cost estimate of increased costs that all local agencies or school districts will incur to implement the alleged mandate during the fiscal year immediately following the fiscal year for which the claim was filed. (F) Identification of all of the following: (i) Dedicated state funds appropriated for this program. (ii) Dedicated federal funds appropriated for this program. (iii) Other nonlocal agency funds dedicated for this program. (iv) The local agency's general purpose funds for this program. (v) Fee authority to offset the costs of this program. (G) Identification of prior mandate determinations made by the Board of Control or the Commission on State Mandates that may be related to the alleged mandate. (2) The written narrative shall be supported with declarations under penalty of perjury, based on the declarant's personal knowledge, information or belief, and signed by persons who are authorized and competent to do so, as follows: (A) Declarations of actual or estimated increased costs that will be incurred by the claimant to implement the alleged mandate. (B) Declarations identifying all local, state, or federal funds, or fee authority that may be used to offset the increased costs that will be incurred by the claimant to implement the alleged mandate, including direct and indirect costs. (C) Declarations describing new activities performed to implement specified provisions of the new statute or executive order alleged to impose a reimbursable state-mandated program. Specific references shall be made to chapters, articles, sections, or page numbers alleged to impose a reimbursable state-mandated program. (3) (A) The written narrative shall be supported with copies of all of the following: (i) The test claim statute that includes the bill number or executive order, alleged to impose or impact a mandate. (ii) Relevant portions of state constitutional provisions, federal statutes, and executive orders that may impact the alleged mandate. (iii) Administrative decisions and court decisions cited in the narrative. (B) State mandate determinations made by the Board of Control and the Commission on State Mandates and published court decisions on state mandate determinations made by the Commission on State Mandates are exempt from this requirement. (4) A test claim shall be signed at the end of the document, under penalty of perjury by the claimant or its authorized representative, with the declaration that the test claim is true and complete to the best of the declarant's personal knowledge or information or belief. The date of signing, the declarant's title, address, telephone number, facsimile machine telephone number, and electronic mail address shall be included. (c) If a completed test claim is not received by the commission within 30 calendar days from the date that an incomplete test claim was returned by the commission, the original test claim filing date may be disallowed, and a new test claim may be accepted on the same statute or executive order. (d) In addition, the commission shall determine whether an incorrect reduction claim is complete within 10 days after the date that the incorrect reduction claim is filed. If the commission determines that an incorrect reduction claim is not complete, the commission shall notify the local agency and school district that filed the claim stating the reasons that the claim is not complete. The local agency or school district shall have 30 days to complete the claim. The commission shall serve a copy of the complete incorrect reduction claim on the Controller. The Controller shall have no more than 90 days after the date the claim is delivered or mailed to file any rebuttal to an incorrect reduction claim. The failure of the Controller to file a rebuttal to an incorrect reduction claim shall not serve to delay the consideration of the claim by the commission.

GC §17554: Commission's Authority to Expedite Claim

With the agreement of all parties to the claim, the commission may waive the application of any procedural requirement imposed by this chapter or pursuant to Section 17553. The authority granted by this section includes the consolidation of claims and the shortening of time periods.

GC §17555: Date for Public Hearing: Test Claim Form and Procedure

(a) No later than 30 days after hearing and deciding upon a test claim pursuant to subdivision (a) of Section 17551, the commission shall notify the appropriate Senate and Assembly policy and fiscal committees, the Legislative Analyst, the Department of Finance, and the Controller of that decision. (b) For purposes of this section, the "appropriate policy committee" means the policy committee that has jurisdiction over the subject matter of the statute, regulation, or executive order, and bills relating to that subject matter would have been heard.

GC §17556: Criteria for not Finding Costs Mandated by the State

The commission shall not find costs mandated by the state, as defined in Section 17514, in any claim submitted by a local agency or school district, if, after a hearing, the commission finds that: (a) The claim is submitted by a local agency or school district that requested legislative authority for that local agency or school district to implement the program specified in the statute, and that statute imposes costs upon that local agency or school district requesting the legislative authority. A resolution from the governing body or a letter from a delegated representative of the governing body of a local agency or school district that requests authorization for that local agency or school district to implement a given program shall constitute a request within the meaning of this paragraph. (b) The statute or executive order affirmed for the state a mandate that had been declared existing law or regulation by action of the courts. (c) The statute or executive order imposes a requirement that is mandated by a federal law or regulation and results in costs mandated by the federal government, unless the statute or executive order mandates costs that exceed the mandate in that federal law or regulation. This subdivision applies regardless of whether the federal law or regulation was enacted or adopted prior to or after the date on which the state statute or executive order was enacted or issued. (d) The local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service. (e) The statute, executive order, or an appropriation in a Budget Act or other bill provides for offsetting savings to local agencies or school districts that result in no net costs to the local agencies or school districts, 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. (f) The statute or executive order imposed duties that were expressly included in a ballot measure approved by the voters in a statewide or local election. (g) The statute created a new crime or infraction, eliminated a crime or infraction, or changed the penalty for a crime or infraction, but only for that portion of the statute relating directly to the enforcement of the crime or infraction.

GC §17557: Determination of Amount to be Subvended for Reimbursement: Parameters and Guidelines

(a) If the commission determines there are costs mandated by the state pursuant to Section 17551, it shall determine the amount to be subvended to local agencies and school districts for reimbursement. In so doing it shall adopt parameters and guidelines for reimbursement of any claims relating to the statute or executive order. The successful test claimants shall submit proposed parameters and guidelines within 30 days of adoption of a statement of decision on a test claim. At the request of a successful test claimant, the commission may provide for one or more extensions of this 30-day period at any time prior to its adoption of the parameters and guidelines. If proposed parameters and guidelines are not submitted within the 30-day period and the commission has not granted an extension, then the commission shall notify the test claimant that the amount of reimbursement the test claimant is entitled to for the first 12 months of incurred costs will be reduced by 20 percent, unless the test claimant can demonstrate to the commission why an extension of the 30-day period is justified. (b) In adopting parameters and guidelines, the commission may adopt a reasonable reimbursement methodology. (c)

The parameters and guidelines adopted by the commission shall specify the fiscal years for which local agencies and school districts shall be reimbursed for costs incurred. However, the commission may not specify in the parameters and guidelines any fiscal year for which payment could be provided in the annual Budget Act. (d) A local agency, school district, or the state may file a written request with the commission to amend, modify, or supplement the parameters or guidelines. The commission may, after public notice and hearing, amend, modify, or supplement the parameters and guidelines. A parameters and guidelines amendment submitted within 90 days of the claiming deadline for initial claims, as specified in the claiming instructions pursuant to Section 17561, shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A parameters and guidelines amendment filed more than 90 days after the claiming deadline for initial claims, as specified in the claiming instructions pursuant to Section 17561, and on or before January 15 following a fiscal year, shall establish reimbursement eligibility for that fiscal year. (e) 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. The claimant may thereafter amend the test claim at any time, but before the test claim is set for a hearing, without affecting the original filing date as long as the amendment substantially relates to the original test claim. (f) In adopting parameters and guidelines, the commission shall consult with the Department of Finance, the affected state agency, the Controller, the fiscal and policy committees of the Assembly and Senate, the Legislative Analyst, and the claimants to consider a reasonable reimbursement methodology that balances accuracy with simplicity.

GC §17558: Submission of Parameters and Guidelines to Controller: Transfer of Claims; Claiming Instructions

(a) The commission shall submit the adopted parameters and guidelines to the Controller. All claims relating to a statute or executive order that are filed after the adoption or amendment of parameters and guidelines pursuant to Section 17557 shall be transferred to the Controller who shall pay and audit the claims from funds made available for that purpose. (b) Not later than 60 days after receiving the adopted parameters and guidelines from the commission, the Controller shall issue claiming instructions for each mandate that requires state reimbursement, to assist local agencies and school districts in claiming costs to be reimbursed. In preparing claiming instructions, the Controller shall request assistance from the Department of Finance and may request the assistance of other state agencies. The claiming instructions shall be derived from the test claim decision and the parameters and guidelines adopted by the commission. (c) The Controller shall, within 60 days after receiving revised adopted parameters and guidelines from the commission or other information necessitating a revision of the claiming instructions, prepare and issue revised claiming instructions for mandates that require state reimbursement that have been established by commission action pursuant to Section 17557 or after any decision or order of the commission pursuant to Section 17551. In preparing revised claiming instructions, the Controller may request the assistance of other state agencies.

GC §17558.5: Reimbursement Claim: Audit; Remittance Advice and Other Notices of Payment

(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. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. (b) The Controller may conduct a field review of any claim after the claim has been submitted, prior to the reimbursement of the claim. (c) The Controller shall notify the claimant in writing within 30 days after issuance of a remittance advice of any adjustment to a claim for reimbursement that results from an audit or review. The notification shall specify the claim components adjusted, the amounts adjusted, interest charges on claims adjusted to reduce the overall reimbursement to the local agency or school district, and the reason for the adjustment. Remittance advices and other notices of payment action shall not constitute notice of adjustment from an audit or review. (d) The interest rate charged by the Controller on reduced claims shall be set at the Pooled

Money Investment Account rate and shall be imposed on the dollar amount of the overpaid claim from the time the claim was paid until overpayment is satisfied. (e) Nothing in this section shall be construed to limit the adjustment of payments when inaccuracies are determined to be the result of the intent to defraud, or when a delay in the completion of an audit is the result of willful acts by the claimant or inability to reach agreement on terms of final settlement.

GC §17558.6: Legislative Intent

It is the intent of the Legislature that the Commission on State Mandates review its process by which local agencies may appeal the reduction of reimbursement claims on the basis that the reduction is incorrect in order to provide for a more expeditious and less costly process.

GC §17559: Judicial Review

(a) The commission may order a reconsideration of all or part of a test claim or incorrect reduction claim on petition of any party. The power to order a reconsideration or amend a test claim decision shall expire 30 days after the statement of decision is delivered or mailed to the claimant. If additional time is needed to evaluate a petition for reconsideration filed prior to the expiration of the 30-day period, the commission may grant a stay of that expiration for no more than 30 days, solely for the purpose of considering the petition. If no action is taken on a petition within the time allowed for ordering reconsideration, the petition shall be deemed denied. (b) 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. The court may order the commission to hold another hearing regarding the claim and may direct the commission on what basis the claim is to receive a rehearing.

GC §17560: Deadlines for Filing Reimbursement Claims

Reimbursement for state-mandated costs may be claimed as follows: (a) A local agency or school district 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). (b) A local agency or school district 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. (c) 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 or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

GC §17561: Reimbursement of Costs for State Mandated Programs

(a) The state shall reimburse each local agency and school district for all "costs mandated by the state," as defined in Section 17514. (b) (1) For the initial fiscal year during which these costs are incurred, reimbursement funds shall be provided as follows: (A) Any statute mandating these costs shall provide an appropriation therefor. (B) Any executive order mandating these costs shall be accompanied by a bill appropriating the funds therefor, or alternatively, an appropriation for these costs shall be included in the Budget Bill for the next succeeding fiscal year. The executive order shall cite that item of appropriation in the Budget Bill or that appropriation in any other bill which is intended to serve as the source from which the Controller may pay the claims of local agencies and school districts. (2) In subsequent fiscal years appropriations for these costs shall be included in the annual Governor's Budget and in the accompanying Budget Bill. In addition, appropriations to reimburse local agencies and school districts for continuing costs resulting from chaptered bills or executive orders for which claims have been awarded pursuant to subdivision (a) of Section 17551 shall be included in the annual Governor's Budget and in the accompanying Budget Bill subsequent to the enactment of the local government claims bill pursuant to Section 17600 that includes the amounts awarded relating to these chaptered bills or executive orders. (c) The amount appropriated to reimburse local agencies and

school districts for costs mandated by the state shall be appropriated to the Controller for disbursement. (d) The Controller shall pay any eligible claim pursuant to this section within 60 days after the filing deadline for claims for reimbursement or 15 days after the date the appropriation for the claim is effective, whichever is later. The Controller shall disburse reimbursement funds to local agencies or school districts if the costs of these mandates are not payable to state agencies, or to state agencies that would otherwise collect the costs of these mandates from local agencies or school districts in the form of fees, premiums, or payments. When disbursing reimbursement funds to local agencies or school districts, the Controller shall disburse them as follows: (1) For initial reimbursement claims, the Controller shall issue claiming instructions to the relevant local agencies and school districts pursuant to Section 17558. Issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the commission. (A) When claiming instructions are issued by the Controller pursuant to Section 17558 for each mandate determined pursuant to Section 17551 that requires state reimbursement, each local agency or school district to which the mandate is applicable shall submit claims for initial fiscal year costs to the Controller within 120 days of the issuance date for the claiming instructions. (B) When the commission is requested to review the claiming instructions pursuant to Section 17571, each local agency or school district to which the mandate is applicable shall submit a claim for reimbursement within 120 days after the commission reviews the claiming instructions for reimbursement issued by the Controller. (C) If the local agency or school district does not submit a claim for reimbursement within the 120-day period, or submits a claim pursuant to revised claiming instructions, it may submit its claim for reimbursement as specified in Section 17560. The Controller shall pay these claims from the funds appropriated therefor, provided that the Controller (i) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, and (ii) may reduce any claim that the Controller determines is excessive or unreasonable. (2) In subsequent fiscal years each local agency or school district shall submit its claims as specified in Section 17560. The Controller shall pay these claims from funds appropriated therefor, provided that the Controller (A) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, (B) may reduce any claim that the Controller determines is excessive or unreasonable, and (C) shall adjust the payment to correct for any underpayments or overpayments which occurred in previous fiscal years. (3) When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated costs. All initial reimbursement claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty. Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount that would have been allowed had the claim been timely filed. The Controller may withhold payment of any late claim for initial reimbursement until the next deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. In no case may a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the Controller's claiming instructions on funded mandates contained in a claims bill.

GC §17561.5: Payment of Claim with Interest

The payment of an initial reimbursement claim by the Controller shall include accrued interest at the Pooled Money Investment Account rate, if the payment is being made more than 365 days after adoption of the statewide cost estimate for an initial claim or, in the case of payment of a subsequent claim relating to that same statute or executive order, if payment is being made more than 60 days after the filing deadline for, or the actual date of receipt of, the subsequent claim, whichever is later. In those instances, interest shall begin to accrue as of the 366th day after adoption of the statewide cost estimate for an initial claim and as of the 61st day after the filing deadline for, or actual date of receipt of, the subsequent claim, whichever is later.

GC §17561.6: Payment

A budget act item or appropriation pursuant to this part for reimbursement of claims shall include an amount necessary to reimburse any interest due pursuant to Section 17561.5.

GC §17562: Review of Costs of State-Mandated Local Programs

(a) The Legislature hereby finds and declares that the increasing revenue constraints on state and local government and the increasing costs of financing state-mandated local programs make evaluation of state-mandated local programs imperative. Accordingly, it is the intent of the Legislature to increase information regarding state mandates and establish a method for regularly reviewing the costs and benefits of state-mandated local programs. (b) The Controller shall submit a report to the Joint Legislative Budget Committee and fiscal committees by January 1 of each year. This report shall summarize, by state mandate, the total amount of claims paid per fiscal year and the amount, if any, of mandate deficiencies or surpluses. This report shall be made available in an electronic spreadsheet format. The report shall compare the annual cost of each mandate to the statewide cost estimate adopted by the commission. (c) After the commission submits its second semiannual report to the Legislature pursuant to Section 17600, the Legislative Analyst shall submit a report to the Joint Legislative Budget Committee and legislative fiscal committees on the mandates included in the commission's reports. The report shall make recommendations as to whether the mandate should be repealed, funded, suspended, or modified. (d) In its annual analysis of the Budget Bill and based on information provided pursuant to subdivision (b), the Legislative Analyst shall identify mandates that significantly exceed the statewide cost estimate adopted by the commission. The Legislative Analyst shall make recommendations on whether the mandate should be repealed, funded, suspended, or modified. (e) (1) A statewide association of local agencies or school districts or a Member of the Legislature may submit a proposal to the Legislature recommending the elimination or modification of a state-mandated local program. To make such a proposal, the association or member shall submit a letter to the Chairs of the Assembly Committee on Education or the Assembly Committee on Local Government, as the case may be, and the Senate Committee on Education or the Senate Committee on Local Government, as the case may be, specifying the mandate and the concerns and recommendations regarding the mandate. The association or member shall include in the proposal all information relevant to the conclusions. If the chairs of the committees desire additional analysis of the submitted proposal, the chairs may refer the proposal to the Legislative Analyst for review and comment. The chairs of the committees may refer up to a total of 10 of these proposals to the Legislative Analyst for review in any year. Referrals shall be submitted to the Legislative Analyst by December 1 of each year. (2) The Legislative Analyst shall review and report to the Legislature with regard to each proposal that is referred to the office pursuant to paragraph (1). The Legislative Analyst shall recommend that the Legislature adopt, reject, or modify the proposal. The report and recommendations shall be submitted annually to the Legislature by March 1 of the year subsequent to the year in which referrals are submitted to the Legislative Analyst. (3) The Department of Finance shall review all statutes enacted each year that contain provisions making inoperative Section 17561 or Section 17565 that have resulted in costs or revenue losses mandated by the state that were not identified when the statute was enacted. The review shall identify the costs or revenue losses involved in complying with the statutes. The Department of Finance shall also review all statutes enacted each year that may result in cost savings authorized by the state. The Department of Finance shall submit an annual report of the review required by this subdivision, together with the recommendations as it may deem appropriate, by December 1 of each year. (f) It is the intent of the Legislature that the Assembly Committee on Local Government and the Senate Committee on Local Government hold a joint hearing each year regarding the following: (1) The reports and recommendations submitted pursuant to subdivision (e). (2) The reports submitted pursuant to Sections 17570, 17600, and 17601. (3) Legislation to continue, eliminate, or modify any provision of law reviewed pursuant to this subdivision. The legislation may be by subject area or by year or years of enactment.

GC §17563: Use of Funds Received for Public Purpose

Any funds received by a local agency or school district pursuant to the provisions of this chapter may be used for any public purpose.

GC §17564: Filing of Claims: Threshold Amount

(a) No claim shall be made pursuant to Sections 17551 and 17561, nor shall any payment be made on claims submitted pursuant to Sections 17551 and 17561, unless these claims exceed one thousand dollars (\$1,000), 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 one thousand dollars (\$1,000) even if the individual school district's, direct service district's, or special district's claims do not each exceed one thousand dollars (\$1,000). 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. 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 Controller, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim. (b) Claims for direct and indirect costs filed pursuant to Section 17561 shall be filed in the manner prescribed in the parameters and guidelines and claiming instructions.

GC §17565: Reimbursement of Subsequently Mandated Costs

If a local agency or a 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.

GC §17567: Insufficiency of Appropriation: Proration of Claims

In the event that the amount appropriated for reimbursement purposes pursuant to Section 17561 is not sufficient to pay all of the claims approved by the Controller, the Controller shall prorate claims in proportion to the dollar amount of approved claims timely filed and on hand at the time of proration. The Controller shall adjust prorated claims if supplementary funds are appropriated for this purpose. In the event that the Controller finds it necessary to prorate claims as provided by this section, the Controller shall immediately report this action to the 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, the Controller shall transmit this information to the commission which shall include these amounts in its report to the Legislature pursuant to Section 17600 to assure that an appropriation sufficient to pay the claims is included in the local government claims bills or other appropriation bills. If the local government claims bills required by Section 17612 have been introduced in the Legislature, the Controller shall report directly to the chairperson of the respective committee in each house of the Legislature which considers appropriations to assure inclusion of a sufficient appropriation in the claims bills.

GC §17568: Payment of Claims Submitted After Deadline

If a local agency or school district submits an otherwise valid reimbursement claim to the Controller after the deadline specified in Section 17560, the Controller shall reduce the reimbursement claim in an amount equal to 10 percent of the amount which would have been allowed had the reimbursement claim been timely filed, provided that the amount of this reduction shall not exceed one thousand dollars (\$1,000). In no case shall a reimbursement claim be paid which is submitted more than one year after the deadline specified in Section 17560. Estimated claims which were filed by the deadline specified in that section shall be paid in full before payments are made on estimated claims filed after the deadline. In the event the amount appropriated to the Controller for reimbursement purposes is not sufficient to pay the estimated claims approved by the Controller, the Controller shall prorate those claims in proportion to the dollar amount of approved claims filed after the deadline and shall report to the commission or the Legislature in the same manner as described in Section 17566 in order to assure appropriation of funds sufficient to pay those claims.

GC §17570: Annual Report to Legislature

The Legislative Analyst shall review each unfunded statutory or regulatory mandate for which claims have been approved by the Legislature pursuant to a claims bill during the preceding fiscal year. Any recommendations by the Legislative Analyst to eliminate or modify the mandates shall be contained in the annual analysis of the Budget Bill prepared by the Legislative Analyst.

GC §17571: Review and Modification of Claiming Instructions

The commission, upon request of a local agency or school district, shall review the claiming instructions issued by the Controller or any other authorized state agency for reimbursement of mandated costs. 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.

GC §17572: Amended Animal Adoption Parameters and Guidelines

(a) The commission shall amend the parameters and guidelines for the state-mandated local program contained in Chapter 752 of the Statutes of 1998, known as the Animal Adoption mandate (Case No. 98-TC-11), as specified below: (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.

GC §17575: Review of Bills

When a bill is introduced in the Legislature, and each time a bill is amended, on and after January 1, 1985, the Legislative Counsel shall determine whether the bill mandates a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution. The Legislative Counsel shall make this determination known in the digest of the bill and shall describe in the digest the basis for this determination. The determination by the Legislative Counsel shall not be binding on the commission in making its determination pursuant to Section 17555.

GC §17576: Amendment of Bills on Floor: Notification by Legislative Counsel

Whenever the Legislative Counsel determines that a bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Department of Finance shall prepare an estimate of the amount of reimbursement which will be required. This estimate shall be prepared for the respective committees of each house of the Legislature which consider taxation measures and appropriation measures and shall be prepared prior to any hearing on the bill by any such committee.

GC §17577: Amount of Estimates

The estimate required by Section 17576 shall be the amount estimated to be required during the first fiscal year of a bill's operation in order to reimburse local agencies and school districts for costs mandated by the state by the bill.

GC §17578: Amendment of Bills on Floor: Notification by Legislative Counsel

In the event that a bill is amended on the floor of either house, whether by adoption of the report of a conference committee or otherwise, in such a manner as to mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Legislative Counsel shall immediately inform, respectively, the Speaker of the Assembly and the President of the Senate of that fact. Notification from the Legislative Counsel shall be published in the journal of the respective houses of the Legislature.

GC §17579: Requirement for New Mandates to Specify Reimbursement Requirements: Appropriations

Any bill introduced or amended for which the Legislative Counsel has determined the bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution shall contain a section specifying that reimbursement shall be made pursuant to this chapter or that the mandate is being disclaimed and the reason therefor.

GC §17581: Conditions for Exemption from Implementation of Statute or Executive Order

(a) No local agency shall be required to implement or give effect to any statute or executive order, or portion thereof, during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply: (1) The statute or executive order, or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of local agencies pursuant to Section 6 of Article XIII B of the California Constitution. (2) The statute or executive order, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements. (b) Notwithstanding any other provision of law, if a local agency elects to implement or give effect to a statute or executive order described in subdivision (a), the local agency may assess fees to persons or entities which benefit from the statute or executive order. Any fee assessed pursuant to this subdivision shall not exceed the costs reasonably borne by the local agency. (c) This section shall not apply to any state-mandated local program for the trial courts, as specified in Section 77203. (d) This section shall not apply to any state-mandated local program for which the reimbursement funding counts toward the minimum General Fund requirements of Section 8 of Article XVI of the Constitution.

GC §17581.5 Exemption from Provisions of School Bus Safety II Mandate and School Crimes Reporting II Mandate

(a) A school district may not be required to implement or give effect to the statutes, or portion thereof, identified in subdivision (b) during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply: (1) The statute or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of school districts pursuant to Section 6 of Article XIII B of the California Constitution. (2) The statute, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being

one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements. (b) This section applies only to the following mandates: (1) The School Bus Safety I (CSM-4433) and II (97-TC-22) mandates (Chapter 642 of the Statutes of 1992; Chapter 831 of the Statutes of 1994; and Chapter 739 of the Statutes of 1997). (2) The School Crimes Reporting II mandate (97-TC-03; and Chapter 759 of the Statutes of 1992 and Chapter 410 of the Statutes of 1995). (3) Investment reports (96-358-02; and Chapter 783 of the Statutes of 1995 and Chapters 156 and 749 of the Statutes of 1996). (4) County treasury oversight committees (96-365-03; and Chapter 784 of the Statutes of 1995 and Chapter 156 of the Statutes of 1996).

GC §17600: Report on Number of Mandates and Their Costs

At least twice each calendar year the commission shall report to the Legislature on the number of mandates it has found pursuant to Article 1 (commencing with Section 17550) and the estimated statewide costs of these mandates. This report shall identify the statewide costs estimated for each mandate and the reasons for recommending reimbursement.

GC §17601: Report on Claims Denied

The commission shall report to the Legislature on January 15, 1986, and each January 15 thereafter, on the number of claims it denied during the preceding calendar year and the basis on which the particular claims were denied.

GC §17612: Local Government Claims Bills: Judicial Review of Funding Deletions

(a) Immediately upon receipt of the report submitted by the commission pursuant to Section 17600, a local government claims bill shall be introduced in the Legislature. The local government claims bill, at the time of its introduction, shall provide for an appropriation sufficient to pay the estimated costs of these mandates. (b) The Legislature may amend, modify, or supplement the parameters and guidelines for mandates contained in the local government claims bill. If the Legislature amends, modifies, or supplements the parameters and guidelines, it shall make a declaration in the local government claims bill specifying the basis for the amendment, modification, or supplement. (c) If the Legislature deletes from a local government claims bill funding for a mandate, the local agency or school district may file in the Superior Court of the County of Sacramento an action in declaratory relief to declare the mandate unenforceable and enjoin its enforcement.

GC §17613: Authorization of Augmentation for Mandated Costs

(a) The Director of Finance may, upon receipt of any report submitted pursuant to Section 17567, authorize the augmentation of the amount available for expenditure to reimburse costs mandated by the state, as defined in Section 17514, as follows: (1) For augmentation of (A) any schedule in any item to reimburse costs mandated by the state in any budget act, or (B) the amount appropriated in a local government claims bill for reimbursement of the claims of local agencies, as defined by Section 17518, from the unencumbered balance of any other item to reimburse costs mandated by the state in that budget act or another budget act or in an appropriation for reimbursement of the claims of local agencies in another local government claims bill. (2) For augmentation of (A) any schedule in any budget act item, or (B) any amount appropriated in a local government claims bill, when either of these augmentations is for reimbursement of mandated claims of school districts, as defined in Section 17519, when the source of this augmentation is (A) the unencumbered balance of any other scheduled amount in that budget act or another budget act, or (B) an appropriation in another local government claims bill, when either of these appropriations is for reimbursement of mandate claims of school districts. This paragraph applies only to appropriations that are made for the purpose of meeting the minimum funding guarantee for educational programs pursuant to Section 8 of Article XVI of the California Constitution. (b) No authorization for an augmentation pursuant to this section may be made

sooner than 30 days after the notification in writing of the necessity therefor to the chairperson of the committee in each house which considers appropriations and the chairperson of the Joint Legislative Budget Committee, or not sooner than whatever lesser time as the chairperson of the joint committee, or his or her designee, may in each instance determine.

GC §17615: Legislative Findings and Intent

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for actual costs mandated by the state on an annual claim basis is time consuming, cumbersome, and expensive at both the local and state levels. The Controller must process voluminous claims with all claims subject to a desk audit and selected claims also subject to a field audit. Local agencies are required to maintain extensive documentation of all claims in anticipation of such an audit. The volume of these records is substantial and will continue to grow with no relief in sight as new programs are mandated. The cost to local agencies and school districts for filing claims, and for maintaining documentation and responding to the Controller's audits is substantial. The current administrative cost to both state and local governments represents a significant expenditure of public funds with no apparent benefit to the taxpayers. It is the intent of the Legislature to streamline the reimbursement process for costs mandated by the state by creating a system of state mandate apportionments to fund the costs of certain programs mandated by the state.

GC §17615.1: Review of Programs for Inclusion in System

The commission shall establish a procedure for reviewing, upon request, mandated cost programs for which appropriations have been made by the Legislature for the 1982-83, 1983-84, and 1984-85 fiscal years, or any three consecutive fiscal years thereafter. At the request of the Department of Finance, the Controller, or any local agency or school district receiving reimbursement for the mandated program, the commission shall review the mandated cost program to determine whether the program should be included in the State Mandates Apportionment System. If the commission determines that the State Mandates Apportionment System would accurately reflect the costs of the state-mandated program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System.

GC §17615.2: Calculation of Disbursement Amounts

(a) Notwithstanding Section 17561, after November 30, 1985, for those programs included in the State Mandates Apportionment System, after approval by the commission, there shall be disbursed by the Controller to each local agency and school district which has submitted a reimbursement claim for costs mandated by the state in the 1982-83, 1983-84, and the 1984-85 fiscal years, or any three consecutive fiscal years thereafter, an amount computed by averaging the approved reimbursement claims for this three-year period. The amount shall first be adjusted according to any changes in the deflator. The deflator shall be applied separately to each year's costs for the three years which comprise the base period. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1985 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "base period" means the three fiscal years immediately succeeding the commission's approval. (b) When the Controller has made payment on claims prior to commission approval of the program for inclusion in the State Mandates Apportionment System, the payment shall be adjusted in the next apportionment to the amount which would have been subvended to the local agency or school district for that fiscal year had the State Mandates Apportionment System been in effect at the time of the initial payment.

GC §17615.3: Annual Recalculation of Allocation

Notwithstanding Section 17561, by November 30, 1986, and by November 30 of each year thereafter, for those programs included in the State Mandates Apportionment System, the Controller shall recalculate each allocation for each local agency and school district for the 1985-86 fiscal year, by using the actual change in the deflator for that year. That recalculated allocation shall then be adjusted by the estimated change in the deflator for the 1986 -87 fiscal year, and each fiscal year thereafter, to

establish the allocation amount for the 1986-87 fiscal year, and each fiscal year thereafter. Additionally, for programs approved by the commission for inclusion in the State Mandates Apportionment System on or after January 1, 1988, the allocation for each year succeeding the three-year base period shall be adjusted according to any changes in both the deflator and workload. The Controller shall then subvene that amount after adjusting it by any amount of overpayment or underpayment in the 1985-86 fiscal year, and each fiscal year thereafter, due to a discrepancy between the actual change and the estimated change in the deflator or workload. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1986 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "workload" means, for school districts and county offices of education, changes in the average daily attendance; for community colleges, changes in the number of full-time equivalent students; for cities and counties, changes in the population within their boundaries; and for special districts, changes in the population of the county in which the largest percentage of the district's population is located.

GC §17615.4: Procedure for Newly Mandated Program

(a) When a new mandate imposes costs that are funded either by legislation or in local government claims bills, local agencies and school districts may file reimbursement claims as required by Section 17561, for a minimum of three years after the initial funding of the new mandate. (b) After actual cost claims are submitted for three fiscal years against such a new mandate, the commission shall determine, upon request of the Controller or a local entity or school district receiving reimbursement for the program, whether the amount of the base year entitlement adjusted by changes in the deflator and workload accurately reflects the costs incurred by the local agency or school district. If the commission determines that the base year entitlement, as adjusted, does accurately reflect the costs of the program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System. (c) The Controller shall make recommendations to the commission and the commission shall consider the Controller's recommendations for each new mandate submitted for inclusion in the State Mandates Apportionment System. All claims included in the State Mandates Apportionment System pursuant to this section are also subject to the audit provisions of Section 17616.

GC §17615.5: Procedure Where No Base Year Entitlement Has Been Established

(a) If any local agency or school district has an established base year entitlement which does not include costs for a particular mandate, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, adjusted pursuant to Section 17615.3 by changes in the deflator and workload, or entitlement claims covering a minimum of three consecutive years, after which time its base year entitlement may be adjusted by an amount necessary to fund the costs of that mandate. (b) If any local agency or school district has no base year entitlement, but wishes to begin claiming costs of one or more of the mandates included in the State Mandates Apportionment System, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, or entitlement claims covering the preceding three consecutive years, which shall be adjusted pursuant to Sections 17615.2 and 17615.3 by changes in the deflator and workload, after which time a base year entitlement may be established in an amount necessary to fund the costs of the mandate or mandates.

GC §17615.6: Procedure Where Program is No Longer Mandatory

If a local agency or school district realizes a decrease in the amount of costs incurred because a mandate is discontinued, or made permissive, the Controller shall determine the amount of the entitlement attributable to that mandate by determining the base year amount for that mandate for the local agency or school district plus the annual adjustments. This amount shall be subtracted from the annual subvention which would otherwise have been allocated to the local agency or school district.

GC §17615.7: Procedure Where Program is Modified

If a mandated program included in the State Mandates Apportionment System is modified or amended by the Legislature or by executive order, and the modification or amendment significantly affects the costs of the program, as determined by the commission, the program shall be removed from the State Mandate Apportionment System, and the payments reduced accordingly. Local entities or school districts may submit actual costs claims for a period of three years, after which the program may be considered for inclusion in the State Mandates Apportionment System, pursuant to the provisions of Section 17615.4.

GC §17615.8: Review of Base Year Entitlement

(a) The commission shall establish a procedure for reviewing, upon request, any apportionment or base year entitlement of a local agency or school district. (b) Local agencies and school districts which request such a review shall maintain and provide those records and documentation as the commission or its designee determines are necessary for the commission or its designee to make the required determinations. With the exception of records required to verify base year entitlements, the records may not be used to adjust current or prior apportionments, but may be used to adjust future apportionments. (c) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state does not accurately reflect the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission shall direct the Controller to adjust the apportionment accordingly. For the purposes of this section, an apportionment or a base year entitlement does not accurately reflect the costs incurred by a local agency or school district if it falls short of reimbursing, or overreimburses, that local agency's or school district's actual costs by 20 percent or by one thousand dollars (\$1,000), whichever is less. (d) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state accurately reflects the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission may, in its discretion, direct the Controller to withhold, and, if so directed, the Controller shall withhold the costs of the commission's review from the next apportionment to the local agency or school district, if the commission review was requested by the local agency or school district.

GC §17615.9: Review of Programs Under SMAS

The commission shall periodically review programs funded under the State Mandate Apportionments System to evaluate the effectiveness or continued statewide need for each such mandate.

GC §17616: Audits and Verification by Controller

The Controller shall have the authority to do either or both of the following: (a) Audit the fiscal years comprising the base year entitlement no later than three years after the year in which the base year entitlement is established. The results of such audits shall be used to adjust the base year entitlements and any subsequent apportionments based on that entitlement, in addition to adjusting actual cost payments made for the base years audited. (b) Verify that any local agency or school district receiving funds pursuant to this article is providing the reimbursed activities.

GC §17617: Local Agency Payment

The total amount due to each city, county, city and county, and special district, for which the state has determined, as of June 30, 2005, that reimbursement is required under Section 6 of Article XIII B of the California Constitution, shall be appropriated for payment to these entities over a period of not more than five years, commencing with the Budget Act for the 2006-07 fiscal year and concluding with the Budget Act for the 2011-12 fiscal year.

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-06A
ANIMAL ADOPTION
MAY 7, 2002

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 2000-01¹.

- **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.

¹ 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.

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

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) 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).

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
- 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;
 - 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;
- 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.

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.

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
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L A B E L H E R E	(01) Claimant Identification Number		Reimbursement Claim Data	
	(02) Claimant Name		(22) AA-1, (04)(A)(1)(g)	
	County of Location		(23) AA-1, (04)(A)(2)(g)	
	Street Address or P.O. Box Suite		(24) AA-1, (04)(A)(3)(g)	
	City State Zip Code		(25) AA-1, (04)(B)(1)(g)	
			(26) AA-1, (04)(B)(2)(g)	

Type of Claim	Estimated Claim	Reimbursement Claim		
	(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)	
Fiscal Year of Cost	(06) 20 ___/20 ___	(12) 20 ___/20 ___	(30) AA-1, (04)(B)(6)(g)	
Total Claimed Amount	(07)	(13)	(31) AA-1, (04)(B)(7)(g)	
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)	
Net Claimed Amount		(16)	(34) AA-1, (04)(B)(10)(g)	
Due from State	(08)	(17)	(35) AA-1, (06)	
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 _____ Date _____

 Type or Print Name _____ Title _____

(38) Name of Contact Person for Claim _____ Telephone Number () - Ext. _____

_____ E-Mail Address _____

Program 213	ANIMAL ADOPTION Certification Claim Form Instructions	FORM FAM-27
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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.
- (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**

Program 213	MANDATED COSTS ANIMAL ADOPTION CLAIM SUMMARY	FORM AA-1
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(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement <input type="checkbox"/>	20__/20__
	Estimated <input type="checkbox"/>	

(03) Department	
-----------------	--

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
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							
(05) Total Direct Costs							

Indirect Costs

(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)]	

Cost Reduction

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 213	ANIMAL ADOPTION CLAIM SUMMARY Instructions	FORM AA-1
------------------------	---	----------------------

- (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.
- 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.

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COST DETAIL	FORM AA-2
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(01) Claimant	(02) Fiscal Year
---------------	------------------

(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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Program 213	ANIMAL ADOPTION COMPONENT/ACTIVITY COST DETAIL Instructions	FORM AA-2
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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.
- (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)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		Supporting Documentation
Travel and Training	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.

GENERAL CLAIMING INSTRUCTIONS

RECEIVED
 May 19, 2014
 Commission on
 State Mandates

Reimbursable State Mandated Cost Programs

Local agencies may file claims with the SCO for the cost of complying with the following state mandated programs. An "x" indicates the agencies that are eligible to file claims for the given program. For your convenience, the programs are listed in alphabetical order by program name.

Program Number	Program Name	Counties	Cities	Special Districts
2	Absentee Ballots	x	x	x
248	Absentee Ballots-Tabulation by Precinct	x		
246	Administrative License Suspension	x	x	
73	AIDS: Search Warrants	x	x	
152	Allocation of Property Tax Revenue	x		
213	Animal Adoption	x	x	x
6	Brendon Maguire Act	x	x	x
13	Child Abduction and Recovery	x		
67	Conservatorship: Developmentally Disabled Adults	x		
88	Coroners	x		
262	Crime Victim's Domestic Violence Incident Reports	x	x	
158	Crime Victims' Rights	x		
87	Developmentally Disabled: Attorneys' Services	x		
266	DNA Database	x	x	
167	Domestic Violence Arrest Policies and Standards	x	x	
177	Domestic Violence Treatment Services Authorization and Case Management	x		
257	False Reports of Police Misconduct	x	x	x
23	Firefighters' Cancer Presumption	x	x	x
227	Grand Jury Proceedings	x	x	x
263	Handicapped and Disabled Students II	x	x	
197	Health Benefits for Survivors of Peace Officers and Firefighters	x	x	x
259	Local Elections: Consolidation	x		
43	Medi-Cal Beneficiary Death Notices	x		
203	Mentally Disordered Offenders' Extended Commitment Proceedings	x		
39	Mentally Disordered Sex Offenders: Extended Commitments	x		
66	Mentally Retarded Defendants: Diversion	x		

Program Number	Program Name	Counties	Cities	Special Districts
200	Not Guilty by Reason of Insanity II	x		
219	Open Meetings/Brown Act Reform ¹	x	x	x
122	Pacific Beach Safety	x		
118	Peace Officers' Cancer Presumption	x	x	x
264	Peace Officer Personnel Records: Unfounded Complaints and Discovery	x	X	
187	Peace Officers Procedural Bill of Rights	x	x	x
124	Perinatal Services	x		
83	Permanent Absent Voters	x		
121	Pesticide Use Reports	x		
215	Photographic Record of Evidence	x	x	x
255	Postmortem Examination	x	x	
127	Rape Victims Counseling Center Notices	x	x	
18	Senior Citizens Property Tax Postponement	x		
191	Seriously Emotionally Disturbed Pupils: Out of-State Mental Health Services	x		
111	Services to Handicapped Students	x		
175	Sexually Violent Predators	x		
120	Stolen Vehicle Notification	x	x	
163	Threats Against Peace Officers	x	x	x
90	Unitary Countywide Tax Rates	x		
56	Voter Registration Procedures	x		

The Commission on State Mandates set aside Parameters and Guidelines for the following programs:

Pgm. #

207	Ch.	156/96	County Treasury Oversight Committees
161	Ch.	783/95	Investment Reports
132	Ch.	1281/80	Involuntary Lien Notices
138	Ch.	1105/92	Misdemeanors: Booking and Fingerprinting
82	Ch.	1051/83	Mobilehome Property Tax Deferral Program
219	Ch.	641/86	Open Meetings/Brown Act Reform
28	Ch.	494/79	Physically Handicapped Voter Accessibility
222	Ch.	18/99	Presidential Primaries
52	Ch.	48/87	Property Tax: Family Transfers
245	Ch.	39/98	Redevelopment Agencies
55	Ch.	1143/80	Regional Housing Needs Determination
174	Ch.	1297/94	Two-Way Traffic Signal Communications

¹ This program has been set aside pursuant to AB 138 effective July 19, 2005.

PROGRAMS SUSPENDED FOR THE 2006-07 FISCAL YEAR

Pursuant to Government Code Section 17581, the following state mandated programs are identified in the 2006 State Budget Act, with a \$0 appropriation by the Legislature. Therefore, the following state mandated programs have been suspended for the 2006-07 fiscal year, and no 2006-07 claim shall be filed.

Item 8885-295-0001, Provision 3

Pgm.#				
227	(a)	Ch.	1170/96	Grand Jury Proceedings
220	(b)	Ch.	502/92	Sex Crime Confidentiality
62	(c)	Ch.	1032/80	Deaf Teletype Equipment
217	(d)	Ch.	908/96	Sex Offenders: Disclosure by Law Enforcement
81	(e)	Ch.	1456/88	Missing Persons Report
28	(f)	Ch.	494/79	Handicapped Voter Access Information
65	(g)	Ch.	238/74	Sub-Standard Housing
3	(h)	Ch.	1123/77	Adult Felony Restitution
181	(i)	Ch.	1188/92	Very High Fire Hazard Severity Zones
37	(j)	Ch.	1330/76	Local Coastal Plans
180	(k)	Ch.	1111/89	SIDS Training for Firefighters
125	(l)	Ch.	268/91	SIDS Contacts by Local Health Officers
110	(m)	Ch.	955/89	SIDS Autopsies
126	(n)	Ch.	1597/88	Inmate AIDS Testing
86	(o)	Ch.	453/74	SIDS Notices
27	(p)	Ch.	1357/76	Guardianship/Conservatorship Filings
71	(q)	Ch.	332/81	Victims' Statements - Minors
204	(r)	Ch.	267/98	Extended Commitment, Youth Authority
128	(s)	Ch.	820/91	Prisoner Parental Rights
64	(t)	Ch.	Title 8	Structural and Wildland Firefighter Safety Clothing and Equipment
24	(u)	Ch.	Title 8	Personal Alarm Devices
193	(v)	Ch.	126/93	Law Enforcement Sexual Harassment Training
205	(w)	Ch.	444/97	Elder Abuse Law Enforcement Training
	(x)	Ch.	39/98	Redevelopment Agencies Tax Disbursement Reporting
41	(y)	Ch.	486/75	Mandate Reimbursement Process
21	(z)	Ch.	845/78	Filipino Employee Surveys
15	(aa)	Ch.	1609/84	Domestic Violence Information
8	(bb)	Ch.	1334/87	Pocket Masks

Item 8885-295-0042

Pgm.#				
178	(1)	Ch.	644/94	Airport Land Use Commissions/Plans

APPROPRIATIONS FOR THE 2005-06 AND 2006-07 FISCAL YEARS**Source of the State Mandated Cost Appropriations - 2005 State Budget Act (Ch. 47/48)**

				Amounts Appropriated	
Mandated Programs				2005-06	2006-07
Item 4440-295-0001 Department of Mental Health				\$33,000,000 ¹	
263	(1)	Chapter	1747/84 Services to Handicapped Students		
191	(2)	Chapter	654/96 Seriously Emotionally Disturbed Pupils		
Item 8885-295-0001 Commission on State Mandates					
(0.5) For payment of the following mandate claims for the 2005-06 fiscal year:				90,280,000 ²	
158	(a)	Chapter	411/95 Crime Victim Rights		
163	(b)	Chapter	1249/92 Threats Against Peace Officers		
13	(c)	Chapter	1399/76 Child Abduction and Recovery		
120	(d)	Chapter	337/90 Stolen Vehicle Notification		
2	(e)	Chapter	77/78 Absentee Ballots		
83	(f)	Chapter	1422/82 Permanent Absent Voters		
56	(g)	Chapter	704/75 Voter Registration Procedures		
248	(h)	Chapter	697/99 Absentee Ballots II-Tabulation by Precinct		
6	(i)	Chapter	391/88 Brendan McGuire Act		
43	(j)	Chapter	102/81 Medi-Cal Beneficiary Death Notices		
122	(k)	Chapter	961/92 Pacific Beach Safety		
124	(l)	Chapter	1603/90 Perinatal Services		
73	(m)	Chapter	1088/88 AIDS/Search Warrant		
66	(n)	Chapter	1253/80 Mentally Retarded Defendants Representation		
35	(o)	Chapter	644/80 Judicial Proceedings		
67	(p)	Chapter	1304/80 Conservatorship: Developmentally Disabled Adults		
87	(q)	Chapter	694/75 Developmentally Disabled Attorneys Services		
88	(r)	Chapter	498/77 Coroners Costs		
200	(s)	Chapter	1114/79 Not Guilty by Reason of Insanity		
203	(t)	Chapter	435/91 Mentally Disordered Offenders' Extended Commitments		
175	(u)	Chapter	762/95 Sexually Violent Predators		
39	(v)	Chapter	1036/78 Mentally Disordered Sex Offenders Recommitments		
177	(w)	Chapter	183/92 Domestic Violence Treatment Services		
118	(x)	Chapter	1171/89 Peace Officers Cancer Presumption		
23	(y)	Chapter	1568/82 Firefighters Cancer Presumption		
167	(z)	Chapter	246/95 Domestic Violence Arrest Policies		
213	(aa)	Chapter	752/98 Animal Adoption		
90	(bb)	Chapter	921/87 Unitary Countywide Tax Rates		
18	(cc)	Chapter	1242/77 Senior Citizens Property Tax Deferral		
152	(dd)	Chapter	697/92 Allocation of Property Tax Revenues		
215	(ee)	Chapter	875/85 Photographic Record of Evidence		
127	(ff)	Chapter	999/91 Rape Victims Counseling		
197	(gg)	Chapter	1120/96 Health Benefits for Survivors of Peace Officers and Firefighters		
255	(hh)	Chapter	284/00 Postmortem Examinations		
257	(ii)	Chapter	590/95 False Reports of Police Misconduct		

¹ 2006-07 State Budget Act (Chapter 47/48, Statutes of 2006) Item 1 & 2.² 2006-07 State Budget Act (Chapter 47/48, Statutes of 2006) Item 8885-295-0001 and Provision 3.

APPROPRIATIONS FOR THE 2005-06 AND 2006-07 FISCAL YEAR (Cont'd.)**Source of the State Mandated Cost Appropriations (Cont'd.)**

Mandated Programs

Amounts Appropriated	
2005-06	2006-07

Item 8885-295-0001 Commission on State Mandates**(0.6) For payment of the following mandate claims for the 2005-06 fiscal year:**

187	Chapter	675/90	Peace Officers Procedural Bill of Rights (POBOR)	\$16,600,000 ²
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Item 8885-295-0001 Commission on State Mandates**(1) For payment of the following mandate claims for the 2006-07 fiscal year:**\$109,000,000³

158	(a)	Chapter	411/95	Crime Victims Rights	
163	(b)	Chapter	1249/92	Threats Against Peace Officers	
13	(c)	Chapter	1399/76	Child Abduction and Recovery	
120	(d)	Chapter	337/90	Stolen Vehicle Notification	
2	(e)	Chapter	77/78	Absentee Ballots	
83	(f)	Chapter	1422/82	Permanent Absentee Voters	
56	(g)	Chapter	704/75	Voter Registration Procedures	
248	(h)	Chapter	697/99	Absentee Ballots – Tabulation by Precinct	
6	(i)	Chapter	391/88	Brendan McGuire Act	
43	(j)	Chapter	102/81	Medi-Cal Beneficiary Death Notices	
122	(k)	Chapter	961/92	Pacific Beach Safety	
124	(l)	Chapter	1603/90	Perinatal Services	
73	(m)	Chapter	1088/88	AIDS/Search Warrant	
66	(n)	Chapter	1253/80	Mentally Retarded Defendants Representation	
35	(o)	Chapter	644/80	Judicial Proceedings	
67	(p)	Chapter	1304/80	Conservatorship: Developmentally Disabled Adults	
87	(q)	Chapter	694/75	Developmentally Disabled Attorneys Services	
88	(r)	Chapter	498/77	Coroners Costs	
200	(s)	Chapter	1114/79	Not Guilty by Reason of Insanity II	
203	(t)	Chapter	435/91	Mentally Disordered Offenders Extended Commitment	
175	(u)	Chapter	762/95	Sexually Violent Predators	
39	(v)	Chapter	1036/78	Mentally Disordered Sex Offenders Recommittments	
177	(w)	Chapter	183/92	Domestic Violence Treatment Services	
118	(x)	Chapter	1171/89	Peace Officers Cancer Presumption	
23	(y)	Chapter	1568/82	Firefighters Cancer Presumption	
167	(z)	Chapter	246/95	Domestic Violence Arrest Policies	
213	(aa)	Chapter	752/98	Animal Adoption	
90	(bb)	Chapter	921/87	Unitary Countrywide Tax Rates	
18	(cc)	Chapter	1242/77	Senior Citizens Property Tax Deferral	
152	(dd)	Chapter	697/92	Allocation of Property Tax Revenues	
215	(ee)	Chapter	875/85	Photographic Record of Evidence	
127	(ff)	Chapter	999/91	Rape Victims Counseling	
197	(gg)	Chapter	1120/96	Health Benefits for Survivors of Peace Officers and Firefighters	

² 2006-07 State Budget Act (Chapter 47/48, Statutes of 2006) Item 8885-295-0001 and Provision 3.³ 2006-07 State Budget Act (Chapter 47/48, Statutes of 2006) Item 8885-295-0001 and Provision 1 and 3.

APPROPRIATIONS FOR THE 2005-06 AND 2006-07 FISCAL YEAR (Cont'd.)**Source of the State Mandated Cost Appropriations (Cont'd.)**

Mandated Programs

Amounts Appropriated	
2005-06	2006-07

Item 8885-295-0001 Commission on State Mandates (Cont'd.)**(1) For payment of the following mandate claims for the 2006-07 fiscal year (Cont'd.):**

255	(hh)	Chapter	284/00	Postmortem Examinations		
257	(ii)	Chapter	590/95	False Reports of Police Misconduct		

Item 8885-295-0001 Commission on State Mandates**(2) For payment of the following mandate claims for the 2006-07 fiscal year:**

187		Chapter	675/90	Peace Officers Procedural Bill of Rights (POBOR)		\$16,600,000
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Item 8885-295-0044 Commission on State Mandates

246		Chapter	1460/89	Administrative License Suspension		1,551,000
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Item 8885-295-0106 Department of Pesticide Regulation

121		Chapter	1200/89	Pesticide Use Reports		162,000
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Grand Total

					<u>\$139,880,000</u>	<u>\$127,313,000</u>
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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 local agencies for costs mandated by the State. Costs mandated by the State means any increased costs that local agencies are 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 local agency 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 are not required to 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 become 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 related 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 2005-06 fiscal years may be filed by January 15, 2007, 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 costs of goods and services to governmental agencies, as determined by the implicit price deflator issued 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 years 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 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 P's & G's, the determination of allowable and unallowable costs for mandates is based on the P's & G's 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 carryout the overall responsibilities of government.
2. The cost is allocable to a particular cost objective identified in the P's & G's.
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 the 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 non-recurring 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:

Program Name	Chapter/Statute	Program Number
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
Humboldt		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

Example:		
Step 1: Fringe Benefits as a Percent of Salary		Step 2: Productive Hourly Rate
Retirement	15.00 %	Formula: [(EAS x (1 + FBR)) ÷ APH] = PHR [(\$26,000 x (1.3115)) ÷ 1,800] = \$18.94
Social Security & Medicare	7.65	
Health & Dental Insurance	5.25	
Workers Compensation	3.25	
Total	31.15 %	
Description:		
EAS = Employee's Annual Salary		APH = Annual Productive Hours
FBR = Fringe Benefit Rate		PHR = Productive Hourly Rate

- As illustrated in Table 2, 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, worker'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 3: 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 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>% to 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 are 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) 2 CFR Part 225. 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 record.

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 2 CFR Part 225 (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 & 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 2 CFR Part 225, *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	
Salaries & Benefits							
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	
Total	\$ 1,400,000	\$ 60,000	\$ 200,000	\$ 1,140,000	\$ 120,000	\$ 1,020,000	
Services & Supplies							
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	
Total	\$ 1,470,000	\$ 817,000	\$ 30,000	\$ 623,000	\$ 16,000	\$ 607,000	
Capital Expenditures	\$ 100,000	\$ 100,000					
Total Budgetary Expenditures	\$ 2,970,000	\$ 977,000	\$ 230,000	\$ 1,763,000	\$ 136,000	\$ 1,627,000	
Cost Plan Costs	<u>Distribution Base</u>						
Building Use	(Each line item should	\$ 50,000	\$ 2,000	\$ 6,000	\$ 42,000	\$ 2,000	\$ 40,000
Equipment Use	be reviewed to see if it	30,000	1,000	3,000	26,000	1,000	25,000
Data Processing	benefits the mandate	50,000	5,000	30,000	15,000	0	15,000
Auditor	to insure a fair and	20,000	0	20,000	0	0	0
Personnel	equitable distribution.)	10,000	1,000	1,000	8,000	1,000	7,000
Roll Forward		10,000	0	10,000	0	0	0
Total		\$ 170,000 (E)	\$ 9,000	\$ 70,000	\$ 91,000	\$ 4,000	\$ 87,000
Total Allocable Indirect Costs			\$ 300,000 (F)				
Distribution of Allocable Indirect Costs							
Based on Salaries & Wages		\$ 15,000	\$ (300,000)	\$ 285,000	\$ 30,000	\$ 255,000	
Totals	\$ 3,140,000	\$ 1,001,000	\$ 0	\$ 2,139,000	\$ 170,000	\$ 1,969,000	

(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 2 CFR Part 225 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 2 CFR Part 225. 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. Time Study Guidelines

Background

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used as a "formula for reimbursing local agency and school district costs mandated by the state" that meets certain conditions specified in GC Section 17518.5(a). For costs incurred prior to January 1, 2005, time study can only substitute for continuous records of actual time spend for a specific fiscal year if the program's P's & G's allow for the use of time studies.

Two methods are acceptable for documenting employee time charged to mandated cost programs: Actual Time Reporting and Time Study, which are described below. Application of time study results is restricted. As explained in Time Study Results below, the results may be projected toward a maximum of two years provided the claimant meets certain criteria.

Actual Time Reporting

P's & G's define reimbursable activities for each mandated cost program. (Some P's & G's refer to reimbursable activities as reimbursable components.) When employees work on multiple activities and/or programs, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that meets the following standards (which clarify documentation requirements discussed under the Reimbursable Activities section of recent P's & G's):

- They must reflect an after-the-fact (contemporaneous) distribution of the actual activity of each employee;
- They must account for the total activity for which each employee is compensated;
- They must be prepared at least monthly and must coincide with one or more pay periods; and
- They must be signed by the employee.

Budget estimates or other distribution percentages determined before services are performed do not qualify as support for time distribution.

Time Study

In certain cases, a time study may be used to substitute for continuous records of actual time spent on multiple activities and/or programs. An effective time study requires that an activity be a task that is repetitive in nature. Activities that require a varying level of effort are not appropriate for time studies.

Time Study Plan

A time study plan is necessary before conducting the time study. The claimant must retain the time study plan for audit purposes. The plan needs to identify the following:

- Time period(s) to be studied – The plan must show that all time periods selected are representative of the fiscal year, and the results can be reasonably projected to approximate actual costs.
- Activities and/or programs to be studied – For each mandated program included, the time study must separately identify each reimbursable activity defined in the mandated program's Ps & Gs, which are derived from the program's Statement of Decision. If a reimbursable activity in the Ps & Gs identifies separate and distinct sub-activities, these sub-activities must also be treated as individual activities.

For example, sub-activities (a), (b), and (c) under Reimbursable Activity (B)(1) of the local agency's Domestic Violence Treatment Services: Authorization and Case Management program relate to information to be discussed during victim notification by the probation department and therefore are not separate and distinct activities. These sub-activities do not have to be separately studied.

- Process used to accomplish each reimbursable activity – Use flowcharts or similar analytical tools and/or written desk procedures to describe the process for each activity.
- Employee universe – The employee universe used in the time study must include all positions for which salaries and wages are to be allocated by means of the time study.

- Employee sample selection methodology – The plan must show that employees selected are representative of the employee universe, and the results can be reasonably projected to approximate actual costs. In addition, the employee sample size should be proportional to the variation in time spent to perform a task. The sample size should be larger for tasks with significant time variations.
- Time increments to be recorded – The time increments used should be sufficient to recognize the number of different activities performed and the dynamics of these responsibilities. Very large increments (such as one hour or more) might be used for employees performing only a few functions that change very slowly over time. Very small increments (a number of minutes) may be needed for employees performing more short-term tasks.

Random moment sampling is not an acceptable alternative to continuous time records for mandated cost claims. Random moment sampling techniques are most applicable in situations where employees perform many different types of activities on a variety of programs with small time increments throughout the fiscal year.

Time Study Documentation

Time studies must:

- Be supported by time records that are completed contemporaneously;
- Report activity on a daily basis;
- Be sufficiently detailed to reflect all mandated activities and/or programs performed during a specific time period; and
- Coincide with one or more pay periods.

Time records must be signed by the employee (electronic signatures are acceptable) and be supported by corroborating evidence, which validates that the work was actually performed. As with actual time reporting, budget estimates or other distribution percentages determined before services are performed do not qualify as valid time studies.

Time Study Results

Time study results must be summarized to show how the time study supports the costs claimed for each activity. Any variations from the procedures identified in the original time study plan must be documented and explained

Current-year costs must be used to prepare a time study. Claimants may project time study results to no more than two subsequent fiscal years. A claimant may not apply time study results retroactively.

- Annual Reimbursement Claims – Claimants may use time studies to support costs incurred on or after January 1, 2005. Claimants may not use time studies for the period July 1, 2004, through December 31, 2004, unless (1) the program's P's & G's specifically allows time studies, and (2) the time study is prepared based on mandated activity occurring between July 1, 2004, and December 31, 2004.
- Initial Claims –When filing an initial claim for new mandated programs, claimants may only use time study results for costs incurred on or after January 1, 2005. Claimants may not use time studies to support costs incurred before January 1, 2005, unless (1) the program's P's & G's specifically allows time studies, and (2) the claimant prepares separate time studies for each fiscal year preceding January 1, 2005, based on mandated activity occurring during those years.

When projecting time study results, the claimant must certify that there have been no significant changes between years in either (1) the requirements of each mandated program activity or (2) the processes and procedures used to accomplish the activity. For all years, the claimant must maintain corroborating evidence that validates the mandated activity was actually performed. Time study results used to support subsequent years' claims are subject to the recordkeeping requirements for those claims.

10. 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 claim 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 can not 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 are determined for local agencies receiving special project funds based on approved actual costs. Non-local revenues for special projects must be applied proportionately to approve 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 claim 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 and state local assistance programs includes, but is not limited to, the following funding sources:

Federal and State Funding Sources

Governing Authority

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

11. 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.

12. 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 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 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.

13. 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.

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used as a "formula for reimbursing local agency and school district costs mandated by the state" that meets certain conditions specified in 17518.5(a). For costs incurred prior to January 1, 2005, time study can substitute for continuous records of actual time spent for a specific fiscal year only if the program's Ps & Gs allows for the use of time studies.

14. 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.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the entity. 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:

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

15. 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 Local 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.

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, or call the Local Reimbursements Section at (916) 324-5729.

16. Retention of Claim Records and Supporting Documentation

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 local agency 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.

A. STATE OF CALIFORNIA TRAVEL EXPENSE GUIDELINES

Travel Program Effective January 31, 2002

The travel reimbursement program continues to be subject to the Internal Revenue Service (IRS) requirements for an accountable plan. There are no flat rate reimbursements. All items are to be claimed for the actual amount of expense, up to the maximum allowed. If the provisions below do not require submission of a receipt for a given item of expense, it is the employee's responsibility to retain receipts and other records of the expense and have them available for audit.

Lodging and meals that are provided by the State, including hotel expenses, conference fees, or transportation costs such as airline tickets; or otherwise provided shall not be claimed for reimbursement.

Employees may be reimbursed for actual expenses for breakfast, lunch, dinner, and incidentals for each 24 hours of travel, as follows:

Breakfast	up to	\$6.00
Lunch	up to	10.00
Dinner	up to	18.00
Incidentals	up to	6.00

Incidental expenses include, but are not limited to, expenses for laundering and pressing of clothing and tips for services such as porters and baggage handlers. Incidentals do not include taxicab fares, lodging taxes, or the cost of telegrams or telephone calls.

Lodging

All lodging reimbursements require a receipt from a commercial lodging establishment such as a hotel, motel, bed and breakfast inn, or campground that caters to the general public. No lodging will be reimbursed without a valid receipt. Employees who stay with friends or relatives are not eligible for lodging reimbursement, but may claim their actual expenses for meals and incidentals.

Short-Term Travel

A. For continuous short-term travel of more than 24 hours but less than 31 days, the employee will be reimbursed for actual costs up to the maximum for each meal, incidental, and lodging expense for each completed 24 hours of travel, beginning with the traveler's time of departure and return as follows:

1. On the first day of travel at the beginning of a trip of more than 24 hours:
 - Trip begins at or before 6 a.m. - Breakfast may be claimed
 - Trip begins at or before 11 a.m. - Lunch may be claimed
 - Trip begins at or before 5 p.m. - Dinner may be claimed
2. On the fractional day of travel at the end of a trip of more than 24 hours:
 - Trip ends at or after 8 a.m. - Breakfast may be claimed
 - Trip ends at or after 2 p.m. - Lunch may be claimed
 - Trip ends at or after 7 p.m. - Dinner may be claimed

If the fractional day includes an overnight stay, receipted lodging may be claimed. No meal or lodging expenses may be claimed or reimbursed more than once on any given date or during any 24-hour period.

- B.** For continuous travel of less than 24 hours, the employee will be reimbursed for actual expenses, up to a maximum as follows:

Travel begins at or before 6 a.m. and ends at or after 9 a.m. - Breakfast may be claimed

Travel begins at or before 4 p.m. and ends at or after 7 p.m. - Dinner may be claimed

If the trip extends overnight, receipted lodging may be claimed. No lunch or incidentals may be claimed on a trip of less than 24 hours.

Short-Term Travel Maximum Lodging Reimbursement Rate

- A.** Statewide except as in (B) and (C) below, actual receipted lodging up to \$84 plus tax.
- B.** When required to conduct state business and obtain lodging in the counties of Los Angeles and San Diego, reimbursement will be for actual receipted lodging, to a maximum of \$110 plus tax.
- C.** When required to conduct state business and obtain lodging in the counties of Alameda, San Francisco, San Mateo, and Santa Clara, reimbursement will be for actual receipted lodging, to a maximum of \$140 plus tax.

Long-Term Travel

Actual expenses for long-term meals and receipted lodging will be reimbursed when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

A. Full Long-Term Travel

To qualify for full long-term travel reimbursement, the employee on a long-term field assignment must meet the following criteria:

- a) The employee continues to maintain a permanent residence at the primary headquarters, and either,
- b) The permanent residence is occupied by the employee's dependents, or
- c) The permanent residence is maintained at a net expense to the employee exceeding \$200 per month.

The employee who is living at the long-term location may claim either:

1. Reimbursement for actual individual expense, substantiated by receipts for lodging, water, sewer, gas, and electricity, up to a maximum of \$1,130 per calendar month while on the long-term assignment, and actual expenses up to \$10 for meals and incidentals, for each period of 12 to 24 hours and up to \$5 for actual meals and incidentals for each period of less than 12 hours at the long-term location, or
2. Long-term subsistence rates of \$24 for actual meals and incidentals, \$24 for receipted lodging for travel of 12 hours up to 24 hours, and either \$24 for actual meals or \$24 for receipted lodging for travel less than 12 hours when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

B. Partial Long-Term Travel

An employee on long-term field assignment who does not maintain a separate residence in the headquarters area may claim long-term subsistence rates of up to \$12 for actual meals and incidentals and \$12 for receipted lodging for travel of 12 hours up to 24 hours at the long-term location, and either \$12 for actual meals or \$12 for receipted lodging for travel less than 12 hours at the long-term location.

Receipts

Receipts or vouchers shall be submitted for every item of expense of \$25 or more.

- a) Receipts are required for every item of transportation and business expense incurred as a result of conducting state business except for actual expenses as follows:
 1. Railroad and bus fares of less than \$25, when travel is wholly within the State of California.
 2. Street car, ferry fares, bridge and road tolls, local rapid transit system, taxi, shuttle, or hotel bus fares, and parking fees of \$10 or less for each continuous period of parking or each separate transportation expense noted in this item.
 3. Telephone, telegraph, tax, or other business charges related to state business of \$5 or less.
 4. In the absence of a receipt, reimbursement will be limited to the non-receipted amount above.
- b) Reimbursement will be claimed only for the actual and necessary expenses noted above. Regardless of the above exceptions, the approving officer may require additional certification and/or explanation in order to determine that an expense was actually and reasonably incurred. In the absence of a satisfactory explanation, the expense shall not be allowed.

Mileage

Effective July 1, 2006, when an employee is authorized by his/her appointing authority or designee to operate a privately owned vehicle on state business, the employee will be allowed to claim and be reimbursed 44.5 cents per mile. Effective January 1, 2007, reimbursement rate is 48.5 cents per mile.

B. GOVERNMENT CODE SECTIONS 17500-17617

GC §17500: Legislative Findings and Declarations

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for the costs of state-mandated local programs has not provided for the effective determination of the state's responsibilities under Section 6 of Article XIII B of the California Constitution. The Legislature finds and declares that the failure of the existing process to adequately and consistently resolve the complex legal questions involved in the determination of state-mandated costs has led to an increasing reliance by local agencies and school districts on the judiciary and, therefore, in order to relieve unnecessary congestion of the judicial system, it is necessary to create a mechanism which is capable of rendering sound quasi-judicial decisions and providing an effective means of resolving disputes over the existence of state-mandated local programs. It is the intent of the Legislature in enacting this part to provide for the implementation of Section 6 of Article XIII B of the California Constitution. Further, the Legislature intends that the Commission on State Mandates, as a quasi-judicial body, will act in a deliberative manner in accordance with the requirements of Section 6 of Article XIII B of the California Constitution.

GC §17510: Construction of Part

Unless the context otherwise requires, the definitions contained in this chapter govern the construction of this part. The definition of a word applies to any variants thereof and the singular tense of a word includes the plural.

GC §17511: "City"

"City" means any city whether general law or charter, except a city and county.

GC §17512: "Commission"

"Commission" means the Commission on State Mandates.

GC §17513: "Cost Mandated by the Federal Government"

"Costs mandated by the federal government" means any increased costs incurred by a local agency or school district after January 1, 1973, in order to comply with the requirements of a federal statute or regulation. "Costs mandated by the federal government" includes costs resulting from enactment of a state law or regulation where failure to enact that law or regulation to meet specific federal program or service requirements imposed upon the state would result in substantial monetary penalties or loss of funds to public or private persons in the state whether the federal law was enacted before or after the enactment of the state law, regulation, or executive order. "Costs mandated by the federal government" does not include costs which are specifically reimbursed or funded by the federal or state government or programs or services which may be implemented at the option of the state, local agency, or school district.

GC §17514: "Costs Mandated by the State"

"Costs mandated by the state" means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution.

GC §17515: "County"

"County" means any chartered or general law county. "County" includes a city and county.

GC §17516: "Executive Order"

"Executive order" means any order, plan, requirement, rule, or regulation issued by any of the following: (a) The Governor. (b) Any officer or official serving at the pleasure of the Governor. (c) Any agency, department, board, or commission of state government. "Executive order" does not include any order, plan, requirement, rule, or regulation issued by the State Water Resources Control Board or by any regional water quality control board pursuant to Division 7 (commencing with Section 13000) of the Water Code. It is the intent of the Legislature that the State Water Resources Control Board and regional water quality control boards will not adopt enforcement orders against publicly owned dischargers which mandate major waste water treatment facility construction costs unless federal financial assistance and state financial assistance pursuant to the Clean Water Bond Act of 1970 and 1974, is simultaneously made available. "Major" means either a new treatment facility or an addition to an existing facility, the cost of which is in excess of 20 percent of the cost of replacing the facility.

GC §17517.5: "Cost Savings authorized by the state"

"Cost savings authorized by the state" means any decreased costs that a local agency or school district realizes as a result of any statute enacted or any executive order adopted that permits or requires the discontinuance of or a reduction in the level of service of an existing program that was mandated before January 1, 1975.

GC §17518: "Local Agency"

"Local agency" means any city, county, special district, authority, or other political subdivision of the state.

GC §17518.5: "Reasonable Reimbursement Methodology"

(a) "Reasonable reimbursement methodology" means a formula for reimbursing local agency and school district costs mandated by the state that meets the following conditions: (1) The total amount to be reimbursed statewide is equivalent to total estimated local agency and school district costs to implement the mandate in a cost-efficient manner. (2) For 50 percent or more of eligible local agency and school district claimants, the amount reimbursed is estimated to fully offset their projected costs to implement the mandate in a cost-efficient manner. (b) Whenever possible, a reasonable reimbursement methodology shall be based on general allocation formulas, uniform cost allowances, and other approximations of local costs mandated by the state, rather than detailed documentation of actual local costs. In cases when local agencies and school districts are projected to incur costs to implement a mandate over a period of more than one fiscal year, the determination of a reasonable reimbursement methodology may consider local costs and state reimbursements over a period of greater than one fiscal year, but not exceeding 10 years. (c) A reasonable reimbursement methodology may be developed by any of the following: (1) The Department of Finance. (2) The Controller. (3) An affected state agency. (4) A claimant. (5) An interested party.

GC §17519: "School District"

"School district" means any school district, community college district, or county superintendent of schools.

GC §17520: "Special District"

"Special district" means any agency of the state that performs governmental or proprietary functions within limited boundaries. "Special district" includes a county service area, a maintenance district or

area, an improvement district or improvement zone, or any other zone or area. "Special district" does not include a city, a county, a school district, or a community college district. County free libraries established pursuant to Chapter 2 (commencing with Section 27151) of Division 20 of the Education Code, areas receiving county fire protection services pursuant to Section 25643 of the Government Code, and county road districts established pursuant to Chapter 7 (commencing with Section 1550) of Division 2 of the Streets and Highways Code shall be considered "special districts" for all purposes of this part.

GC §17521: "Test Claim"

"Test claim" means the first claim filed with the commission alleging that a particular statute or executive order imposes costs mandated by the state.

GC §17522: Definitions

(a) "Initial reimbursement claim" means a claim filed with the Controller by a local agency or school district for costs to be reimbursed for the fiscal years specified in the first claiming instructions issued by the Controller pursuant to subdivision (b) of Section 17558. (b) "Annual reimbursement claim" means a claim for actual costs incurred in a prior fiscal year filed with the Controller by a local agency or school district for which appropriations are made to the Controller for this purpose. (c) "Estimated reimbursement claim" means a claim filed with the Controller by a local agency or school district in conjunction with an initial reimbursement claim, annual reimbursement claim, or at other times, for estimated costs to be reimbursed during the current or future fiscal years, for which appropriations are made to the Controller for this purpose. (d) "Entitlement claim" means a claim filed by a local agency or school district with the Controller for the purpose of establishing or adjusting a base year entitlement. All entitlement claims are subject to Section 17616.

GC §17523: "Deflator"

"Deflator" means the Implicit Price Deflator for the Costs of Goods and Services to Governmental Agencies, as determined by the Department of Finance.

GC §17524: "Base Year Entitlement"

"Base year entitlement" means that amount determined to be the average for the approved reimbursement claims of each local agency or school district for the three preceding fiscal years adjusted by the change in the deflator. A base year entitlement shall not include any nonrecurring or initial startup costs incurred by a local agency or school district in any of those three fiscal years. For those mandates which become operative on January 1 of any year, the amount of the "approved reimbursement claim" for the first of the three years may be computed by annualizing the amount claimed for the six-month period of January through June in that first year, excluding nonrecurring or startup costs.

GC §17525: Members: Term and Per Diem for Specified Members

(a) There is hereby created the Commission on State Mandates, which shall consist of seven members as follows: (1) The Controller. (2) The Treasurer. (3) The Director of Finance. (4) The Director of the Office of Planning and Research. (5) A public member with experience in public finance, appointed by the Governor and approved by the Senate. (6) Two members from the following three categories appointed by the Governor and approved by the Senate, provided that no more than one member shall come from the same category: (A) A city council member. (B) A member of a county or city and county board of supervisors. (C) A governing board member of a school district as defined in Section 17519. (b) Each member appointed pursuant to paragraph (5) or (6) of subdivision (a) shall be subject to both of the following: (1) The member shall serve for a term of four years subject to renewal. (2) The member shall receive per diem of one hundred dollars (\$100) for each day actually spent in the

discharge of official duties and shall be reimbursed for any actual and necessary expenses incurred in connection with the performance of duties as a member of the commission.

GC §17526: Open Meetings: Executive Sessions

(a) All meetings of the commission shall be open to the public, except that the commission may meet in executive session to consider the appointment or dismissal of officers or employees of the commission or to hear complaints or charges brought against a member, officer, or employee of the commission. (b) The commission shall meet at least once every two months. (c) The time and place of meetings may be set by resolution of the commission, by written petition of a majority of the members, or by written call of the chairperson. The chairperson may, for good cause, change the starting time or place, reschedule, or cancel any meeting.

GC §17527: Powers of Commission

In carrying out its duties and responsibilities, the commission shall have the following powers: (a) To examine any document, report, or data, including computer programs and data files, held by any local agency or school district. (b) To meet at times and places as it may deem proper. (c) As a body or, on the authorization of the commission, as a committee composed of one or more members, to hold hearings at any time and place it may deem proper. (d) Upon a majority vote of the commission, to issue subpoenas to compel the attendance of witnesses and the production of books, records, papers, accounts, reports, and documents. (e) To administer oaths. (f) To contract with other agencies or individuals, public or private, as it deems necessary, to provide or prepare services, facilities, studies, and reports to the commission as will assist it in carrying out its duties and responsibilities. (g) To adopt, promulgate, amend, and rescind rules and regulations, which shall not be subject to the review and approval of the Office of Administrative Law pursuant to the provisions of the Administrative Procedure Act provided for in Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2. (h) To do any and all other actions necessary or convenient to enable it fully and adequately to perform its duties and to exercise the powers expressly granted to it.

GC §17528: Election of Officers

The members of the commission shall elect a chairperson and a vice chairperson of the commission.

GC §17529: Appointment of Attorney: Duties

The commission may appoint as attorney to the commission an attorney at law of this state, who shall hold office at the pleasure of the commission. The attorney shall represent and appear for the commission in all actions and proceedings involving any question under this part or under any order or act of the commission. The attorney shall advise the commission and each member of the commission, when so requested, in regard to all matters in connection with the powers and duties of the commission and the members thereof. The attorney shall generally perform all duties and services as attorney to the commission which the commission may require.

GC §17530: Appointment of Executive Director: Duties

The commission shall appoint an executive director, who shall be exempt from civil service and shall hold office at the pleasure of the commission. The executive director shall be responsible for the executive and administrative duties of the commission and shall organize, coordinate, supervise, and direct the operations and affairs of the commission and expedite all matters within the jurisdiction of the commission. The executive director shall keep a full and true record of all proceedings of the commission, issue all necessary process, writs, warrants, and notices, and perform other duties as the commission prescribes.

GC §17531: Authority of Executive Director to Employ Necessary Staff

The executive director may employ those officers, examiners, experts, statisticians, accountants, inspectors, clerks, and employees as the executive director deems necessary to carry out the provisions of this part or to perform the duties and exercise the powers conferred upon the commission by law.

GC §17532: Quorum: Investigations, Inquiries, and Hearing

A majority of the commissioners shall constitute a quorum for the transaction of any business, for the performance of any duty, or for the exercise of any power of the commission. Any investigation, inquiry, or hearing which the commission has power to undertake or to hold may be undertaken or held by or before any commissioner or commissioners designated for the purpose by the commission. The evidence in any investigation, inquiry, or hearing may be taken by the commissioner or commissioners to whom the investigation, inquiry, or hearing has been assigned or, in his or her or their behalf, by an examiner designated for that purpose. Every finding, opinion, and order made by the commissioner or commissioners so designated, pursuant to the investigation, inquiry, or hearing, when approved or confirmed by the commission and ordered filed in its office, shall be deemed to be the finding, opinion, and order of the commission.

GC §17533: Provisions not Applicable to Hearing by Commission

Notwithstanding Section 11425.10, Chapter 4.5 (commencing with Section 11400) of Part 1 of Division 3 does not apply to a hearing by the commission under this part.

GC §17550: Reimbursements of Local Agencies and Special Districts

Reimbursement of local agencies and school districts for costs mandated by the state shall be provided pursuant to this chapter.

GC §17551: Commission Hearing and Decision Upon Claims

(a) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district that the local agency or school district is entitled to be reimbursed by the state for costs mandated by the state as required by Section 6 of Article XIII B of the California Constitution. (b) Commission review of claims may be had pursuant to subdivision (a) only if the test claim is filed within the time limits specified in this section. (c) Local agency and school district test claims shall be filed not later than 12 months following the effective date of a statute or executive order, or within 12 months of incurring increased costs as a result of a statute or executive order, whichever is later. (d) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district filed on or after January 1, 1985, that the Controller has incorrectly reduced payments to the local agency or school district pursuant to paragraph (2) of subdivision (d) of Section 17561.

GC §17552: Exclusivity of Procedure by Chapter

This chapter shall provide the sole and exclusive procedure by which a local agency or school district may claim reimbursement for costs mandated by the state as required by Section 6 of Article XIII B of the California Constitution.

GC §17553: Adoption of Procedure for Receiving Claims and Providing Hearings: Postponement of Hearings

(a) The commission shall adopt procedures for receiving claims pursuant to this article and for providing a hearing on those claims. The procedures shall do all of the following: (1) Provide for presentation of evidence by the claimant, the Department of Finance and any other affected department

or agency, and any other interested person. (2) Ensure that a statewide cost estimate is adopted within 12 months after receipt of a test claim, when a determination is made by the commission that a mandate exists. This deadline may be extended for up to six months upon the request of either the claimant or the commission. (3) Permit the hearing of a claim to be postponed at the request of the claimant, without prejudice, until the next scheduled hearing. (b) All test claims shall be filed on a form prescribed by the commission and shall contain at least the following elements and documents: (1) A written narrative that identifies the specific sections of statutes or executive orders alleged to contain a mandate and shall include all of the following: (A) A detailed description of the new activities and costs that arise from the mandate. (B) A detailed description of existing activities and costs that are modified by the mandate. (C) The actual increased costs incurred by the claimant during the fiscal year for which the claim was filed to implement the alleged mandate. (D) The actual or estimated annual costs that will be incurred by the claimant to implement the alleged mandate during the fiscal year immediately following the fiscal year for which the claim was filed. (E) A statewide cost estimate of increased costs that all local agencies or school districts will incur to implement the alleged mandate during the fiscal year immediately following the fiscal year for which the claim was filed. (F) Identification of all of the following: (i) Dedicated state funds appropriated for this program. (ii) Dedicated federal funds appropriated for this program. (iii) Other nonlocal agency funds dedicated for this program. (iv) The local agency's general purpose funds for this program. (v) Fee authority to offset the costs of this program. (G) Identification of prior mandate determinations made by the Board of Control or the Commission on State Mandates that may be related to the alleged mandate. (2) The written narrative shall be supported with declarations under penalty of perjury, based on the declarant's personal knowledge, information or belief, and signed by persons who are authorized and competent to do so, as follows: (A) Declarations of actual or estimated increased costs that will be incurred by the claimant to implement the alleged mandate. (B) Declarations identifying all local, state, or federal funds, or fee authority that may be used to offset the increased costs that will be incurred by the claimant to implement the alleged mandate, including direct and indirect costs. (C) Declarations describing new activities performed to implement specified provisions of the new statute or executive order alleged to impose a reimbursable state-mandated program. Specific references shall be made to chapters, articles, sections, or page numbers alleged to impose a reimbursable state-mandated program. (3) (A) The written narrative shall be supported with copies of all of the following: (i) The test claim statute that includes the bill number or executive order, alleged to impose or impact a mandate. (ii) Relevant portions of state constitutional provisions, federal statutes, and executive orders that may impact the alleged mandate. (iii) Administrative decisions and court decisions cited in the narrative. (B) State mandate determinations made by the Board of Control and the Commission on State Mandates and published court decisions on state mandate determinations made by the Commission on State Mandates are exempt from this requirement. (4) A test claim shall be signed at the end of the document, under penalty of perjury by the claimant or its authorized representative, with the declaration that the test claim is true and complete to the best of the declarant's personal knowledge or information or belief. The date of signing, the declarant's title, address, telephone number, facsimile machine telephone number, and electronic mail address shall be included. (c) If a completed test claim is not received by the commission within 30 calendar days from the date that an incomplete test claim was returned by the commission, the original test claim filing date may be disallowed, and a new test claim may be accepted on the same statute or executive order. (d) In addition, the commission shall determine whether an incorrect reduction claim is complete within 10 days after the date that the incorrect reduction claim is filed. If the commission determines that an incorrect reduction claim is not complete, the commission shall notify the local agency and school district that filed the claim stating the reasons that the claim is not complete. The local agency or school district shall have 30 days to complete the claim. The commission shall serve a copy of the complete incorrect reduction claim on the Controller. The Controller shall have no more than 90 days after the date the claim is delivered or mailed to file any rebuttal to an incorrect reduction claim. The failure of the Controller to file a rebuttal to an incorrect reduction claim shall not serve to delay the consideration of the claim by the commission.

GC §17554: Commission's Authority to Expedite Claim

With the agreement of all parties to the claim, the commission may waive the application of any procedural requirement imposed by this chapter or pursuant to Section 17553. The authority granted by this section includes the consolidation of claims and the shortening of time periods.

GC §17555: Date for Public Hearing: Test Claim Form and Procedure

(a) No later than 30 days after hearing and deciding upon a test claim pursuant to subdivision (a) of Section 17551, the commission shall notify the appropriate Senate and Assembly policy and fiscal committees, the Legislative Analyst, the Department of Finance, and the Controller of that decision. (b) For purposes of this section, the "appropriate policy committee" means the policy committee that has jurisdiction over the subject matter of the statute, regulation, or executive order, and bills relating to that subject matter would have been heard.

GC §17556: Criteria for not Finding Costs Mandated by the State

The commission shall not find costs mandated by the state, as defined in Section 17514, in any claim submitted by a local agency or school district, if, after a hearing, the commission finds that: (a) The claim is submitted by a local agency or school district that requested legislative authority for that local agency or school district to implement the program specified in the statute, and that statute imposes costs upon that local agency or school district requesting the legislative authority. A resolution from the governing body or a letter from a delegated representative of the governing body of a local agency or school district that requests authorization for that local agency or school district to implement a given program shall constitute a request within the meaning of this paragraph. (b) The statute or executive order affirmed for the state a mandate that had been declared existing law or regulation by action of the courts. (c) The statute or executive order imposes a requirement that is mandated by a federal law or regulation and results in costs mandated by the federal government, unless the statute or executive order mandates costs that exceed the mandate in that federal law or regulation. This subdivision applies regardless of whether the federal law or regulation was enacted or adopted prior to or after the date on which the state statute or executive order was enacted or issued. (d) The local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service. (e) The statute, executive order, or an appropriation in a Budget Act or other bill provides for offsetting savings to local agencies or school districts that result in no net costs to the local agencies or school districts, 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. (f) The statute or executive order imposed duties that were expressly included in a ballot measure approved by the voters in a statewide or local election. (g) The statute created a new crime or infraction, eliminated a crime or infraction, or changed the penalty for a crime or infraction, but only for that portion of the statute relating directly to the enforcement of the crime or infraction.

GC §17557: Determination of Amount to be Subvened for Reimbursement: Parameters and Guidelines

(a) If the commission determines there are costs mandated by the state pursuant to Section 17551, it shall determine the amount to be subvened to local agencies and school districts for reimbursement. In so doing it shall adopt parameters and guidelines for reimbursement of any claims relating to the statute or executive order. The successful test claimants shall submit proposed parameters and guidelines within 30 days of adoption of a statement of decision on a test claim. At the request of a successful test claimant, the commission may provide for one or more extensions of this 30-day period at any time prior to its adoption of the parameters and guidelines. If proposed parameters and guidelines are not submitted within the 30-day period and the commission has not granted an extension, then the commission shall notify the test claimant that the amount of reimbursement the test claimant is entitled to for the first 12 months of incurred costs will be reduced by 20 percent, unless the test claimant can demonstrate to the commission why an extension of the 30-day period is justified. (b) In adopting parameters and guidelines, the commission may adopt a reasonable reimbursement methodology. (c)

The parameters and guidelines adopted by the commission shall specify the fiscal years for which local agencies and school districts shall be reimbursed for costs incurred. However, the commission may not specify in the parameters and guidelines any fiscal year for which payment could be provided in the annual Budget Act. (d) A local agency, school district, or the state may file a written request with the commission to amend, modify, or supplement the parameters or guidelines. The commission may, after public notice and hearing, amend, modify, or supplement the parameters and guidelines. A parameters and guidelines amendment submitted within 90 days of the claiming deadline for initial claims, as specified in the claiming instructions pursuant to Section 17561, shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A parameters and guidelines amendment filed more than 90 days after the claiming deadline for initial claims, as specified in the claiming instructions pursuant to Section 17561, and on or before January 15 following a fiscal year, shall establish reimbursement eligibility for that fiscal year. (e) 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. The claimant may thereafter amend the test claim at any time, but before the test claim is set for a hearing, without affecting the original filing date as long as the amendment substantially relates to the original test claim. (f) In adopting parameters and guidelines, the commission shall consult with the Department of Finance, the affected state agency, the Controller, the fiscal and policy committees of the Assembly and Senate, the Legislative Analyst, and the claimants to consider a reasonable reimbursement methodology that balances accuracy with simplicity.

GC §17558: Submission of Parameters and Guidelines to Controller: Transfer of Claims; Claiming Instructions

(a) The commission shall submit the adopted parameters and guidelines to the Controller. All claims relating to a statute or executive order that are filed after the adoption or amendment of parameters and guidelines pursuant to Section 17557 shall be transferred to the Controller who shall pay and audit the claims from funds made available for that purpose. (b) Not later than 60 days after receiving the adopted parameters and guidelines from the commission, the Controller shall issue claiming instructions for each mandate that requires state reimbursement, to assist local agencies and school districts in claiming costs to be reimbursed. In preparing claiming instructions, the Controller shall request assistance from the Department of Finance and may request the assistance of other state agencies. The claiming instructions shall be derived from the test claim decision and the parameters and guidelines adopted by the commission. (c) The Controller shall, within 60 days after receiving revised adopted parameters and guidelines from the commission or other information necessitating a revision of the claiming instructions, prepare and issue revised claiming instructions for mandates that require state reimbursement that have been established by commission action pursuant to Section 17557 or after any decision or order of the commission pursuant to Section 17551. In preparing revised claiming instructions, the Controller may request the assistance of other state agencies.

GC §17558.5: Reimbursement Claim: Audit; Remittance Advice and Other Notices of Payment

(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. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. (b) The Controller may conduct a field review of any claim after the claim has been submitted, prior to the reimbursement of the claim. (c) The Controller shall notify the claimant in writing within 30 days after issuance of a remittance advice of any adjustment to a claim for reimbursement that results from an audit or review. The notification shall specify the claim components adjusted, the amounts adjusted, interest charges on claims adjusted to reduce the overall reimbursement to the local agency or school district, and the reason for the adjustment. Remittance advices and other notices of payment action shall not constitute notice of adjustment from an audit or review. (d) The interest rate charged by the Controller on reduced claims shall be set at the Pooled

Money Investment Account rate and shall be imposed on the dollar amount of the overpaid claim from the time the claim was paid until overpayment is satisfied. (e) Nothing in this section shall be construed to limit the adjustment of payments when inaccuracies are determined to be the result of the intent to defraud, or when a delay in the completion of an audit is the result of willful acts by the claimant or inability to reach agreement on terms of final settlement.

GC §17558.6: Legislative Intent

It is the intent of the Legislature that the Commission on State Mandates review its process by which local agencies may appeal the reduction of reimbursement claims on the basis that the reduction is incorrect in order to provide for a more expeditious and less costly process.

GC §17559: Judicial Review

(a) The commission may order a reconsideration of all or part of a test claim or incorrect reduction claim on petition of any party. The power to order a reconsideration or amend a test claim decision shall expire 30 days after the statement of decision is delivered or mailed to the claimant. If additional time is needed to evaluate a petition for reconsideration filed prior to the expiration of the 30-day period, the commission may grant a stay of that expiration for no more than 30 days, solely for the purpose of considering the petition. If no action is taken on a petition within the time allowed for ordering reconsideration, the petition shall be deemed denied. (b) 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. The court may order the commission to hold another hearing regarding the claim and may direct the commission on what basis the claim is to receive a rehearing.

GC §17560: Deadlines for Filing Reimbursement Claims

Reimbursement for state-mandated costs may be claimed as follows: (a) A local agency or school district 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). (b) A local agency or school district 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. (c) 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 or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

GC §17561: Reimbursement of Costs for State Mandated Programs

(a) The state shall reimburse each local agency and school district for all "costs mandated by the state," as defined in Section 17514. (b) (1) For the initial fiscal year during which these costs are incurred, reimbursement funds shall be provided as follows: (A) Any statute mandating these costs shall provide an appropriation therefor. (B) Any executive order mandating these costs shall be accompanied by a bill appropriating the funds therefor, or alternatively, an appropriation for these costs shall be included in the Budget Bill for the next succeeding fiscal year. The executive order shall cite that item of appropriation in the Budget Bill or that appropriation in any other bill which is intended to serve as the source from which the Controller may pay the claims of local agencies and school districts. (2) In subsequent fiscal years appropriations for these costs shall be included in the annual Governor's Budget and in the accompanying Budget Bill. In addition, appropriations to reimburse local agencies and school districts for continuing costs resulting from chaptered bills or executive orders for which claims have been awarded pursuant to subdivision (a) of Section 17551 shall be included in the annual Governor's Budget and in the accompanying Budget Bill subsequent to the enactment of the local government claims bill pursuant to Section 17600 that includes the amounts awarded relating to these chaptered bills or executive orders. (c) The amount appropriated to reimburse local agencies and

school districts for costs mandated by the state shall be appropriated to the Controller for disbursement. (d) The Controller shall pay any eligible claim pursuant to this section within 60 days after the filing deadline for claims for reimbursement or 15 days after the date the appropriation for the claim is effective, whichever is later. The Controller shall disburse reimbursement funds to local agencies or school districts if the costs of these mandates are not payable to state agencies, or to state agencies that would otherwise collect the costs of these mandates from local agencies or school districts in the form of fees, premiums, or payments. When disbursing reimbursement funds to local agencies or school districts, the Controller shall disburse them as follows: (1) For initial reimbursement claims, the Controller shall issue claiming instructions to the relevant local agencies and school districts pursuant to Section 17558. Issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the commission. (A) When claiming instructions are issued by the Controller pursuant to Section 17558 for each mandate determined pursuant to Section 17551 that requires state reimbursement, each local agency or school district to which the mandate is applicable shall submit claims for initial fiscal year costs to the Controller within 120 days of the issuance date for the claiming instructions. (B) When the commission is requested to review the claiming instructions pursuant to Section 17571, each local agency or school district to which the mandate is applicable shall submit a claim for reimbursement within 120 days after the commission reviews the claiming instructions for reimbursement issued by the Controller. (C) If the local agency or school district does not submit a claim for reimbursement within the 120-day period, or submits a claim pursuant to revised claiming instructions, it may submit its claim for reimbursement as specified in Section 17560. The Controller shall pay these claims from the funds appropriated therefor, provided that the Controller (i) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, and (ii) may reduce any claim that the Controller determines is excessive or unreasonable. (2) In subsequent fiscal years each local agency or school district shall submit its claims as specified in Section 17560. The Controller shall pay these claims from funds appropriated therefor, provided that the Controller (A) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, (B) may reduce any claim that the Controller determines is excessive or unreasonable, and (C) shall adjust the payment to correct for any underpayments or overpayments which occurred in previous fiscal years. (3) When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated costs. All initial reimbursement claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty. Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount that would have been allowed had the claim been timely filed. The Controller may withhold payment of any late claim for initial reimbursement until the next deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. In no case may a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the Controller's claiming instructions on funded mandates contained in a claims bill.

GC §17561.5: Payment of Claim with Interest

The payment of an initial reimbursement claim by the Controller shall include accrued interest at the Pooled Money Investment Account rate, if the payment is being made more than 365 days after adoption of the statewide cost estimate for an initial claim or, in the case of payment of a subsequent claim relating to that same statute or executive order, if payment is being made more than 60 days after the filing deadline for, or the actual date of receipt of, the subsequent claim, whichever is later. In those instances, interest shall begin to accrue as of the 366th day after adoption of the statewide cost estimate for an initial claim and as of the 61st day after the filing deadline for, or actual date of receipt of, the subsequent claim, whichever is later.

GC §17561.6: Payment

A budget act item or appropriation pursuant to this part for reimbursement of claims shall include an amount necessary to reimburse any interest due pursuant to Section 17561.5.

GC §17562: Review of Costs of State-Mandated Local Programs

(a) The Legislature hereby finds and declares that the increasing revenue constraints on state and local government and the increasing costs of financing state-mandated local programs make evaluation of state-mandated local programs imperative. Accordingly, it is the intent of the Legislature to increase information regarding state mandates and establish a method for regularly reviewing the costs and benefits of state-mandated local programs. (b) The Controller shall submit a report to the Joint Legislative Budget Committee and fiscal committees by January 1 of each year. This report shall summarize, by state mandate, the total amount of claims paid per fiscal year and the amount, if any, of mandate deficiencies or surpluses. This report shall be made available in an electronic spreadsheet format. The report shall compare the annual cost of each mandate to the statewide cost estimate adopted by the commission. (c) After the commission submits its second semiannual report to the Legislature pursuant to Section 17600, the Legislative Analyst shall submit a report to the Joint Legislative Budget Committee and legislative fiscal committees on the mandates included in the commission's reports. The report shall make recommendations as to whether the mandate should be repealed, funded, suspended, or modified. (d) In its annual analysis of the Budget Bill and based on information provided pursuant to subdivision (b), the Legislative Analyst shall identify mandates that significantly exceed the statewide cost estimate adopted by the commission. The Legislative Analyst shall make recommendations on whether the mandate should be repealed, funded, suspended, or modified. (e) (1) A statewide association of local agencies or school districts or a Member of the Legislature may submit a proposal to the Legislature recommending the elimination or modification of a state-mandated local program. To make such a proposal, the association or member shall submit a letter to the Chairs of the Assembly Committee on Education or the Assembly Committee on Local Government, as the case may be, and the Senate Committee on Education or the Senate Committee on Local Government, as the case may be, specifying the mandate and the concerns and recommendations regarding the mandate. The association or member shall include in the proposal all information relevant to the conclusions. If the chairs of the committees desire additional analysis of the submitted proposal, the chairs may refer the proposal to the Legislative Analyst for review and comment. The chairs of the committees may refer up to a total of 10 of these proposals to the Legislative Analyst for review in any year. Referrals shall be submitted to the Legislative Analyst by December 1 of each year. (2) The Legislative Analyst shall review and report to the Legislature with regard to each proposal that is referred to the office pursuant to paragraph (1). The Legislative Analyst shall recommend that the Legislature adopt, reject, or modify the proposal. The report and recommendations shall be submitted annually to the Legislature by March 1 of the year subsequent to the year in which referrals are submitted to the Legislative Analyst. (3) The Department of Finance shall review all statutes enacted each year that contain provisions making inoperative Section 17561 or Section 17565 that have resulted in costs or revenue losses mandated by the state that were not identified when the statute was enacted. The review shall identify the costs or revenue losses involved in complying with the statutes. The Department of Finance shall also review all statutes enacted each year that may result in cost savings authorized by the state. The Department of Finance shall submit an annual report of the review required by this subdivision, together with the recommendations as it may deem appropriate, by December 1 of each year. (f) It is the intent of the Legislature that the Assembly Committee on Local Government and the Senate Committee on Local Government hold a joint hearing each year regarding the following: (1) The reports and recommendations submitted pursuant to subdivision (e). (2) The reports submitted pursuant to Sections 17570, 17600, and 17601. (3) Legislation to continue, eliminate, or modify any provision of law reviewed pursuant to this subdivision. The legislation may be by subject area or by year or years of enactment.

GC §17563: Use of Funds Received for Public Purpose

Any funds received by a local agency or school district pursuant to the provisions of this chapter may be used for any public purpose.

GC §17564: Filing of Claims: Threshold Amount

(a) No claim shall be made pursuant to Sections 17551 and 17561, nor shall any payment be made on claims submitted pursuant to Sections 17551 and 17561, unless these claims exceed one thousand dollars (\$1,000), 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 one thousand dollars (\$1,000) even if the individual school district's, direct service district's, or special district's claims do not each exceed one thousand dollars (\$1,000). 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. 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 Controller, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim. (b) Claims for direct and indirect costs filed pursuant to Section 17561 shall be filed in the manner prescribed in the parameters and guidelines and claiming instructions.

GC §17565: Reimbursement of Subsequently Mandated Costs

If a local agency or a 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.

GC §17567: Insufficiency of Appropriation: Proration of Claims

In the event that the amount appropriated for reimbursement purposes pursuant to Section 17561 is not sufficient to pay all of the claims approved by the Controller, the Controller shall prorate claims in proportion to the dollar amount of approved claims timely filed and on hand at the time of proration. The Controller shall adjust prorated claims if supplementary funds are appropriated for this purpose. In the event that the Controller finds it necessary to prorate claims as provided by this section, the Controller shall immediately report this action to the 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, the Controller shall transmit this information to the commission which shall include these amounts in its report to the Legislature pursuant to Section 17600 to assure that an appropriation sufficient to pay the claims is included in the local government claims bills or other appropriation bills. If the local government claims bills required by Section 17612 have been introduced in the Legislature, the Controller shall report directly to the chairperson of the respective committee in each house of the Legislature which considers appropriations to assure inclusion of a sufficient appropriation in the claims bills.

GC §17568: Payment of Claims Submitted After Deadline

If a local agency or school district submits an otherwise valid reimbursement claim to the Controller after the deadline specified in Section 17560, the Controller shall reduce the reimbursement claim in an amount equal to 10 percent of the amount which would have been allowed had the reimbursement claim been timely filed, provided that the amount of this reduction shall not exceed one thousand dollars (\$1,000). In no case shall a reimbursement claim be paid which is submitted more than one year after the deadline specified in Section 17560. Estimated claims which were filed by the deadline specified in that section shall be paid in full before payments are made on estimated claims filed after the deadline. In the event the amount appropriated to the Controller for reimbursement purposes is not sufficient to pay the estimated claims approved by the Controller, the Controller shall prorate those claims in proportion to the dollar amount of approved claims filed after the deadline and shall report to the commission or the Legislature in the same manner as described in Section 17566 in order to assure appropriation of funds sufficient to pay those claims.

GC §17570: Annual Report to Legislature

The Legislative Analyst shall review each unfunded statutory or regulatory mandate for which claims have been approved by the Legislature pursuant to a claims bill during the preceding fiscal year. Any recommendations by the Legislative Analyst to eliminate or modify the mandates shall be contained in the annual analysis of the Budget Bill prepared by the Legislative Analyst.

GC §17571: Review and Modification of Claiming Instructions

The commission, upon request of a local agency or school district, shall review the claiming instructions issued by the Controller or any other authorized state agency for reimbursement of mandated costs. 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.

GC §17572: Amended Animal Adoption Parameters and Guidelines

(a) The commission shall amend the parameters and guidelines for the state-mandated local program contained in Chapter 752 of the Statutes of 1998, known as the Animal Adoption mandate (Case No. 98-TC-11), as specified below: (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.

GC §17575: Review of Bills

When a bill is introduced in the Legislature, and each time a bill is amended, on and after January 1, 1985, the Legislative Counsel shall determine whether the bill mandates a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution. The Legislative Counsel shall make this determination known in the digest of the bill and shall describe in the digest the basis for this determination. The determination by the Legislative Counsel shall not be binding on the commission in making its determination pursuant to Section 17555.

GC §17576: Amendment of Bills on Floor: Notification by Legislative Counsel

Whenever the Legislative Counsel determines that a bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Department of Finance shall prepare an estimate of the amount of reimbursement which will be required. This estimate shall be prepared for the respective committees of each house of the Legislature which consider taxation measures and appropriation measures and shall be prepared prior to any hearing on the bill by any such committee.

GC §17577: Amount of Estimates

The estimate required by Section 17576 shall be the amount estimated to be required during the first fiscal year of a bill's operation in order to reimburse local agencies and school districts for costs mandated by the state by the bill.

GC §17578: Amendment of Bills on Floor: Notification by Legislative Counsel

In the event that a bill is amended on the floor of either house, whether by adoption of the report of a conference committee or otherwise, in such a manner as to mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Legislative Counsel shall immediately inform, respectively, the Speaker of the Assembly and the President of the Senate of that fact. Notification from the Legislative Counsel shall be published in the journal of the respective houses of the Legislature.

GC §17579: Requirement for New Mandates to Specify Reimbursement Requirements: Appropriations

Any bill introduced or amended for which the Legislative Counsel has determined the bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution shall contain a section specifying that reimbursement shall be made pursuant to this chapter or that the mandate is being disclaimed and the reason therefor.

GC §17581: Conditions for Exemption from Implementation of Statute or Executive Order

(a) No local agency shall be required to implement or give effect to any statute or executive order, or portion thereof, during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply: (1) The statute or executive order, or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of local agencies pursuant to Section 6 of Article XIII B of the California Constitution. (2) The statute or executive order, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements. (b) Notwithstanding any other provision of law, if a local agency elects to implement or give effect to a statute or executive order described in subdivision (a), the local agency may assess fees to persons or entities which benefit from the statute or executive order. Any fee assessed pursuant to this subdivision shall not exceed the costs reasonably borne by the local agency. (c) This section shall not apply to any state-mandated local program for the trial courts, as specified in Section 77203. (d) This section shall not apply to any state-mandated local program for which the reimbursement funding counts toward the minimum General Fund requirements of Section 8 of Article XVI of the Constitution.

GC §17581.5 Exemption from Provisions of School Bus Safety II Mandate and School Crimes Reporting II Mandate

(a) A school district may not be required to implement or give effect to the statutes, or portion thereof, identified in subdivision (b) during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply: (1) The statute or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of school districts pursuant to Section 6 of Article XIII B of the California Constitution. (2) The statute, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being

one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements. (b) This section applies only to the following mandates: (1) The School Bus Safety I (CSM-4433) and II (97-TC-22) mandates (Chapter 642 of the Statutes of 1992; Chapter 831 of the Statutes of 1994; and Chapter 739 of the Statutes of 1997). (2) The School Crimes Reporting II mandate (97-TC-03; and Chapter 759 of the Statutes of 1992 and Chapter 410 of the Statutes of 1995). (3) Investment reports (96-358-02; and Chapter 783 of the Statutes of 1995 and Chapters 156 and 749 of the Statutes of 1996). (4) County treasury oversight committees (96-365-03; and Chapter 784 of the Statutes of 1995 and Chapter 156 of the Statutes of 1996).

GC §17600: Report on Number of Mandates and Their Costs

At least twice each calendar year the commission shall report to the Legislature on the number of mandates it has found pursuant to Article 1 (commencing with Section 17550) and the estimated statewide costs of these mandates. This report shall identify the statewide costs estimated for each mandate and the reasons for recommending reimbursement.

GC §17601: Report on Claims Denied

The commission shall report to the Legislature on January 15, 1986, and each January 15 thereafter, on the number of claims it denied during the preceding calendar year and the basis on which the particular claims were denied.

GC §17612: Local Government Claims Bills: Judicial Review of Funding Deletions

(a) Immediately upon receipt of the report submitted by the commission pursuant to Section 17600, a local government claims bill shall be introduced in the Legislature. The local government claims bill, at the time of its introduction, shall provide for an appropriation sufficient to pay the estimated costs of these mandates. (b) The Legislature may amend, modify, or supplement the parameters and guidelines for mandates contained in the local government claims bill. If the Legislature amends, modifies, or supplements the parameters and guidelines, it shall make a declaration in the local government claims bill specifying the basis for the amendment, modification, or supplement. (c) If the Legislature deletes from a local government claims bill funding for a mandate, the local agency or school district may file in the Superior Court of the County of Sacramento an action in declaratory relief to declare the mandate unenforceable and enjoin its enforcement.

GC §17613: Authorization of Augmentation for Mandated Costs

(a) The Director of Finance may, upon receipt of any report submitted pursuant to Section 17567, authorize the augmentation of the amount available for expenditure to reimburse costs mandated by the state, as defined in Section 17514, as follows: (1) For augmentation of (A) any schedule in any item to reimburse costs mandated by the state in any budget act, or (B) the amount appropriated in a local government claims bill for reimbursement of the claims of local agencies, as defined by Section 17518, from the unencumbered balance of any other item to reimburse costs mandated by the state in that budget act or another budget act or in an appropriation for reimbursement of the claims of local agencies in another local government claims bill. (2) For augmentation of (A) any schedule in any budget act item, or (B) any amount appropriated in a local government claims bill, when either of these augmentations is for reimbursement of mandated claims of school districts, as defined in Section 17519, when the source of this augmentation is (A) the unencumbered balance of any other scheduled amount in that budget act or another budget act, or (B) an appropriation in another local government claims bill, when either of these appropriations is for reimbursement of mandate claims of school districts. This paragraph applies only to appropriations that are made for the purpose of meeting the minimum funding guarantee for educational programs pursuant to Section 8 of Article XVI of the California Constitution. (b) No authorization for an augmentation pursuant to this section may be made

sooner than 30 days after the notification in writing of the necessity therefor to the chairperson of the committee in each house which considers appropriations and the chairperson of the Joint Legislative Budget Committee, or not sooner than whatever lesser time as the chairperson of the joint committee, or his or her designee, may in each instance determine.

GC §17615: Legislative Findings and Intent

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for actual costs mandated by the state on an annual claim basis is time consuming, cumbersome, and expensive at both the local and state levels. The Controller must process voluminous claims with all claims subject to a desk audit and selected claims also subject to a field audit. Local agencies are required to maintain extensive documentation of all claims in anticipation of such an audit. The volume of these records is substantial and will continue to grow with no relief in sight as new programs are mandated. The cost to local agencies and school districts for filing claims, and for maintaining documentation and responding to the Controller's audits is substantial. The current administrative cost to both state and local governments represents a significant expenditure of public funds with no apparent benefit to the taxpayers. It is the intent of the Legislature to streamline the reimbursement process for costs mandated by the state by creating a system of state mandate apportionments to fund the costs of certain programs mandated by the state.

GC §17615.1: Review of Programs for Inclusion in System

The commission shall establish a procedure for reviewing, upon request, mandated cost programs for which appropriations have been made by the Legislature for the 1982-83, 1983-84, and 1984-85 fiscal years, or any three consecutive fiscal years thereafter. At the request of the Department of Finance, the Controller, or any local agency or school district receiving reimbursement for the mandated program, the commission shall review the mandated cost program to determine whether the program should be included in the State Mandates Apportionment System. If the commission determines that the State Mandates Apportionment System would accurately reflect the costs of the state-mandated program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System.

GC §17615.2: Calculation of Disbursement Amounts

(a) Notwithstanding Section 17561, after November 30, 1985, for those programs included in the State Mandates Apportionment System, after approval by the commission, there shall be disbursed by the Controller to each local agency and school district which has submitted a reimbursement claim for costs mandated by the state in the 1982-83, 1983-84, and the 1984-85 fiscal years, or any three consecutive fiscal years thereafter, an amount computed by averaging the approved reimbursement claims for this three-year period. The amount shall first be adjusted according to any changes in the deflator. The deflator shall be applied separately to each year's costs for the three years which comprise the base period. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1985 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "base period" means the three fiscal years immediately succeeding the commission's approval. (b) When the Controller has made payment on claims prior to commission approval of the program for inclusion in the State Mandates Apportionment System, the payment shall be adjusted in the next apportionment to the amount which would have been subvended to the local agency or school district for that fiscal year had the State Mandates Apportionment System been in effect at the time of the initial payment.

GC §17615.3: Annual Recalculation of Allocation

Notwithstanding Section 17561, by November 30, 1986, and by November 30 of each year thereafter, for those programs included in the State Mandates Apportionment System, the Controller shall recalculate each allocation for each local agency and school district for the 1985-86 fiscal year, by using the actual change in the deflator for that year. That recalculated allocation shall then be adjusted by the estimated change in the deflator for the 1986 -87 fiscal year, and each fiscal year thereafter, to

establish the allocation amount for the 1986-87 fiscal year, and each fiscal year thereafter. Additionally, for programs approved by the commission for inclusion in the State Mandates Apportionment System on or after January 1, 1988, the allocation for each year succeeding the three-year base period shall be adjusted according to any changes in both the deflator and workload. The Controller shall then subvene that amount after adjusting it by any amount of overpayment or underpayment in the 1985-86 fiscal year, and each fiscal year thereafter, due to a discrepancy between the actual change and the estimated change in the deflator or workload. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1986 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "workload" means, for school districts and county offices of education, changes in the average daily attendance; for community colleges, changes in the number of full-time equivalent students; for cities and counties, changes in the population within their boundaries; and for special districts, changes in the population of the county in which the largest percentage of the district's population is located.

GC §17615.4: Procedure for Newly Mandated Program

(a) When a new mandate imposes costs that are funded either by legislation or in local government claims bills, local agencies and school districts may file reimbursement claims as required by Section 17561, for a minimum of three years after the initial funding of the new mandate. (b) After actual cost claims are submitted for three fiscal years against such a new mandate, the commission shall determine, upon request of the Controller or a local entity or school district receiving reimbursement for the program, whether the amount of the base year entitlement adjusted by changes in the deflator and workload accurately reflects the costs incurred by the local agency or school district. If the commission determines that the base year entitlement, as adjusted, does accurately reflect the costs of the program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System. (c) The Controller shall make recommendations to the commission and the commission shall consider the Controller's recommendations for each new mandate submitted for inclusion in the State Mandates Apportionment System. All claims included in the State Mandates Apportionment System pursuant to this section are also subject to the audit provisions of Section 17616.

GC §17615.5: Procedure Where No Base Year Entitlement Has Been Established

(a) If any local agency or school district has an established base year entitlement which does not include costs for a particular mandate, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, adjusted pursuant to Section 17615.3 by changes in the deflator and workload, or entitlement claims covering a minimum of three consecutive years, after which time its base year entitlement may be adjusted by an amount necessary to fund the costs of that mandate. (b) If any local agency or school district has no base year entitlement, but wishes to begin claiming costs of one or more of the mandates included in the State Mandates Apportionment System, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, or entitlement claims covering the preceding three consecutive years, which shall be adjusted pursuant to Sections 17615.2 and 17615.3 by changes in the deflator and workload, after which time a base year entitlement may be established in an amount necessary to fund the costs of the mandate or mandates.

GC §17615.6: Procedure Where Program is No Longer Mandatory

If a local agency or school district realizes a decrease in the amount of costs incurred because a mandate is discontinued, or made permissive, the Controller shall determine the amount of the entitlement attributable to that mandate by determining the base year amount for that mandate for the local agency or school district plus the annual adjustments. This amount shall be subtracted from the annual subvention which would otherwise have been allocated to the local agency or school district.

GC §17615.7: Procedure Where Program is Modified

If a mandated program included in the State Mandates Apportionment System is modified or amended by the Legislature or by executive order, and the modification or amendment significantly affects the costs of the program, as determined by the commission, the program shall be removed from the State Mandate Apportionment System, and the payments reduced accordingly. Local entities or school districts may submit actual costs claims for a period of three years, after which the program may be considered for inclusion in the State Mandates Apportionment System, pursuant to the provisions of Section 17615.4.

GC §17615.8: Review of Base Year Entitlement

(a) The commission shall establish a procedure for reviewing, upon request, any apportionment or base year entitlement of a local agency or school district. (b) Local agencies and school districts which request such a review shall maintain and provide those records and documentation as the commission or its designee determines are necessary for the commission or its designee to make the required determinations. With the exception of records required to verify base year entitlements, the records may not be used to adjust current or prior apportionments, but may be used to adjust future apportionments. (c) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state does not accurately reflect the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission shall direct the Controller to adjust the apportionment accordingly. For the purposes of this section, an apportionment or a base year entitlement does not accurately reflect the costs incurred by a local agency or school district if it falls short of reimbursing, or overreimburses, that local agency's or school district's actual costs by 20 percent or by one thousand dollars (\$1,000), whichever is less. (d) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state accurately reflects the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission may, in its discretion, direct the Controller to withhold, and, if so directed, the Controller shall withhold the costs of the commission's review from the next apportionment to the local agency or school district, if the commission review was requested by the local agency or school district.

GC §17615.9: Review of Programs Under SMAS

The commission shall periodically review programs funded under the State Mandate Apportionments System to evaluate the effectiveness or continued statewide need for each such mandate.

GC §17616: Audits and Verification by Controller

The Controller shall have the authority to do either or both of the following: (a) Audit the fiscal years comprising the base year entitlement no later than three years after the year in which the base year entitlement is established. The results of such audits shall be used to adjust the base year entitlements and any subsequent apportionments based on that entitlement, in addition to adjusting actual cost payments made for the base years audited. (b) Verify that any local agency or school district receiving funds pursuant to this article is providing the reimbursed activities.

GC §17617: Local Agency Payment

The total amount due to each city, county, city and county, and special district, for which the state has determined, as of June 30, 2005, that reimbursement is required under Section 6 of Article XIII B of the California Constitution, shall be appropriated for payment to these entities over a period of not more than five years, commencing with the Budget Act for the 2006-07 fiscal year and concluding with the Budget Act for the 2011-12 fiscal year.

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2006-11
ANIMAL ADOPTION 2005

April 3, 2006

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).

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.

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.

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

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:¹

$$(I) = 2/5 \times C \times F$$

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:²

$$(J) = [(F/5 - D/3 \times C \times D) / (D/3)]$$

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

¹ 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.

² 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 chapter³ 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

³ 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.

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 ANIMAL ADOPTION 2005	For State Controller Use Only (19) Program Number 00213 (20) Date Filed ___/___/___ (21) LRS Input ___/___/___	Program 213
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L A B E L H E R E	(01) Claimant Identification Number		Reimbursement Claim Data	
	(02) Claimant Name		(22) AA-1, (04)(A)(1)(g)	
	County of Location		(23) AA-1, (04)(A)(2)(g)	
	Street Address or P.O. Box Suite		(24) AA-1, (04)(A)(3)(g)	
	City State Zip Code		(25) AA-1, (04)(B)(1)(g)	

Type of Claim	Estimated Claim	Reimbursement Claim		
	(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)	
Fiscal Year of Cost	(06) 20 ___/20 ___	(12) 20 ___/20 ___	(30) AA-1, (04)(B)(6)(g)	
Total Claimed Amount	(07)	(13)	(31) AA-1, (04)(B)(7)(g)	
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)	
Net Claimed Amount		(16)	(34) AA-1, (04)(B)(10)(g)	
Due from State	(08)	(17)	(35) AA-1, (06)	
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	Date

Type or Print Name	Telephone Number	() - Ext.	Title
(38) Name of Contact Person for Claim			
E-Mail Address			

Program 213	ANIMAL ADOPTION 2005 Certification Claim Form Instructions	FORM FAM-27
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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.
- (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**

Program 213	MANDATED COSTS ANIMAL ADOPTION 2005 CLAIM SUMMARY	FORM AA-1
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(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement <input type="checkbox"/>	20__/20__
	Estimated <input type="checkbox"/>	

(03) Department	
-----------------	--

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
A. One-Time Activities							
1. Policies and Procedures							
2. Training							
3. Computer Software							
B. Ongoing Activities							
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							

Indirect Costs

(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)]	

Cost Reduction

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 213	ANIMAL ADOPTION 2005 CLAIM SUMMARY Instructions	FORM AA-1
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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.

 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.

Program 213	MANDATED COSTS ANIMAL ADOPTION 2005 COMPONENT/ACTIVITY COST DETAIL	FORM AA-2
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(01) Claimant	(02) Fiscal Year
---------------	------------------

(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 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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Program 213	ANIMAL ADOPTION 2005 COMPONENT/ACTIVITY COST DETAIL INSTRUCTIONS	FORM AA-2
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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.
- (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)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		Supporting Documentation
Travel and Training	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.

RECEIVED
May 19, 2014
*Commission on
State Mandates*

GENERAL CLAIMING INSTRUCTIONS

Reimbursable State Mandated Costs Programs

Local agencies may file claims with the SCO for the cost of complying with the following state mandated programs. An "x" indicates the agencies that are eligible to file claims for the given program. For your convenience, the programs are listed in alphabetical order by program name.

Program Number	Program Name	Counties	Cities	Special Districts
2	Absentee Ballots	x	x	x
248	Absentee Ballots-Tabulation by Precinct	x		
246	Administrative License Suspension	x	x	
73	AIDS: Search Warrants	x	x	
152	Allocation of Property Tax Revenue	x		
213	Animal Adoption	x	x	x
6	Brendon Maguire Act	x	x	x
13	Child Abduction and Recovery	x		
67	Conservatorship: Developmentally Disabled Adults	x		
273	Consolidation of HDS, HDSII, and Seriously Emotionally Disturbed Pupils (SED)	x		
88	Coroners	x		
262	Crime Victim's Domestic Violence Incident Reports	x	x	
158	Crime Victims' Rights	x		
87	Developmentally Disabled: Attorneys' Services	x		
266	DNA Database	x	x	
274	Domestic Violence Arrest and Victim Assistance	x	x	
167	Domestic Violence Arrest Policies and Standards	x	x	
177	Domestic Violence Treatment Services Authorization and Case Management	x		
257	False Reports of Police Misconduct	x	x	x
23	Firefighters' Cancer Presumption ¹	x	x	x
227	Grand Jury Proceedings	x	x	x
263	Handicapped and Disabled Students II	x	x	
197	Health Benefits for Survivors of Peace Officers and Firefighters	x	x	x
259	Local Elections: Consolidation	x		
43	Medi-Cal Beneficiary Death Notices	x		
203	Mentally Disordered Offenders' Extended Commitment Proceedings	x		
39	Mentally Disordered Sex Offenders: Extended Commitments	x		
66	Mentally Retarded Defendants: Diversion	x		
200	Not Guilty by Reason of Insanity II	x		
219	Open Meetings/Brown Act Reform ²	x	x	x
122	Pacific Beach Safety	x		

¹ Beginning 7/1/08, reimbursement for programs 23 and 118 are not required per Reconsideration adopted 9/27/07.

² This program has been set aside pursuant to AB 138 effective July 19, 2005

Reimbursable State Mandated Costs Programs (continued)

Program Number	Program Name	Counties	Cities	Special Districts
118	Peace Officers' Cancer Presumption ¹	x	x	x
264	Peace Officer Personnel Records: Unfounded Complaints and Discovery	x	x	
187	Peace Officers Procedural Bill of Rights	x	x	x
124	Perinatal Services	x		
83	Permanent Absent Voters	x		
121	Pesticide Use Reports	x		
215	Photographic Record of Evidence	x	x	x
279	Post Conviction: DNA Court Proceedings	x	x	x
255	Postmortem Examination	x	x	
127	Rape Victims Counseling Center Notices	x	x	
18	Senior Citizens Property Tax Postponement	x		
175	Sexually Violent Predators	x		
120	Stolen Vehicle Notification	x	x	
163	Threats Against Peace Officers	x	x	x
90	Unitary Countywide Tax Rates	x		
56	Voter Registration Procedures	x		

The Commission on State Mandates set aside Parameters and Guidelines for the following programs:

Program Number

207	Chapter	156/96	County Treasury Oversight Committees
161	Chapter	783/95	Investment Reports
132	Chapter	1281/80	Involuntary Lien Notices
138	Chapter	1105/92	Misdemeanors: Booking and Fingerprinting
82	Chapter	1051/83	Mobilehome Property Tax Deferral Program
219	Chapter	641/86	Open Meetings/Brown Act Reform
28	Chapter	494/79	Physically Handicapped Voter Accessibility
222	Chapter	18/99	Presidential Primaries
52	Chapter	48/87	Property Tax: Family Transfers
55	Chapter	1143/80	Regional Housing Needs Determination
174	Chapter	1297/94	Two-Way Traffic Signal Communications

¹ Beginning 7/1/08, reimbursement for programs 23 and 118 are not required per Reconsideration adopted 9/27/07.

PROGRAMS SUSPENDED FOR THE 2007- 08 FISCAL YEAR

Pursuant to Government Code Section 17581, the following state mandated programs are identified in the 2007 State Budget Act, with a \$0 appropriation by the Legislature. Therefore, the following state mandated programs have been suspended for the 2007-08 fiscal year, and no 2007-08 claim shall be filed.

Item 8885-295-0001, Provision 3

Program Number

227	(a)	Chapter	1170/96	Grand Jury Proceedings
220	(b)	Chapter	502/92	Sex Crime Confidentiality
62	(c)	Chapter	1032/80	Deaf Teletype Equipment
217	(d)	Chapter	908/96	Sex Offenders: Disclosure by Law Enforcement
81	(e)	Chapter	1456/88	Missing Persons Report
28	(f)	Chapter	494/79	Handicapped Voter Access Information
65	(g)	Chapter	238/74	Sub-Standard Housing
3	(h)	Chapter	1123/77	Adult Felony Restitution
181	(i)	Chapter	1188/92	Very High Fire Hazard Severity Zones
37	(j)	Chapter	1330/76	Local Coastal Plans
180	(k)	Chapter	1111/89	SIDS Training for Firefighters
125	(l)	Chapter	268/91	SIDS Contacts by Local Health Officers
110	(m)	Chapter	955/89	SIDS Autopsies
126	(n)	Chapter	1597/88	Inmate AIDS Testing
86	(o)	Chapter	453/74	SIDS Notices
27	(p)	Chapter	1357/76	Guardianship/Conservatorship Filings
71	(q)	Chapter	332/81	Victims' Statements-Minors
204	(r)	Chapter	267/98	Extended Commitment, Youth Authority
128	(s)	Chapter	820/91	Prisoner Parental Rights
64	(t)	Chapter	Title 8	Structural and Wildland Firefighter Safety Clothing and Equipment
24	(u)	Chapter	Title 8	Personal Alarm Devices
193	(v)	Chapter	126/93	Law Enforcement Sexual Harassment Training
205	(w)	Chapter	444/97	Elder Abuse Law Enforcement Training
245	(x)	Chapter	39/98	Redevelopment Agencies Tax Disbursement Reporting
41	(y)	Chapter	486/75	Mandate Reimbursement Process ¹
21	(z)	Chapter	845/78	Filipino Employee Surveys
15	(aa)	Chapter	1609/84	Domestic Violence Information
8	(bb)	Chapter	1334/87	Pocket Masks

Item 8885-295-0042

Program Number

178	(1)	Chapter	644/94	Airport Land Use Commissions/Plans
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¹ This program was also suspended for the 2006-07 fiscal year.

APPROPRIATIONS FOR THE STATE MANDATED COST PROGRAMS

Source of the State Mandated Costs Appropriations – 2007 State Budget Act (Chapter 171/172)

				Mandated Programs	Amounts Appropriated
Item 8885-295-0001 Commission on State Mandates					
(1) For payment of the following mandate claims for the 2006-07 fiscal year:					0
158	(a)	Ch.	411/95	Crime Victim Rights	
163	(b)	Ch.	1249/92	Threats Against Peace Officers	
13	(c)	Ch.	1399/76	Child Abduction and Recovery	
120	(d)	Ch.	337/90	Stolen Vehicle Notification	
2	(e)	Ch.	77/78	Absentee Ballots	
83	(f)	Ch.	1422/82	Permanent Absent Voters	
56	(g)	Ch.	704/75	Voter Registration Procedures	
248	(h)	Ch.	697/99	Absentee Ballots-Tabulation by Precinct	
6	(i)	Ch.	391/88	Brendon Maguire Act	
43	(j)	Ch.	102/81	Medi-Cal Beneficiary Death Notices	
122	(k)	Ch.	961/92	Pacific Beach Safety	
124	(l)	Ch.	1603/90	Perinatal Services	
73	(m)	Ch.	1088/88	AIDS/Search Warrant	
66	(n)	Ch.	1253/80	Mentally Retarded Defendants Representation	
35	(o)	Ch.	644/80	Judicial Proceedings	
67	(p)	Ch.	1304/80	Conservatorship: Developmentally Disabled Adults	
87	(q)	Ch.	694/75	Developmentally Disabled Attorneys Services	
88	(r)	Ch.	498/77	Coroners Costs	
200	(s)	Ch.	1114/79	Not Guilty by Reason of Insanity	
203	(t)	Ch.	435/91	Mentally Disordered Offenders' Extended Commitments	
175	(u)	Ch.	762/95	Sexually Violent Predators	
39	(v)	Ch.	1036/78	Mentally Disordered Sex Offenders Recommitments	
177	(w)	Ch.	183/92	Domestic Violence Treatment Services	
118	(x)	Ch.	1171/89	Peace Officers Cancer Presumption	
23	(y)	Ch.	1568/82	Firefighters Cancer Presumption	
167	(z)	Ch.	246/95	Domestic Violence Arrest Policies	
213	(aa)	Ch.	752/98	Animal Adoption	
90	(bb)	Ch.	921/87	Unitary Countywide Tax Rates	
18	(cc)	Ch.	1242/77	Senior Citizens Property Tax Deferral	
152	(dd)	Ch.	697/92	Allocation of Property Tax Revenues	
215	(ee)	Ch.	875/85	Photographic Record of Evidence	
127	(ff)	Ch.	999/91	Rape Victims Counseling	
197	(gg)	Ch.	1120/96	Health Benefits for Survivors-Peace Officers Firefighters	
255	(hh)	Ch.	284/00	Postmortem Examinations	
257	(ii)	Ch.	590/95	False Reports of Police Misconduct	
(2) For payment of mandated claims for 2006-07 fiscal year for:					
187	(2)	Ch.	675/90	Peace Officers' Procedural Bill of Rights	0

APPROPRIATIONS FOR THE STATE MANDATED COST PROGRAMS (continued)**Source of the State Mandated Costs Appropriations (continued)**

				Mandated Programs	Amounts Appropriated
Item 8885-295-0042 Department of Transportation					
(1) For payment of claims for costs incurred in fiscal years 2002-03 through 2004-05, inclusive:					
178	(1)	Ch.	644/94	Airport Land Use Commission/Plans	\$ 8,000.00
Item 8885-295-0044 Department of Motor Vehicles					
(1) For payment of claims for costs incurred for fiscal years 1997-98 through 2004-05, inclusive:					
246	(1)	Ch.	1460/89	Administrative License Suspension, Per Se	10,825,000.00
Item 8885-295-0106 Department of Pesticide Regulation					
(1) For payment of claims for costs incurred for fiscal years 2001-02 through 2004-05, inclusive:					
121	(1)	Ch.	1200/89	Pesticide Use Reports	666,000.00
Grand Total					<u>\$11,499,000.00</u>

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 local agencies for costs mandated by the State. Costs mandated by the State means any increased costs that local agencies are 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 February 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 \$10,000 for continuing claims, no limit for initial claims) is assessed for late claims. The SCO may audit the records of any local agency 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 are not required to 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 become 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 related 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 February 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 2006-07 fiscal year may be filed by February 15, 2008, without a late penalty. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. 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 February 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 February 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 February 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 costs of goods and services to governmental agencies, as determined by the implicit price deflator issued 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 years 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 a written notice of its intent to file a separate claim, to the county and the Controller, at least 180 days prior to the deadline for filing the 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 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 February 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 \$10,000. 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 February 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.

Pursuant to GC section 17561(d), reimbursement and estimated claims are paid by August 15 or 45 days after the date the appropriation for the claim is effective, whichever is later. A claimant is entitled to receive accrued interest at the pooled money investment account rate if the payment is made after the August 15 deadline or more than 45 days after the date the appropriation for the claim is effective, whichever is applicable. 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 Ps & Gs, the determination of allowable and unallowable costs for mandates is based on the Ps & Gs 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 carryout the overall responsibilities of government.
2. The cost is allocable to a particular cost objective identified in the Ps & Gs.
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 the 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 non-recurring 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:

Program Name	Chapter/Statute	Program Number
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
Humboldt		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

Example:		
Step 1: Fringe Benefits as a Percent of Salary		Step 2: Productive Hourly Rate
Retirement	15.00 %	Formula: $[(EAS \times (1 + FBR)) \div APH] = PHR$ $[(\$26,000 \times (1.3115)) \div 1,800] = \18.94
Social Security & Medicare	7.65	
Health & Dental Insurance	5.25	
Workers Compensation	3.25	
Total	31.15 %	
Description:		
EAS = Employee's Annual Salary		APH = Annual Productive Hours
FBR = Fringe Benefit Rate		PHR = Productive Hourly Rate

- As illustrated in Table 2, 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, worker'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 3: 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 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>% to 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 are 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) 2 CFR Part 225. 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 record.

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 2 CFR Part 225 (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 & 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 2 CFR Part 225, *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__

(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
Salaries & Benefits						
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
Total	\$ 1,400,000	\$ 60,000	\$ 200,000	\$ 1,140,000	\$ 120,000	\$ 1,020,000
Services & Supplies						
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
Total	\$ 1,470,000	\$ 817,000	\$ 30,000	\$ 623,000	\$ 16,000	\$ 607,000
Capital Expenditures	\$ 100,000	\$ 100,000				
Total Budgetary Expenditures	\$ 2,970,000	\$ 977,000	\$ 230,000	\$ 1,763,000	\$ 136,000	\$ 1,627,000
	<u>Distribution Base</u>					
Cost Plan Costs						
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
Total	\$ 170,000 (E)	\$ 9,000	\$ 70,000	\$ 91,000	\$ 4,000	\$ 87,000
Total Allocable Indirect Costs			\$ 300,000 (F)			
Distribution of Allocable Indirect Costs						
Based on Salaries & Wages		\$ 15,000	\$ (300,000)	\$ 285,000	\$ 30,000	\$ 255,000
Totals	\$ 3,140,000	\$ 1,001,000	\$ 0	\$ 2,139,000	\$ 170,000	\$ 1,969,000

(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 2 CFR Part 225 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 2 CFR Part 225. 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. Time Study Guidelines

Background

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used as a "formula for reimbursing local agency and school district costs mandated by the state" that meets certain conditions specified in GC Section 17518.5(a). For costs incurred prior to January 1, 2005, time study can only substitute for continuous records of actual time spend for a specific fiscal year if the program's Ps & Gs allow for the use of time studies.

Two methods are acceptable for documenting employee time charged to mandated cost programs: Actual Time Reporting and Time Study, which are described below. Application of time study results is restricted. As explained in Time Study Results below, the results may be projected toward a maximum of two years provided the claimant meets certain criteria.

Actual Time Reporting

Ps & Gs define reimbursable activities for each mandated cost program. (Some Ps & Gs refer to reimbursable activities as reimbursable components.) When employees work on multiple activities and/or programs, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that meets the following standards (which clarify documentation requirements discussed under the Reimbursable Activities section of recent Ps & Gs):

- They must reflect an after-the-fact (contemporaneous) distribution of the actual activity of each employee;
- They must account for the total activity for which each employee is compensated;
- They must be prepared at least monthly and must coincide with one or more pay periods; and
- They must be signed by the employee.

Budget estimates or other distribution percentages determined before services are performed do not qualify as support for time distribution.

Time Study

In certain cases, a time study may be used to substitute for continuous records of actual time spent on multiple activities and/or programs. An effective time study requires that an activity be a task that is repetitive in nature. Activities that require a varying level of effort are not appropriate for time studies.

Time Study Plan

A time study plan is necessary before conducting the time study. The claimant must retain the time study plan for audit purposes. The plan needs to identify the following:

- Time period(s) to be studied – The plan must show that all time periods selected are representative of the fiscal year, and the results can be reasonably projected to approximate actual costs.
- Activities and/or programs to be studied – For each mandated program included, the time study must separately identify each reimbursable activity defined in the mandated program's Ps & Gs, which are derived from the program's Statement of Decision. If a reimbursable activity in the Ps & Gs identifies separate and distinct sub-activities, these sub-activities must also be treated as individual activities.

For example, sub-activities (a), (b), and (c) under Reimbursable Activity (B)(1) of the local agency's Domestic Violence Treatment Services: Authorization and Case Management program relate to information to be discussed during victim notification by the probation department and therefore are not separate and distinct activities. These sub-activities do not have to be separately studied.

- Process used to accomplish each reimbursable activity – Use flowcharts or similar analytical tools and/or written desk procedures to describe the process for each activity.
- Employee universe – The employee universe used in the time study must include all positions for which salaries and wages are to be allocated by means of the time study.

- Employee sample selection methodology – The plan must show that employees selected are representative of the employee universe, and the results can be reasonably projected to approximate actual costs. In addition, the employee sample size should be proportional to the variation in time spent to perform a task. The sample size should be larger for tasks with significant time variations.
- Time increments to be recorded – The time increments used should be sufficient to recognize the number of different activities performed and the dynamics of these responsibilities. Very large increments (such as one hour or more) might be used for employees performing only a few functions that change very slowly over time. Very small increments (a number of minutes) may be needed for employees performing more short-term tasks.

Random moment sampling is not an acceptable alternative to continuous time records for mandated cost claims. Random moment sampling techniques are most applicable in situations where employees perform many different types of activities on a variety of programs with small time increments throughout the fiscal year.

Time Study Documentation

Time studies must:

- Be supported by time records that are completed contemporaneously;
- Report activity on a daily basis;
- Be sufficiently detailed to reflect all mandated activities and/or programs performed during a specific time period; and
- Coincide with one or more pay periods.

Time records must be signed by the employee (electronic signatures are acceptable) and be supported by corroborating evidence, which validates that the work was actually performed. As with actual time reporting, budget estimates or other distribution percentages determined before services are performed do not qualify as valid time studies.

Time Study Results

Time study results must be summarized to show how the time study supports the costs claimed for each activity. Any variations from the procedures identified in the original time study plan must be documented and explained

Current-year costs must be used to prepare a time study. Claimants may project time study results to no more than two subsequent fiscal years. A claimant may not apply time study results retroactively.

- Annual Reimbursement Claims – Claimants may use time studies to support costs incurred on or after January 1, 2005. Claimants may not use time studies for the period July 1, 2004, through December 31, 2004, unless (1) the program's Ps & Gs specifically allows time studies, and (2) the time study is prepared based on mandated activity occurring between July 1, 2004, and December 31, 2004.
- Initial Claims –When filing an initial claim for new mandated programs, claimants may only use time study results for costs incurred on or after January 1, 2005. Claimants may not use time studies to support costs incurred before January 1, 2005, unless (1) the program's Ps & Gs specifically allows time studies, and (2) the claimant prepares separate time studies for each fiscal year preceding January 1, 2005, based on mandated activity occurring during those years.

When projecting time study results, the claimant must certify that there have been no significant changes between years in either (1) the requirements of each mandated program activity or (2) the processes and procedures used to accomplish the activity. For all years, the claimant must maintain corroborating evidence that validates the mandated activity was actually performed. Time study results used to support subsequent years' claims are subject to the recordkeeping requirements for those claims.

10. 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 claim 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 can not 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 are determined for local agencies receiving special project funds based on approved actual costs. Non-local revenues for special projects must be applied proportionately to approve 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 claim 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 and state local assistance programs includes, but is not limited to, the following funding sources:

Federal and State Funding Sources

Governing Authority

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

11. 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.

12. 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 Ps & Gs 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 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.

13. 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.

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used as a "formula for reimbursing local agency and school district costs mandated by the state" that meets certain conditions specified in 17518.5(a). For costs incurred prior to January 1, 2005, time study can substitute for continuous records of actual time spent for a specific fiscal year only if the program's Ps & Gs allows for the use of time studies.

14. 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.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the entity. 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

15. 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 Local 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.

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, or call the Local Reimbursements Section at (916) 324-5729.

16. Retention of Claim Records and Supporting Documentation

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 local agency 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.

A. STATE OF CALIFORNIA TRAVEL EXPENSE GUIDELINES

Travel Program Effective January 31, 2002

The travel reimbursement program continues to be subject to the Internal Revenue Service (IRS) requirements for an accountable plan. There are no flat rate reimbursements. All items are to be claimed for the actual amount of expense, up to the maximum allowed. If the provisions below do not require submission of a receipt for a given item of expense, it is the employee's responsibility to retain receipts and other records of the expense and have them available for audit.

Lodging and meals that are provided by the State, including hotel expenses, conference fees, or transportation costs such as airline tickets; or otherwise provided shall not be claimed for reimbursement.

Employees may be reimbursed for actual expenses for breakfast, lunch, dinner, and incidentals for each 24 hours of travel, as follows:

Breakfast	up to	\$6.00
Lunch	up to	10.00
Dinner	up to	18.00
Incidentals	up to	6.00

Incidental expenses include, but are not limited to, expenses for laundering and pressing of clothing and tips for services such as porters and baggage handlers. Incidentals do not include taxicab fares, lodging taxes, or the cost of telegrams or telephone calls.

Lodging

All lodging reimbursements require a receipt from a commercial lodging establishment such as a hotel, motel, bed and breakfast inn, or campground that caters to the general public. No lodging will be reimbursed without a valid receipt. Employees who stay with friends or relatives are not eligible for lodging reimbursement, but may claim their actual expenses for meals and incidentals.

Short-Term Travel

A. For continuous short-term travel of more than 24 hours but less than 31 days, the employee will be reimbursed for actual costs up to the maximum for each meal, incidental, and lodging expense for each completed 24 hours of travel, beginning with the traveler's time of departure and return as follows:

1. On the first day of travel at the beginning of a trip of more than 24 hours:
 - Trip begins at or before 6 a.m. - Breakfast may be claimed
 - Trip begins at or before 11 a.m. - Lunch may be claimed
 - Trip begins at or before 5 p.m. - Dinner may be claimed
2. On the fractional day of travel at the end of a trip of more than 24 hours:
 - Trip ends at or after 8 a.m. - Breakfast may be claimed
 - Trip ends at or after 2 p.m. - Lunch may be claimed
 - Trip ends at or after 7 p.m. - Dinner may be claimed

If the fractional day includes an overnight stay, receipted lodging may be claimed. No meal or lodging expenses may be claimed or reimbursed more than once on any given date or during any 24-hour period.

- B.** For continuous travel of less than 24 hours, the employee will be reimbursed for actual expenses, up to a maximum as follows:

Travel begins at or before 6 a.m. and ends at or after 9 a.m. - Breakfast may be claimed
Travel begins at or before 4 p.m. and ends at or after 7 p.m. - Dinner may be claimed

If the trip extends overnight, receipted lodging may be claimed. No lunch or incidentals may be claimed on a trip of less than 24 hours.

Short-Term Travel Maximum Lodging Reimbursement Rate

- A.** Statewide except as in (B) and (C) below, actual receipted lodging up to \$84 plus tax.
- B.** When required to conduct state business and obtain lodging in the counties of Los Angeles and San Diego, reimbursement will be for actual receipted lodging, to a maximum of \$110 plus tax.
- C.** When required to conduct state business and obtain lodging in the counties of Alameda, San Francisco, San Mateo, and Santa Clara, reimbursement will be for actual receipted lodging, to a maximum of \$140 plus tax.

Long-Term Travel

Actual expenses for long-term meals and receipted lodging will be reimbursed when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

A. Full Long-Term Travel

To qualify for full long-term travel reimbursement, the employee on a long-term field assignment must meet the following criteria:

- a) The employee continues to maintain a permanent residence at the primary headquarters, and either,
- b) The permanent residence is occupied by the employee's dependents, or
- c) The permanent residence is maintained at a net expense to the employee exceeding \$200 per month.

The employee who is living at the long-term location may claim either:

1. Reimbursement for actual individual expense, substantiated by receipts for lodging, water, sewer, gas, and electricity, up to a maximum of \$1,130 per calendar month while on the long-term assignment, and actual expenses up to \$10 for meals and incidentals, for each period of 12 to 24 hours and up to \$5 for actual meals and incidentals for each period of less than 12 hours at the long-term location, or
2. Long-term subsistence rates of \$24 for actual meals and incidentals, \$24 for receipted lodging for travel of 12 hours up to 24 hours, and either \$24 for actual meals or \$24 for receipted lodging for travel less than 12 hours when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

B. Partial Long-Term Travel

An employee on long-term field assignment who does not maintain a separate residence in the headquarters area may claim long-term subsistence rates of up to \$12 for actual meals and incidentals and \$12 for receipted lodging for travel of 12 hours up to 24 hours at the long-term location, and either \$12 for actual meals or \$12 for receipted lodging for travel less than 12 hours at the long-term location.

Receipts

Receipts or vouchers shall be submitted for every item of expense of \$25 or more.

- a) Receipts are required for every item of transportation and business expense incurred as a result of conducting state business except for actual expenses as follows:
 1. Railroad and bus fares of less than \$25, when travel is wholly within the State of California.
 2. Street car, ferry fares, bridge and road tolls, local rapid transit system, taxi, shuttle, or hotel bus fares, and parking fees of \$10 or less for each continuous period of parking or each separate transportation expense noted in this item.
 3. Telephone, telegraph, tax, or other business charges related to state business of \$5 or less.
 4. In the absence of a receipt, reimbursement will be limited to the non-receipted amount above.
- b) Reimbursement will be claimed only for the actual and necessary expenses noted above. Regardless of the above exceptions, the approving officer may require additional certification and/or explanation in order to determine that an expense was actually and reasonably incurred. In the absence of a satisfactory explanation, the expense shall not be allowed.

Mileage

When an employee is authorized by his/her appointing authority or designee to operate a privately owned vehicle on state business, the employee will be allowed to claim and be reimbursed 34 cents per mile. An employee who is required to use a specialized vehicle that has been modified to accommodate disabilities may claim 37 cents per mile.

B. GOVERNMENT CODE SECTIONS 17500-17617

GC §17500: Legislative Findings and Declarations

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for the costs of state-mandated local programs has not provided for the effective determination of the state's responsibilities under Section 6 of Article XIII B of the California Constitution. The Legislature finds and declares that the failure of the existing process to adequately and consistently resolve the complex legal questions involved in the determination of state-mandated costs has led to an increasing reliance by local agencies and school districts on the judiciary and, therefore, in order to relieve unnecessary congestion of the judicial system, it is necessary to create a mechanism which is capable of rendering sound quasi-judicial decisions and providing an effective means of resolving disputes over the existence of state-mandated local programs. It is the intent of the Legislature in enacting this part to provide for the implementation of Section 6 of Article XIII B of the California Constitution. Further, the Legislature intends that the Commission on State Mandates, as a quasi-judicial body, will act in a deliberative manner in accordance with the requirements of Section 6 of Article XIII B of the California Constitution.

GC §17510: Construction of Part

Unless the context otherwise requires, the definitions contained in this chapter govern the construction of this part. The definition of a word applies to any variants thereof and the singular tense of a word includes the plural.

GC §17511: "City"

"City" means any city whether general law or charter, except a city and county.

GC §17512: "Commission"

"Commission" means the Commission on State Mandates.

GC §17513: "Cost Mandated by the Federal Government"

"Costs mandated by the federal government" means any increased costs incurred by a local agency or school district after January 1, 1973, in order to comply with the requirements of a federal statute or regulation. "Costs mandated by the federal government" includes costs resulting from enactment of a state law or regulation where failure to enact that law or regulation to meet specific federal program or service requirements imposed upon the state would result in substantial monetary penalties or loss of funds to public or private persons in the state whether the federal law was enacted before or after the enactment of the state law, regulation, or executive order. "Costs mandated by the federal government" does not include costs which are specifically reimbursed or funded by the federal or state government or programs or services which may be implemented at the option of the state, local agency, or school district.

GC §17514: "Costs Mandated by the State"

"Costs mandated by the state" means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution.

GC §17515: "County"

"County" means any chartered or general law county. "County" includes a city and county.

GC §17516: "Executive Order"

"Executive order" means any order, plan, requirement, rule, or regulation issued by any of the following: (a) The Governor. (b) Any officer or official serving at the pleasure of the Governor. (c) Any agency, department, board, or commission of state government. "Executive order" does not include any order, plan, requirement, rule, or regulation issued by the State Water Resources Control Board or by any regional water quality control board pursuant to Division 7 (commencing with Section 13000) of the Water Code. It is the intent of the Legislature that the State Water Resources Control Board and regional water quality control boards will not adopt enforcement orders against publicly owned dischargers which mandate major waste water treatment facility construction costs unless federal financial assistance and state financial assistance pursuant to the Clean Water Bond Act of 1970 and 1974, is simultaneously made available. "Major" means either a new treatment facility or an addition to an existing facility, the cost of which is in excess of 20 percent of the cost of replacing the facility.

GC §17517.5: "Cost Savings authorized by the state"

"Cost savings authorized by the state" means any decreased costs that a local agency or school district realizes as a result of any statute enacted or any executive order adopted that permits or requires the discontinuance of or a reduction in the level of service of an existing program that was mandated before January 1, 1975.

GC §17518: "Local Agency"

"Local agency" means any city, county, special district, authority, or other political subdivision of the state.

GC §17518.5: "Reasonable Reimbursement Methodology"

(a) "Reasonable reimbursement methodology" means a formula for reimbursing local agency and school district costs mandated by the state that meets the following conditions: (1) The total amount to be reimbursed statewide is equivalent to total estimated local agency and school district costs to implement the mandate in a cost-efficient manner. (2) For 50 percent or more of eligible local agency and school district claimants, the amount reimbursed is estimated to fully offset their projected costs to implement the mandate in a cost-efficient manner. (b) Whenever possible, a reasonable reimbursement methodology shall be based on general allocation formulas, uniform cost allowances, and other approximations of local costs mandated by the state, rather than detailed documentation of actual local costs. In cases when local agencies and school districts are projected to incur costs to implement a mandate over a period of more than one fiscal year, the determination of a reasonable reimbursement methodology may consider local costs and state reimbursements over a period of greater than one fiscal year, but not exceeding 10 years. (c) A reasonable reimbursement methodology may be developed by any of the following: (1) The Department of Finance. (2) The Controller. (3) An affected state agency. (4) A claimant. (5) An interested party.

GC §17519: "School District"

"School district" means any school district, community college district, or county superintendent of schools.

GC §17520: "Special District"

"Special district" means any agency of the state that performs governmental or proprietary functions within limited boundaries. "Special district" includes a county service area, a maintenance district or

area, an improvement district or improvement zone, or any other zone or area. "Special district" does not include a city, a county, a school district, or a community college district. County free libraries established pursuant to Chapter 2 (commencing with Section 27151) of Division 20 of the Education Code, areas receiving county fire protection services pursuant to Section 25643 of the Government Code, and county road districts established pursuant to Chapter 7 (commencing with Section 1550) of Division 2 of the Streets and Highways Code shall be considered "special districts" for all purposes of this part.

GC §17521: "Test Claim"

"Test claim" means the first claim filed with the commission alleging that a particular statute or executive order imposes costs mandated by the state.

GC §17522: Definitions

(a) "Initial reimbursement claim" means a claim filed with the Controller by a local agency or school district for costs to be reimbursed for the fiscal years specified in the first claiming instructions issued by the Controller pursuant to subdivision (b) of Section 17558. (b) "Annual reimbursement claim" means a claim for actual costs incurred in a prior fiscal year filed with the Controller by a local agency or school district for which appropriations are made to the Controller for this purpose. (c) "Estimated reimbursement claim" means a claim filed with the Controller by a local agency or school district in conjunction with an initial reimbursement claim, annual reimbursement claim, or at other times, for estimated costs to be reimbursed during the current or future fiscal years, for which appropriations are made to the Controller for this purpose. (d) "Entitlement claim" means a claim filed by a local agency or school district with the Controller for the purpose of establishing or adjusting a base year entitlement. All entitlement claims are subject to Section 17616.

GC §17523: "Deflator"

"Deflator" means the Implicit Price Deflator for the Costs of Goods and Services to Governmental Agencies, as determined by the Department of Finance.

GC §17524: "Base Year Entitlement"

"Base year entitlement" means that amount determined to be the average for the approved reimbursement claims of each local agency or school district for the three preceding fiscal years adjusted by the change in the deflator. A base year entitlement shall not include any nonrecurring or initial startup costs incurred by a local agency or school district in any of those three fiscal years. For those mandates which become operative on January 1 of any year, the amount of the "approved reimbursement claim" for the first of the three years may be computed by annualizing the amount claimed for the six-month period of January through June in that first year, excluding nonrecurring or startup costs.

GC §17525: Members: Term and Per Diem for Specified Members

(a) There is hereby created the Commission on State Mandates, which shall consist of seven members as follows: (1) The Controller. (2) The Treasurer. (3) The Director of Finance. (4) The Director of the Office of Planning and Research. (5) A public member with experience in public finance, appointed by the Governor and approved by the Senate. (6) Two members from the following three categories appointed by the Governor and approved by the Senate, provided that no more than one member shall come from the same category: (A) A city council member. (B) A member of a county or city and county board of supervisors. (C) A governing board member of a school district as defined in Section 17519. (b) Each member appointed pursuant to paragraph (5) or (6) of subdivision (a) shall be subject to both of the following: (1) The member shall serve for a term of four years subject to renewal. (2) The member shall receive per diem of one hundred dollars (\$100) for each day actually spent in the

discharge of official duties and shall be reimbursed for any actual and necessary expenses incurred in connection with the performance of duties as a member of the commission.

GC §17526: Open Meetings: Executive Sessions

(a) All meetings of the commission shall be open to the public, except that the commission may meet in executive session to consider the appointment or dismissal of officers or employees of the commission or to hear complaints or charges brought against a member, officer, or employee of the commission. (b) The commission shall meet at least once every two months. (c) The time and place of meetings may be set by resolution of the commission, by written petition of a majority of the members, or by written call of the chairperson. The chairperson may, for good cause, change the starting time or place, reschedule, or cancel any meeting.

GC §17527: Powers of Commission

In carrying out its duties and responsibilities, the commission shall have the following powers: (a) To examine any document, report, or data, including computer programs and data files, held by any local agency or school district. (b) To meet at times and places as it may deem proper. (c) As a body or, on the authorization of the commission, as a committee composed of one or more members, to hold hearings at any time and place it may deem proper. (d) Upon a majority vote of the commission, to issue subpoenas to compel the attendance of witnesses and the production of books, records, papers, accounts, reports, and documents. (e) To administer oaths. (f) To contract with other agencies or individuals, public or private, as it deems necessary, to provide or prepare services, facilities, studies, and reports to the commission as will assist it in carrying out its duties and responsibilities. (g) To adopt, promulgate, amend, and rescind rules and regulations, which shall not be subject to the review and approval of the Office of Administrative Law pursuant to the provisions of the Administrative Procedure Act provided for in Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2. (h) To do any and all other actions necessary or convenient to enable it fully and adequately to perform its duties and to exercise the powers expressly granted to it.

GC §17528: Election of Officers

The members of the commission shall elect a chairperson and a vice chairperson of the commission.

GC §17529: Appointment of Attorney: Duties

The commission may appoint as attorney to the commission an attorney at law of this state, who shall hold office at the pleasure of the commission. The attorney shall represent and appear for the commission in all actions and proceedings involving any question under this part or under any order or act of the commission. The attorney shall advise the commission and each member of the commission, when so requested, in regard to all matters in connection with the powers and duties of the commission and the members thereof. The attorney shall generally perform all duties and services as attorney to the commission which the commission may require.

GC §17530: Appointment of Executive Director: Duties

The commission shall appoint an executive director, who shall be exempt from civil service and shall hold office at the pleasure of the commission. The executive director shall be responsible for the executive and administrative duties of the commission and shall organize, coordinate, supervise, and direct the operations and affairs of the commission and expedite all matters within the jurisdiction of the commission. The executive director shall keep a full and true record of all proceedings of the commission, issue all necessary process, writs, warrants, and notices, and perform other duties as the commission prescribes.

GC §17531: Authority of Executive Director to Employ Necessary Staff

The executive director may employ those officers, examiners, experts, statisticians, accountants, inspectors, clerks, and employees as the executive director deems necessary to carry out the provisions of this part or to perform the duties and exercise the powers conferred upon the commission by law.

GC §17532: Quorum: Investigations, Inquiries, and Hearing

A majority of the commissioners shall constitute a quorum for the transaction of any business, for the performance of any duty, or for the exercise of any power of the commission. Any investigation, inquiry, or hearing which the commission has power to undertake or to hold may be undertaken or held by or before any commissioner or commissioners designated for the purpose by the commission. The evidence in any investigation, inquiry, or hearing may be taken by the commissioner or commissioners to whom the investigation, inquiry, or hearing has been assigned or, in his or her or their behalf, by an examiner designated for that purpose. Every finding, opinion, and order made by the commissioner or commissioners so designated, pursuant to the investigation, inquiry, or hearing, when approved or confirmed by the commission and ordered filed in its office, shall be deemed to be the finding, opinion, and order of the commission.

GC §17533: Provisions not Applicable to Hearing by Commission

Notwithstanding Section 11425.10, Chapter 4.5 (commencing with Section 11400) of Part 1 of Division 3 does not apply to a hearing by the commission under this part.

GC §17550: Reimbursements of Local Agencies and Special Districts

Reimbursement of local agencies and school districts for costs mandated by the state shall be provided pursuant to this chapter.

GC §17551: Commission Hearing and Decision Upon Claims

(a) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district that the local agency or school district is entitled to be reimbursed by the state for costs mandated by the state as required by Section 6 of Article XIII B of the California Constitution. (b) Commission review of claims may be had pursuant to subdivision (a) only if the test claim is filed within the time limits specified in this section. (c) Local agency and school district test claims shall be filed not later than 12 months following the effective date of a statute or executive order, or within 12 months of incurring increased costs as a result of a statute or executive order, whichever is later. (d) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district filed on or after January 1, 1985, that the Controller has incorrectly reduced payments to the local agency or school district pursuant to paragraph (2) of subdivision (d) of Section 17561.

GC §17552: Exclusivity of Procedure by Chapter

This chapter shall provide the sole and exclusive procedure by which a local agency or school district may claim reimbursement for costs mandated by the state as required by Section 6 of Article XIII B of the California Constitution.

GC §17553: Adoption of Procedure for Receiving Claims and Providing Hearings: Postponement of Hearings

(a) The commission shall adopt procedures for receiving claims pursuant to this article and for providing a hearing on those claims. The procedures shall do all of the following: (1) Provide for presentation of evidence by the claimant, the Department of Finance and any other affected department

or agency, and any other interested person. (2) Ensure that a statewide cost estimate is adopted within 12 months after receipt of a test claim, when a determination is made by the commission that a mandate exists. This deadline may be extended for up to six months upon the request of either the claimant or the commission. (3) Permit the hearing of a claim to be postponed at the request of the claimant, without prejudice, until the next scheduled hearing. (b) All test claims shall be filed on a form prescribed by the commission and shall contain at least the following elements and documents: (1) A written narrative that identifies the specific sections of statutes or executive orders alleged to contain a mandate and shall include all of the following: (A) A detailed description of the new activities and costs that arise from the mandate. (B) A detailed description of existing activities and costs that are modified by the mandate. (C) The actual increased costs incurred by the claimant during the fiscal year for which the claim was filed to implement the alleged mandate. (D) The actual or estimated annual costs that will be incurred by the claimant to implement the alleged mandate during the fiscal year immediately following the fiscal year for which the claim was filed. (E) A statewide cost estimate of increased costs that all local agencies or school districts will incur to implement the alleged mandate during the fiscal year immediately following the fiscal year for which the claim was filed. (F) Identification of all of the following: (i) Dedicated state funds appropriated for this program. (ii) Dedicated federal funds appropriated for this program. (iii) Other nonlocal agency funds dedicated for this program. (iv) The local agency's general purpose funds for this program. (v) Fee authority to offset the costs of this program. (G) Identification of prior mandate determinations made by the Board of Control or the Commission on State Mandates that may be related to the alleged mandate. (2) The written narrative shall be supported with declarations under penalty of perjury, based on the declarant's personal knowledge, information or belief, and signed by persons who are authorized and competent to do so, as follows: (A) Declarations of actual or estimated increased costs that will be incurred by the claimant to implement the alleged mandate. (B) Declarations identifying all local, state, or federal funds, or fee authority that may be used to offset the increased costs that will be incurred by the claimant to implement the alleged mandate, including direct and indirect costs. (C) Declarations describing new activities performed to implement specified provisions of the new statute or executive order alleged to impose a reimbursable state-mandated program. Specific references shall be made to chapters, articles, sections, or page numbers alleged to impose a reimbursable state-mandated program. (3) (A) The written narrative shall be supported with copies of all of the following: (i) The test claim statute that includes the bill number or executive order, alleged to impose or impact a mandate. (ii) Relevant portions of state constitutional provisions, federal statutes, and executive orders that may impact the alleged mandate. (iii) Administrative decisions and court decisions cited in the narrative. (B) State mandate determinations made by the Board of Control and the Commission on State Mandates and published court decisions on state mandate determinations made by the Commission on State Mandates are exempt from this requirement. (4) A test claim shall be signed at the end of the document, under penalty of perjury by the claimant or its authorized representative, with the declaration that the test claim is true and complete to the best of the declarant's personal knowledge or information or belief. The date of signing, the declarant's title, address, telephone number, facsimile machine telephone number, and electronic mail address shall be included. (c) If a completed test claim is not received by the commission within 30 calendar days from the date that an incomplete test claim was returned by the commission, the original test claim filing date may be disallowed, and a new test claim may be accepted on the same statute or executive order. (d) In addition, the commission shall determine whether an incorrect reduction claim is complete within 10 days after the date that the incorrect reduction claim is filed. If the commission determines that an incorrect reduction claim is not complete, the commission shall notify the local agency and school district that filed the claim stating the reasons that the claim is not complete. The local agency or school district shall have 30 days to complete the claim. The commission shall serve a copy of the complete incorrect reduction claim on the Controller. The Controller shall have no more than 90 days after the date the claim is delivered or mailed to file any rebuttal to an incorrect reduction claim. The failure of the Controller to file a rebuttal to an incorrect reduction claim shall not serve to delay the consideration of the claim by the commission.

GC §17554: Commission's Authority to Expedite Claim

With the agreement of all parties to the claim, the commission may waive the application of any procedural requirement imposed by this chapter or pursuant to Section 17553. The authority granted by this section includes the consolidation of claims and the shortening of time periods.

GC §17555: Date for Public Hearing: Test Claim Form and Procedure

(a) No later than 30 days after hearing and deciding upon a test claim pursuant to subdivision (a) of Section 17551, the commission shall notify the appropriate Senate and Assembly policy and fiscal committees, the Legislative Analyst, the Department of Finance, and the Controller of that decision. (b) For purposes of this section, the "appropriate policy committee" means the policy committee that has jurisdiction over the subject matter of the statute, regulation, or executive order, and bills relating to that subject matter would have been heard.

GC §17556: Criteria for not Finding Costs Mandated by the State

The commission shall not find costs mandated by the state, as defined in Section 17514, in any claim submitted by a local agency or school district, if, after a hearing, the commission finds that: (a) The claim is submitted by a local agency or school district that requested legislative authority for that local agency or school district to implement the program specified in the statute, and that statute imposes costs upon that local agency or school district requesting the legislative authority. A resolution from the governing body or a letter from a delegated representative of the governing body of a local agency or school district that requests authorization for that local agency or school district to implement a given program shall constitute a request within the meaning of this paragraph. (b) The statute or executive order affirmed for the state a mandate that had been declared existing law or regulation by action of the courts. (c) The statute or executive order imposes a requirement that is mandated by a federal law or regulation and results in costs mandated by the federal government, unless the statute or executive order mandates costs that exceed the mandate in that federal law or regulation. This subdivision applies regardless of whether the federal law or regulation was enacted or adopted prior to or after the date on which the state statute or executive order was enacted or issued. (d) The local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service. (e) The statute, executive order, or an appropriation in a Budget Act or other bill provides for offsetting savings to local agencies or school districts that result in no net costs to the local agencies or school districts, 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. (f) The statute or executive order imposed duties that were expressly included in a ballot measure approved by the voters in a statewide or local election. (g) The statute created a new crime or infraction, eliminated a crime or infraction, or changed the penalty for a crime or infraction, but only for that portion of the statute relating directly to the enforcement of the crime or infraction.

GC §17557: Determination of Amount to be Subvned for Reimbursement: Parameters and Guidelines

(a) If the commission determines there are costs mandated by the state pursuant to Section 17551, it shall determine the amount to be subvned to local agencies and school districts for reimbursement. In so doing it shall adopt parameters and guidelines for reimbursement of any claims relating to the statute or executive order. The successful test claimants shall submit proposed parameters and guidelines within 30 days of adoption of a statement of decision on a test claim. At the request of a successful test claimant, the commission may provide for one or more extensions of this 30-day period at any time prior to its adoption of the parameters and guidelines. If proposed parameters and guidelines are not submitted within the 30-day period and the commission has not granted an extension, then the commission shall notify the test claimant that the amount of reimbursement the test claimant is entitled to for the first 12 months of incurred costs will be reduced by 20 percent, unless the test claimant can demonstrate to the commission why an extension of the 30-day period is justified. (b) In adopting parameters and guidelines, the commission may adopt a reasonable reimbursement methodology. (c)

The parameters and guidelines adopted by the commission shall specify the fiscal years for which local agencies and school districts shall be reimbursed for costs incurred. However, the commission may not specify in the parameters and guidelines any fiscal year for which payment could be provided in the annual Budget Act. (d) A local agency, school district, or the state may file a written request with the commission to amend, modify, or supplement the parameters or guidelines. The commission may, after public notice and hearing, amend, modify, or supplement the parameters and guidelines. A parameters and guidelines amendment submitted within 90 days of the claiming deadline for initial claims, as specified in the claiming instructions pursuant to Section 17561, shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A parameters and guidelines amendment filed more than 90 days after the claiming deadline for initial claims, as specified in the claiming instructions pursuant to Section 17561, and on or before January 15 following a fiscal year, shall establish reimbursement eligibility for that fiscal year. (e) 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. The claimant may thereafter amend the test claim at any time, but before the test claim is set for a hearing, without affecting the original filing date as long as the amendment substantially relates to the original test claim. (f) In adopting parameters and guidelines, the commission shall consult with the Department of Finance, the affected state agency, the Controller, the fiscal and policy committees of the Assembly and Senate, the Legislative Analyst, and the claimants to consider a reasonable reimbursement methodology that balances accuracy with simplicity.

GC §17558: Submission of Parameters and Guidelines to Controller: Transfer of Claims; Claiming Instructions

(a) The commission shall submit the adopted parameters and guidelines to the Controller. All claims relating to a statute or executive order that are filed after the adoption or amendment of parameters and guidelines pursuant to Section 17557 shall be transferred to the Controller who shall pay and audit the claims from funds made available for that purpose. (b) Not later than 60 days after receiving the adopted parameters and guidelines from the commission, the Controller shall issue claiming instructions for each mandate that requires state reimbursement, to assist local agencies and school districts in claiming costs to be reimbursed. In preparing claiming instructions, the Controller shall request assistance from the Department of Finance and may request the assistance of other state agencies. The claiming instructions shall be derived from the test claim decision and the parameters and guidelines adopted by the commission. (c) The Controller shall, within 60 days after receiving revised adopted parameters and guidelines from the commission or other information necessitating a revision of the claiming instructions, prepare and issue revised claiming instructions for mandates that require state reimbursement that have been established by commission action pursuant to Section 17557 or after any decision or order of the commission pursuant to Section 17551. In preparing revised claiming instructions, the Controller may request the assistance of other state agencies.

GC §17558.5: Reimbursement Claim: Audit; Remittance Advice and Other Notices of Payment

(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. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. (b) The Controller may conduct a field review of any claim after the claim has been submitted, prior to the reimbursement of the claim. (c) The Controller shall notify the claimant in writing within 30 days after issuance of a remittance advice of any adjustment to a claim for reimbursement that results from an audit or review. The notification shall specify the claim components adjusted, the amounts adjusted, interest charges on claims adjusted to reduce the overall reimbursement to the local agency or school district, and the reason for the adjustment. Remittance advices and other notices of payment action shall not constitute notice of adjustment from an audit or review. (d) The interest rate charged by the Controller on reduced claims shall be set at the Pooled

Money Investment Account rate and shall be imposed on the dollar amount of the overpaid claim from the time the claim was paid until overpayment is satisfied. (e) Nothing in this section shall be construed to limit the adjustment of payments when inaccuracies are determined to be the result of the intent to defraud, or when a delay in the completion of an audit is the result of willful acts by the claimant or inability to reach agreement on terms of final settlement.

GC §17558.6: Legislative Intent

It is the intent of the Legislature that the Commission on State Mandates review its process by which local agencies may appeal the reduction of reimbursement claims on the basis that the reduction is incorrect in order to provide for a more expeditious and less costly process.

GC §17559: Judicial Review

(a) The commission may order a reconsideration of all or part of a test claim or incorrect reduction claim on petition of any party. The power to order a reconsideration or amend a test claim decision shall expire 30 days after the statement of decision is delivered or mailed to the claimant. If additional time is needed to evaluate a petition for reconsideration filed prior to the expiration of the 30-day period, the commission may grant a stay of that expiration for no more than 30 days, solely for the purpose of considering the petition. If no action is taken on a petition within the time allowed for ordering reconsideration, the petition shall be deemed denied. (b) 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. The court may order the commission to hold another hearing regarding the claim and may direct the commission on what basis the claim is to receive a rehearing.

GC §17560: Deadlines for Filing Reimbursement Claims

Reimbursement for state-mandated costs may be claimed as follows: (a) A local agency or school district 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). (b) A local agency or school district 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. (c) 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 or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

GC §17561: Reimbursement of Costs for State Mandated Programs

(a) The state shall reimburse each local agency and school district for all "costs mandated by the state," as defined in Section 17514. (b) (1) For the initial fiscal year during which these costs are incurred, reimbursement funds shall be provided as follows: (A) Any statute mandating these costs shall provide an appropriation therefor. (B) Any executive order mandating these costs shall be accompanied by a bill appropriating the funds therefor, or alternatively, an appropriation for these costs shall be included in the Budget Bill for the next succeeding fiscal year. The executive order shall cite that item of appropriation in the Budget Bill or that appropriation in any other bill which is intended to serve as the source from which the Controller may pay the claims of local agencies and school districts. (2) In subsequent fiscal years appropriations for these costs shall be included in the annual Governor's Budget and in the accompanying Budget Bill. In addition, appropriations to reimburse local agencies and school districts for continuing costs resulting from chaptered bills or executive orders for which claims have been awarded pursuant to subdivision (a) of Section 17551 shall be included in the annual Governor's Budget and in the accompanying Budget Bill subsequent to the enactment of the local government claims bill pursuant to Section 17600 that includes the amounts awarded relating to these chaptered bills or executive orders. (c) The amount appropriated to reimburse local agencies and

school districts for costs mandated by the state shall be appropriated to the Controller for disbursement. (d) The Controller shall pay any eligible claim pursuant to this section within 60 days after the filing deadline for claims for reimbursement or 15 days after the date the appropriation for the claim is effective, whichever is later. The Controller shall disburse reimbursement funds to local agencies or school districts if the costs of these mandates are not payable to state agencies, or to state agencies that would otherwise collect the costs of these mandates from local agencies or school districts in the form of fees, premiums, or payments. When disbursing reimbursement funds to local agencies or school districts, the Controller shall disburse them as follows: (1) For initial reimbursement claims, the Controller shall issue claiming instructions to the relevant local agencies and school districts pursuant to Section 17558. Issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the commission. (A) When claiming instructions are issued by the Controller pursuant to Section 17558 for each mandate determined pursuant to Section 17551 that requires state reimbursement, each local agency or school district to which the mandate is applicable shall submit claims for initial fiscal year costs to the Controller within 120 days of the issuance date for the claiming instructions. (B) When the commission is requested to review the claiming instructions pursuant to Section 17571, each local agency or school district to which the mandate is applicable shall submit a claim for reimbursement within 120 days after the commission reviews the claiming instructions for reimbursement issued by the Controller. (C) If the local agency or school district does not submit a claim for reimbursement within the 120-day period, or submits a claim pursuant to revised claiming instructions, it may submit its claim for reimbursement as specified in Section 17560. The Controller shall pay these claims from the funds appropriated therefor, provided that the Controller (i) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, and (ii) may reduce any claim that the Controller determines is excessive or unreasonable. (2) In subsequent fiscal years each local agency or school district shall submit its claims as specified in Section 17560. The Controller shall pay these claims from funds appropriated therefor, provided that the Controller (A) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, (B) may reduce any claim that the Controller determines is excessive or unreasonable, and (C) shall adjust the payment to correct for any underpayments or overpayments which occurred in previous fiscal years. (3) When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated costs. All initial reimbursement claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty. Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount that would have been allowed had the claim been timely filed. The Controller may withhold payment of any late claim for initial reimbursement until the next deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. In no case may a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the Controller's claiming instructions on funded mandates contained in a claims bill.

GC §17561.5: Payment of Claim with Interest

The payment of an initial reimbursement claim by the Controller shall include accrued interest at the Pooled Money Investment Account rate, if the payment is being made more than 365 days after adoption of the statewide cost estimate for an initial claim or, in the case of payment of a subsequent claim relating to that same statute or executive order, if payment is being made more than 60 days after the filing deadline for, or the actual date of receipt of, the subsequent claim, whichever is later. In those instances, interest shall begin to accrue as of the 366th day after adoption of the statewide cost estimate for an initial claim and as of the 61st day after the filing deadline for, or actual date of receipt of, the subsequent claim, whichever is later.

GC §17561.6: Payment

A budget act item or appropriation pursuant to this part for reimbursement of claims shall include an amount necessary to reimburse any interest due pursuant to Section 17561.5.

GC §17562: Review of Costs of State-Mandated Local Programs

(a) The Legislature hereby finds and declares that the increasing revenue constraints on state and local government and the increasing costs of financing state-mandated local programs make evaluation of state-mandated local programs imperative. Accordingly, it is the intent of the Legislature to increase information regarding state mandates and establish a method for regularly reviewing the costs and benefits of state-mandated local programs. (b) The Controller shall submit a report to the Joint Legislative Budget Committee and fiscal committees by January 1 of each year. This report shall summarize, by state mandate, the total amount of claims paid per fiscal year and the amount, if any, of mandate deficiencies or surpluses. This report shall be made available in an electronic spreadsheet format. The report shall compare the annual cost of each mandate to the statewide cost estimate adopted by the commission. (c) After the commission submits its second semiannual report to the Legislature pursuant to Section 17600, the Legislative Analyst shall submit a report to the Joint Legislative Budget Committee and legislative fiscal committees on the mandates included in the commission's reports. The report shall make recommendations as to whether the mandate should be repealed, funded, suspended, or modified. (d) In its annual analysis of the Budget Bill and based on information provided pursuant to subdivision (b), the Legislative Analyst shall identify mandates that significantly exceed the statewide cost estimate adopted by the commission. The Legislative Analyst shall make recommendations on whether the mandate should be repealed, funded, suspended, or modified. (e) (1) A statewide association of local agencies or school districts or a Member of the Legislature may submit a proposal to the Legislature recommending the elimination or modification of a state-mandated local program. To make such a proposal, the association or member shall submit a letter to the Chairs of the Assembly Committee on Education or the Assembly Committee on Local Government, as the case may be, and the Senate Committee on Education or the Senate Committee on Local Government, as the case may be, specifying the mandate and the concerns and recommendations regarding the mandate. The association or member shall include in the proposal all information relevant to the conclusions. If the chairs of the committees desire additional analysis of the submitted proposal, the chairs may refer the proposal to the Legislative Analyst for review and comment. The chairs of the committees may refer up to a total of 10 of these proposals to the Legislative Analyst for review in any year. Referrals shall be submitted to the Legislative Analyst by December 1 of each year. (2) The Legislative Analyst shall review and report to the Legislature with regard to each proposal that is referred to the office pursuant to paragraph (1). The Legislative Analyst shall recommend that the Legislature adopt, reject, or modify the proposal. The report and recommendations shall be submitted annually to the Legislature by March 1 of the year subsequent to the year in which referrals are submitted to the Legislative Analyst. (3) The Department of Finance shall review all statutes enacted each year that contain provisions making inoperative Section 17561 or Section 17565 that have resulted in costs or revenue losses mandated by the state that were not identified when the statute was enacted. The review shall identify the costs or revenue losses involved in complying with the statutes. The Department of Finance shall also review all statutes enacted each year that may result in cost savings authorized by the state. The Department of Finance shall submit an annual report of the review required by this subdivision, together with the recommendations as it may deem appropriate, by December 1 of each year. (f) It is the intent of the Legislature that the Assembly Committee on Local Government and the Senate Committee on Local Government hold a joint hearing each year regarding the following: (1) The reports and recommendations submitted pursuant to subdivision (e). (2) The reports submitted pursuant to Sections 17570, 17600, and 17601. (3) Legislation to continue, eliminate, or modify any provision of law reviewed pursuant to this subdivision. The legislation may be by subject area or by year or years of enactment.

GC §17563: Use of Funds Received for Public Purpose

Any funds received by a local agency or school district pursuant to the provisions of this chapter may be used for any public purpose.

GC §17564: Filing of Claims: Threshold Amount

(a) No claim shall be made pursuant to Sections 17551 and 17561, nor shall any payment be made on claims submitted pursuant to Sections 17551 and 17561, unless these claims exceed one thousand dollars (\$1,000), 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 one thousand dollars (\$1,000) even if the individual school district's, direct service district's, or special district's claims do not each exceed one thousand dollars (\$1,000). 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. 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 Controller, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim. (b) Claims for direct and indirect costs filed pursuant to Section 17561 shall be filed in the manner prescribed in the parameters and guidelines and claiming instructions.

GC §17565: Reimbursement of Subsequently Mandated Costs

If a local agency or a 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.

GC §17567: Insufficiency of Appropriation: Proration of Claims

In the event that the amount appropriated for reimbursement purposes pursuant to Section 17561 is not sufficient to pay all of the claims approved by the Controller, the Controller shall prorate claims in proportion to the dollar amount of approved claims timely filed and on hand at the time of proration. The Controller shall adjust prorated claims if supplementary funds are appropriated for this purpose. In the event that the Controller finds it necessary to prorate claims as provided by this section, the Controller shall immediately report this action to the 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, the Controller shall transmit this information to the commission which shall include these amounts in its report to the Legislature pursuant to Section 17600 to assure that an appropriation sufficient to pay the claims is included in the local government claims bills or other appropriation bills. If the local government claims bills required by Section 17612 have been introduced in the Legislature, the Controller shall report directly to the chairperson of the respective committee in each house of the Legislature which considers appropriations to assure inclusion of a sufficient appropriation in the claims bills.

GC §17568: Payment of Claims Submitted After Deadline

If a local agency or school district submits an otherwise valid reimbursement claim to the Controller after the deadline specified in Section 17560, the Controller shall reduce the reimbursement claim in an amount equal to 10 percent of the amount which would have been allowed had the reimbursement claim been timely filed, provided that the amount of this reduction shall not exceed one thousand dollars (\$1,000). In no case shall a reimbursement claim be paid which is submitted more than one year after the deadline specified in Section 17560. Estimated claims which were filed by the deadline specified in that section shall be paid in full before payments are made on estimated claims filed after the deadline. In the event the amount appropriated to the Controller for reimbursement purposes is not sufficient to pay the estimated claims approved by the Controller, the Controller shall prorate those claims in proportion to the dollar amount of approved claims filed after the deadline and shall report to the commission or the Legislature in the same manner as described in Section 17566 in order to assure appropriation of funds sufficient to pay those claims.

GC §17570: Annual Report to Legislature

The Legislative Analyst shall review each unfunded statutory or regulatory mandate for which claims have been approved by the Legislature pursuant to a claims bill during the preceding fiscal year. Any recommendations by the Legislative Analyst to eliminate or modify the mandates shall be contained in the annual analysis of the Budget Bill prepared by the Legislative Analyst.

GC §17571: Review and Modification of Claiming Instructions

The commission, upon request of a local agency or school district, shall review the claiming instructions issued by the Controller or any other authorized state agency for reimbursement of mandated costs. 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.

GC §17572: Amended Animal Adoption Parameters and Guidelines

(a) The commission shall amend the parameters and guidelines for the state-mandated local program contained in Chapter 752 of the Statutes of 1998, known as the Animal Adoption mandate (Case No. 98-TC-11), as specified below: (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.

GC §17575: Review of Bills

When a bill is introduced in the Legislature, and each time a bill is amended, on and after January 1, 1985, the Legislative Counsel shall determine whether the bill mandates a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution. The Legislative Counsel shall make this determination known in the digest of the bill and shall describe in the digest the basis for this determination. The determination by the Legislative Counsel shall not be binding on the commission in making its determination pursuant to Section 17555.

GC §17576: Amendment of Bills on Floor: Notification by Legislative Counsel

Whenever the Legislative Counsel determines that a bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Department of Finance shall prepare an estimate of the amount of reimbursement which will be required. This estimate shall be prepared for the respective committees of each house of the Legislature which consider taxation measures and appropriation measures and shall be prepared prior to any hearing on the bill by any such committee.

GC §17577: Amount of Estimates

The estimate required by Section 17576 shall be the amount estimated to be required during the first fiscal year of a bill's operation in order to reimburse local agencies and school districts for costs mandated by the state by the bill.

GC §17578: Amendment of Bills on Floor: Notification by Legislative Counsel

In the event that a bill is amended on the floor of either house, whether by adoption of the report of a conference committee or otherwise, in such a manner as to mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Legislative Counsel shall immediately inform, respectively, the Speaker of the Assembly and the President of the Senate of that fact. Notification from the Legislative Counsel shall be published in the journal of the respective houses of the Legislature.

GC §17579: Requirement for New Mandates to Specify Reimbursement Requirements: Appropriations

Any bill introduced or amended for which the Legislative Counsel has determined the bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution shall contain a section specifying that reimbursement shall be made pursuant to this chapter or that the mandate is being disclaimed and the reason therefor.

GC §17581: Conditions for Exemption from Implementation of Statute or Executive Order

(a) No local agency shall be required to implement or give effect to any statute or executive order, or portion thereof, during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply: (1) The statute or executive order, or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of local agencies pursuant to Section 6 of Article XIII B of the California Constitution. (2) The statute or executive order, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements. (b) Notwithstanding any other provision of law, if a local agency elects to implement or give effect to a statute or executive order described in subdivision (a), the local agency may assess fees to persons or entities which benefit from the statute or executive order. Any fee assessed pursuant to this subdivision shall not exceed the costs reasonably borne by the local agency. (c) This section shall not apply to any state-mandated local program for the trial courts, as specified in Section 77203. (d) This section shall not apply to any state-mandated local program for which the reimbursement funding counts toward the minimum General Fund requirements of Section 8 of Article XVI of the Constitution.

GC §17581.5 Exemption from Provisions of School Bus Safety II Mandate and School Crimes Reporting II Mandate

(a) A school district may not be required to implement or give effect to the statutes, or portion thereof, identified in subdivision (b) during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply: (1) The statute or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of school districts pursuant to Section 6 of Article XIII B of the California Constitution. (2) The statute, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being

one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements. (b) This section applies only to the following mandates: (1) The School Bus Safety I (CSM-4433) and II (97-TC-22) mandates (Chapter 642 of the Statutes of 1992; Chapter 831 of the Statutes of 1994; and Chapter 739 of the Statutes of 1997). (2) The School Crimes Reporting II mandate (97-TC-03; and Chapter 759 of the Statutes of 1992 and Chapter 410 of the Statutes of 1995). (3) Investment reports (96-358-02; and Chapter 783 of the Statutes of 1995 and Chapters 156 and 749 of the Statutes of 1996). (4) County treasury oversight committees (96-365-03; and Chapter 784 of the Statutes of 1995 and Chapter 156 of the Statutes of 1996).

GC §17600: Report on Number of Mandates and Their Costs

At least twice each calendar year the commission shall report to the Legislature on the number of mandates it has found pursuant to Article 1 (commencing with Section 17550) and the estimated statewide costs of these mandates. This report shall identify the statewide costs estimated for each mandate and the reasons for recommending reimbursement.

GC §17601: Report on Claims Denied

The commission shall report to the Legislature on January 15, 1986, and each January 15 thereafter, on the number of claims it denied during the preceding calendar year and the basis on which the particular claims were denied.

GC §17612: Local Government Claims Bills: Judicial Review of Funding Deletions

(a) Immediately upon receipt of the report submitted by the commission pursuant to Section 17600, a local government claims bill shall be introduced in the Legislature. The local government claims bill, at the time of its introduction, shall provide for an appropriation sufficient to pay the estimated costs of these mandates. (b) The Legislature may amend, modify, or supplement the parameters and guidelines for mandates contained in the local government claims bill. If the Legislature amends, modifies, or supplements the parameters and guidelines, it shall make a declaration in the local government claims bill specifying the basis for the amendment, modification, or supplement. (c) If the Legislature deletes from a local government claims bill funding for a mandate, the local agency or school district may file in the Superior Court of the County of Sacramento an action in declaratory relief to declare the mandate unenforceable and enjoin its enforcement.

GC §17613: Authorization of Augmentation for Mandated Costs

(a) The Director of Finance may, upon receipt of any report submitted pursuant to Section 17567, authorize the augmentation of the amount available for expenditure to reimburse costs mandated by the state, as defined in Section 17514, as follows: (1) For augmentation of (A) any schedule in any item to reimburse costs mandated by the state in any budget act, or (B) the amount appropriated in a local government claims bill for reimbursement of the claims of local agencies, as defined by Section 17518, from the unencumbered balance of any other item to reimburse costs mandated by the state in that budget act or another budget act or in an appropriation for reimbursement of the claims of local agencies in another local government claims bill. (2) For augmentation of (A) any schedule in any budget act item, or (B) any amount appropriated in a local government claims bill, when either of these augmentations is for reimbursement of mandated claims of school districts, as defined in Section 17519, when the source of this augmentation is (A) the unencumbered balance of any other scheduled amount in that budget act or another budget act, or (B) an appropriation in another local government claims bill, when either of these appropriations is for reimbursement of mandate claims of school districts. This paragraph applies only to appropriations that are made for the purpose of meeting the minimum funding guarantee for educational programs pursuant to Section 8 of Article XVI of the California Constitution. (b) No authorization for an augmentation pursuant to this section may be made

sooner than 30 days after the notification in writing of the necessity therefor to the chairperson of the committee in each house which considers appropriations and the chairperson of the Joint Legislative Budget Committee, or not sooner than whatever lesser time as the chairperson of the joint committee, or his or her designee, may in each instance determine.

GC §17615: Legislative Findings and Intent

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for actual costs mandated by the state on an annual claim basis is time consuming, cumbersome, and expensive at both the local and state levels. The Controller must process voluminous claims with all claims subject to a desk audit and selected claims also subject to a field audit. Local agencies are required to maintain extensive documentation of all claims in anticipation of such an audit. The volume of these records is substantial and will continue to grow with no relief in sight as new programs are mandated. The cost to local agencies and school districts for filing claims, and for maintaining documentation and responding to the Controller's audits is substantial. The current administrative cost to both state and local governments represents a significant expenditure of public funds with no apparent benefit to the taxpayers. It is the intent of the Legislature to streamline the reimbursement process for costs mandated by the state by creating a system of state mandate apportionments to fund the costs of certain programs mandated by the state.

GC §17615.1: Review of Programs for Inclusion in System

The commission shall establish a procedure for reviewing, upon request, mandated cost programs for which appropriations have been made by the Legislature for the 1982-83, 1983-84, and 1984-85 fiscal years, or any three consecutive fiscal years thereafter. At the request of the Department of Finance, the Controller, or any local agency or school district receiving reimbursement for the mandated program, the commission shall review the mandated cost program to determine whether the program should be included in the State Mandates Apportionment System. If the commission determines that the State Mandates Apportionment System would accurately reflect the costs of the state-mandated program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System.

GC §17615.2: Calculation of Disbursement Amounts

(a) Notwithstanding Section 17561, after November 30, 1985, for those programs included in the State Mandates Apportionment System, after approval by the commission, there shall be disbursed by the Controller to each local agency and school district which has submitted a reimbursement claim for costs mandated by the state in the 1982-83, 1983-84, and the 1984-85 fiscal years, or any three consecutive fiscal years thereafter, an amount computed by averaging the approved reimbursement claims for this three-year period. The amount shall first be adjusted according to any changes in the deflator. The deflator shall be applied separately to each year's costs for the three years which comprise the base period. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1985 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "base period" means the three fiscal years immediately succeeding the commission's approval. (b) When the Controller has made payment on claims prior to commission approval of the program for inclusion in the State Mandates Apportionment System, the payment shall be adjusted in the next apportionment to the amount which would have been subvended to the local agency or school district for that fiscal year had the State Mandates Apportionment System been in effect at the time of the initial payment.

GC §17615.3: Annual Recalculation of Allocation

Notwithstanding Section 17561, by November 30, 1986, and by November 30 of each year thereafter, for those programs included in the State Mandates Apportionment System, the Controller shall recalculate each allocation for each local agency and school district for the 1985-86 fiscal year, by using the actual change in the deflator for that year. That recalculated allocation shall then be adjusted by the estimated change in the deflator for the 1986 -87 fiscal year, and each fiscal year thereafter, to

establish the allocation amount for the 1986-87 fiscal year, and each fiscal year thereafter. Additionally, for programs approved by the commission for inclusion in the State Mandates Apportionment System on or after January 1, 1988, the allocation for each year succeeding the three-year base period shall be adjusted according to any changes in both the deflator and workload. The Controller shall then subvene that amount after adjusting it by any amount of overpayment or underpayment in the 1985-86 fiscal year, and each fiscal year thereafter, due to a discrepancy between the actual change and the estimated change in the deflator or workload. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1986 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "workload" means, for school districts and county offices of education, changes in the average daily attendance; for community colleges, changes in the number of full-time equivalent students; for cities and counties, changes in the population within their boundaries; and for special districts, changes in the population of the county in which the largest percentage of the district's population is located.

GC §17615.4: Procedure for Newly Mandated Program

(a) When a new mandate imposes costs that are funded either by legislation or in local government claims bills, local agencies and school districts may file reimbursement claims as required by Section 17561, for a minimum of three years after the initial funding of the new mandate. (b) After actual cost claims are submitted for three fiscal years against such a new mandate, the commission shall determine, upon request of the Controller or a local entity or school district receiving reimbursement for the program, whether the amount of the base year entitlement adjusted by changes in the deflator and workload accurately reflects the costs incurred by the local agency or school district. If the commission determines that the base year entitlement, as adjusted, does accurately reflect the costs of the program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System. (c) The Controller shall make recommendations to the commission and the commission shall consider the Controller's recommendations for each new mandate submitted for inclusion in the State Mandates Apportionment System. All claims included in the State Mandates Apportionment System pursuant to this section are also subject to the audit provisions of Section 17616.

GC §17615.5: Procedure Where No Base Year Entitlement Has Been Established

(a) If any local agency or school district has an established base year entitlement which does not include costs for a particular mandate, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, adjusted pursuant to Section 17615.3 by changes in the deflator and workload, or entitlement claims covering a minimum of three consecutive years, after which time its base year entitlement may be adjusted by an amount necessary to fund the costs of that mandate. (b) If any local agency or school district has no base year entitlement, but wishes to begin claiming costs of one or more of the mandates included in the State Mandates Apportionment System, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, or entitlement claims covering the preceding three consecutive years, which shall be adjusted pursuant to Sections 17615.2 and 17615.3 by changes in the deflator and workload, after which time a base year entitlement may be established in an amount necessary to fund the costs of the mandate or mandates.

GC §17615.6: Procedure Where Program is No Longer Mandatory

If a local agency or school district realizes a decrease in the amount of costs incurred because a mandate is discontinued, or made permissive, the Controller shall determine the amount of the entitlement attributable to that mandate by determining the base year amount for that mandate for the local agency or school district plus the annual adjustments. This amount shall be subtracted from the annual subvention which would otherwise have been allocated to the local agency or school district.

GC §17615.7: Procedure Where Program is Modified

If a mandated program included in the State Mandates Apportionment System is modified or amended by the Legislature or by executive order, and the modification or amendment significantly affects the costs of the program, as determined by the commission, the program shall be removed from the State Mandate Apportionment System, and the payments reduced accordingly. Local entities or school districts may submit actual costs claims for a period of three years, after which the program may be considered for inclusion in the State Mandates Apportionment System, pursuant to the provisions of Section 17615.4.

GC §17615.8: Review of Base Year Entitlement

(a) The commission shall establish a procedure for reviewing, upon request, any apportionment or base year entitlement of a local agency or school district. (b) Local agencies and school districts which request such a review shall maintain and provide those records and documentation as the commission or its designee determines are necessary for the commission or its designee to make the required determinations. With the exception of records required to verify base year entitlements, the records may not be used to adjust current or prior apportionments, but may be used to adjust future apportionments. (c) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state does not accurately reflect the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission shall direct the Controller to adjust the apportionment accordingly. For the purposes of this section, an apportionment or a base year entitlement does not accurately reflect the costs incurred by a local agency or school district if it falls short of reimbursing, or overreimburses, that local agency's or school district's actual costs by 20 percent or by one thousand dollars (\$1,000), whichever is less. (d) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state accurately reflects the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission may, in its discretion, direct the Controller to withhold, and, if so directed, the Controller shall withhold the costs of the commission's review from the next apportionment to the local agency or school district, if the commission review was requested by the local agency or school district.

GC §17615.9: Review of Programs Under SMAS

The commission shall periodically review programs funded under the State Mandate Apportionments System to evaluate the effectiveness or continued statewide need for each such mandate.

GC §17616: Audits and Verification by Controller

The Controller shall have the authority to do either or both of the following: (a) Audit the fiscal years comprising the base year entitlement no later than three years after the year in which the base year entitlement is established. The results of such audits shall be used to adjust the base year entitlements and any subsequent apportionments based on that entitlement, in addition to adjusting actual cost payments made for the base years audited. (b) Verify that any local agency or school district receiving funds pursuant to this article is providing the reimbursed activities.

GC §17617: Local Agency Payment

The total amount due to each city, county, city and county, and special district, for which the state has determined, as of June 30, 2005, that reimbursement is required under Section 6 of Article XIII B of the California Constitution, shall be appropriated for payment to these entities over a period of not more than five years, commencing with the Budget Act for the 2006-07 fiscal year and concluding with the Budget Act for the 2011-12 fiscal year.

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2006-11
ANIMAL ADOPTION 2005

April 3, 2006

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).

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.

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.

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

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:¹

$$(I) = 2/5 \times C \times F$$

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:²

$$(J) = [(F/5 - D/3 \times C \times D) / (D/3)]$$

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

¹ 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.

² 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 chapter³ 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

³ 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.

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 ANIMAL ADOPTION 2005	For State Controller Use Only (19) Program Number 00213 (20) Date Filed ___/___/___ (21) LRS Input ___/___/___	Program 213
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L A B E L H E R E	(01) Claimant Identification Number		Reimbursement Claim Data	
	(02) Claimant Name		(22) AA-1, (04)(A)(1)(g)	
	County of Location		(23) AA-1, (04)(A)(2)(g)	
	Street Address or P.O. Box Suite		(24) AA-1, (04)(A)(3)(g)	
	City State Zip Code		(25) AA-1, (04)(B)(1)(g)	

Type of Claim	Estimated Claim	Reimbursement Claim		
	(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)	
Fiscal Year of Cost	(06) 20 ___/20 ___	(12) 20 ___/20 ___	(30) AA-1, (04)(B)(6)(g)	
Total Claimed Amount	(07)	(13)	(31) AA-1, (04)(B)(7)(g)	
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)	
Net Claimed Amount		(16)	(34) AA-1, (04)(B)(10)(g)	
Due from State	(08)	(17)	(35) AA-1, (06)	
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	Date

Type or Print Name	Title	
(38) Name of Contact Person for Claim		Telephone Number () - Ext.
		E-Mail Address

Program 213	ANIMAL ADOPTION 2005 Certification Claim Form Instructions	FORM FAM-27
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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.
- (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

Program 213	MANDATED COSTS ANIMAL ADOPTION 2005 CLAIM SUMMARY	FORM AA-1
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(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 20__/20__
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(03) Department	
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Direct Costs	Object Accounts
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(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Materials & Supplies	(d) Contract Services	(e) Travel & Training	(f) Fixed Assets	(g) Total
A. One-Time Activities							
1. Policies and Procedures							
2. Training							
3. Computer Software							
B. Ongoing Activities							
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							

Indirect Costs

(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)]	

Cost Reduction

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 213	ANIMAL ADOPTION 2005 CLAIM SUMMARY Instructions	FORM AA-1
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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.
- 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.

Program 213	MANDATED COSTS ANIMAL ADOPTION 2005 COMPONENT/ACTIVITY COST DETAIL	FORM AA-2
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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.

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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Program 213	ANIMAL ADOPTION 2005 COMPONENT/ACTIVITY COST DETAIL INSTRUCTIONS	FORM AA-2
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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.
- (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)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		Supporting Documentation
Travel and Training	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.

GENERAL CLAIMING INSTRUCTIONS

RECEIVED
May 19, 2014
*Commission on
State Mandates*

Reimbursable State Mandated Costs Programs

Local agencies may file claims with the SCO for the cost of complying with the following state mandated programs. An "x" indicates the agencies that are eligible to file claims for the given program. For your convenience, the programs are listed in alphabetical order by program name.

Program Number	Program Name	Counties	Cities	Special Districts
2	Absentee Ballots	X	X	X
248	Absentee Ballots-Tabulation by Precinct	X		
246	Administrative License Suspension	X	X	
73	AIDS: Search Warrants	X	X	
178	Airport Land Use Commission/Plans ¹	X	X	X
152	Allocation of Property Tax Revenue	X		
213	Animal Adoption	X	X	X
6	Brendon Maguire Act	X	X	X
13	Child Abduction and Recovery	X		
67	Conservatorship: Developmentally Disabled Adults	X		
273	Consolidation of HDS, HDSII, and Seriously Emotionally Disturbed Pupils (SED)	X		
88	Coroners	X		
90	Countywide Tax Rates - Unitary	X		
262	Crime Victim's Domestic Violence Incident Reports	X	X	
158	Crime Victims' Rights	X		
87	Developmentally Disabled: Attorneys' Services	X		
266	DNA Database	X	X	
274	Domestic Violence Arrest and Victim Assistance	X	X	
167	Domestic Violence Arrest Policies and Standards	X	X	
177	Domestic Violence Treatment Services Authorization and Case Management	X		
257	False Reports of Police Misconduct	X	X	X
23	Firefighters' Cancer Presumption ²	X	X	X
197	Health Benefits for Survivors of Peace Officers and Firefighters	X	X	X
259	Local Elections: Consolidation	X		
43	Medi-Cal Beneficiary Death Notices	X		
203	Mentally Disordered Offenders' Extended Commitment Proceedings	X		
39	Mentally Disordered Sex Offenders: Extended Commitments	X		
66	Mentally Retarded Defendants: Diversion	X		
200	Not Guilty by Reason of Insanity II	X		
122	Pacific Beach Safety	X		
118	Peace Officers' Cancer Presumption ³	X	X	X
264	Peace Officer Personnel Records: Unfounded Complaints and Discovery	X	X	

¹ This program is suspended for 08-09 per Item 8885-295-0042, Schedule (1) of the Budget Act of 08-09.

² Beginning 7/1/08, reimbursement for programs 23 and 118 are not required per Amended P's & G's adopted on 9/27/2007, pursuant to AB 1805.

³ From 7/1/08, reimbursement for this program is not required per Amended P's & G's adopted on 9/27/07.

Reimbursable State Mandated Costs Programs (continued)

Program Number	Program Name	Counties	Cities	Special Districts
187	Peace Officers Procedural Bill of Rights	x	x	x
124	Perinatal Services	x		
83	Permanent Absent Voters	x		
121	Pesticide Use Reports	x		
215	Photographic Record of Evidence	x	x	x
279	Post Conviction: DNA Court Proceedings	x	x	x
255	Postmortem Examination	x	x	
127	Rape Victims Counseling Center Notices	x	x	
18	Senior Citizens Property Tax Postponement	x		
175	Sexually Violent Predators	x		
120	Stolen Vehicle Notification	x	x	
163	Threats Against Peace Officers	x	x	x
56	Voter Registration Procedures	x		
	Initial Claims			
284	Binding Arbitration ¹	x	x	
288	CA Fire Incident Reporting System (CFIRS) ²	x	x	x
290	Fifteen-Day Close of Voter Registration ³	x		
293	Firearm Hearings for Discharged Inpatients ⁴	x		
283	Fire Safety Inspections of Care Facilities ⁵	x	x	x
289	In-Home Supportive Services II ⁶	x	x	x
285	Local Recreational Areas: Background Screenings ⁷	x	x	x
282	Racial Profiling: Law Enforcement Training ⁸	x	x	

The Commission on State Mandates set aside Parameters and Guidelines for the following programs:

Program Number			
207	Chapter	156/96	County Treasury Oversight Committees
161	Chapter	783/95	Investment Reports
132	Chapter	1281/80	Involuntary Lien Notices
41	Chapter	486/75	Mandate Reimbursement Process ⁹
138	Chapter	1105/92	Misdemeanors: Booking and Fingerprinting
82	Chapter	1051/83	Mobilehome Property Tax Deferral Program
219	Chapter	641/86	Open Meetings/Brown Act Reform ⁹
28	Chapter	494/79	Physically Handicapped Voter Accessibility
222	Chapter	18/99	Presidential Primaries
52	Chapter	48/87	Property Tax: Family Transfers
55	Chapter	1143/80	Regional Housing Needs Determination
174	Chapter	1297/94	Two-Way Traffic Signal Communications

¹ Reimbursable for 01/01/01 to 04/30/03 only.

² Reimbursable for 07/01/90 to 06/29/92 only.

³ Reimbursable for 01/01/01 to 06/30/01 and fiscal years 01-02 and subsequent fiscal years.

⁴ Reimbursable for fiscal years 98-99 to 06-07 and subsequent fiscal years.

⁵ Reimbursable for fiscal years 00-01 to 06-07 and subsequent fiscal years.

⁶ Ch. 90/99 is reimbursable for 07/12/99 to 12/31/02 and Ch. 445/00 for 09/14/00 and subsequent fiscal years.

⁷ Reimbursable for 01/01/02 to 06/30/02 and fiscal years 02-03 and subsequent years.

⁸ Reimbursable from 01/01/01 to 07/01/04 only.

⁹ This program has been set aside by the Commission on State Mandates pursuant to AB 138, Statutes of 2005.

PROGRAMS SUSPENDED FOR THE 2007- 08 AND 2008-09 FISCAL YEARS

Pursuant to Government Code Section 17581, the following state mandated programs are identified in the 2007 and 2008 State Budget Act, with a \$0 appropriation by the Legislature. Therefore, no claims for these programs may be filed for the 2007-08 and 2008-09 fiscal years.

Item 8885-295-0001, Provision 3**Program
Number**

227	(a)	Chapter	1170/96	Grand Jury Proceedings
220	(b)	Chapter	502/92	Sex Crime Confidentiality
62	(c)	Chapter	1032/80	Deaf Teletype Equipment
217	(d)	Chapter	908/96	Sex Offenders: Disclosure by Law Enforcement
81	(e)	Chapter	1456/88	Missing Persons Report
28	(f)	Chapter	494/79	Handicapped Voter Access Information
65	(g)	Chapter	238/74	Sub-Standard Housing
3	(h)	Chapter	1123/77	Adult Felony Restitution
181	(i)	Chapter	1188/92	Very High Fire Hazard Severity Zones
37	(j)	Chapter	1330/76	Local Coastal Plans
180	(k)	Chapter	1111/89	SIDS Training for Firefighters
125	(l)	Chapter	268/91	SIDS Contacts by Local Health Officers
110	(m)	Chapter	955/89	SIDS Autopsies
126	(n)	Chapter	1597/88	Inmate AIDS Testing
86	(o)	Chapter	453/74	SIDS Notices
27	(p)	Chapter	1357/76	Guardianship/Conservatorship Filings
71	(q)	Chapter	332/81	Victims' Statements-Minors
204	(r)	Chapter	267/98	Extended Commitment, Youth Authority
128	(s)	Chapter	820/91	Prisoner Parental Rights
64	(t)	Chapter	Title 8	Structural and Wildland Firefighter Safety Clothing and Equipment
24	(u)	Chapter	Title 8	Personal Alarm Devices
193	(v)	Chapter	126/93	Law Enforcement Sexual Harassment Training
205	(w)	Chapter	444/97	Elder Abuse Law Enforcement Training
245	(x)	Chapter	39/98	Redevelopment Agencies Tax Disbursement Reporting
41	(y)	Chapter	486/75	Mandate Reimbursement Process
21	(z)	Chapter	845/78	Filipino Employee Surveys
15	(aa)	Chapter	1609/84	Domestic Violence Information
8	(bb)	Chapter	1334/87	Pocket Masks

Item 8885-295-0042**Program
Number**

178	(1)	Chapter	644/94	Airport Land Use Commissions/Plans
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APPROPRIATIONS FOR THE STATE MANDATED COST PROGRAMS

Source of the State Mandated Costs Appropriations – 2008 State Budget Act (Chapter 268/269)

		Mandated Programs	Amounts Appropriated
Item 8885-295-0001 Commission on State Mandates			
(1) For payment of the following mandate claims for the 2005-06 and 2006-07 fiscal years:			\$11,000,000.00
158	(a)	Ch. 411/95 Crime Victim Rights	
163	(b)	Ch. 1249/92 Threats Against Peace Officers	
13	(c)	Ch. 1399/76 Child Abduction and Recovery	
120	(d)	Ch. 337/90 Stolen Vehicle Notification	
2	(e)	Ch. 77/78 Absentee Ballots	
83	(f)	Ch. 1422/82 Permanent Absent Voters	
56	(g)	Ch. 704/75 Voter Registration Procedures	
248	(h)	Ch. 697/99 Absentee Ballots-Tabulation by Precinct	
6	(i)	Ch. 391/88 Brendon Maguire Act	
43	(j)	Ch. 102/81 Medi-Cal Beneficiary Death Notices	
122	(k)	Ch. 961/92 Pacific Beach Safety	
124	(l)	Ch. 1603/90 Perinatal Services	
73	(m)	Ch. 1088/88 AIDS/Search Warrant	
66	(n)	Ch. 1253/80 Mentally Retarded Defendants Representation	
35	(o)	Ch. 644/80 Judicial Proceedings	
67	(p)	Ch. 1304/80 Conservatorship: Developmentally Disabled Adults	
87	(q)	Ch. 694/75 Developmentally Disabled Attorneys Services	
88	(r)	Ch. 498/77 Coroners Costs	
200	(s)	Ch. 1114/79 Not Guilty by Reason of Insanity	
203	(t)	Ch. 435/91 Mentally Disordered Offenders' Extended Commitments	
175	(u)	Ch. 762/95 Sexually Violent Predators	
39	(v)	Ch. 1036/78 Mentally Disordered Sex Offenders Recommitments	
177	(w)	Ch. 183/92 Domestic Violence Treatment Services	
118	(x)	Ch. 1171/89 Peace Officers Cancer Presumption	
23	(y)	Ch. 1568/82 Firefighters Cancer Presumption	
167	(z)	Ch. 246/95 Domestic Violence Arrest Policies	
213	(aa)	Ch. 752/98 Animal Adoption	
90	(bb)	Ch. 921/87 Unitary Countywide Tax Rates	
18	(cc)	Ch. 1242/77 Senior Citizens Property Tax Deferral	
152	(dd)	Ch. 697/92 Allocation of Property Tax Revenues	
215	(ee)	Ch. 875/85 Photographic Record of Evidence	
127	(ff)	Ch. 999/91 Rape Victims Counseling	
197	(gg)	Ch. 1120/96 Health Benefits for Survivors-Peace Officers Firefighters	
255	(hh)	Ch. 284/00 Postmortem Examinations	
257	(ii)	Ch. 590/95 False Reports of Police Misconduct	
262	(jj)	Ch. 1022/99 Crime Victim's Domestic Violence Incident Reports	
264	(kk)	Ch. 630/78 Peace Officer Personnel Records: Unfounded Complaints and Discovery	
274	(ll)	Ch. 698/98 Domestic Violence Arrests and Victims Assistance	
279	(mm)	Ch. 943/01 Post Conviction: DNA Court Proceedings	

APPROPRIATIONS FOR THE STATE MANDATED COST PROGRAMS (continued)**Source of the State Mandated Costs Appropriations (continued)**

				Mandated Programs	Amounts Appropriated
Item 8885-295-0001 Commission on State Mandates (Cont'd.)					
(1) For payment of claims for costs incurred in fiscal years 2005-06 and 2006-07 fiscal years (Cont'd.):					
266	(nn)	Ch.	822/00	DNA Databas and Amendment to Post Mortem Examinations: Unidentified Bodies	
263	(oo)	Ch.	1128/94	Handicapped and Disabled Students II ¹	
(2) For payment of mandate claims for the 2005-06 and 2006-07 fiscal year for:					
187	(2)	Ch.	675/90	Peace Officers' Procedural Bill of Rights	0
Item 8885-295-0042 Department of Transportation					
178	(1)	Ch.	644/94	Airport Land Use Commission/Plans	0
Item 8885-295-0044 Department of Motor Vehicles					
(1) For payment of the following mandate claims for the 2005-06 and 2006-07 fiscal years:					
246	(1)	Ch.	1460/89	Administrative License Suspension, Per Se	1,700,000.00
Item 8885-295-0106 Department of Pesticide Regulation					
(1) For payment of the following mandate claims for the 2005-06 and 2006-07 fiscal years:					
121	(1)	Ch.	1200/89	Pesticide Use Reports	160,000.00
Grand Total					<u><u>\$12,860,000.00</u></u>

¹ Program 263 is for fiscal year 05-06 only; for 06-07 and subsequent fiscal years, program 273, the consolidation of HDS I & II and Seriously Emotionally Disturbed Pupils, must be used.

FILING A CLAIM

1. Introduction

The law in the State of California, (GC Sections 17500 through 17617), provides for the reimbursement of costs incurred by local agencies for costs mandated by the State. Costs mandated by the State means any increased costs which a local agency 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.

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 for the 2007-08 fiscal year, may be filed by February 15, 2009, without a late penalty. If the filing deadline falls on a weekend or holiday, the filing deadline will be the next business day. However, since the 15th falls on a weekend in 2009, claims will be accepted without penalty if postmarked or delivered on before February 17th, 2009. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. Amended claims filed after the deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the total claim. Claims filed more than one year after the deadline will not be accepted by the SCO.

In order for a claim to be considered properly filed, it must include documentation to support the indirect cost rate. A full discussion of the indirect cost methods available to local agencies may be found in Section 8 of these 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 16 of these instructions.

When a program has been reimbursed for three or more years, the Commission on State Mandates (CSM) may approve the program for inclusion in the State Mandates Apportionment System (SMAS). For programs included in SMAS, 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 need to file further claims for the program.

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 become available.

These claiming instructions are issued to help claimants prepare paper, and electronic mandated cost claims, for submission to SCO. These instructions are based upon the State of California statutes, regulations, and parameters and guidelines (P's & G's) adopted by CSM. 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. Local Government Electronic Claims (LGeC)

LGeC enables claimants and their consultants to securely prepare and submit mandated cost claims via the Internet. LGeC uses a series of data input screens to collect the information needed to prepare a claim and also provides a web service so claims can be uploaded in batch files. LGeC also incorporates an attachment feature so claimants can electronically attach supporting documentation if required. In order for a claim to be considered properly filed it must include a copy of the Indirect Cost Rate Proposal (ICRP) if the indirect cost rate exceeds ten

percent. All other documentation to support actual costs must be kept on hand by the claimant and made available to SCO upon request as explained in Section 16 of these instructions.

The LGeC system provides an easy and straightforward approach to the claiming process.

Filing claims using LGeC eliminates the manual preparation and submission of paper claims by the locals and the receiving, processing, key entry, verification, and storage of paper claims by SCO. LGeC also provides mathematical checks and automated error detection to reduce erroneous and incomplete claims, provides the state with an electronic workflow process, and stores the claims in an electronic format. Making the change from paper claims to electronic claims reduces the manual handling of paper claims and decreases the costs incurred by local entities for handling, postage, and storage of claims filed using the LGeC system.

In order to use the LGeC system you will need to obtain a user ID and password for each person who will access the LGeC system. To obtain a User ID and password you must file an application with the SCO. The application and instructions are available on the LGeC website located at <https://www.sco.ard/local/lgec/index.shtml>. Complete the application and other documents as requested and mail them to the SCO using the address provided on the form. The application will be processed and a User ID and password will be issued to each applicant to provide access to the LGeC system.

In addition, you may want to subscribe to an email distribution list to automatically receive timely, comprehensive information regarding mandated cost claim receipts, payments, test claims, guidelines, electronic claims, and other news and updates. You also will receive related audit reports and mandate information disseminated by other state agencies.

You can find more information about LGeC and the email distribution lists at <https://www.sco.ard/local/lgec/index.shtml>. This website provides access to the LGeC system, an application for User ID's and passwords, an instructional guide, FAQ's and additional help files. Questions about the information on this website may be directed to LRSDAR@sco.ca.gov, or to Angie Lowi Teng at the Division of Accounting and Reporting, Local Reimbursements Section, Local Government e-Claims, (916) 323-0706.

3. Types of Claims

What is the difference between a reimbursement and entitlement claim? A claimant may file a reimbursement claim for actual mandated costs incurred in the prior 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 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.

A. Reimbursement Claim

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 paying the claim.

Initial reimbursement claims are first-time claims for reimbursement of costs for one or more prior fiscal year(s) 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 SCO. The first statute that appropriates funds for the mandated program will specify the fiscal years for which costs are eligible for reimbursement.

Annual ongoing reimbursement claims must be filed by February 15th following the fiscal year in which costs were incurred for the program. If the filing deadline falls on a weekend or holiday,

the filing deadline will be the next business day. Since February 15th falls on a weekend in 2009, claims will be accepted without penalty if postmarked or delivered on before February 17th, 2009. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. However, initial reimbursement claims will be reduced by a late penalty of 10% with no limitation. Amended claims filed after the deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the total claim. Amended claims filed after the deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the total claim. Claims filed more than one year after the deadline will not be accepted for reimbursement.

In order for a claim to be considered properly filed, it must include the Indirect Cost Rate Proposal (ICRP) to support the indirect cost rate if the indirect cost rate exceeds ten percent. A more detailed discussion of the indirect cost methods available to local agencies may be found in Section 8 of these instructions. Documentation to support actual costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 16 of these instructions.

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 by SCO.

B. Entitlement Claim

An entitlement claim is defined in GC Section 17522 as any claim filed by a Local Agency with 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 should be filed by February 15, following the third fiscal year used to develop the entitlement claim, 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.

The automatic apportionment is determined by adjusting the claimant's base year entitlement for changes in the IPD of costs of goods and services to governmental agencies, as determined by the State Department of Finance. For programs approved by CSM 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 IPD and average daily attendance (ADA).

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. The form FAM-43 is included in the claiming instructions for SMAS programs. 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. Annual apportionments for programs included in the system are paid on or before November 30 of each year.

4. 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.

5. Filing Deadline for Claims

Pursuant to GC Section 17561(d) 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 SCO issues the claiming instructions for the program.

When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated costs.

All initial reimbursement claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty.

Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount that would have been allowed had the claim been timely filed. The Controller may withhold payment of any late claim for initial reimbursement until the next deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid.

In no case may a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the Controller's claiming instructions on funded mandates.

Pursuant to GC Section 17560, annual reimbursement claims (recurring claims) for costs incurred during the previous fiscal year must be filed with SCO and postmarked on or before February 15th 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 February 15th falls on a weekend in 2009, claims will be accepted without penalty if postmarked or delivered on before February 17th, 2009.

If the annual 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 \$10,000. Amended claims filed after the deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the total claim. Claims filed more than one year after the deadline cannot be accepted for reimbursement.

Entitlement claims do not have a filing deadline. However, entitlement claims should be filed by February 15th to permit orderly processing of the claims.

6. Payment of Claims

In order for 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. When using the LGeC system the logon id and password of the authorized officer is used for the signature and is applied by the LGeC system when the claim is submitted. Pursuant to GC 17561(d), reimbursement claims are paid by August 15, or 45 days after the date the appropriation for the claim is effective, whichever is later. 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.

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. 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.

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, who consider 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 CSM 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 P's & G's, the determination of allowable and unallowable costs for mandates is based on the P's & G's adopted by CSM. The determination of allowable reimbursable mandated costs for unfunded mandates is made by CSM. SCO determines allowable reimbursable costs, subject to amendment by CSM, for mandates funded by special legislation. Allowable costs are those direct and indirect costs, less applicable credits, considered 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 P's & G's.
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 should not be claimed as direct program costs unless specified as reimbursable under the program's P's & G's. These costs include, but are not limited to, subscriptions, depreciation, memberships, conferences, workshops, general education, and travel costs.

7. 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 CSM.

When a mandated program has been included in SMAS, the SCO will determine a base year entitlement amount for each local agency 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 the 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 CSM's approval.

Each local agency 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 local agency has incurred costs for three consecutive fiscal years but did not file a reimbursement claim in one or more of those fiscal years, the local agency 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 local agency with the SCO for the sole purpose of establishing a base year entitlement. A base year entitlement shall not include any non-recurring or initial start-up costs.

Initial apportionments are made on an individual program basis. After the initial year, all apportionments are made by November 30th. 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 local agency 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 CSM.

The following programs are placed in SMAS:

Program Name	Chapter/Statute	Program Number
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
Humboldt		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		

8. Direct Costs

A direct cost is a cost that can be identified specifically with a particular program or activity. Documentation to support direct costs must be kept on hand by the claimant and made available to SCO upon request as explained in Section 17 of these instructions. 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. Documentation to support these costs must be kept on hand by the claimant and made available to SCO upon request as explained in Section 17 of these instructions.

* 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

Example:		
Step 1: Fringe Benefits as a Percent of Salary		Step 2: Productive Hourly Rate
Retirement	15.00 %	Formula: $[(EAS \times (1 + FBR)) \div APH] = PHR$ $[(\$26,000 \times (1.3115)) \div 1,800] = \18.94
Social Security & Medicare	7.65	
Health & Dental Insurance	5.25	
Workers Compensation	3.25	
Total	31.15 %	
Description:		
EAS = Employee's Annual Salary		APH = Annual Productive Hours
FBR = Fringe Benefit Rate		PHR = Productive Hourly Rate

- As illustrated in Table 2, 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, worker'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. Documentation to support these costs must be kept on hand by the claimant and made available to SCO upon request as explained in Section 17 of these instructions.

(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 3: 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 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. Documentation to support these costs must be kept on hand by the claimant and made available to SCO upon request as explained in Section 17 of these instructions.

For example:

<u>Employer's Contribution</u>	<u>% to 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. Documentation to support these costs must be kept on hand by the claimant and made available to SCO upon request as explained in Section 17 of these instructions.

(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 are 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. Documentation to support these costs must be kept on hand by the claimant and made available to SCO upon request as explained in Section 17 of these instructions.

(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. Documentation to support these costs must be kept on hand by the claimant and made available to SCO upon request as explained in Section 17 of these instructions.

(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. Documentation to support these costs must be kept on hand by the claimant and made available to SCO upon request as explained in Section 17 of these instructions.

(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 miles traveled, and the cost of tolls and parking with receipts required for charges over \$10.00. Documentation to support these costs must be kept on hand by the claimant and made available to SCO upon request as explained in Section 17 of these instructions.

(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.

9. 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 (OMB) Circular A-87 (Title 2 CFR Part 225). 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 record.

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 Office of Management and Budget OMB Circular A-87 (Title 2 CFR Part 225.) (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. The use of the 10% rate may benefit small agencies where it is inefficient to prepare an ICRP.

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 & 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. The proposal must follow the provisions of the Office of Management and Budget (OMB) Circular A-87 (Title 2 CFR Part 225), *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.

Local Agencies Mandated Costs Manual
INDIRECT COST RATE PROPOSAL
PUBLIC DEFENDER'S OFFICE
INVESTIGATION PROGRAM
FISCAL YEAR 20__-20__

(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
Salaries & Benefits						
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
Total	\$ 1,400,000	\$ 60,000	\$ 200,000	\$ 1,140,000	\$ 120,000	\$ 1,020,000
Services & Supplies						
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
Total	\$ 1,470,000	\$ 817,000	\$ 30,000	\$ 623,000	\$ 16,000	\$ 607,000
Capital Expenditures	\$ 100,000	\$ 100,000				
Total Budgetary Expenditures	\$ 2,970,000	\$ 977,000	\$ 230,000	\$ 1,763,000	\$ 136,000	\$ 1,627,000
	<u>Distribution Base</u>					
Cost Plan Costs						
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
Total	\$ 170,000 (E)	\$ 9,000	\$ 70,000	\$ 91,000	\$ 4,000	\$ 87,000
Total Allocable Indirect Costs			\$ 300,000 (F)			
Distribution of Allocable Indirect Costs						
Based on Salaries & Wages		\$ 15,000	\$ (300,000)	\$ 285,000	\$ 30,000	\$ 255,000
Totals	\$ 3,140,000	\$ 1,001,000	\$ 0	\$ 2,139,000	\$ 170,000	\$ 1,969,000

(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 2 CFR Part 225 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 2 CFR Part 225. 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	\$1,000,000

Therefore, the Indirect Cost Rate for Penal Code 987.9 Program is:

$$\text{ICRP} = \frac{\text{Allowable Indirect Costs}}{\text{Total Salaries and Wages}} = \frac{\$300,000}{\$1,000,000} = 30.00\%$$

10. Time Study Guidelines

Background

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used as a "formula for reimbursing local agency and school district costs mandated by the state" that meets certain conditions specified in GC Section 17518.5(a). For costs incurred prior to January 1, 2005, time study can only substitute for continuous records of actual time spend for a specific fiscal year if the program's Ps & Gs allow for the use of time studies.

Two methods are acceptable for documenting employee time charged to mandated cost programs: Actual Time Reporting and Time Study, which are described below. Application of time study results is restricted. As explained in Time Study Results below, the results may be projected toward a maximum of two years provided the claimant meets certain criteria.

Actual Time Reporting

Ps & Gs define reimbursable activities for each mandated cost program. (Some Ps & Gs refer to reimbursable activities as reimbursable components.) When employees work on multiple activities and/or programs, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that meets the following standards (which clarify documentation requirements discussed under the Reimbursable Activities section of recent Ps & Gs):

- They must reflect an after-the-fact (contemporaneous) distribution of the actual activity of each employee;
- They must account for the total activity for which each employee is compensated;
- They must be prepared at least monthly and must coincide with one or more pay periods; and
- They must be signed by the employee.

Budget estimates or other distribution percentages determined before services are performed do not qualify as support for time distribution.

Time Study

In certain cases, a time study may be used to substitute for continuous records of actual time spent on multiple activities and/or programs. An effective time study requires that an activity be a task that is repetitive in nature. Activities that require a varying level of effort are not appropriate for time studies.

Time Study Plan

A time study plan is necessary before conducting the time study. The claimant must retain the time study plan for audit purposes. The plan needs to identify the following:

- Time period(s) to be studied – The plan must show that all time periods selected are representative of the fiscal year, and the results can be reasonably projected to approximate actual costs.
- Activities and/or programs to be studied – For each mandated program included, the time study must separately identify each reimbursable activity defined in the mandated program's Ps & Gs, which are derived from the program's Statement of Decision. If a reimbursable activity in the Ps & Gs identifies separate and distinct sub-activities, these sub-activities must also be treated as individual activities.

For example, sub-activities (a), (b), and (c) under Reimbursable Activity (B)(1) of the local agency's Domestic Violence Treatment Services: Authorization and Case Management program relate to information to be discussed during victim notification by the probation department and therefore are not separate and distinct activities. These sub-activities do not have to be separately studied.

- Process used to accomplish each reimbursable activity – Use flowcharts or similar analytical tools and/or written desk procedures to describe the process for each activity.
- Employee universe – The employee universe used in the time study must include all positions for which salaries and wages are to be allocated by means of the time study.

- Employee sample selection methodology – The plan must show that employees selected are representative of the employee universe, and the results can be reasonably projected to approximate actual costs. In addition, the employee sample size should be proportional to the variation in time spent to perform a task. The sample size should be larger for tasks with significant time variations.
- Time increments to be recorded – The time increments used should be sufficient to recognize the number of different activities performed and the dynamics of these responsibilities. Very large increments (such as one hour or more) might be used for employees performing only a few functions that change very slowly over time. Very small increments (a number of minutes) may be needed for employees performing more short-term tasks.

Random moment sampling is not an acceptable alternative to continuous time records for mandated cost claims. Random moment sampling techniques are most applicable in situations where employees perform many different types of activities on a variety of programs with small time increments throughout the fiscal year.

Time Study Documentation

Time studies must:

- Be supported by time records that are completed contemporaneously;
- Report activity on a daily basis;
- Be sufficiently detailed to reflect all mandated activities and/or programs performed during a specific time period; and
- Coincide with one or more pay periods.

Time records must be signed by the employee (electronic signatures are acceptable) and be supported by corroborating evidence, which validates that the work was actually performed. As with actual time reporting, budget estimates or other distribution percentages determined before services are performed do not qualify as valid time studies.

Time Study Results

Time study results must be summarized to show how the time study supports the costs claimed for each activity. Any variations from the procedures identified in the original time study plan must be documented and explained

Current-year costs must be used to prepare a time study. Claimants may project time study results to no more than two subsequent fiscal years. A claimant may not apply time study results retroactively.

- Annual Reimbursement Claims – Claimants may use time studies to support costs incurred on or after January 1, 2005. Claimants may not use time studies for the period July 1, 2004, through December 31, 2004, unless (1) the program's Ps & Gs specifically allows time studies, and (2) the time study is prepared based on mandated activity occurring between July 1, 2004, and December 31, 2004.
- Initial Claims –When filing an initial claim for new mandated programs, claimants may only use time study results for costs incurred on or after January 1, 2005. Claimants may not use time studies to support costs incurred before January 1, 2005, unless (1) the program's Ps & Gs specifically allows time studies, and (2) the claimant prepares separate time studies for each fiscal year preceding January 1, 2005, based on mandated activity occurring during those years.

When projecting time study results, the claimant must certify that there have been no significant changes between years in either (1) the requirements of each mandated program activity or (2) the processes and procedures used to accomplish the activity. For all years, the claimant must maintain corroborating evidence that validates the mandated activity was actually performed. Time study results used to support subsequent years' claims are subject to the recordkeeping requirements for those claims.

11. 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 claim 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 can not 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 are determined for local agencies receiving special project funds based on approved actual costs. Non-local revenues for special projects must be applied proportionately to approve 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 claim 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 and state local assistance programs includes, but is not limited to, the following funding sources:

Federal and State Funding Sources

Governing Authority

Federal Programs

- CETA, PL 93-203
- Federal Aid for Construction
- Federal Aid for Disaster
- Federal-Health – Administration
- Federal-Public Assistance – Administration

State Programs

- State Aid for Agriculture
- State Aid for Construction
- State Aid for Corrections
- State-Health – Administration
- State-Public Assistance - Administration

12. 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.

13. Audit of Costs

Pursuant to GC Section 17558.5, subdivision (b) The SCO may conduct a field review of any claim after the claim has been submitted, prior to the reimbursement of the claim 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 CSM. 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 period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

14. 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.

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used as a "formula for reimbursing local agency and school district costs mandated by the state" that meets certain conditions specified in 17518.5(a).

15. 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 a 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.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the Local Agency. All applicable information from Form-1 must be carried forward onto this form in order for SCO to process the claim for payment. An original and one copy of the FAM-27 are required.

Claims should be rounded to the nearest dollar. Submit a signed original and one copy of form FAM-27, Claim for Payment. **(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:

If delivered by
Other delivery services:

**Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250**

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

16. 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 Local 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.

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, or call the Local Reimbursements Section at (916) 324-5729.

17. Retention of Claim Records and Supporting Documentation

Pursuant to Government Code 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 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 were appropriated or no payment was 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 the Controller has initiated an audit during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to SCO on request.

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A. STATE OF CALIFORNIA TRAVEL EXPENSE GUIDELINES

Travel Program Effective January 31, 2002

The travel reimbursement program continues to be subject to the Internal Revenue Service (IRS) requirements for an accountable plan. There are no flat rate reimbursements. All items are to be claimed for the actual amount of expense, up to the maximum allowed. If the provisions below do not require submission of a receipt for a given item of expense, it is the employee's responsibility to retain receipts and other records of the expense and have them available for audit.

Lodging and meals that are provided by the State, including hotel expenses, conference fees, or transportation costs such as airline tickets; or otherwise provided shall not be claimed for reimbursement.

Employees may be reimbursed for actual expenses for breakfast, lunch, dinner, and incidentals for each 24 hours of travel, as follows:

Breakfast	up to	\$6.00
Lunch	up to	10.00
Dinner	up to	18.00
Incidentals	up to	6.00

Incidental expenses include, but are not limited to, expenses for laundering and pressing of clothing and tips for services such as porters and baggage handlers. Incidentals do not include taxicab fares, lodging taxes, or the cost of telegrams or telephone calls.

Lodging

All lodging reimbursements require a receipt from a commercial lodging establishment such as a hotel, motel, bed and breakfast inn, or campground that caters to the general public. No lodging will be reimbursed without a valid receipt. Employees who stay with friends or relatives are not eligible for lodging reimbursement, but may claim their actual expenses for meals and incidentals.

Short-Term Travel

A. For continuous short-term travel of more than 24 hours but less than 31 days, the employee will be reimbursed for actual costs up to the maximum for each meal, incidental, and lodging expense for each completed 24 hours of travel, beginning with the traveler's time of departure and return as follows:

1. On the first day of travel at the beginning of a trip of more than 24 hours:
 - Trip begins at or before 6 a.m. - Breakfast may be claimed
 - Trip begins at or before 11 a.m. - Lunch may be claimed
 - Trip begins at or before 5 p.m. - Dinner may be claimed
2. On the fractional day of travel at the end of a trip of more than 24 hours:
 - Trip ends at or after 8 a.m. - Breakfast may be claimed
 - Trip ends at or after 2 p.m. - Lunch may be claimed
 - Trip ends at or after 7 p.m. - Dinner may be claimed

If the fractional day includes an overnight stay, receipted lodging may be claimed. No meal or lodging expenses may be claimed or reimbursed more than once on any given date or during any 24-hour period.

- B.** For continuous travel of less than 24 hours, the employee will be reimbursed for actual expenses, up to a maximum as follows:

Travel begins at or before 6 a.m. and ends at or after 9 a.m. - Breakfast may be claimed
Travel begins at or before 4 p.m. and ends at or after 7 p.m. - Dinner may be claimed

If the trip extends overnight, receipted lodging may be claimed. No lunch or incidentals may be claimed on a trip of less than 24 hours.

Short-Term Travel Maximum Lodging Reimbursement Rate

- A.** Statewide except as in (B) and (C) below, actual receipted lodging up to \$84 plus tax.
- B.** When required to conduct state business and obtain lodging in the counties of Los Angeles and San Diego, reimbursement will be for actual receipted lodging, to a maximum of \$110 plus tax.
- C.** When required to conduct state business and obtain lodging in the counties of Alameda, San Francisco, San Mateo, and Santa Clara, reimbursement will be for actual receipted lodging, to a maximum of \$140 plus tax.

Long-Term Travel

Actual expenses for long-term meals and receipted lodging will be reimbursed when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

A. Full Long-Term Travel

To qualify for full long-term travel reimbursement, the employee on a long-term field assignment must meet the following criteria:

- a) The employee continues to maintain a permanent residence at the primary headquarters, and either,
- b) The permanent residence is occupied by the employee's dependents, or
- c) The permanent residence is maintained at a net expense to the employee exceeding \$200 per month.

The employee who is living at the long-term location may claim either:

1. Reimbursement for actual individual expense, substantiated by receipts for lodging, water, sewer, gas, and electricity, up to a maximum of \$1,130 per calendar month while on the long-term assignment, and actual expenses up to \$10 for meals and incidentals, for each period of 12 to 24 hours and up to \$5 for actual meals and incidentals for each period of less than 12 hours at the long-term location, or
2. Long-term subsistence rates of \$24 for actual meals and incidentals, \$24 for receipted lodging for travel of 12 hours up to 24 hours, and either \$24 for actual meals or \$24 for receipted lodging for travel less than 12 hours when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

B. Partial Long-Term Travel

An employee on long-term field assignment who does not maintain a separate residence in the headquarters area may claim long-term subsistence rates of up to \$12 for actual meals and incidentals and \$12 for receipted lodging for travel of 12 hours up to 24 hours at the long-term location, and either \$12 for actual meals or \$12 for receipted lodging for travel less than 12 hours at the long-term location.

Receipts

Receipts or vouchers shall be submitted for every item of expense of \$25 or more.

- a) Receipts are required for every item of transportation and business expense incurred as a result of conducting state business except for actual expenses as follows:
 1. Railroad and bus fares of less than \$25, when travel is wholly within the State of California.
 2. Street car, ferry fares, bridge and road tolls, local rapid transit system, taxi, shuttle, or hotel bus fares, and parking fees of \$10 or less for each continuous period of parking or each separate transportation expense noted in this item.
 3. Telephone, telegraph, tax, or other business charges related to state business of \$5 or less.
 4. In the absence of a receipt, reimbursement will be limited to the non-receipted amount above.
- b) Reimbursement will be claimed only for the actual and necessary expenses noted above. Regardless of the above exceptions, the approving officer may require additional certification and/or explanation in order to determine that an expense was actually and reasonably incurred. In the absence of a satisfactory explanation, the expense shall not be allowed.

Mileage

When an employee is authorized by his/her appointing authority or designee to operate a privately owned vehicle on state business, effective January 1, 2009, the employee will be allowed to claim and be reimbursed 55 cents per mile.

[RETURN TO TABLE OF CONTENTS](#)**B. GOVERNMENT CODE SECTIONS 17500-17617****GC §17500: Legislative Findings and Declarations**

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for the costs of state-mandated local programs has not provided for the effective determination of the state's responsibilities under Section 6 of Article XIII B of the California Constitution. The Legislature finds and declares that the failure of the existing process to adequately and consistently resolve the complex legal questions involved in the determination of state-mandated costs has led to an increasing reliance by local agencies and school districts on the judiciary and, therefore, in order to relieve unnecessary congestion of the judicial system, it is necessary to create a mechanism which is capable of rendering sound quasi-judicial decisions and providing an effective means of resolving disputes over the existence of state-mandated local programs. It is the intent of the Legislature in enacting this part to provide for the implementation of Section 6 of Article XIII B of the California Constitution. Further, the Legislature intends that the Commission on State Mandates, as a quasi-judicial body, will act in a deliberative manner in accordance with the requirements of Section 6 of Article XIII B of the California Constitution.

GC §17510: Construction of Part

Unless the context otherwise requires, the definitions contained in this chapter govern the construction of this part. The definition of a word applies to any variants thereof and the singular tense of a word includes the plural.

GC §17511: "City"

"City" means any city whether general law or charter, except a city and county.

GC §17512: "Commission"

"Commission" means the Commission on State Mandates.

GC §17513: "Cost Mandated by the Federal Government"

"Costs mandated by the federal government" means any increased costs incurred by a local agency or school district after January 1, 1973, in order to comply with the requirements of a federal statute or regulation. "Costs mandated by the federal government" includes costs resulting from enactment of a state law or regulation where failure to enact that law or regulation to meet specific federal program or service requirements imposed upon the state would result in substantial monetary penalties or loss of funds to public or private persons in the state whether the federal law was enacted before or after the enactment of the state law, regulation, or executive order. "Costs mandated by the federal government" does not include costs which are specifically reimbursed or funded by the federal or state government or programs or services which may be implemented at the option of the state, local agency, or school district.

GC §17514: "Costs Mandated by the State"

"Costs mandated by the state" means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution.

GC §17515: "County"

"County" means any chartered or general law county. "County" includes a city and county.

GC §17516: "Executive Order"

"Executive order" means any order, plan, requirement, rule, or regulation issued by any of the following: (a) The Governor. (b) Any officer or official serving at the pleasure of the Governor. (c) Any agency, department, board, or commission of state government. "Executive order" does not include any order, plan, requirement, rule, or regulation issued by the State Water Resources Control Board or by any regional water quality control board pursuant to Division 7 (commencing with Section 13000) of the Water Code. It is the intent of the Legislature that the State Water Resources Control Board and regional water quality control boards will not adopt enforcement orders against publicly owned dischargers which mandate major waste water treatment facility construction costs unless federal financial assistance and state financial assistance pursuant to the Clean Water Bond Act of 1970 and 1974, is simultaneously made available. "Major" means either a new treatment facility or an addition to an existing facility, the cost of which is in excess of 20 percent of the cost of replacing the facility.

GC §17517.5: "Cost Savings authorized by the state"

"Cost savings authorized by the state" means any decreased costs that a local agency or school district realizes as a result of any statute enacted or any executive order adopted that permits or requires the discontinuance of or a reduction in the level of service of an existing program that was mandated before January 1, 1975.

GC §17518: "Local Agency"

"Local agency" means any city, county, special district, authority, or other political subdivision of the state.

GC §17518.5: "Reasonable Reimbursement Methodology"

(a) "Reasonable reimbursement methodology" means a formula for reimbursing local agencies and school districts for costs mandated by the state, as defined in Section 17514. (b) A reasonable reimbursement methodology shall be based on cost information from a representative sample of eligible claimants, information provided by associations of local agencies and school districts, or other projections of local costs. (c) A reasonable reimbursement methodology shall consider the variation in costs among local agencies and school districts to implement the mandate in a cost-efficient manner. (d) Whenever possible, a reasonable reimbursement methodology shall be based on general allocation formulas, uniform cost allowances, and other approximations of local costs mandated by the state, rather than detailed documentation of actual local costs. In cases when local agencies and school districts are projected to incur costs to implement a mandate over a period of more than one fiscal year, the determination of a reasonable reimbursement methodology may consider local costs and state reimbursements over a period of greater than one fiscal year, but not exceeding 10 years. (e) A reasonable reimbursement methodology may be developed by any of the following: (1) The Department of Finance. (2) The Controller. (3) An affected state agency. (4) A claimant. (5) An interested party.

GC §17519: "School District"

"School district" means any school district, community college district, or county superintendent of schools.

GC §17520: "Special District"

"Special district" means any agency of the state that performs governmental or proprietary functions within limited boundaries. "Special district" includes a county service area, a maintenance district or area, an improvement district or improvement zone, or any other zone or area. "Special district" does not include a city, a county, a school district, or a community college district. County free libraries established pursuant to Chapter 2 (commencing with Section 27151) of Division 20 of the Education Code, areas receiving county fire protection services pursuant to Section 25643 of the Government Code, and county road districts established pursuant to Chapter 7 (commencing with Section 1550) of Division 2 of the Streets and Highways Code shall be considered "special districts" for all purposes of this part.

GC §17521: "Test Claim"

"Test claim" means the first claim filed with the commission alleging that a particular statute or executive order imposes costs mandated by the state, and includes a claim filed pursuant to Section 17574.

GC §17521.5: "Legislatively Determined Mandate"

"Legislatively determined mandate" means the provisions of a statute or executive order that the Legislature, pursuant to Article 1.5, has declared by statute to be a mandate for which reimbursement is required by Section 6 of Article XIII B of the California Constitution.

GC §17522: Definitions

(a) "Initial reimbursement claim" means a claim filed with the Controller by a local agency or school district for costs to be reimbursed for the fiscal years specified in the first claiming instructions issued by the Controller pursuant to subdivision (b) of Section 17558. (b) "Annual reimbursement claim" means a claim for actual costs incurred in a prior fiscal year filed with the Controller by a local agency or school district for which appropriations are made to the Controller for this purpose. (c) "Estimated reimbursement claim" means a claim filed with the Controller by a local agency or school district in conjunction with an initial reimbursement claim, annual reimbursement claim, or at other times, for estimated costs to be reimbursed during the current or future fiscal years, for which appropriations are made to the Controller for this purpose. (d) "Entitlement claim" means a claim filed by a local agency or school district with the Controller for the purpose of establishing or adjusting a base year entitlement. All entitlement claims are subject to Section 17616.

GC §17523: "Deflator"

"Deflator" means the Implicit Price Deflator for the Costs of Goods and Services to Governmental Agencies, as determined by the Department of Finance.

GC §17524: "Base Year Entitlement"

"Base year entitlement" means that amount determined to be the average for the approved reimbursement claims of each local agency or school district for the three preceding fiscal years adjusted by the change in the deflator. A base year entitlement shall not include any nonrecurring or initial startup costs incurred by a local agency or school district in any of those three fiscal years. For those mandates which become operative on January 1 of any year, the amount of the "approved reimbursement claim" for the first of the three years may be computed by annualizing the amount claimed for the six-month period of January through June in that first year, excluding nonrecurring or startup costs.

GC §17525: Members: Term and Per Diem for Specified Members

(a) There is hereby created the Commission on State Mandates, which shall consist of seven members as follows: (1) The Controller. (2) The Treasurer. (3) The Director of Finance. (4) The Director of the Office of Planning and Research. (5) A public member with experience in public finance, appointed by the Governor and approved by the Senate. (6) Two members from the following three categories appointed by the Governor and approved by the Senate, provided that no more than one member shall come from the same category: (A) A city council member. (B) A member of a county or city and county board of supervisors. (C) A governing board member of a school district as defined in Section 17519. (b) Each member appointed pursuant to paragraph (5) or (6) of subdivision (a) shall be subject to both of the following: (1) The member shall serve for a term of four years subject to renewal. (2) The member shall receive per diem of one hundred dollars (\$100) for each day actually spent in the discharge of official duties and shall be reimbursed for any actual and necessary expenses incurred in connection with the performance of duties as a member of the commission.

GC §17526: Commission Meetings

(a) All meetings of the commission shall be open to the public, except that the commission may meet in executive session to consider the appointment or dismissal of officers or employees of the commission or to hear complaints or charges brought against a member, officer, or employee of the commission. (b) The commission shall meet at least once every two months. (c) The time and place of meetings may be set by resolution of the commission, by written petition of a majority of the members, or by written call of the chairperson. The chairperson may, for good cause, change the starting time or place, reschedule, or cancel any meeting.

GC §17527: Powers of Commission

In carrying out its duties and responsibilities, the commission shall have the following powers: (a) To examine any document, report, or data, including computer programs and data files, held by any local agency or school district. (b) To meet at times and places as it may deem proper. (c) As a body or, on the authorization of the commission, as a committee composed of one or more members, to hold hearings at any time and place it may deem proper. (d) Upon a majority vote of the commission, to issue subpoenas to compel the attendance of witnesses and the production of books, records, papers, accounts, reports, and documents. (e) To administer oaths. (f) To contract with other agencies or individuals, public or private, as it deems necessary, to provide or prepare services, facilities, studies, and reports to the commission as will assist it in carrying out its duties and responsibilities. (g) To adopt, promulgate, amend, and rescind rules and regulations, which shall not be subject to the review and approval of the Office of Administrative Law pursuant to the provisions of the Administrative Procedure Act provided for in Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2. (h) To do any and all other actions necessary or convenient to enable it fully and adequately to perform its duties and to exercise the powers expressly granted to it.

GC §17528: Election of Officers

The members of the commission shall elect a chairperson and a vice chairperson of the commission.

GC §17529: Appointment of Attorney: Duties

The commission may appoint as attorney to the commission an attorney at law of this state, who shall hold office at the pleasure of the commission. The attorney shall represent and appear for the commission in all actions and proceedings involving any question under this part or under any order or act of the commission. The attorney shall advise the commission and each member of the commission, when so requested, in regard to all matters in connection with the powers and duties of the commission and the members thereof. The attorney shall generally perform all duties and services as attorney to the commission which the commission may require.

GC §17530: Appointment of Executive Director: Duties

The commission shall appoint an executive director, who shall be exempt from civil service and shall hold office at the pleasure of the commission. The executive director shall be responsible for the executive and administrative duties of the commission and shall organize, coordinate, supervise, and direct the operations and affairs of the commission and expedite all matters within the jurisdiction of the commission. The executive director shall keep a full and true record of all proceedings of the commission, issue all necessary process, writs, warrants, and notices, and perform other duties as the commission prescribes.

GC §17531: Authority of Executive Director to Employ Necessary Staff

The executive director may employ those officers, examiners, experts, statisticians, accountants, inspectors, clerks, and employees as the executive director deems necessary to carry out the provisions of this part or to perform the duties and exercise the powers conferred upon the commission by law.

GC §17532: Quorum: Investigations, Inquiries, and Hearing

A majority of the commissioners shall constitute a quorum for the transaction of any business, for the performance of any duty, or for the exercise of any power of the commission. Any investigation, inquiry, or hearing which the commission has power to undertake or to hold may be undertaken or held by or before any commissioner or commissioners designated for the purpose by the commission. The evidence in any investigation, inquiry, or hearing may be taken by the commissioner or commissioners to whom the investigation, inquiry, or hearing has been assigned or, in his or her or their behalf, by an examiner designated for that purpose. Every finding, opinion, and order made by the commissioner or commissioners so designated, pursuant to the investigation, inquiry, or hearing, when approved or confirmed by the commission and ordered filed in its office, shall be deemed to be the finding, opinion, and order of the commission.

GC §17533: Provisions not Applicable to Hearing by Commission

Notwithstanding Section 11425.10, Chapter 4.5 (commencing with Section 11400) of Part 1 of Division 3 does not apply to a hearing by the commission under this part.

GC §17550: Reimbursements of Local Agencies and Special Districts

Reimbursement of local agencies and school districts for costs mandated by the state shall be provided pursuant to this chapter.

GC §17551: Commission Hearing and Decision Upon Claims

(a) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district that the local agency or school district is entitled to be reimbursed by the state for costs mandated by the state as required by Section 6 of Article XIII B of the California Constitution. (b) Except as provided in Sections 17573 and 17574, commission review of claims may be had pursuant to subdivision (a) only if the test claim is filed within the time limits specified in this section. (c) Local agency and school district test claims shall be filed not later than 12 months following the effective date of a statute or executive order, or within 12 months of incurring increased costs as a result of a statute or executive order, whichever is later. (d) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district filed on or after January 1, 1985, that the Controller has incorrectly reduced payments to the local agency or school district pursuant to paragraph (2) of subdivision (d) of Section 17561.

GC §17552: Exclusivity of Procedure by Chapter

This chapter shall provide the sole and exclusive procedure by which a local agency or school district may claim reimbursement for costs mandated by the state as required by Section 6 of Article XIII B of the California Constitution.

GC §17553: Adoption of Procedure for Receiving Claims and Providing Hearings: Postponement of Hearings

(a) The commission shall adopt procedures for receiving claims filed pursuant to this article and Section 17574 for providing a hearing on those claims. The procedures shall do all of the following: (1) Provide for presentation of evidence by the claimant, the Department of Finance and any other affected department or agency, and any other interested person. (2) Ensure that a statewide cost estimate is adopted within 12 months after receipt of a test claim, when a determination is made by the commission that a mandate exists. This deadline may be extended for up to six months upon the request of either the claimant or the commission. (3) Permit the hearing of a claim to be postponed at the request of the claimant, without prejudice, until the next scheduled hearing. (b) All test claims shall be filed on a form prescribed by the commission and shall contain at least the following elements and documents: (1) A written narrative that identifies the specific sections of statutes or executive orders and the effective date and register number of regulations alleged to contain a mandate and shall include all of the following: (A) A detailed description of the new activities and costs that arise from the mandate. (B) A detailed description of existing activities and costs that are modified by the mandate. (C) The actual increased costs incurred by the claimant during the fiscal year for which the claim was filed to implement the alleged mandate. (D) The actual or estimated annual costs that will be incurred by the claimant to implement the alleged mandate during the fiscal year immediately following the fiscal year for which the claim was filed. (E) A statewide cost estimate of increased costs that all local agencies or school districts will incur to implement the alleged mandate during the fiscal year immediately following the fiscal year for which the claim was filed. (F) Identification of all of the following: (i) Dedicated state funds appropriated for this program. (ii) Dedicated federal funds appropriated for this program. (iii) Other non-local agency funds dedicated for this program. (iv) The local agency's general purpose funds for this program. (v) Fee authority to offset the costs of this program. (G) Identification of prior mandate determinations made by the Commission on State Mandates or a predecessor agency that may be related to the alleged mandate. (H) Identification of a legislatively determined mandate pursuant to Section 17573 that is on the same statute or executive order. (2) The written narrative shall be supported with declarations under penalty of perjury, based on the declarant's personal knowledge, information or belief, and signed by persons who are authorized and competent to do so, as follows: (A) Declarations of actual or estimated increased costs that will be incurred by the claimant to implement the alleged mandate. (B) Declarations identifying all local, state, or federal funds, or fee authority that may be used to offset the increased costs that will be incurred by the claimant to implement the alleged mandate, including direct and indirect costs. (C) Declarations describing new activities performed to implement specified provisions of the new statute or executive order alleged to impose a reimbursable state-mandated program. Specific references shall be made to chapters, articles, sections, or page numbers alleged to impose a reimbursable state-mandated program. (D) If applicable, declarations describing the period of reimbursement and payments received for full reimbursement of costs for a legislatively determined mandate pursuant to Section 17573, and the authority to file a test claim pursuant to paragraph (1) of Section 17574. (3) (A) The written narrative shall be supported with copies of all of the following: (i) The test claim statute that includes the bill number or executive order, alleged to impose or impact a mandate. (ii) Relevant portions of state constitutional provisions, federal statutes, and executive orders that may impact the alleged mandate. (iii) Administrative decisions and court decisions cited in the narrative. (B) State mandate determinations made by the Commission on State Mandates or a predecessor agency and published court decisions on state mandate determinations made by the Commission on State Mandates are exempt from this requirement. (4) A test claim shall be signed at the end of the document, under penalty of perjury by the claimant or its authorized representative, with the declaration that the test claim is true and complete to the best of the declarant's personal knowledge or information or belief. The date of signing, the declarant's title, address, telephone number, facsimile machine telephone number, and electronic mail address shall be included.

(c) If a completed test claim is not received by the commission within 30 calendar days from the date that an incomplete test claim was returned by the commission, the original test claim filing date may be disallowed, and a new test claim may be accepted on the same statute or executive order. (d) In addition, the commission shall determine whether an incorrect reduction claim is complete within 10 days after the date that the incorrect reduction claim is filed. If the commission determines that an incorrect reduction claim is not complete, the commission shall notify the local agency and school district that filed the claim stating the reasons that the claim is not complete. The local agency or school district shall have 30 days to complete the claim. The commission shall serve a copy of the complete incorrect reduction claim on the Controller. The Controller shall have no more than 90 days after the date the claim is delivered or mailed to file any rebuttal to an incorrect reduction claim. The failure of the Controller to file a rebuttal to an incorrect reduction claim shall not serve to delay the consideration of the claim by the commission.

GC §17554: Commission's Authority to Expedite Claim

With the agreement of all parties to the claim, the commission may waive the application of any procedural requirement imposed by this chapter or pursuant to Section 17553. The authority granted by this section includes the consolidation of claims and the shortening of time periods.

GC §17555: Date for Public Hearing: Test Claim Form and Procedure

(a) No later than 30 days after hearing and deciding upon a test claim pursuant to subdivision (a) of Section 17551, and determining the amount to be subvended to local agencies and school districts for reimbursement pursuant to subdivision (a) of Section 17557, the commission shall notify the appropriate Senate and Assembly policy and fiscal committees, the Legislative Analyst, the Department of Finance, and the Controller of that decision. (b) For purposes of this section, the "appropriate policy committee" means the policy committee that has jurisdiction over the subject matter of the statute, regulation, or executive order, and bills relating to that subject matter would have been heard.

GC §17556: Criteria for not Finding Costs Mandated by the State

The commission shall not find costs mandated by the state, as defined in Section 17514, in any claim submitted by a local agency or school district, if, after a hearing, the commission finds any one of the following: (a) The claim is submitted by a local agency or school district that requested legislative authority for that local agency or school district to implement the program specified in the statute, and that statute imposes costs upon that local agency or school district requesting the legislative authority. A resolution from the governing body or a letter from a delegated representative of the governing body of a local agency or school district that requests authorization for that local agency or school district to implement a given program shall constitute a request within the meaning of this subdivision. (b) The statute or executive order affirmed for the state a mandate that had been declared existing law or regulation by action of the courts. (c) The statute or executive order imposes a requirement that is mandated by a federal law or regulation and results in costs mandated by the federal government, unless the statute or executive order mandates costs that exceed the mandate in that federal law or regulation. This subdivision applies regardless of whether the federal law or regulation was enacted or adopted prior to or after the date on which the state statute or executive order was enacted or issued. (d) The local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service. (e) The statute, executive order, or an appropriation in a Budget Act or other bill provides for offsetting savings to local agencies or school districts that result in no net costs to the local agencies or school districts, 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. (f) The statute or executive order imposes duties that are necessary to implement, reasonably within the scope of, or expressly included in, a ballot measure approved by the votes in a statewide or local election. This subdivision applies regardless of whether the statute or executive order was enacted or adopted before or after the date on which the ballot measure was approved by the voters. (g) The statute created a new crime or infraction, eliminated a

crime or infraction, or changed the penalty for a crime or infraction, but only for that portion of the statute relating directly to the enforcement of the crime or infraction.

GC §17557: Determination of Amount to be Subvened for Reimbursement: Parameters and Guidelines

(a) If the commission determines there are costs mandated by the state pursuant to Section 17551, it shall determine the amount to be subvened to local agencies and school districts for reimbursement. In so doing it shall adopt parameters and guidelines for reimbursement of any claims relating to the statute or executive order. The successful test claimants shall submit proposed parameters and guidelines within 30 days of adoption of a statement of decision on a test claim. At the request of a successful test claimant, the commission may provide for one or more extensions of this 30-day period at any time prior to its adoption of the parameters and guidelines. If proposed parameters and guidelines are not submitted within the 30-day period and the commission has not granted an extension, then the commission shall notify the test claimant that the amount of reimbursement the test claimant is entitled to for the first 12 months of incurred costs will be reduced by 20 percent, unless the test claimant can demonstrate to the commission why an extension of the 30-day period is justified. (b) In adopting parameters and guidelines, the commission may adopt a reasonable reimbursement methodology. (c) The parameters and guidelines adopted by the commission shall specify the fiscal years for which local agencies and school districts shall be reimbursed for costs incurred. However, the commission may not specify in the parameters and guidelines any fiscal year for which payment could be provided in the annual Budget Act. (d) A local agency, school district, or the state may file a written request with the commission to amend, modify, or supplement the parameters or guidelines. The commission may, after public notice and hearing, amend, modify, or supplement the parameters and guidelines. A parameters and guidelines amendment submitted within 90 days of the claiming deadline for initial claims, as specified in the claiming instructions pursuant to Section 17561, shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A parameters and guidelines amendment filed more than 90 days after the claiming deadline for initial claims, as specified in the claiming instructions pursuant to Section 17561, and on or before the claiming deadline following a fiscal year, shall establish reimbursement eligibility for that fiscal year. (e) 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. The claimant may thereafter amend the test claim at any time, but before the test claim is set for a hearing, without affecting the original filing date as long as the amendment substantially relates to the original test claim. (f) In adopting parameters and guidelines, the commission shall consult with the Department of Finance, the affected state agency, the Controller, the fiscal and policy committees of the Assembly and Senate, the Legislative Analyst, and the claimants to consider a reasonable reimbursement methodology that balances accuracy with simplicity.

GC §17557.1: Statement of Decision on Test Claim

(a) Notwithstanding any other provision of this part within 30 days of the commission's adoption of a statement of decision on a test claim, the test claimant and the Department of Finance may notify the executive director of the commission in writing of their intent to follow the process described in this section to develop a reasonable reimbursement methodology and statewide estimate of costs for the initial claiming period and budget year for reimbursement of costs mandated by the state in accordance with the statement of decision. The letter of intent shall include the date on which the test claimant and the Department of Finance will submit a plan to ensure that costs from a representative sample of eligible local agency or school district claimants are considered in the development of a reasonable reimbursement methodology. (b) This plan shall also include all of the following information: (1) The date on which the test claimant and Department of Finance will provide to the executive director an informational update regarding their progress in developing the reasonable reimbursement methodology. (2) The date on which the test claimant and Department of Finance will submit to the executive director the draft reasonable reimbursement methodology and proposed statewide estimate of costs for the initial claiming period and budget year. This date shall be no later than 180 days after the date the letter of intent is sent by the test claimant and Department of Finance to the executive

director. (c) At the request of the test claimant and Department of Finance, the executive director may provide for up to four extensions of this 180-day period. (d) The test claimant or Department of Finance may notify the executive director at any time that the claimant or Department of Finance no longer intends to develop a reasonable reimbursement methodology pursuant to this section. In this case, paragraph (2) of subdivision (a) of Section 17553 and Section 17557 shall apply to the test claim. Upon receipt of this notification, the executive director shall notify the test claimant of the duty to submit proposed parameters and guidelines within 30 days under subdivision (a) of Section 17557.

GC §17557.2: Broad Support Required; Joint Proposal Prior to Commission Hearing

(a) A reasonable reimbursement methodology developed pursuant to Section 17557.1 or a joint request for early termination of a reasonable reimbursement methodology shall have broad support from a wide range of local agencies or school districts. The test claimant and Department of Finance may demonstrate broad support from a wide range of local agencies or school districts in different ways including, but not limited to, obtaining endorsement by one or more statewide associations of local agencies or school districts and securing letters of approval from local agencies or school districts. (b) No later than 60 days before a commission hearing, the test claimant and Department of Finance shall submit to the commission joint proposal that shall include all of the following: (1) The draft reasonable reimbursement methodology. (2) The proposed statewide estimate of costs for the initial claiming period and budget year. (3) A description of the steps the test claimant and the Department of Finance undertook to determine the level of support by local agencies or school districts for the draft reasonable reimbursement methodology. (4) An agreement that the reasonable reimbursement methodology developed and approved under this section shall be in effect for a period of five years unless a different term is approved by the commission, or upon submission to the commission of a letter indicating the Department of Finance and test claimant's joint interest in early termination of the reasonable reimbursement methodology. (5) An agreement that, at the conclusion of the period established in paragraph (4), the Department of Finance and the test claimant will consider jointly whether amendments to the methodology are necessary. (c) The commission shall approve the draft reasonable reimbursement methodology if review of the information submitted pursuant to Section 17557.1 and subdivision (b) of this section demonstrates that the draft reasonable reimbursement methodology and statewide estimate of costs for the initial claiming period and budget year have been developed in accordance with Section 17557.1 and meet the requirements of subdivision (a). The commission thereafter shall adopt the proposed statewide estimate of costs for the initial claiming period and budget year. Statewide cost estimates adopted under this section shall be included in the report to the Legislature required under Section 17600 and shall be reported by the commission to the appropriate Senate and Assembly policy and fiscal committees, the Legislative Analyst, and the Department of Finance not later than 30 days after adoption. (d) Unless amendments are proposed pursuant to this subdivision, the reasonable reimbursement methodology approved by the commission pursuant to this section shall expire after either five years, any other term approved by the commission, or upon submission to the commission of a letter indicating the Department of Finance's and test claimant's joint interest in early termination of the reasonable reimbursement methodology. (e) The commission shall approved a joint request for early termination of a reasonable reimbursement methodology if the request meets the requirements of subdivision (a). If the commission approves a joint request for early termination, the commission shall notify the test claimant of the duty to submit proposed parameters and guidelines to the commission pursuant to subdivision (a) of Section 17557. (f) At least one year before the expiration of a reasonable reimbursement methodology, the commission shall notify the Department of Finance and the test claimant that they may do one of the following: (1) Jointly propose amendments to the reasonable reimbursement methodology by submitting the information described in paragraphs (1), (3), and (4) of subdivision (b), and providing an estimate of the mandate's annual cost for the subsequent budget year. (2) Jointly propose that the reasonable reimbursement methodology remain in effect. (3) Allow the reasonable reimbursement methodology to expire and notify the commission that the test claimant will submit proposed parameters and guidelines to the commission pursuant to subdivision (a) of Section 17557 to replace the reasonable reimbursement methodology. (g) The commission shall either approve the continuation of the reasonable reimbursement methodology or approve the jointly proposed amendments to the reasonable reimbursement methodology if the

information submitted in accordance with paragraph (1) of subdivision (d) demonstrates that the proposed amendments were developed in accordance with Section 17557.1 and meet the requirements of subdivision (a) of this section.

GC §17558: Submission of Parameters and Guidelines to Controller: Transfer of Claims; Claiming Instructions

(a) The commission shall submit the adopted parameters and guidelines or a reasonable reimbursement methodology approved pursuant to Section 17557.2 to the Controller. As used in this chapter, a “reasonable reimbursement methodology” approved pursuant to Section 17557.2 includes all amendments to the reasonable reimbursement methodology. When the Legislature declares a legislatively determined mandate in accordance with Section 17573 in which claiming instructions are necessary, the Department of Finance shall notify the Controller. (b) Not later than 60 days after receiving the adopted parameters and guidelines, a reasonable reimbursement methodology from the commission, or notification from the Department of Finance, the Controller shall issue claiming instructions for each mandate that requires state reimbursement, to assist local agencies and school districts in claiming costs to be reimbursed. In preparing claiming instructions, the Controller shall request assistance from the Department of Finance and may request the assistance of other state agencies. The claiming instructions shall be derived from the test claim decision and the adopted parameters and guidelines, reasonable reimbursement methodology, or statute declaring a legislatively determined mandate. (c) The Controller shall, within 60 days after receiving adopted parameters and guidelines, an amended reasonable reimbursement methodology from the commission or other information necessitating a revision of the claiming instructions, prepare and issue revised claiming instructions for mandates that require state reimbursement that have been established by commission action pursuant to Section 17557, Section 17557.2 or after any decision or order of the commission pursuant to Section 17557.2, or after any action by the Legislature pursuant to Section 17573. In preparing revised claiming instructions, the Controller may request the assistance of other state agencies.

GC §17558.5: Reimbursement Claim: Audit; Remittance Advice and Other Notices of Payment

(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. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. (b) The Controller may conduct a field review of any claim after the claim has been submitted, prior to the reimbursement of the claim. (c) The Controller shall notify the claimant in writing within 30 days after issuance of a remittance advice of any adjustment to a claim for reimbursement that results from an audit or review. The notification shall specify the claim components adjusted, the amounts adjusted, interest charges on claims adjusted to reduce the overall reimbursement to the local agency or school district, and the reason for the adjustment. Remittance advices and other notices of payment action shall not constitute notice of adjustment from an audit or review. (d) The interest rate charged by the Controller on reduced claims shall be set at the Pooled Money Investment Account rate and shall be imposed on the dollar amount of the overpaid claim from the time the claim was paid until overpayment is satisfied. (e) Nothing in this section shall be construed to limit the adjustment of payments when inaccuracies are determined to be the result of the intent to defraud, or when a delay in the completion of an audit is the result of willful acts by the claimant or inability to reach agreement on terms of final settlement.

GC §17558.6: Legislative Intent

It is the intent of the Legislature that the Commission on State Mandates review its process by which local agencies may appeal the reduction of reimbursement claims on the basis that the reduction is incorrect in order to provide for a more expeditious and less costly process.

GC §17559: Judicial Review

(a) The commission may order a reconsideration of all or part of a test claim or incorrect reduction claim on petition of any party. The power to order a reconsideration or amend a test claim decision shall expire 30 days after the statement of decision is delivered or mailed to the claimant. If additional time is needed to evaluate a petition for reconsideration filed prior to the expiration of the 30-day period, the commission may grant a stay of that expiration for no more than 30 days, solely for the purpose of considering the petition. If no action is taken on a petition within the time allowed for ordering reconsideration, the petition shall be deemed denied. (b) 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. The court may order the commission to hold another hearing regarding the claim and may direct the commission on what basis the claim is to receive a rehearing.

GC §17560: Deadlines for Filing Reimbursement Claims

Reimbursement for state-mandated costs may be claimed as follows: (a) A local agency or school district may, by February 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. (b) In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of Section 17558 between November 15 and February 15, a local agency or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

GC §17561: Reimbursement of Costs for State Mandated Programs

(a) The state shall reimburse each local agency and school district for all "costs mandated by the state," as defined in Section 17514 and for legislatively determined mandates in accordance with Section 17573. (b) (1) For the initial fiscal year during which these costs are incurred, reimbursement funds shall be provided as follows: (A) Any statute mandating these costs shall provide an appropriation therefor. (B) Any executive order mandating these costs shall be accompanied by a bill appropriating the funds therefor, or alternatively, an appropriation for these costs shall be included in the Budget Bill for the next succeeding fiscal year. The executive order shall cite that item of appropriation in the Budget Bill or that appropriation in any other bill that is intended to serve as the source from which the Controller may pay the claims of local agencies and school districts. (2) In subsequent fiscal years appropriations for these costs shall be included in the annual Governor's Budget and in the accompanying Budget Bill. In addition, appropriations to reimburse local agencies and school districts for continuing costs resulting from chaptered bills or executive orders for which claims have been awarded pursuant to subdivision (a) of Section 17551 shall be included in the annual Governor's Budget and in the accompanying Budget Bill. (c) The amount appropriated to reimburse local agencies and school districts for costs mandated by the state shall be appropriated to the Controller for disbursement. (d) The Controller shall pay any eligible claim pursuant to this section by August 15 or 45 days after the date of the appropriation for the claim is effective, whichever is later. The Controller shall disburse reimbursement funds to local agencies or school districts if the costs of these mandates are not payable to state agencies, or to state agencies that would otherwise collect the costs of these mandates from local agencies or school districts in the form of fees, premiums, or payments. When disbursing reimbursement funds to local agencies or school districts, the Controller shall disburse them as follows: (1) For initial reimbursement claims, the Controller shall issue claiming instructions to the relevant local agencies and school districts pursuant to Section 17558. Issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the commission, the

reasonable reimbursement methodology approved by the commission pursuant to Section 17557.2, or statutory declaration of a legislative determined and reimbursement methodology pursuant to Section 17573. (A) When claiming instructions are issued by the Controller pursuant to Section 17558 for each mandate determined pursuant to Section 17551 or 17573 that requires state reimbursement, each local agency or school district to which the mandate is applicable shall submit claims for initial fiscal year costs to the Controller within 120 days of the issuance date for the claiming instructions. (B) When the commission is requested to review the claiming instructions pursuant to Section 17571, each local agency or school district to which the mandate is applicable shall submit a claim for reimbursement within 120 days after the commission reviews the claiming instructions for reimbursement issued by the Controller. (C) If the local agency or school district does not submit a claim for reimbursement within the 120-day period, or submits a claim pursuant to revised claiming instructions, it may submit its claim for reimbursement as specified in Section 17560. The Controller shall pay these claims from the funds appropriated therefor, provided that the Controller (i) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, the application of a reasonable reimbursement methodology, or application of a legislatively enacted reimbursement methodology under Section 17573, and (ii) may reduce any claim that the Controller determines is excessive or unreasonable. (2) In subsequent fiscal years each local agency or school district shall submit its claims as specified in Section 17560. The Controller shall pay these claims from funds appropriated therefor, provided that the Controller (A) may audit (i) the records of any local agency or school district to verify the actual amount of the mandated costs, (ii) the application of a reasonable reimbursement methodology, or (iii) application of a legislatively enacted reimbursement methodology under Section 17573.(B) may reduce any claim that the Controller determines is excessive or unreasonable, and (C) shall adjust the payment to correct for any underpayments or overpayments which occurred in previous fiscal years. (3) When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated costs. All initial reimbursement claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty. Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount that would have been allowed had the claim been timely filed. The Controller may withhold payment of any late claim for initial reimbursement until the next deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. In no case may a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the Controller's claiming instructions on funded mandates . (e) (1) Except as specified in paragraph (2), for the purposes of determining the state's payment obligation under paragraph (1) of subdivision (b) of Section 6 of Article XIII B of the Constitution, a mandate that is "determined in a preceding fiscal year to be payable by the state" means any mandate for which the commission adopted a statewide cost estimate pursuant to this part during a previous fiscal year or that were identified as mandates by a predecessor agency to the commission, or that the Legislature declared by statute to be a legislatively determined mandate, unless the mandate has been repealed or otherwise eliminated. (2) If the commission adopts a statewide cost estimate for a mandate during the months of April, May, or June, the state's payment obligation under subdivision (b) of Section 6 of Article XIII B shall commence one year after the time specified in paragraph (1).

GC §17561.5: Payment of Claim with Interest

The payment of an initial reimbursement claim by the Controller shall include accrued interest at the Pooled Money Investment Account rate, if the payment is being made more than 365 days after adoption of the statewide cost estimate for an initial claim or, in the case of payment of a subsequent claim relating to that same statute or executive order, if payment is being made more than 60 days after the filing deadline for, or the actual date of receipt of, the subsequent claim, whichever is later. In those instances, interest shall begin to accrue as of the 366th day after adoption of the statewide cost estimate for an initial claim and as of the 61st day after the filing deadline for, or actual date of receipt of, the subsequent claim, whichever is later.

GC §17561.6: Payment

A budget act item or appropriation pursuant to this part for reimbursement of claims shall include an amount necessary to reimburse any interest due pursuant to Section 17561.5.

GC §17562: Review of Costs of State-Mandated Local Programs

(a) The Legislature hereby finds and declares that the increasing revenue constraints on state and local government and the increasing costs of financing state-mandated local programs make evaluation of state-mandated local programs imperative. Accordingly, it is the intent of the Legislature to increase information regarding state mandates and establish a method for regularly reviewing the costs and benefits of state-mandated local programs. (b) The Controller shall submit a report to the Joint Legislative Budget Committee and fiscal committees by October 31 of each fiscal year beginning with the 2007-08 fiscal year. This report shall summarize, by state mandate, the total amount of claims paid per fiscal year and the amount, if any, of mandate deficiencies or surpluses. This report shall be made available in an electronic spreadsheet format. The report shall compare the annual cost of each mandate. In the preceding fiscal year to the amount determined to be payable by the state for that fiscal year. (2) The Controller shall submit a report to the Joint Legislative Budget Committee, the applicable fiscal committees, and the Director of Finance by April 30 of each fiscal year. This report shall summarize, by state mandate, the total amount of unpaid claims by fiscal year that were submitted before April 1 of that fiscal year. The report shall also summarize any mandate deficiencies or surpluses. It shall be made available in an electronic spreadsheet, and shall be used for the purpose of determining the state's payment obligation under paragraph (1) of subdivision (b) of Section 6 of Article XIII B of the California Constitution. (c) After the commission submits its second semiannual report to the Legislature pursuant to Section 17600, the Legislative Analyst shall submit a report to the Joint Legislative Budget Committee and legislative fiscal committees on the mandates included in the commission's reports. The report shall make recommendations as to whether the mandate should be repealed, funded, suspended, or modified. (d) In its annual analysis of the Budget Bill and based on information provided pursuant to subdivision (b), the Legislative Analyst shall report total annual state costs for mandated programs and, as appropriate, provide an analysis of specific mandates and make recommendations on whether the mandate should be repealed, funded, suspended, or modified. (e) (1) A statewide association of local agencies or school districts or a Member of the Legislature may submit a proposal to the Legislature recommending the elimination or modification of a state-mandated local program. To make such a proposal, the association or member shall submit a letter to the Chairs of the Assembly Committee on Education or the Assembly Committee on Local Government, as the case may be, and the Senate Committee on Education or the Senate Committee on Local Government, as the case may be, specifying the mandate and the concerns and recommendations regarding the mandate. The association or member shall include in the proposal all information relevant to the conclusions. If the chairs of the committees desire additional analysis of the submitted proposal, the chairs may refer the proposal to the Legislative Analyst for review and comment. The chairs of the committees may refer up to a total of 10 of these proposals to the Legislative Analyst for review in any year. Referrals shall be submitted to the Legislative Analyst by December 1 of each year. (2) The Legislative Analyst shall review and report to the Legislature with regard to each proposal that is referred to the office pursuant to paragraph (1). The Legislative Analyst shall recommend that the Legislature adopt, reject, or modify the proposal. The report and recommendations shall be submitted annually to the Legislature by March 1 of the year subsequent to the year in which referrals are submitted to the Legislative Analyst. (3) The Department of Finance shall review all statutes enacted each year that contain provisions making inoperative Section 17561 or Section 17565 that have resulted in costs or revenue losses mandated by the state that were not identified when the statute was enacted. The review shall identify the costs or revenue losses involved in complying with the statutes. The Department of Finance shall also review all statutes enacted each year that may result in cost savings authorized by the state. The Department of Finance shall submit an annual report of the review required by this subdivision, together with the recommendations as it may deem appropriate, by December 1 of each year. (f) It is the intent of the Legislature that the Assembly Committee on Local Government and the Senate Committee on Local Government hold a joint hearing each year regarding the following: (1) The reports and recommendations submitted pursuant to subdivision (e). (2) The reports submitted pursuant to Sections

17570, 17600, and 17601. (3) Legislation to continue, eliminate, or modify any provision of law reviewed pursuant to this subdivision. The legislation may be by subject area or by year or years of enactment.

GC §17563: Use of Funds Received for Public Purpose

Any funds received by a local agency or school district pursuant to the provisions of this chapter may be used for any public purpose.

GC §17564: Filing of Claims: Threshold Amount

(a) No claim shall be made pursuant to Sections 17551, 17561, or 17573, nor shall any payment be made on claims submitted pursuant to Sections 17551 or 17561, or pursuant to a legislative determination under Section 17573, unless these claims exceed one thousand dollars (\$1,000), 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 one thousand dollars (\$1,000) even if the individual school district's, direct service district's, or special district's claims do not each exceed one thousand dollars (\$1,000). 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. 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 Controller, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim. (b) Claims for direct and indirect costs filed pursuant to Section 17561 shall be filed in the manner prescribed in the parameters and guidelines or reasonable reimbursement methodology and claiming instructions. (c) Claims for direct and indirect costs filed pursuant to a legislatively determined mandate pursuant to Section 17573 shall be filed and paid in the manner prescribed in the Budget Act or other bill, or claiming instructions, if applicable.

GC §17565: Reimbursement of Subsequently Mandated Costs

If a local agency or a 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.

GC §17567: Insufficiency of Appropriation: Proration of Claims

In the event that the amount appropriated for reimbursement purposes pursuant to Section 17561 is not sufficient to pay all of the claims approved by the Controller, the Controller shall prorate claims in proportion to the dollar amount of approved claims timely filed and on hand at the time of proration. The Controller shall adjust prorated claims if supplementary funds are appropriated for this purpose. In the event that the Controller finds it necessary to prorate claims as provided by this section, the Controller shall immediately report this action to the 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.

GC §17568: Payment of Claims Submitted After Deadline

If a local agency or school district submits an otherwise valid reimbursement claim to the Controller after the deadline specified in Section 17560, the Controller shall reduce the reimbursement claim in an amount equal to 10 percent of the amount which would have been allowed had the reimbursement claim been timely filed, provided that the amount of this reduction shall not exceed ten thousand dollars (\$10,000). In no case shall a reimbursement claim be paid which is submitted more than one year after

the deadline specified in Section 17560. Estimated claims which were filed by the deadline specified in that section shall be paid in full before payments are made on estimated claims filed after the deadline. In the event the amount appropriated to the Controller for reimbursement purposes is not sufficient to pay the estimated claims approved by the Controller, the Controller shall prorate those claims in proportion to the dollar amount of approved claims filed after the deadline and shall report to the commission or the Legislature in the same manner as described in Section 17566 in order to assure appropriation of funds sufficient to pay those claims.

GC §17570: Annual Report to Legislature

The Legislative Analyst shall review each unfunded statutory or regulatory mandate for which claims have been approved by the Legislature pursuant to a claims bill during the preceding fiscal year. Any recommendations by the Legislative Analyst to eliminate or modify the mandates shall be contained in the annual analysis of the Budget Bill prepared by the Legislative Analyst.

GC §17571: Review and Modification of Claiming Instructions

The commission, upon request of a local agency or school district, shall review the claiming instructions issued by the Controller or any other authorized state agency for reimbursement of mandated costs. 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.

GC §17575: Review of Bills

When a bill is introduced in the Legislature, and each time a bill is amended, on and after January 1, 1985, the Legislative Counsel shall determine whether the bill mandates a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution. The Legislative Counsel shall make this determination known in the digest of the bill and shall describe in the digest the basis for this determination. The determination by the Legislative Counsel shall not be binding on the commission in making its determination pursuant to Section 17555.

GC §17576: Determination of Bills by the Legislative Counsel

Whenever the Legislative Counsel determines that a bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Department of Finance shall prepare an estimate of the amount of reimbursement which will be required. This estimate shall be prepared for the respective committees of each house of the Legislature which consider taxation measures and appropriation measures and shall be prepared prior to any hearing on the bill by any such committee.

GC §17577: Amount of Estimates

The estimate required by Section 17576 shall be the amount estimated to be required during the first fiscal year of a bill's operation in order to reimburse local agencies and school districts for costs mandated by the state by the bill.

GC §17578: Amendment of Bills on Floor: Notification by Legislative Counsel

In the event that a bill is amended on the floor of either house, whether by adoption of the report of a conference committee or otherwise, in such a manner as to mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Legislative Counsel shall immediately inform, respectively, the Speaker of the Assembly and the President of the Senate of that fact. Notification from the Legislative Counsel shall be published in the journal of the respective houses of the Legislature.

GC §17579: Requirement for New Mandates to Specify Reimbursement Requirements: Appropriations

Any bill introduced or amended for which the Legislative Counsel has determined the bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution shall contain a section specifying that reimbursement shall be made pursuant to this chapter or that the mandate is being disclaimed and the reason therefor.

GC §17581: Conditions for Exemption from Implementation of Statute or Executive Order

(a) No local agency shall be required to implement or give effect to any statute or executive order, or portion thereof, during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply: (1) The statute or executive order, or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of local agencies pursuant to Section 6 of Article XIII B of the California Constitution. (2) The statute or executive order, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements. (b) Within 30 days after enactment of the Budget Act, the Department of Finance shall notify local agencies of any statute or executive order, or portion thereof, for which operation of the mandate is suspended because reimbursement is not provided for that fiscal year pursuant to this section and Section 6 of Article XIII B of the California Constitution. (c) Notwithstanding any other provision of law, if a local agency elects to implement or give effect to a statute or executive order described in subdivision (a), the local agency may assess fees to persons or entities which benefit from the statute or executive order. Any fee assessed pursuant to this subdivision shall not exceed the costs reasonably borne by the local agency. (c) This section shall not apply to any state-mandated local program for the trial courts, as specified in Section 77203. (d) This section shall not apply to any state-mandated local program for which the reimbursement funding counts toward the minimum General Fund requirements of Section 8 of Article XVI of the Constitution.

GC §17581.5 Exemption from Provisions of School Bus Safety II Mandate and School Crimes Reporting II Mandate

(a) A school district may not be required to implement or give effect to the statutes, or portion thereof, identified in subdivision (b) during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply: (1) The statute or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of school districts pursuant to Section 6 of Article XIII B of the California Constitution. (2) The statute, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements. (b) This section applies only to the following mandates: (1) The School Bus Safety I (CSM-4433) and II (97-TC-22) mandates (Chapter 642 of the Statutes of 1992; Chapter 831 of the Statutes of 1994; and Chapter 739 of the Statutes of 1997). (2) The School Crimes Reporting II mandate (97-TC-03; and Chapter 759 of the Statutes of 1992 and Chapter 410 of the Statutes of 1995). (3) Investment reports (96-358-02; and Chapter 783 of the Statutes of 1995 and Chapters 156 and 749 of the Statutes of 1996). (4) County treasury oversight committees (96-365-03; and Chapter 784 of the Statutes of 1995 and Chapter 156 of the Statutes of 1996).

GC §17600: Report on Number of Mandates and Their Costs

At least twice each calendar year the commission shall report to the Legislature on the number of mandates it has found pursuant to Article 1 (commencing with Section 17550) and the estimated statewide costs of these mandates. This report shall identify the statewide costs estimated for each mandate and the reasons for recommending reimbursement.

GC §17601: Report on Claims Denied

The commission shall report to the Legislature on January 15, 1986, and each January 15 thereafter, on the number of claims it denied during the preceding calendar year and the basis on which the particular claims were denied.

GC §17612: Local Government Claims Bills: Judicial Review of Funding Deletions

(a) Upon receipt of the report submitted by the commission pursuant to Section 17600, funding shall be provided in the subsequent Budget Act for costs incurred in prior years. No funding shall be provided for years in which a mandate is suspended. (b) The Legislature may amend, modify, or supplement the parameters and guidelines for mandates contained in the local government claims bill. If the Legislature amends, modifies, or supplements the parameters and guidelines, reasonable reimbursement methodology, and adopted statewide estimate of costs for the initial claiming period and budget year for mandates contained in the annual Budget Act. If the Legislature amends, modifies, or supplements the parameters and guidelines, reasonable reimbursement methodology, and adopted statewide estimate of costs for the initial claiming period and budget year, it shall make a declaration in a separate legislation specifying the basis for the amendment, modification, or supplement. (c) If the Legislature deletes from a local government claims bill funding for a mandate, the local agency or school district may file in the Superior Court of the County of Sacramento an action in declaratory relief to declare the mandate unenforceable and enjoin its enforcement.

GC §17613: Authorization of Augmentation for Mandated Costs

(a) The Director of Finance may, upon receipt of any report submitted pursuant to Section 17567, authorize the augmentation of the amount available for expenditure to reimburse costs mandated by the state, as defined in Section 17514, as follows: (1) For augmentation of (A) any schedule in any item to reimburse costs mandated by the state in any budget act, or (B) the amount appropriated in a local government claims bill for reimbursement of the claims of local agencies, as defined by Section 17518, from the unencumbered balance of any other item to reimburse costs mandated by the state in that budget act or another budget act or in an appropriation for reimbursement of the claims of local agencies in another local government claims bill. (2) For augmentation of (A) any schedule in any budget act item, or (B) any amount appropriated in a local government claims bill, when either of these augmentations is for reimbursement of mandated claims of school districts, as defined in Section 17519, when the source of this augmentation is (A) the unencumbered balance of any other scheduled amount in that budget act or another budget act, or (B) an appropriation in another local government claims bill, when either of these appropriations is for reimbursement of mandate claims of school districts. This paragraph applies only to appropriations that are made for the purpose of meeting the minimum funding guarantee for educational programs pursuant to Section 8 of Article XVI of the California Constitution. (b) No authorization for an augmentation pursuant to this section may be made sooner than 30 days after the notification in writing of the necessity therefor to the chairperson of the committee in each house which considers appropriations and the chairperson of the Joint Legislative Budget Committee, or not sooner than whatever lesser time as the chairperson of the joint committee, or his or her designee, may in each instance determine.

GC §17615: Legislative Findings and Intent

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for actual costs mandated by the state on an annual claim basis is time consuming,

cumbersome, and expensive at both the local and state levels. The Controller must process voluminous claims with all claims subject to a desk audit and selected claims also subject to a field audit. Local agencies are required to maintain extensive documentation of all claims in anticipation of such an audit. The volume of these records is substantial and will continue to grow with no relief in sight as new programs are mandated. The cost to local agencies and school districts for filing claims, and for maintaining documentation and responding to the Controller's audits is substantial. The current administrative cost to both state and local governments represents a significant expenditure of public funds with no apparent benefit to the taxpayers. It is the intent of the Legislature to streamline the reimbursement process for costs mandated by the state by creating a system of state mandate apportionments to fund the costs of certain programs mandated by the state.

GC §17615.1: Review of Programs for Inclusion in System

The commission shall establish a procedure for reviewing, upon request, mandated cost programs for which appropriations have been made by the Legislature for the 1982-83, 1983-84, and 1984-85 fiscal years, or any three consecutive fiscal years thereafter. At the request of the Department of Finance, the Controller, or any local agency or school district receiving reimbursement for the mandated program, the commission shall review the mandated cost program to determine whether the program should be included in the State Mandates Apportionment System. If the commission determines that the State Mandates Apportionment System would accurately reflect the costs of the state-mandated program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System.

GC §17615.2: Calculation of Disbursement Amounts

(a) Notwithstanding Section 17561, after November 30, 1985, for those programs included in the State Mandates Apportionment System, after approval by the commission, there shall be disbursed by the Controller to each local agency and school district which has submitted a reimbursement claim for costs mandated by the state in the 1982-83, 1983-84, and the 1984-85 fiscal years, or any three consecutive fiscal years thereafter, an amount computed by averaging the approved reimbursement claims for this three-year period. The amount shall first be adjusted according to any changes in the deflator. The deflator shall be applied separately to each year's costs for the three years which comprise the base period. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1985 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "base period" means the three fiscal years immediately succeeding the commission's approval. (b) When the Controller has made payment on claims prior to commission approval of the program for inclusion in the State Mandates Apportionment System, the payment shall be adjusted in the next apportionment to the amount which would have been subvended to the local agency or school district for that fiscal year had the State Mandates Apportionment System been in effect at the time of the initial payment.

GC §17615.3: Annual Recalculation of Allocation

Notwithstanding Section 17561, by November 30, 1986, and by November 30 of each year thereafter, for those programs included in the State Mandates Apportionment System, the Controller shall recalculate each allocation for each local agency and school district for the 1985-86 fiscal year, by using the actual change in the deflator for that year. That recalculated allocation shall then be adjusted by the estimated change in the deflator for the 1986-87 fiscal year, and each fiscal year thereafter, to establish the allocation amount for the 1986-87 fiscal year, and each fiscal year thereafter. Additionally, for programs approved by the commission for inclusion in the State Mandates Apportionment System on or after January 1, 1988, the allocation for each year succeeding the three-year base period shall be adjusted according to any changes in both the deflator and workload. The Controller shall then subvене that amount after adjusting it by any amount of overpayment or underpayment in the 1985-86 fiscal year, and each fiscal year thereafter, due to a discrepancy between the actual change and the estimated change in the deflator or workload. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1986 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "workload" means, for school districts and county offices of

education, changes in the average daily attendance; for community colleges, changes in the number of full-time equivalent students; for cities and counties, changes in the population within their boundaries; and for special districts, changes in the population of the county in which the largest percentage of the district's population is located.

GC §17615.4: Procedure for Newly Mandated Program

(a) When a new mandate imposes costs that are funded either by legislation or in local government claims bills, local agencies and school districts may file reimbursement claims as required by Section 17561, for a minimum of three years after the initial funding of the new mandate. (b) After actual cost claims are submitted for three fiscal years against such a new mandate, the commission shall determine, upon request of the Controller or a local entity or school district receiving reimbursement for the program, whether the amount of the base year entitlement adjusted by changes in the deflator and workload accurately reflects the costs incurred by the local agency or school district. If the commission determines that the base year entitlement, as adjusted, does accurately reflect the costs of the program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System. (c) The Controller shall make recommendations to the commission and the commission shall consider the Controller's recommendations for each new mandate submitted for inclusion in the State Mandates Apportionment System. All claims included in the State Mandates Apportionment System pursuant to this section are also subject to the audit provisions of Section 17616.

GC §17615.5: Procedure Where No Base Year Entitlement Has Been Established

(a) If any local agency or school district has an established base year entitlement which does not include costs for a particular mandate, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, adjusted pursuant to Section 17615.3 by changes in the deflator and workload, or entitlement claims covering a minimum of three consecutive years, after which time its base year entitlement may be adjusted by an amount necessary to fund the costs of that mandate. (b) If any local agency or school district has no base year entitlement, but wishes to begin claiming costs of one or more of the mandates included in the State Mandates Apportionment System, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, or entitlement claims covering the preceding three consecutive years, which shall be adjusted pursuant to Sections 17615.2 and 17615.3 by changes in the deflator and workload, after which time a base year entitlement may be established in an amount necessary to fund the costs of the mandate or mandates.

GC §17615.6: Procedure Where Program is No Longer Mandatory

If a local agency or school district realizes a decrease in the amount of costs incurred because a mandate is discontinued, or made permissive, the Controller shall determine the amount of the entitlement attributable to that mandate by determining the base year amount for that mandate for the local agency or school district plus the annual adjustments. This amount shall be subtracted from the annual subvention which would otherwise have been allocated to the local agency or school district.

GC §17615.7: Procedure Where Program is Modified

If a mandated program included in the State Mandates Apportionment System is modified or amended by the Legislature or by executive order, and the modification or amendment significantly affects the costs of the program, as determined by the commission, the program shall be removed from the State Mandate Apportionment System, and the payments reduced accordingly. Local entities or school districts may submit actual costs claims for a period of three years, after which the program may be considered for inclusion in the State Mandates Apportionment System, pursuant to the provisions of Section 17615.4.

GC §17615.8: Review of Base Year Entitlement

(a) The commission shall establish a procedure for reviewing, upon request, any apportionment or base year entitlement of a local agency or school district. (b) Local agencies and school districts which request such a review shall maintain and provide those records and documentation as the commission or its designee determines are necessary for the commission or its designee to make the required determinations. With the exception of records required to verify base year entitlements, the records may not be used to adjust current or prior apportionments, but may be used to adjust future apportionments. (c) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state does not accurately reflect the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission shall direct the Controller to adjust the apportionment accordingly. For the purposes of this section, an apportionment or a base year entitlement does not accurately reflect the costs incurred by a local agency or school district if it falls short of reimbursing, or overreimburses, that local agency's or school district's actual costs by 20 percent or by one thousand dollars (\$1,000), whichever is less. (d) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state accurately reflects the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission may, in its discretion, direct the Controller to withhold, and, if so directed, the Controller shall withhold the costs of the commission's review from the next apportionment to the local agency or school district, if the commission review was requested by the local agency or school district.

GC §17615.9: Review of Programs Under SMAS

The commission shall periodically review programs funded under the State Mandate Apportionments System to evaluate the effectiveness or continued statewide need for each such mandate.

GC §17616: Audits and Verification by Controller

The Controller shall have the authority to do either or both of the following: (a) Audit the fiscal years comprising the base year entitlement no later than three years after the year in which the base year entitlement is established. The results of such audits shall be used to adjust the base year entitlements and any subsequent apportionments based on that entitlement, in addition to adjusting actual cost payments made for the base years audited. (b) Verify that any local agency or school district receiving funds pursuant to this article is providing the reimbursed activities.

GC §17617: Local Agency Payment

The total amount due to each city, county, city and county, and special district, for which the state has determined, as of June 30, 2005, that reimbursement is required under Section 6 of Article XIII B of the California Constitution, shall be appropriated for payment to these entities over a period of not more than five years, commencing with the Budget Act for the 2006-07 fiscal year and concluding with the Budget Act for the 2011-12 fiscal year.

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OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2006-11

ANIMAL ADOPTION 2005

April 3, 2006

Revised January 30, 2009

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 the 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 15th 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 the 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 the 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 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 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 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 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 the 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 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.

Questions or requests for hard copies of these instructions should be faxed to Angie Teng at (916) 323-6527, or e-mailed to **LRS DAR@sc o.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

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:¹

$$(I) = 2/5 \times C \times F$$

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:²

$$(J) = [(F/5 - D/3 \times C \times D) / (D/3)]$$

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

¹ 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.

² 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 chapter³ 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

³ 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.

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 ANIMAL ADOPTION			For State Controller Use Only	PROGRAM 213
			(19) Program Number 00213	
			(20) Date Filed	
			(21) LRS Input	
(01) Claimant Identification Number			Reimbursement Claim Data	
(02) Claimant Name			(22) FORM-1, (04)(A)(1)(g)	
Address			(23) FORM-1, (04)(A)(2)(g)	
			(24) FORM-1, (04)(A)(3)(g)	
			(25) FORM-1, (04)(B)(1)(g)	
Type of Claim	Estimated Claim	Reimbursement Claim	(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)	
Fiscal Year of Cost	(06)	(12)	(30) FORM-1, (04)(B)(6)(g)	
Total Claimed Amount	(07)	(13)	(31) FORM-1, (04)(B)(7)(g)	
Less: 10% Late Penalty (refer to claiming instructions)			(14)	(32) FORM-1, (04)(B)(8)(g)
Less: Prior Claim Payment Received			(15)	(33) FORM-1, (04)(B)(9)(g)
Net Claimed Amount			(16)	(34) FORM-1, (04)(B)(10)(g)
Due from State	(08)	(17)	(35) FORM-1, (06)	
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 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	
_____			_____	

Program 213	ANIMAL ADOPTION Certification Claim Form Instructions	FORM FAM-27
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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.
- (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-1.1, 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**

Program 213	MANDATED COSTS ANIMAL ADOPTION CLAIM SUMMARY	FORM 1
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(01) Claimant	(02) Fiscal Year 20__ / 20__
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(03) Department	
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Direct Costs	Object Accounts
---------------------	------------------------

(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials & Supplies	(d) Contract Services	(e) Travel & Training	(f) Fixed Assets	(g) Total
A. One-Time Activities							
1. Policies and Procedures							
2. Training							
3. Computer Software							
B. Ongoing Activities							
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							

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[See claim instructions]	
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {(line (09) + line (10))}]	

Program 213	ANIMAL ADOPTION CLAIM SUMMARY Instructions	FORM 1
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- (01) Enter the name of the claimant.
- (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.

Program 213	MANDATED COSTS ANIMAL ADOPTION ACTIVITY COST DETAIL	FORM 2
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(01) Claimant _____	(02) Fiscal Year _____
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(03) Reimbursable Activities: Check only **one** box per form to identify the activity 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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Program 213	ANIMAL ADOPTION ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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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.
- (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)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		Supporting Documentation
Travel and Training	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.

RECEIVED
May 19, 2014
*Commission on
State Mandates*

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 local agencies for costs mandated by the State. These are costs that local agencies are 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.

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 for the 2008-09 fiscal year, may be filed by February 16, 2010, without a late penalty. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. Amended claims filed after the deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the total claim. Claims filed more than one year after the deadline will not be accepted by the SCO.

In order for a claim to be considered properly filed, it must include documentation to support the indirect cost rate. A full discussion of the indirect cost methods available to local agencies may be found in Section 8 of these instructions.

When a program has been reimbursed for three or more years, the Commission 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 are not required to 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 become available.

These claiming instructions are issued to help claimants prepare paper, and electronic mandated cost claims, for submission to SCO. These instructions are based upon the State of California statutes, regulations, and parameters and guidelines (P's & G's) adopted by the Commission. 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. Local Government Electronic Claims (LGeC)

LGeC enables claimants and their consultants to securely prepare and submit mandated cost claims via the Internet. LGeC uses a series of data input screens to collect the information needed to prepare a claim and also provides a web service so claims can be uploaded in batch files. LGeC also incorporates an attachment feature so claimants can electronically attach supporting documentation if required. In order for a claim to be considered properly filed it must include a copy of the Indirect Cost Rate Proposal (ICRP) if the indirect cost rate exceeds ten percent.

The LGeC system provides an easy and straightforward approach to the claiming process. Filing claims using LGeC eliminates the manual preparation and submission of paper claims by the locals and the receiving, processing, key entry, verification, and storage of paper claims by the SCO. LGeC also provides mathematical checks and automated error detection to reduce erroneous and incomplete claims, provides the state with an electronic workflow process, and

stores the claims in an electronic format. Making the change from paper claims to electronic claims reduces the manual handling of paper claims and decreases the costs incurred by local entities for handling, postage, and storage of claims filed using the LGeC system.

In order to use the LGeC system you will need to obtain a user ID and password for each person who will access the LGeC system. To obtain a User ID and password you must file an application with the SCO. The application and instructions are available on the LGeC Web site located at http://www.sco.ca.gov/ard_lgec.html. Complete the application and other documents as requested and mail them to the SCO using the address provided on the form. The SCO will process the application and issue a User ID and password to each applicant.

In addition, you may want to subscribe to an email distribution list to automatically receive timely, comprehensive information regarding mandated cost claim receipts, payments, test claims, guidelines, electronic claims, and other news and updates. You also will receive related audit reports and mandate information disseminated by other state agencies.

You can find more information about LGeC and the email distribution lists at http://www.sco.ca.gov/ard_lgec.html. This Web site provides access to the LGeC system, an application for User ID's and passwords, an instructional guide, frequently ask questions (FAQ's) and additional help files. Questions may be directed to LRS DAR@sco.ca.gov, or you may call Local Reimbursements Section, Local Government e-Claims at (916) 324-5729.

3. Types of Claims

Claimant may file a reimbursement claim for actual mandated costs incurred in the prior 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.

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.

Initial reimbursement claims are first-time claims for reimbursement of costs for one or more prior fiscal year(s) 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 ongoing reimbursement claims must be filed by February 15th following the fiscal year in which costs were incurred for the program. Claims for fiscal year 2008-09 will be accepted without late penalty if postmarked or delivered on before February 16th, 2010. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. However, initial reimbursement claims will be reduced by a late penalty of 10% with no limitation. Amended claims filed after the deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the claim. Claims filed more than one year after the deadline will not be accepted for reimbursement.

In order for a claim to be considered properly filed, it must include the Indirect Cost Rate Proposal (ICRP) to support the indirect cost rate if the indirect cost rate exceeds ten percent. A more detailed discussion of the indirect cost methods available to local agencies may be found in Section 2, Filing a Claim, Page 11 of these instructions.

B. 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 February 15, following the third fiscal year used to develop the entitlement claim, 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.

The automatic apportionment is determined by adjusting the claimant's base year entitlement for changes in the IPD of costs of goods and services to governmental agencies, as determined by the State Department of Finance. For programs approved by CSM for inclusion in SMAS on or after January 1, 1988, the payment for each year succeeding the three year in base period is adjusted according to any changes by both the IPD and average daily attendance (ADA).

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. The form FAM-43 is included in the claiming instructions for SMAS programs. 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. Annual apportionments for programs included in the system are paid on or before November 30 of each year.

4. 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 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.

5. Filing Deadline for Claims

Pursuant to GC Section 17561(d) 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 SCO issues the claiming instructions for the program.

When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated costs.

All initial reimbursement claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty.

Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount that would have been allowed had the claim been timely filed. The Controller may withhold payment of any late claim for initial reimbursement until the next deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid.

In no case may a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the Controller's claiming instructions on funded mandates.

Pursuant to GC Section 17560, annual reimbursement claims (recurring claims) for costs incurred during the previous fiscal year must be filed with SCO and postmarked on or before February 15th following the fiscal year in which costs were incurred. Claims for fiscal 2008-09 will be accepted without penalty if postmarked or delivered on before February 16, 2010.

If the annual 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 \$10,000. Amended claims filed after the deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the total claim. Claims filed more than one year after the deadline cannot be accepted for reimbursement.

Entitlement claims do not have a filing deadline. However, entitlement claims should be filed by February 15th to permit orderly processing of the claims.

6. 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. When using the LGeC system the logon id and password of the authorized officer is used for the signature and is applied by the LGeC system when the claim is submitted. Pursuant to GC 17561(d), reimbursement claims are paid by October 15 or sixty days after the date the appropriation for the claim is effective, whichever is later. 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.

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 one year after the adoption of the program's statewide cost estimate. SCO may withhold up to twenty percent of the amount of an initial claim until the claim is audited to verify the actual amount of the mandated costs.

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, who consider 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 Commission which will include these amounts in its report to assure that an appropriation is sufficient to pay the claims that was included in the next local government claims bill or other appropriation bills. When the supplementary funds become available, the balance of the claims will be paid.

Unless specified in the statutes, regulations, or P's & G's, the determination of allowable and unallowable costs for mandates is based on the P's & G's adopted by the Commission. The

determination of allowable reimbursable mandated costs for unfunded mandates is made by the Commission. SCO determines allowable reimbursable costs, subject to amendment by the Commission, for mandates funded by special legislation. Allowable costs are those direct and indirect costs, less applicable credits, considered 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 P's & G's.
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, should not be claimed as direct program costs unless specified as reimbursable under the program's P's & G's. These costs include, but are not limited to, subscriptions, depreciation, memberships, conferences, workshops, general education, and travel costs.

7. 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 Commission.

When a mandated program has been included in SMAS, the SCO will determine a base year entitlement amount for each local agency 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 the 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 Commission's approval.

Each local agency 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 local agency has incurred costs for three consecutive fiscal years but did not file a reimbursement claim in one or more of those fiscal years, the local agency 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 local agency with the SCO for the sole purpose of establishing a base year entitlement. A base year entitlement shall not include any non-recurring or initial start-up costs.

Initial apportionments are made on an individual program basis. After the initial year, all apportionments are made by November 30th. 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 local agency 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 Commission.

The following programs are placed in SMAS:

Program Name	Chapter/Statute	Program Number
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		

8. Direct Costs

A direct cost is a cost that can be identified specifically with a particular program or activity. 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 claimant must maintain documentation 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: $[(EAS + Benefits) \div APH] = PHR$ $[(\$26,000 + \$8,099)] \div 1,800 \text{ hrs} = 18.94$	Description: EAS = Employee's Annual Salary APH = Annual Productive Hours PHR = Productive Hourly Rate
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- 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 Annual Salary, multiply the biweekly salary by 26. To convert a monthly salary to Annual Salary, 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

Example:		
Step 1: Fringe Benefits as a Percent of Salary		Step 2: Productive Hourly Rate
Retirement	15.00 %	Formula: $[(EAS \times (1 + FBR)) \div APH] = PHR$ $[(\$26,000 \times (1.3115)) \div 1,800] = \18.94
Social Security & Medicare	7.65	
Health & Dental Insurance	5.25	
Workers Compensation	3.25	
Total	31.15 %	
Description:		
EAS = Employee's Annual Salary		APH = Annual Productive Hours
FBR = Fringe Benefit Rate		PHR = Productive Hourly Rate

- As illustrated in Table 2, 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, worker'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 3: 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 \div 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>% to 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 are 25, then the unit cost of supplies is \$0.38 per reimbursable instance ($\$9.50 \div 25$).

(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.

9. 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 (Title 2 CFR Part 225). 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 record.

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 Office of Management and Budget OMB Circular A-87 (Title 2 CFR Part 225.) (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. The use of the 10% rate may benefit small agencies where it is inefficient to prepare an ICRP.

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 & 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 Office of Management and Budget (OMB) Circular A-87 (Title 2 CFR Part 225), *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__**

(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
Salaries & Benefits						
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
Total	\$ 1,400,000	\$ 60,000	\$ 200,000	\$ 1,140,000	\$ 120,000	\$ 1,020,000
Services & Supplies						
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
Total	\$ 1,470,000	\$ 817,000	\$ 30,000	\$ 623,000	\$ 16,000	\$ 607,000
Capital Expenditures	\$ 100,000	\$ 100,000				
Total Budgetary Expenditures	\$ 2,970,000	\$ 977,000	\$ 230,000	\$ 1,763,000	\$ 136,000	\$ 1,627,000
Cost Plan Costs	<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
Total	\$ 170,000 (E)	\$ 9,000	\$ 70,000	\$ 91,000	\$ 4,000	\$ 87,000
Total Allocable Indirect Costs			\$ 300,000 (F)			
Distribution of Allocable Indirect Costs						
Based on Salaries & Wages		\$ 15,000	\$ (300,000)	\$ 285,000	\$ 30,000	\$ 255,000
Totals	\$ 3,140,000	\$ 1,001,000	\$ 0	\$ 2,139,000	\$ 170,000	\$ 1,969,000

(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 2 CFR Part 225 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 2 CFR Part 225. 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	\$1,000,000

Therefore, the Indirect Cost Rate for Penal Code 987.9 Program is:

$$\text{ICRP} = \frac{\text{Allowable Indirect Costs}}{\text{Total Salaries and Wages}} = \frac{\$300,000}{\$1,000,000} = 30.00\%$$

10. Time Study Guidelines

Background

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used as a formula for reimbursing local agency and school district costs mandated by the state that meets certain conditions specified in GC Section 17518.5(a). These costs can only be substituted for continuous records of actual time spend for a specific fiscal year if the program's P's & G's allow for the use of time studies.

Two methods are acceptable for documenting employee time charged to mandated cost programs: Actual Time Reporting and Time Study, which are described below. Application of time study results is restricted. As explained in Time Study Results below, the results may be projected toward a maximum of two years provided the claimant meets certain criteria.

Actual Time Reporting

P's & G's define reimbursable activities for each mandated cost program. When employees work on multiple activities, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that meets the following standards:

- They must reflect an after-the-fact (contemporaneous) distribution of the actual activity of each employee;
- They must account for the total activity for which each employee is compensated;
- They must be prepared at least monthly and must coincide with one or more pay periods; and
- They must be signed by the employee.

Budget estimates or other distribution percentages determined before services are performed do not qualify as support for time distribution.

Time Study

In certain cases, a time study may be used to substitute for continuous records of actual time spent on multiple activities and/or programs. An effective time study requires that an activity be a task that is repetitive in nature. Activities that require a varying level of effort are not appropriate for time studies.

Time Study Plan

A time study plan is necessary before conducting the time study. The claimant must retain the time study plan for audit purposes. The plan needs to identify the following:

- Time period(s) to be studied – The plan must show that all time periods selected are representative of the fiscal year, and the results can be reasonably projected to approximate actual costs;
- Activities and/or programs to be studied – For each mandated program included, the time study must separately identify each reimbursable activity defined in the mandated program's parameters and guidelines, which are derived from the program's Statement of Decision. If a reimbursable activity in the parameters and guidelines identifies separate and distinct sub-activities, these sub-activities must also be treated as individual activities;

For example, sub-activities (a), (b), and (c) under Reimbursable Activity (B)(1) of the local agency's Domestic Violence Treatment Services: Authorization and Case Management program relate to information to be discussed during victim notification by the probation department and therefore are not separate and distinct activities. These sub-activities do not have to be separately studied.

- Process used to accomplish each reimbursable activity – Use flowcharts or similar analytical tools and/or written desk procedures to describe the process for each activity;
- Employee universe – The employee universe used in the time study must include all positions for which salaries and wages are to be allocated by means of the time study;
- Employee sample selection methodology – The plan must show that employees selected are representative of the employee universe, and the results can be reasonably projected to approximate actual costs. In addition, the employee sample size should be proportional to the variation in time spent to perform a task. The sample size should be larger for tasks with significant time variations;

- Time increments to be recorded – The time increments used should be sufficient to recognize the number of different activities performed and the dynamics of these responsibilities. Very large increments (such as one hour or more) might be used for employees performing only a few functions that change very slowly over time. Very small increments (a number of minutes) may be needed for employees performing more short-term tasks.

Random moment sampling is not an acceptable alternative to continuous time records for mandated cost claims. Random moment sampling techniques are most applicable in situations where employees perform many different types of activities on a variety of programs with small time increments throughout the fiscal year.

Time Study Documentation

Time studies must:

- Be supported by time records that are completed contemporaneously;
- Report activity on a daily basis;
- Be sufficiently detailed to reflect all mandated activities and/or programs performed during a specific time period; and
- Coincide with one or more pay periods.

Time records must be signed by the employee (electronic signatures are acceptable) and be supported by corroborating evidence, which validates that the work was actually performed. As with actual time reporting, budget estimates or other distribution percentages determined before services are performed do not qualify as valid time studies.

Time Study Results

Time study results must be summarized to show how the time study supports the costs claimed for each activity. Any variations from the procedures identified in the original time study plan must be documented and explained

Current-year costs must be used to prepare a time study. Claimants may project time study results to no more than two subsequent fiscal years. A claimant may not apply time study results retroactively.

- Annual Reimbursement Claims – Claimants may use time studies to support costs incurred on or after January 1, 2005. Claimants may not use time studies for the period July 1, 2004, through December 31, 2004, unless (1) the program's P's & G's specifically allows time studies, and (2) the time study is prepared based on mandated activity occurring between July 1, 2004, and December 31, 2004.
- Initial Claims –When filing an initial claim for new mandated programs, claimants may only use time study results for costs incurred on or after January 1, 2005. Claimants may not use time studies to support costs incurred before January 1, 2005, unless (1) the program's P's & G's specifically allows time studies, and (2) the claimant prepares separate time studies for each fiscal year preceding January 1, 2005, based on mandated activity occurring during those years.

When projecting time study results, the claimant must certify that there have been no significant changes between years in either (1) the requirements of each mandated program activity or (2) the processes and procedures used to accomplish the activity. For all years, the claimant must maintain corroborating evidence that validates the mandated activity was actually performed. Time study results used to support subsequent years' claims are subject to the recordkeeping

requirements for those claims.

11. 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 claim 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 can not 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 are 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 claim 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 and state local assistance programs includes, but is not limited to, the following funding sources:

Federal and State Funding Sources

Governing Authority

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	

12. 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. Claimants will receive a *Notice of Claim Adjustments* detailing adjustments made by the SCO.

13. Audit of Costs

Pursuant to GC Section 17558.5, Subdivision (b), the SCO may conduct a field review of any claim after it has been submitted, prior to the reimbursement of the claim 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 Commission. 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 thirty days after payment of the claim.

14. Source Documents

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. 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. Declarations must include a certification stating, "I certify 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.

For costs incurred on or after January 1, 2005, an RRM can be used for reimbursing local agency that meets certain conditions specified in 17518.5(a).

15. 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 a 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.

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.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the entity. 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 are required.

Claims should be rounded to the nearest dollar. Submit a signed original and one copy of form FAM-27, Claim for Payment. **To expedite the payment process, please sign the 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 700
Sacramento, CA 95816

16. 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 Local Mandated Cost Manual and the old forms they replace should be removed. The instructions should then be retained 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_mancost.html.

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, or call the Local Reimbursements Section at (916) 324-5729.

17. Retention of Claim Records and Supporting Documentation

Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by local agency 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 were appropriated or no payment was 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 will 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 the Controller has initiated an audit 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.

A. STATE OF CALIFORNIA TRAVEL EXPENSE GUIDELINES

Travel Program Effective January 31, 2002

The travel reimbursement program continues to be subject to the Internal Revenue Service (IRS) requirements for an accountable plan. There are no flat rate reimbursements. All items are to be claimed for the actual amount of expense, up to the maximum allowed. If the provisions below do not require submission of a receipt for a given item of expense, it is the employee's responsibility to retain receipts and other records of the expense and have them available for audit.

Lodging and meals that are provided by the State, including hotel expenses, conference fees, or transportation costs such as airline tickets; or otherwise provided shall not be claimed for reimbursement.

Employees may be reimbursed for actual expenses for breakfast, lunch, dinner, and incidentals for each 24 hours of travel, as follows:

Breakfast	up to	\$ 6.00
Lunch	up to	10.00
Dinner	up to	18.00
Incidentals	up to	6.00

Incidental expenses include, but are not limited to, expenses for laundering and pressing of clothing and tips for services such as porters and baggage handlers. Incidentals do not include taxicab fares, lodging taxes, or the cost of telegrams or telephone calls.

Lodging

All lodging reimbursements require a receipt from a commercial lodging establishment such as a hotel, motel, bed and breakfast inn, or campground that caters to the general public. No lodging will be reimbursed without a valid receipt. Employees who stay with friends or relatives are not eligible for lodging reimbursement, but may claim their actual expenses for meals and incidentals.

Short-Term Travel

A. For continuous short-term travel of more than 24 hours but less than 31 days, the employee will be reimbursed for actual costs up to the maximum for each meal, incidental, and lodging expense for each completed 24 hours of travel, beginning with the traveler's time of departure and return as follows:

1. On the first day of travel at the beginning of a trip of more than 24 hours:
 - Trip begins at or before 6 a.m. - Breakfast may be claimed
 - Trip begins at or before 11 a.m. - Lunch may be claimed
 - Trip begins at or before 5 p.m. - Dinner may be claimed
2. On the fractional day of travel at the end of a trip of more than 24 hours:
 - Trip ends at or after 8 a.m. - Breakfast may be claimed
 - Trip ends at or after 2 p.m. - Lunch may be claimed
 - Trip ends at or after 7 p.m. - Dinner may be claimed

If the fractional day includes an overnight stay, receipted lodging may be claimed. No meal or lodging expenses may be claimed or reimbursed more than once on any given date or during any 24-hour period.

- B.** For continuous travel of less than 24 hours, the employee will be reimbursed for actual expenses, up to a maximum as follows:

Travel begins at or before 6 a.m. and ends at or after 9 a.m. - Breakfast may be claimed
Travel begins at or before 4 p.m. and ends at or after 7 p.m. - Dinner may be claimed

If the trip extends overnight, receipted lodging may be claimed. No lunch or incidentals may be claimed on a trip of less than 24 hours.

Short-Term Travel Maximum Lodging Reimbursement Rate

- A.** Statewide except as in (B) and (C) below, actual receipted lodging up to \$84 plus tax.
- B.** When required to conduct state business and obtain lodging in the counties of Los Angeles and San Diego, reimbursement will be for actual receipted lodging, to a maximum of \$110 plus tax.
- C.** When required to conduct state business and obtain lodging in the counties of Alameda, San Francisco, San Mateo, and Santa Clara, reimbursement will be for actual receipted lodging, to a maximum of \$140 plus tax.

Long-Term Travel

Actual expenses for long-term meals and receipted lodging will be reimbursed when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

A. Full Long-Term Travel

To qualify for full long-term travel reimbursement, the employee on a long-term field assignment must meet the following criteria:

- a) The employee continues to maintain a permanent residence at the primary headquarters, and either,
- b) The permanent residence is occupied by the employee's dependents, or
- c) The permanent residence is maintained at a net expense to the employee exceeding \$200 per month.

The employee who is living at the long-term location may claim either:

1. Reimbursement for actual individual expense, substantiated by receipts for lodging, water, sewer, gas, and electricity, up to a maximum of \$1,130 per calendar month while on the long-term assignment, and actual expenses up to \$10 for meals and incidentals, for each period of 12 to 24 hours and up to \$5 for actual meals and incidentals for each period of less than 12 hours at the long-term location, or
2. Long-term subsistence rates of \$24 for actual meals and incidentals, \$24 for receipted lodging for travel of 12 hours up to 24 hours, and either \$24 for actual meals or \$24 for receipted lodging for travel less than 12 hours when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

B. Partial Long-Term Travel

An employee on long-term field assignment who does not maintain a separate residence in the headquarters area may claim long-term subsistence rates of up to \$12 for actual meals and incidentals and \$12 for receipted lodging for travel of 12 hours up to 24 hours at the long-term location, and either \$12 for actual meals or \$12 for receipted lodging for travel less than 12 hours at the long-term location.

Receipts

Receipts or vouchers shall be submitted for every item of expense of \$25 or more.

- a) Receipts are required for every item of transportation and business expense incurred as a result of conducting state business except for actual expenses as follows:
 1. Railroad and bus fares of less than \$25, when travel is wholly within the State of California.
 2. Street car, ferry fares, bridge and road tolls, local rapid transit system, taxi, shuttle, or hotel bus fares, and parking fees of \$10 or less for each continuous period of parking or each separate transportation expense noted in this item.
 3. Telephone, telegraph, tax, or other business charges related to state business of \$5 or less.
 4. In the absence of a receipt, reimbursement will be limited to the non-receipted amount above.
- b) Reimbursement will be claimed only for the actual and necessary expenses noted above. Regardless of the above exceptions, the approving officer may require additional certification and/or explanation in order to determine that an expense was actually and reasonably incurred. In the absence of a satisfactory explanation, the expense shall not be allowed.

Mileage

When an employee is authorized by his/her appointing authority or designee to operate a privately owned vehicle on state business, effective January 1, 2009, the employee will be allowed to claim and be reimbursed 55 cents per mile.

B. GOVERNMENT CODE SECTIONS 17500-17617

17500. The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for the costs of state mandated local programs has not provided for the effective determination of the state's responsibilities under Section 6 of Article XIII B of the California Constitution. The Legislature finds and declares that the failure of the existing process to adequately and consistently resolve the complex legal questions involved in the determination of state-mandated costs has led to an increasing reliance by local agencies and school districts on the judiciary and, therefore, in order to relieve unnecessary congestion of the judicial system, it is necessary to create a mechanism which is capable of rendering sound quasi-judicial decisions and providing an effective means of resolving disputes over the existence of state-mandated local programs. It is the intent of the Legislature in enacting this part to provide for the implementation of Section 6 of Article XIII B of the California Constitution. Further, the Legislature intends that the Commission on State Mandates, as a quasi-judicial body, will act in a deliberative manner in accordance with the requirements of Section 6 of Article XIII B of the California Constitution.

Government Code Sections 17510-17524

17510. Unless the context otherwise requires, the definitions contained in this chapter govern the construction of this part. The definition of a word applies to any variants thereof and the singular tense of a word includes the plural.

17511. "City" means any city whether general law or charter, except a city and county.

17512. "Commission" means the Commission on State Mandates.

17513. "Costs mandated by the federal government" means any increased costs incurred by a local agency or school district after January 1, 1973, in order to comply with the requirements of a federal statute or regulation. "Costs mandated by the federal government" includes costs resulting from enactment of a state law or regulation where failure to enact that law or regulation to meet specific federal program or service requirements imposed upon the state would result in substantial monetary penalties or loss of funds to public or private persons in the state whether the federal law was enacted before or after the enactment of the state law, regulation, or executive order. "Costs mandated by the federal government" does not include costs which are specifically reimbursed or funded by the federal or state government or programs or services which may be implemented at the option of the state, local agency, or school district.

17514. "Costs mandated by the state" means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution.

17515. "County" means any chartered or general law county. "County" includes a city and county.

17516. "Executive order" means any order, plan, requirement, rule, or regulation issued by any of the following:

- (a) The Governor.
- (b) Any officer or official serving at the pleasure of the Governor.
- (c) Any agency, department, board, or commission of state government.

"Executive order" does not include any order, plan, requirement, rule, or regulation issued by the State Water Resources Control Board or by any regional water quality control board pursuant to Division 7 (commencing with Section 13000) of the Water Code. It is the intent of the Legislature that the State Water Resources Control Board and regional water quality control boards will not adopt enforcement orders against publicly owned dischargers which mandate major waste water treatment facility construction costs

unless federal financial assistance and state financial assistance pursuant to the Clean Water Bond Act of 1970 and 1974, is simultaneously made available. "Major" means either a new treatment facility or an addition to an existing facility, the cost of which is in excess of 20 percent of the cost of replacing the facility.

17517.5. "Cost savings authorized by the state" means any decreased costs that a local agency or school district realizes as a result of any statute enacted or any executive order adopted that permits or requires the discontinuance of or a reduction in the level of service of an existing program that was mandated before January 1, 1975.

17518. "Local agency" means any city, county, special district, authority, or other political subdivision of the state.

17518.5. (a) "Reasonable reimbursement methodology" means a formula for reimbursing local agencies and school districts for costs mandated by the state, as defined in Section 17514.

(b) A reasonable reimbursement methodology shall be based on cost information from a representative sample of eligible claimants, information provided by associations of local agencies and school districts, or other projections of local costs.

(c) A reasonable reimbursement methodology shall consider the variation in costs among local agencies and school districts to implement the mandate in a cost-efficient manner.

(d) Whenever possible, a reasonable reimbursement methodology shall be based on general allocation formulas, uniform cost allowances, and other approximations of local costs mandated by the state, rather than detailed documentation of actual local costs. In cases when local agencies and school districts are projected to incur costs to implement a mandate over a period of more than one fiscal year, the determination of a reasonable reimbursement methodology may consider local costs and state reimbursements over a period of greater than one fiscal year, but not exceeding 10 years.

(e) A reasonable reimbursement methodology may be developed by any of the following:

- (1) The Department of Finance.
- (2) The Controller.
- (3) An affected state agency.
- (4) A claimant.
- (5) An interested party.

17519. "School district" means any school district, community college district, or county superintendent of schools.

17520. "Special district" means any agency of the state that performs governmental or proprietary functions within limited boundaries. "Special district" includes a county service area, a maintenance district or area, an improvement district or improvement zone, or any other zone or area. "Special district" does not include a city, a county, a school district, or a community college district.

County free libraries established pursuant to Chapter 6 (commencing with Section 19100 of Part 11 of the Education Code, areas receiving county fire protection services pursuant to Section 25643 of the Government Code, and county road districts established pursuant to Chapter 7 (commencing with Section 1550) of Division 2 of the Streets and Highways Code shall be considered "special districts" for all purposes of this part.

17521. "Test claim" means the first claim filed with the commission alleging that a particular statute or executive order imposes costs mandated by the state, and includes a claim filed pursuant to Section 17574.

17521.5. "Legislatively determined mandate" means the provisions of a statute or executive order that the Legislature, pursuant to Article 1.5, has declared by statute to be a mandate for which reimbursement is required by Section 6 of Article XIII B of the California Constitution.

17522. (a) "Initial reimbursement claim" means a claim filed with the Controller by a local agency or school district for costs to be reimbursed for the fiscal years specified in the first claiming instructions issued by the Controller pursuant to subdivision (b) of Section 17558.

(b) "Annual reimbursement claim" means a claim for actual costs incurred in a prior fiscal year filed with the Controller by a local agency or school district for which appropriations are made to the Controller for this purpose.

(c) "Entitlement claim" means a claim filed by a local agency or school district with the Controller for the purpose of establishing or adjusting a base year entitlement. All entitlement claims are subject to Section 17616.

17523. "Deflator" means the Implicit Price Deflator for the Costs of Goods and Services to Governmental Agencies, as determined by the Department of Finance.

17524. "Base year entitlement" means that amount determined to be the average for the approved reimbursement claims of each local agency or school district for the three preceding fiscal years adjusted by the change in the deflator. A base year entitlement shall not include any nonrecurring or initial startup costs incurred by a local agency or school district in any of those three fiscal years. For those mandates which become operative on January 1 of any year, the amount of the "approved reimbursement claim" for the first of the three years may be computed by annualizing the amount claimed for the six-month period of January through June in that first year, excluding nonrecurring or startup costs.

Government Code Sections 17525-17533

17525. (a) There is hereby created the Commission on State Mandates, which shall consist of seven members as follows:

(1) The Controller.

(2) The Treasurer.

(3) The Director of Finance.

(4) The Director of the Office of Planning and Research.

(5) A public member with experience in public finance, appointed by the Governor and approved by the Senate.

(6) Two members from the following three categories appointed by the Governor and approved by the Senate, provided that no more than one member shall come from the same category:

(A) A city council member.

(B) A member of a county or city and county board of supervisors.

(C) A governing board member of a school district as defined in Section 17519.

(b) Each member appointed pursuant to paragraph (5) or (6) of subdivision (a) shall be subject to both of the following:

(1) The member shall serve for a term of four years subject to renewal.

(2) The member shall receive per diem of one hundred dollars (\$100) for each day actually spent in the discharge of official duties and shall be reimbursed for any actual and necessary expenses incurred in connection with the performance of duties as a member of the commission.

17526. (a) All meetings of the commission shall be open to the public, except that the commission may meet in executive session to consider the appointment or dismissal of officers or employees of the commission or to hear complaints or charges brought against a member, officer, or employee of the commission.

(b) The commission shall meet at least once every two months.

(c) The time and place of meetings may be set by resolution of the commission, by written petition of a majority of the members, or by written call of the chairperson. The chairperson may, for good cause, change the starting time or place, reschedule, or cancel any meeting.

17527. In carrying out its duties and responsibilities, the commission shall have the following powers:

(a) To examine any document, report, or data, including computer programs and data files, held by any local agency or school district.

- (b) To meet at times and places as it may deem proper.
- (c) As a body or, on the authorization of the commission, as a committee composed of one or more members, to hold hearings at any time and place it may deem proper.
- (d) Upon a majority vote of the commission, to issue subpoenas to compel the attendance of witnesses and the production of books, records, papers, accounts, reports, and documents.
- (e) To administer oaths.
- (f) To contract with other agencies or individuals, public or private, as it deems necessary, to provide or prepare services, facilities, studies, and reports to the commission as will assist it in carrying out its duties and responsibilities.
- (g) To adopt, promulgate, amend, and rescind rules and regulations, which shall not be subject to the review and approval of the Office of Administrative Law pursuant to the provisions of the Administrative Procedure Act provided for in Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2.
- (h) To do any and all other actions necessary or convenient to enable it fully and adequately to perform its duties and to exercise the powers expressly granted to it.

17528. The members of the commission shall elect a chairperson and a vice chairperson of the commission.

17529. The commission may appoint as attorney to the commission an attorney at law of this state, who shall hold office at the pleasure of the commission. The attorney shall represent and appear for the commission in all actions and proceedings involving any question under this part or under any order or act of the commission.

The attorney shall advise the commission and each member of the commission, when so requested, in regard to all matters in connection with the powers and duties of the commission and the members thereof. The attorney shall generally perform all duties and services as attorney to the commission which the commission may require.

17530. The commission shall appoint an executive director, who shall be exempt from civil service and shall hold office at the pleasure of the commission. The executive director shall be responsible for the executive and administrative duties of the commission and shall organize, coordinate, supervise, and direct the operations and affairs of the commission and expedite all matters within the jurisdiction of the commission. The executive director shall keep a full and true record of all proceedings of the commission, issue all necessary process, writs, warrants, and notices, and perform other duties as the commission prescribes.

17531. The executive director may employ those officers, examiners, experts, statisticians, accountants, inspectors, clerks, and employees as the executive director deems necessary to carry out the provisions of this part or to perform the duties and exercise the powers conferred upon the commission by law.

17532. A majority of the commissioners shall constitute a quorum for the transaction of any business, for the performance of any duty, or for the exercise of any power of the commission. Any investigation, inquiry, or hearing which the commission has power to undertake or to hold may be undertaken or held by or before any commissioner or commissioners designated for the purpose by the commission. The evidence in any investigation, inquiry, or hearing may be taken by the commissioner or commissioners to whom the investigation, inquiry, or hearing has been assigned or, in his or her or their behalf, by an examiner designated for that purpose. Every finding, opinion, and order made by the commissioner or commissioners so designated, pursuant to the investigation, inquiry, or hearing, when approved or confirmed by the commission and ordered filed in its office, shall be deemed to be the finding, opinion, and order of the commission.

17533. Notwithstanding Section 11425.10, Chapter 4.5 (commencing with Section 11400) of Part 1 of Division 3 does not apply to a hearing by the commission under this part. 17550-17571 17550. Reimbursement of local agencies and school districts for costs mandated by the state shall be provided pursuant to this chapter.

17551. (a) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district that the local agency or school district is entitled to be reimbursed by the state for costs mandated by the state as required by Section 6 of Article XIII B of the California Constitution.

(b) Except as provided in Sections 17573 and 17574, commission review of claims may be had pursuant to subdivision (a) only if the test claim is filed within the time limits specified in this section.

(c) Local agency and school district test claims shall be filed not later than 12 months following the effective date of a statute or executive order, or within 12 months of incurring increased costs as a result of a statute or executive order, whichever is later.

(d) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district filed on or after January 1, 1985, that the Controller has incorrectly reduced payments to the local agency or school district pursuant to paragraph (2) of subdivision (d) of Section 17561.

17552. This chapter shall provide the sole and exclusive procedure by which a local agency or school district may claim reimbursement for costs mandated by the state as required by Section 6 of Article XIII B of the California Constitution.

17553. (a) The commission shall adopt procedures for receiving claims filed pursuant to this article and Section 17574 and for providing a hearing on those claims. The procedures shall do all of the following:

(1) Provide for presentation of evidence by the claimant, the Department of Finance, and any other affected department or agency, and any other interested person.

(2) Ensure that a statewide cost estimate is adopted within 12 months after receipt of a test claim, when a determination is made by the commission that a mandate exists. This deadline may be extended for up to six months upon the request of either the claimant or the commission.

(3) Permit the hearing of a claim to be postponed at the request of the claimant, without prejudice, until the next scheduled hearing.

(b) All test claims shall be filed on a form prescribed by the commission and shall contain at least the following elements and documents:

(1) A written narrative that identifies the specific sections of statutes or executive orders and the effective date and register number of regulations alleged to contain a mandate and shall include all of the following:

(A) A detailed description of the new activities and costs that arise from the mandate.

(B) A detailed description of existing activities and costs that are modified by the mandate.

(C) The actual increased costs incurred by the claimant during the fiscal year for which the claim was filed to implement the alleged mandate.

(D) The actual or estimated annual costs that will be incurred by the claimant to implement the alleged mandate during the fiscal year immediately following the fiscal year for which the claim was filed.

(E) A statewide cost estimate of increased costs that all local agencies or school districts will incur to implement the alleged mandate during the fiscal year immediately following the fiscal year for which the claim was filed.

(F) Identification of all of the following:

(i) Dedicated state funds appropriated for this program.

(ii) Dedicated federal funds appropriated for this program.

(iii) Other nonlocal agency funds dedicated for this program.

(iv) The local agency's general purpose funds for this program.

(v) Fee authority to offset the costs of this program.

(G) Identification of prior mandate determinations made by the Commission on State Mandates or a predecessor agency that may be related to the alleged mandate.

(H) Identification of a legislatively determined mandate pursuant to Section 17573 that is on the same statute or executive order.

(2) The written narrative shall be supported with declarations under penalty of perjury, based on the declarant's personal knowledge, information, or belief, and signed by persons who are authorized and competent to do so, as follows:

(A) Declarations of actual or estimated increased costs that will be incurred by the claimant to implement the alleged mandate.

(B) Declarations identifying all local, state, or federal funds, or fee authority that may be used to offset the increased costs that will be incurred by the claimant to implement the alleged mandate, including direct and indirect costs.

(C) Declarations describing new activities performed to implement specified provisions of the new statute or executive order alleged to impose a reimbursable state-mandated program. Specific references shall be made to chapters, articles, sections, or page numbers alleged to impose a reimbursable state-mandated program.

(D) If applicable, declarations describing the period of reimbursement and payments received for full reimbursement of costs for a legislatively determined mandate pursuant to Section 17573, and the authority to file a test claim pursuant to paragraph (1) of subdivision (c) of Section 17574.

(3) (A) The written narrative shall be supported with copies of all of the following:

(i) The test claim statute that includes the bill number or executive order, alleged to impose or impact a mandate.

(ii) Relevant portions of state constitutional provisions, federal statutes, and executive orders that may impact the alleged mandate.

(iii) Administrative decisions and court decisions cited in the narrative.

(B) State mandate determinations made by the Commission on State Mandates or a predecessor agency and published court decisions on state mandate determinations made by the Commission on State Mandates are exempt from this requirement.

(4) A test claim shall be signed at the end of the document, under penalty of perjury by the claimant or its authorized representative, with the declaration that the test claim is true and complete to the best of the declarant's personal knowledge, information, or belief. The date of signing, the declarant's title, address, telephone number, facsimile machine telephone number, and electronic mail address shall be included.

(c) If a completed test claim is not received by the commission within 30 calendar days from the date that an incomplete test claim was returned by the commission, the original test claim filing date may be disallowed, and a new test claim may be accepted on the same statute or executive order.

(d) In addition, the commission shall determine whether an incorrect reduction claim is complete within 10 days after the date that the incorrect reduction claim is filed. If the commission determines that an incorrect reduction claim is not complete, the commission shall notify the local agency and school district that filed the claim stating the reasons that the claim is not complete. The local agency or school district shall have 30 days to complete the claim. The commission shall serve a copy of the complete incorrect reduction claim on the Controller. The Controller shall have no more than 90 days after the date the claim is delivered or mailed to file any rebuttal to an incorrect reduction claim. The failure of the Controller to file a rebuttal to an incorrect reduction claim shall not serve to delay the consideration of the claim by the commission.

17554. With the agreement of all parties to the claim, the commission may waive the application of any procedural requirement imposed by this chapter or pursuant to Section 17553. The authority granted by this section includes the consolidation of claims and the shortening of time periods.

17555. (a) Not later than 30 days after hearing and deciding upon a test claim pursuant to subdivision (a) of Section 17551, and determining the amount to be subvended to local agencies and school districts for reimbursement pursuant to subdivision (a) of Section 17557, the commission shall notify the appropriate Senate and Assembly policy and fiscal committees, the Legislative Analyst, the Department of Finance, and the Controller of that decision. (b) For purposes of this section, the "appropriate policy committee" means the policy committee that has jurisdiction over the subject matter of the statute, regulation, or executive order, and in which bills relating to that subject matter would have been heard.

17556. The commission shall not find costs mandated by the state, as defined in Section 17514, in any claim submitted by a local agency or school district, if, after a hearing, the commission finds any one of the following:

(a) The claim is submitted by a local agency or school district that requested legislative authority for that local agency or school district to implement the program specified in the statute, and that statute imposes costs upon that local agency or school district requesting the legislative authority. A resolution from the governing body or a letter from a delegated representative of the governing body of a local agency or

school district that requests authorization for that local agency or school district to implement a given program shall constitute a request within the meaning of this subdivision.

(b) The statute or executive order affirmed for the state a mandate that had been declared existing law or regulation by action of the courts.

(c) The statute or executive order imposes a requirement that is mandated by a federal law or regulation and results in costs mandated by the federal government, unless the statute or executive order mandates costs that exceed the mandate in that federal law or regulation. This subdivision applies regardless of whether the federal law or regulation was enacted or adopted prior to or after the date on which the state statute or executive order was enacted or issued.

(d) The local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service.

(e) The statute, executive order, or an appropriation in a Budget Act or other bill provides for offsetting savings to local agencies or school districts that result in no net costs to the local agencies or school districts, 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.

(f) The statute or executive order imposes duties that are necessary to implement, reasonably within the scope of, or expressly included in, a ballot measure approved by the voters in a statewide or local election. This subdivision applies regardless of whether the statute or executive order was enacted or adopted before or after the date on which the ballot measure was approved by the voters.

(g) The statute created a new crime or infraction, eliminated a crime or infraction, or changed the penalty for a crime or infraction, but only for that portion of the statute relating directly to the enforcement of the crime or infraction.

17557. (a) If the commission determines there are costs mandated by the state pursuant to Section 17551, it shall determine the amount to be subvented to local agencies and school districts for reimbursement. In so doing it shall adopt parameters and guidelines for reimbursement of any claims relating to the statute or executive order. The successful test claimants shall submit proposed parameters and guidelines within 30 days of adoption of a statement of decision on a test claim. At the request of a successful test claimant, the commission may provide for one or more extensions of this 30-day period at any time prior to its adoption of the parameters and guidelines. If proposed parameters and guidelines are not submitted within the 30-day period and the commission has not granted an extension, then the commission shall notify the test claimant that the amount of reimbursement the test claimant is entitled to for the first 12 months of incurred costs will be reduced by 20 percent, unless the test claimant can demonstrate to the commission why an extension of the 30-day period is justified.

(b) In adopting parameters and guidelines, the commission may adopt a reasonable reimbursement methodology.

(c) The parameters and guidelines adopted by the commission shall specify the fiscal years for which local agencies and school districts shall be reimbursed for costs incurred. However, the commission may not specify in the parameters and guidelines any fiscal year for which payment could be provided in the annual Budget Act.

(d) A local agency, school district, or the state may file a written request with the commission to amend, modify, or supplement the parameters or guidelines. The commission may, after public notice and hearing, amend, modify, or supplement the parameters and guidelines. A parameters and guidelines amendment submitted within 90 days of the claiming deadline for initial claims, as specified in the claiming instructions pursuant to Section 17561, shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A parameters and guidelines amendment filed more than 90 days after the claiming deadline for initial claims, as specified in the claiming instructions pursuant to Section 17561, and on or before the claiming deadline following a fiscal year, shall establish reimbursement eligibility for that fiscal year.

(e) 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. The claimant may thereafter amend the test claim at any time, but before the test claim is set for a hearing, without affecting the original filing date as long as the amendment substantially relates to the original test claim.

(f) In adopting parameters and guidelines, the commission shall consult with the Department of Finance, the affected state agency, the Controller, the fiscal and policy committees of the Assembly and Senate, the

Legislative Analyst, and the claimants to consider a reasonable reimbursement methodology that balances accuracy with simplicity.

17557.1. (a) Notwithstanding any other provision of this part, within 30 days of the commission's adoption of a statement of decision on a test claim, the test claimant and the Department of Finance may notify the executive director of the commission in writing of their intent to follow the process described in this section to develop a reasonable reimbursement methodology and statewide estimate of costs for the initial claiming period and budget year for reimbursement of costs mandated by the state in accordance with the statement of decision. The letter of intent shall include the date on which the test claimant and the Department of Finance will submit a plan to ensure that costs from a representative sample of eligible local agency or school district claimants are considered in the development of a reasonable reimbursement methodology.

(b) This plan shall also include all of the following information:

(1) The date on which the test claimant and Department of Finance will provide to the executive director an informational update regarding their progress in developing the reasonable reimbursement methodology.

(2) The date on which the test claimant and Department of Finance will submit to the executive director the draft reasonable reimbursement methodology and proposed statewide estimate of costs for the initial claiming period and budget year. This date shall be no later than 180 days after the date the letter of intent is sent by the test claimant and Department of Finance to the executive director.

(c) At the request of the test claimant and Department of Finance, the executive director may provide for up to four extensions of this 180-day period.

(d) The test claimant or Department of Finance may notify the executive director at any time that the claimant or Department of Finance no longer intends to develop a reasonable reimbursement methodology pursuant to this section. In this case, paragraph (2) of subdivision (a) of Section 17553 and Section 17557 shall apply to the test claim. Upon receipt of this notification, the executive director shall notify the test claimant of the duty to submit proposed parameters and guidelines within 30 days under subdivision (a) of Section 17557.

17557.2. (a) A reasonable reimbursement methodology developed pursuant to Section 17557.1 or a joint request for early termination of a reasonable reimbursement methodology shall have broad support from a wide range of local agencies or school districts. The test claimant and Department of Finance may demonstrate broad support from a wide range of local agencies or school districts in different ways, including, but not limited to, obtaining endorsement by one or more statewide associations of local agencies or school districts and securing letters of approval from local agencies or school districts.

(b) No later than 60 days before a commission hearing, the test claimant and Department of Finance shall submit to the commission a joint proposal that shall include all of the following:

(1) The draft reasonable reimbursement methodology.

(2) The proposed statewide estimate of costs for the initial claiming period and budget year.

(3) A description of the steps the test claimant and the Department of Finance undertook to determine the level of support by local agencies or school districts for the draft reasonable reimbursement methodology.

(4) An agreement that the reasonable reimbursement methodology developed and approved under this section shall be in effect for a period of five years unless a different term is approved by the commission, or upon submission to the commission of a letter indicating the Department of Finance and test claimant's joint interest in early termination of the reasonable reimbursement methodology.

(5) An agreement that, at the conclusion of the period established in paragraph (4), the Department of Finance and the test claimant will consider jointly whether amendments to the methodology are necessary.

(c) The commission shall approve the draft reasonable reimbursement methodology if review of the information submitted pursuant to Section 17557.1 and subdivision (b) of this section demonstrates that the draft reasonable reimbursement methodology and statewide estimate of costs for the initial claiming period and budget year have been developed in accordance with Section 17557.1 and meet the requirements of subdivision (a). The commission thereafter shall adopt the proposed statewide estimate of costs for the initial claiming period and budget year. Statewide cost estimates adopted under this section shall be included in the report to the Legislature required under Section 17600 and shall be reported by the commission to the appropriate Senate and Assembly policy and fiscal committees, the Legislative Analyst, and the Department of Finance not later than 30 days after adoption.

(d) Unless amendments are proposed pursuant to this subdivision, the reasonable reimbursement methodology approved by the commission pursuant to this section shall expire after either five years, any other term approved by the commission, or upon submission to the commission of a letter indicating the Department of Finance's and test claimant's joint interest in early termination of the reasonable reimbursement methodology.

(e) The commission shall approve a joint request for early termination of a reasonable reimbursement methodology if the request meets the requirements of subdivision (a). If the commission approves a joint request for early termination, the commission shall notify the test claimant of the duty to submit proposed parameters and guidelines to the commission pursuant to subdivision (a) of Section 17557.

(f) At least one year before the expiration of a reasonable reimbursement methodology, the commission shall notify the Department of Finance and the test claimant that they may do one of the following:

(1) Jointly propose amendments to the reasonable reimbursement methodology by submitting the information described in paragraphs (1), (3), and (4) of subdivision (b), and providing an estimate of the mandate's annual cost for the subsequent budget year.

(2) Jointly propose that the reasonable reimbursement methodology remain in effect.

(3) Allow the reasonable reimbursement methodology to expire and notify the commission that the test claimant will submit proposed parameters and guidelines to the commission pursuant to subdivision (a) of Section 17557 to replace the reasonable reimbursement methodology.

(g) The commission shall either approve the continuation of the reasonable reimbursement methodology or approve the jointly proposed amendments to the reasonable reimbursement methodology if the information submitted in accordance with paragraph (1) of subdivision (d) demonstrates that the proposed amendments were developed in accordance with Section 17557.1 and meet the requirements of subdivision (a) of this section.

17558. (a) The commission shall submit the adopted parameters and guidelines or a reasonable reimbursement methodology approved pursuant to Section 17557.2 to the Controller. As used in this chapter, a "reasonable reimbursement methodology" approved pursuant to Section 17557.2 includes all amendments to the reasonable reimbursement methodology. When the Legislature declares a legislatively determined mandate in accordance with Section 17573 in which claiming instructions are necessary, the Department of Finance shall notify the Controller.

(b) Not later than 60 days after receiving the adopted parameters and guidelines, a reasonable reimbursement methodology from the commission, or notification from the Department of Finance, the Controller shall issue claiming instructions for each mandate that requires state reimbursement, to assist local agencies and school districts in claiming costs to be reimbursed. In preparing claiming instructions, the Controller shall request assistance from the Department of Finance and may request the assistance of other state agencies. The claiming instructions shall be derived from the test claim decision and the adopted parameters and guidelines, reasonable reimbursement methodology, or statute declaring a legislatively determined mandate.

(c) The Controller shall, within 60 days after receiving amended parameters and guidelines, an amended reasonable reimbursement methodology from the commission or other information necessitating a revision of the claiming instructions, prepare and issue revised claiming instructions for mandates that require state reimbursement that have been established by commission action pursuant to Section 17557, Section 17557.2, or after any decision or order of the commission pursuant to Section 17559, or after any action by the Legislature pursuant to Section 17573. In preparing revised claiming instructions, the Controller may request the assistance of other state agencies.

17558.5. (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. In any case, an audit shall be completed not later than two years after the date that the audit is commenced.

(b) The Controller may conduct a field review of any claim after the claim has been submitted, prior to the reimbursement of the claim.

(c) The Controller shall notify the claimant in writing within 30 days after issuance of a remittance advice of any adjustment to a claim for reimbursement that results from an audit or review. The notification shall specify the claim components adjusted, the amounts adjusted, interest charges on claims adjusted to reduce the overall reimbursement to the local agency or school district, and the reason for the adjustment. Remittance advices and other notices of payment action shall not constitute notice of adjustment from an audit or review.

(d) The interest rate charged by the Controller on reduced claims shall be set at the Pooled Money Investment Account rate and shall be imposed on the dollar amount of the overpaid claim from the time the claim was paid until overpayment is satisfied.

(e) Nothing in this section shall be construed to limit the adjustment of payments when inaccuracies are determined to be the result of the intent to defraud, or when a delay in the completion of an audit is the result of willful acts by the claimant or inability to reach agreement on terms of final settlement.

17558.6. It is the intent of the Legislature that the Commission on State Mandates review its process by which local agencies may appeal the reduction of reimbursement claims on the basis that the reduction is incorrect in order to provide for a more expeditious and less costly process.

17558.7. (a) If the Controller reduces a claim approved by the commission, the claimant may file with the commission an incorrect reduction claim pursuant to regulations adopted by the commission.

(b) A claimant eligible to file an incorrect reduction claim may file a consolidated incorrect reduction claim on behalf of other claimants whose claims for reimbursement under the same mandate are alleged to have been incorrectly reduced if all of the following apply:

(1) The method, act, or practice that the claimant alleges led to the reduction has led to similar reductions of other parties' claims, and all of the claims involve common questions of law or fact.

(2) The common questions of law or fact among the claims predominate over any matter affecting only an individual claim.

(3) The consolidation of similar claims by individual claimants would result in consistent decision making by the commission.

(4) The claimant filing the consolidated claim would fairly and adequately protect the interests of the other claimants.

(c) A claimant that seeks to file a consolidated incorrect reduction claim shall, at the time it files an incorrect reduction claim, on a form provided by the commission, notify the commission of its intent to file a consolidated incorrect reduction claim.

(d) Within 10 days after receipt of an incorrect reduction claim and notice of intent to consolidate, the commission shall request that the Controller provide the commission and the claimant with a list of claimants for whom the Controller has reduced similar claims under the same mandate. Upon receipt of this list from the Controller, the claimant may notify the claimants on the list and other interested parties of its intent to file a consolidated incorrect reduction claim.

(e) Within 30 days of receipt of the notice of intent to consolidate from the original claimant, on a form provided by the commission, any other eligible claimant shall file with the commission its notice of intent to join the consolidated incorrect reduction claim, which shall include a copy of the remittance advice or other notice from the Controller of the claim reduction, and one copy of the reimbursement claims for which an incorrect reduction is alleged.

(f) The commission shall notify each claimant that files an intent to join the consolidated incorrect reduction claim that it may opt out of the consolidated claim and not be bound by any determination made on that consolidated claim. A claimant may opt out of a consolidated claim no later than 15 days after the state agency files comments on the consolidated claim. A claimant that opts out of the consolidated claim, in order to preserve its right to challenge a reduction made by the Controller on that same mandate, shall file an individual incorrect reduction claim pursuant to commission requirements, no later than one year after opting out or within the statute of limitations under the commission's regulations.

(g) The commission shall adopt regulations establishing procedures for receiving a consolidated incorrect reduction claim pursuant to this section and for providing a hearing on a consolidated claim.

17558.8. (a) The commission may, on its own initiative, consolidate incorrect reduction claims filed with the commission by different claimants under the same mandate if all of the following apply:

(1) The same method, act, or practice is alleged to have led to the reduction in each claim, and all of the claims involve common questions of law or fact.

(2) The common questions of law or fact among the claims predominate over any matter affecting only an individual claim.

(3) The consolidation of similar claims by individual claimants would result in consistent decision making by the commission.

(b) The commission shall adopt regulations establishing procedures for consolidation of incorrect reduction claims pursuant to this section and for providing a hearing on a consolidated claim.

17559. (a) The commission may order a reconsideration of all or part of a test claim or incorrect reduction claim on petition of any party. The power to order a reconsideration or amend a test claim decision shall expire 30 days after the statement of decision is delivered or mailed to the claimant. If additional time is needed to evaluate a petition for reconsideration filed prior to the expiration of the 30-day period, the commission may grant a stay of that expiration for no more than 30 days, solely for the purpose of considering the petition. If no action is taken on a petition within the time allowed for ordering reconsideration, the petition shall be deemed denied.

(b) 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. The court may order the commission to hold another hearing regarding the claim and may direct the commission on what basis the claim is to receive a rehearing.

17560. Reimbursement for state-mandated costs may be claimed as follows:

(a) A local agency or school district may, by February 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.

(b) In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of Section 17558 between November 15 and February 15, a local agency or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

17561. (a) The state shall reimburse each local agency and school district for all "costs mandated by the state," as defined in Section 17514 and for legislatively determined mandates in accordance with Section 17573.

(b) (1) For the initial fiscal year during which these costs are incurred, reimbursement funds shall be provided as follows:

(A) Any statute mandating these costs shall provide an appropriation therefor.

(B) Any executive order mandating these costs shall be accompanied by a bill appropriating the funds therefor, or alternatively, an appropriation for these costs shall be included in the Budget Bill for the next succeeding fiscal year. The executive order shall cite that item of appropriation in the Budget Bill or that appropriation in any other bill that is intended to serve as the source from which the Controller may pay the claims of local agencies and school districts.

(2) In subsequent fiscal years appropriations for these costs shall be included in the annual Governor's Budget and in the accompanying Budget Bill. In addition, appropriations to reimburse local agencies and school districts for continuing costs resulting from chaptered bills or executive orders for which claims have been awarded pursuant to subdivision (a) of Section 17551 shall be included in the annual Governor's Budget and in the accompanying Budget Bill.

(c) The amount appropriated to reimburse local agencies and school districts for costs mandated by the state shall be appropriated to the Controller for disbursement.

(d) The Controller shall pay any eligible claim pursuant to this section by October 15 or 60 days after the date the appropriation for the claim is effective, whichever is later. The Controller shall disburse reimbursement funds to local agencies or school districts if the costs of these mandates are not payable to state agencies, or to state agencies that would otherwise collect the costs of these mandates from local agencies or school districts in the form of fees, premiums, or payments. When disbursing reimbursement funds to local agencies or school districts, the Controller shall disburse them as follows:

(1) For initial reimbursement claims, the Controller shall issue claiming instructions to the relevant local agencies and school districts pursuant to Section 17558. Issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the commission, the reasonable reimbursement methodology approved by the commission pursuant to Section 17557.2, or statutory declaration of a legislatively determined mandate and reimbursement methodology pursuant to Section 17573.

(A) When claiming instructions are issued by the Controller pursuant to Section 17558 for each mandate determined pursuant to Section 17551 or 17573 that requires state reimbursement, each local agency or school district to which the mandate is applicable shall submit claims for initial fiscal year costs to the Controller within 120 days of the issuance date for the claiming instructions.

(B) When the commission is requested to review the claiming instructions pursuant to Section 17571, each local agency or school district to which the mandate is applicable shall submit a claim for reimbursement within 120 days after the commission reviews the claiming instructions for reimbursement issued by the Controller.

(C) If the local agency or school district does not submit a claim for reimbursement within the 120-day period, or submits a claim pursuant to revised claiming instructions, it may submit its claim for reimbursement as specified in Section 17560. The Controller shall pay these claims from the funds appropriated therefor, except the Controller may take either of the following actions:

(i) Audit the records of any local agency or school district to verify the actual amount of the mandated costs, the application of a reasonable reimbursement methodology, or application of a legislatively enacted reimbursement methodology under Section 17573.

(ii) Reduce any claim that the Controller determines is excessive or unreasonable.

(2) In subsequent fiscal years each local agency or school district shall submit its claims as specified in Section 17560. The Controller shall pay these claims from funds appropriated therefor except as follows:

(A) The Controller may audit any of the following:

(i) Records of any local agency or school district to verify the actual amount of the mandated costs.

(ii) The application of a reasonable reimbursement methodology.

(iii) The application of a legislatively enacted reimbursement methodology under Section 17573.

(B) The Controller may reduce any claim that the Controller determines is excessive or unreasonable.

(C) The Controller shall adjust the payment to correct for any underpayments or overpayments that occurred in previous fiscal years.

(3) When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated costs. All initial reimbursement claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty. Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount that would have been allowed had the claim been timely filed. The Controller may withhold payment of any late claim for initial reimbursement until the next deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. In no case may a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the Controller's claiming instructions on funded mandates.

(e) (1) Except as specified in paragraph (2), for the purposes of determining the state's payment obligation under paragraph (1) of subdivision (b) of Section 6 of Article XIII B of the Constitution, a mandate that is "determined in a preceding fiscal year to be payable by the state" means any mandate for which the commission adopted a statewide cost estimate pursuant to this part during a previous fiscal year or that were identified as mandates by a predecessor agency to the commission, or that the Legislature declared by statute to be a legislatively determined mandate, unless the mandate has been repealed or otherwise eliminated.

(2) If the commission adopts a statewide cost estimate for a mandate during the months of April, May, or June, the state's payment obligation under subdivision (b) of Section 6 of Article XIII B shall commence one year after the time specified in paragraph (1).

17561.5. The payment of an initial reimbursement claim by the Controller shall include accrued interest at the Pooled Money Investment Account rate, if the payment is being made more than 365 days after adoption of the statewide cost estimate for an initial claim. Interest shall begin to accrue as of the 366th

day after adoption of the statewide cost estimate for the initial claim. Payment of a subsequent claim that was reported to the Legislature pursuant to paragraph (2) of subdivision (b) of Section 17562 shall include accrued interest at the Pooled Money Investment Account rate for any unpaid amount remaining on August 15 following the filing deadline. Interest shall begin to accrue on August 16 following the filing deadline.

17561.6. A budget act item or appropriation pursuant to this part for reimbursement of claims shall include an amount necessary to reimburse any interest due pursuant to Section 17561.5.

17562. (a) The Legislature hereby finds and declares that the increasing revenue constraints on state and local government and the increasing costs of financing state-mandated local programs make evaluation of state-mandated local programs imperative. Accordingly, it is the intent of the Legislature to increase information regarding state mandates and establish a method for regularly reviewing the costs and benefits of state-mandated local programs.

(b) (1) The Controller shall submit a report to the Joint Legislative Budget Committee and fiscal committees by October 31 of each fiscal year beginning with the 2007-08 fiscal year. This report shall summarize, by state mandate, the total amount of claims paid per fiscal year and the amount, if any, of mandate deficiencies or surpluses. This report shall be made available in an electronic spreadsheet format. The report shall compare the estimated annual cost of each mandate in the preceding fiscal year to the amount determined to be payable by the state for that fiscal year.

(2) The Controller shall submit a report to the Joint Legislative Budget Committee, the applicable fiscal committees, and the Director of Finance by April 30 of each fiscal year. This report shall summarize, by state mandate, the total amount of unpaid claims by fiscal year that were submitted before April 1 of that fiscal year. The report shall also summarize any mandate deficiencies or surpluses. It shall be made available in an electronic spreadsheet, and shall be used for the purpose of determining the state's payment obligation under paragraph (1) of subdivision (b) of Section 6 of Article XIII B of the California Constitution.

(c) After the commission submits its second semiannual report to the Legislature pursuant to Section 17600, the Legislative Analyst shall submit a report to the Joint Legislative Budget Committee and legislative fiscal committees on the mandates included in the commission's reports. The report shall make recommendations as to whether the mandate should be repealed, funded, suspended, or modified.

(d) In its annual analysis of the Budget Bill and based on information provided pursuant to subdivision (b), the Legislative Analyst shall report total annual state costs for mandated programs and, as appropriate, provide an analysis of specific mandates and make recommendations on whether the mandate should be repealed, funded, suspended, or modified.

(e) (1) A statewide association of local agencies or school districts or a Member of the Legislature may submit a proposal to the Legislature recommending the elimination or modification of a state-mandated local program. To make such a proposal, the association or member shall submit a letter to the Chairs of the Assembly Committee on Education or the Assembly Committee on Local Government, as the case may be, and the Senate Committee on Education or the Senate Committee on Local Government, as the case may be, specifying the mandate and the concerns and recommendations regarding the mandate. The association or member shall include in the proposal all information relevant to the conclusions. If the chairs of the committees desire additional analysis of the submitted proposal, the chairs may refer the proposal to the Legislative Analyst for review and comment. The chairs of the committees may refer up to a total of 10 of these proposals to the Legislative Analyst for review in any year. Referrals shall be submitted to the Legislative Analyst by December 1 of each year.

(2) The Legislative Analyst shall review and report to the Legislature with regard to each proposal that is referred to the office pursuant to paragraph (1). The Legislative Analyst shall recommend that the Legislature adopt, reject, or modify the proposal. The report and recommendations shall be submitted annually to the Legislature by March 1 of the year subsequent to the year in which referrals are submitted to the Legislative Analyst.

(3) The Department of Finance shall review all statutes enacted each year that contain provisions making inoperative Section 17561 or Section 17565 that have resulted in costs or revenue losses mandated by the state that were not identified when the statute was enacted. The review shall identify the costs or revenue losses involved in complying with the statutes. The Department of Finance shall also review all statutes

enacted each year that may result in cost savings authorized by the state. The Department of Finance shall submit an annual report of the review required by this subdivision, together with the recommendations as it may deem appropriate, by December 1 of each year.

(f) It is the intent of the Legislature that the Assembly Committee on Local Government and the Senate Committee on Local Government hold a joint hearing each year regarding the following:

(1) The reports and recommendations submitted pursuant to subdivision (e).

(2) The reports submitted pursuant to Sections 17570, 17600, and 17601.

(3) Legislation to continue, eliminate, or modify any provision of law reviewed pursuant to this subdivision. The legislation may be by subject area or by year or years of enactment.

17563. Any funds received by a local agency or school district pursuant to the provisions of this chapter may be used for any public purpose.

17564. (a) No claim shall be made pursuant to Sections 17551, 17561, or 17573, nor shall any payment be made on claims submitted pursuant to Sections 17551 or 17561, or pursuant to a legislative determination under Section 17573, unless these claims exceed one thousand dollars (\$1,000). However, 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 one thousand dollars (\$1,000) even if the individual school district's, direct service district's, or special district's claims do not each exceed one thousand dollars (\$1,000). 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. 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 Controller, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

(b) Claims for direct and indirect costs filed pursuant to Section 17561 shall be filed in the manner prescribed in the parameters and guidelines or reasonable reimbursement methodology and claiming instructions.

(c) Claims for direct and indirect costs filed pursuant to a legislatively determined mandate pursuant to Section 17573 shall be filed and paid in the manner prescribed in the Budget Act or other bill, or claiming instructions, if applicable.

17565. If a local agency or a 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.

17567. In the event that the amount appropriated for reimbursement purposes pursuant to Section 17561 is not sufficient to pay all of the claims approved by the Controller, the Controller shall prorate claims in proportion to the dollar amount of approved claims timely filed and on hand at the time of proration. The Controller shall adjust prorated claims if supplementary funds are appropriated for this purpose.

In the event that the Controller finds it necessary to prorate claims as provided by this section, the Controller shall immediately report this action to the 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.

17568. If a local agency or school district submits an otherwise valid reimbursement claim to the Controller after the deadline specified in Section 17560, the Controller shall reduce the reimbursement claim in an amount equal to 10 percent of the amount that would have been allowed had the reimbursement claim been timely filed, provided that the amount of this reduction shall not exceed ten thousand dollars (\$10,000). In no case shall a reimbursement claim be paid that is submitted more than one year after the deadline specified in Section 17560.

17571. The commission, upon request of a local agency or school district, shall review the claiming instructions issued by the Controller or any other authorized state agency for reimbursement of mandated costs. 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.

17575-17581.5 17575. When a bill is introduced in the Legislature, and each time a bill is amended, on and after January 1, 1985, the Legislative Counsel shall determine whether the bill mandates a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution. The Legislative Counsel shall make this determination known in the digest of the bill and shall describe in the digest the basis for this determination. The determination by the Legislative Counsel shall not be binding on the commission in making its determination pursuant to Section 17555.

17576. Whenever the Legislative Counsel determines that a bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Department of Finance shall prepare an estimate of the amount of reimbursement which will be required. This estimate shall be prepared for the respective committees of each house of the Legislature which consider taxation measures and appropriation measures and shall be prepared prior to any hearing on the bill by any such committee.

17577. The estimate required by Section 17576 shall be the amount estimated to be required during the first fiscal year of a bill's operation in order to reimburse local agencies and school districts for costs mandated by the state by the bill.

17578. In the event that a bill is amended on the floor of either house, whether by adoption of the report of a conference committee or otherwise, in such a manner as to mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Legislative Counsel shall immediately inform, respectively, the Speaker of the Assembly and the President of the Senate of that fact. Notification from the Legislative Counsel shall be published in the journal of the respective houses of the Legislature.

17579. Any bill introduced or amended for which the Legislative Counsel has determined the bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution shall contain a section specifying that reimbursement shall be made pursuant to this chapter or that the mandate is being disclaimed and the reason therefor.

17581. (a) No local agency shall be required to implement or give effect to any statute or executive order, or portion thereof, during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply:

(1) The statute or executive order, or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of local agencies pursuant to Section 6 of Article XIII B of the California Constitution.

(2) The statute or executive order, or portion thereof, or the commission's test claim number, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements.

(b) Within 30 days after enactment of the Budget Act, the Department of Finance shall notify local agencies of any statute or executive order, or portion thereof, for which operation of the mandate is suspended because reimbursement is not provided for that fiscal year pursuant to this section and Section 6 of Article XIII B of the California Constitution.

(c) Notwithstanding any other provision of law, if a local agency elects to implement or give effect to a statute or executive order described in subdivision (a), the local agency may assess fees to persons or

entities which benefit from the statute or executive order. Any fee assessed pursuant to this subdivision shall not exceed the costs reasonably borne by the local agency.

(d) This section shall not apply to any state-mandated local program for the trial courts, as specified in Section 77203.

(e) This section shall not apply to any state-mandated local program for which the reimbursement funding counts toward the minimum General Fund requirements of Section 8 of Article XVI of the Constitution.

17581.5. (a) A school district shall not be required to implement or give effect to the statutes, or a portion of the statutes, identified in subdivision (c) during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply:

(1) The statute or a portion of the statute, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of school districts pursuant to Section 6 of Article XIII B of the California Constitution.

(2) The statute, or a portion of the statute, or the test claim number utilized by the commission, specifically has been identified by the Legislature in the Budget Act for the fiscal year as being one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered specifically to have been identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it specifically is identified in the language of a provision of the item providing the appropriation for mandate reimbursements.

(b) Within 30 days after enactment of the Budget Act, the Department of Finance shall notify school districts of any statute or executive order, or portion thereof, for which reimbursement is not provided for the fiscal year pursuant to this section.

(c) This section applies only to the following mandates:

(1) The School Bus Safety I (CSM-4433) and II (97-TC-22) mandates (Chapter 642 of the Statutes of 1992; Chapter 831 of the Statutes of 1994; and Chapter 739 of the Statutes of 1997).

(2) The School Crimes Reporting II mandate (97-TC-03; and Chapter 759 of the Statutes of 1992 and Chapter 410 of the Statutes of 1995).

(3) Investment reports (96-358-02; and Chapter 783 of the Statutes of 1995 and Chapters 156 and 749 of the Statutes of 1996).

(4) County treasury oversight committees (96-365-03; and Chapter 784 of the Statutes of 1995 and Chapter 156 of the Statutes of 1996).

(5) Grand jury proceedings mandate (98-TC-27; and Chapter 1170 of the Statutes of 1996, Chapter 443 of the Statutes of 1997, and Chapter 230 of the Statutes of 1998).

(6) Sexual Harassment Training in the Law Enforcement Workplace (97-TC-07; and Chapter 126 of the Statutes of 1993).

Government Code Sections 17600-17602

17600. At least twice each calendar year the commission shall report to the Legislature on the number of mandates it has found pursuant to Article 1 (commencing with Section 17550) and the estimated statewide costs of these mandates. This report shall identify the statewide costs estimated for each mandate and the reasons for recommending reimbursement.

17601. The commission shall report to the Legislature on January 15, 1986, and each January 15 thereafter, on the number of claims it denied during the preceding calendar year and the basis on which the particular claims were denied.

17602. On or before January 15, 2007, and on or before each January 15 thereafter, the commission shall report to the Legislature the number of individual and consolidated incorrect reduction claims decided during the preceding calendar year and whether and why the reduction was upheld or overturned.

Government Code Sections 17612-17613

17612. (a) Upon receipt of the report submitted by the commission pursuant to Section 17600, funding shall be provided in the subsequent Budget Act for costs incurred in prior years. No funding shall be provided for years in which a mandate is suspended.

(b) The Legislature may amend, modify, or supplement the parameters and guidelines, reasonable reimbursement methodology, and adopted statewide estimate of costs for the initial claiming period and budget year for mandates contained in the annual Budget Act. If the Legislature amends, modifies, or supplements the parameters and guidelines, reasonable reimbursement methodology, and adopted statewide estimate of costs for the initial claiming period and budget year, it shall make a declaration in separate legislation specifying the basis for the amendment, modification, or supplement.

(c) If the Legislature deletes from the annual Budget Act funding for a mandate, the local agency or school district may file in the Superior Court of the County of Sacramento an action in declaratory relief to declare the mandate unenforceable and enjoin its enforcement for that fiscal year.

17613. (a) The Director of Finance may, upon receipt of any report submitted pursuant to Section 17567, authorize the augmentation of the amount available for expenditure to reimburse costs mandated by the state, as defined in Section 17514, as follows:

(1) For augmentation of (A) any schedule in any item to reimburse costs mandated by the state in any budget act, or (B) the amount appropriated in a local government claims bill for reimbursement of the claims of local agencies, as defined by Section 17518, from the unencumbered balance of any other item to reimburse costs mandated by the state in that budget act or another budget act or in an appropriation for reimbursement of the claims of local agencies in another local government claims bill.

(2) For augmentation of (A) any schedule in any budget act item, or (B) any amount appropriated in a local government claims bill, when either of these augmentations is for reimbursement of mandated claims of school districts, as defined in Section 17519, when the source of this augmentation is (A) the unencumbered balance of any other scheduled amount in that budget act or another budget act, or (B) an appropriation in another local government claims bill, when either of these appropriations is for reimbursement of mandate claims of school districts. This paragraph applies only to appropriations that are made for the purpose of meeting the minimum funding guarantee for educational programs pursuant to Section 8 of Article XVI of the California Constitution.

(b) No authorization for an augmentation pursuant to this section may be made sooner than 30 days after the notification in writing of the necessity therefor to the chairperson of the committee in each house which considers appropriations and the chairperson of the Joint Legislative Budget Committee, or not sooner than whatever lesser time as the chairperson of the joint committee, or his or her designee, may in each instance determine.

Government Code Sections 17615-17617

17615. The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for actual costs mandated by the state on an annual claim basis is time consuming, cumbersome, and expensive at both the local and state levels. The Controller must process voluminous claims with all claims subject to a desk audit and selected claims also subject to a field audit. Local agencies are required to maintain extensive documentation of all claims in anticipation of such an audit. The volume of these records is substantial and will continue to grow with no relief in sight as new programs are mandated. The cost to local agencies and school districts for filing claims, and for maintaining documentation and responding to the Controller's audits is substantial. The current administrative cost to both state and local governments represents a significant expenditure of public funds with no apparent benefit to the taxpayers.

It is the intent of the Legislature to streamline the reimbursement process for costs mandated by the state by creating a system of state mandate apportionments to fund the costs of certain programs mandated by the state.

17615.1. The commission shall establish a procedure for reviewing, upon request, mandated cost programs for which appropriations have been made by the Legislature for the 1982-83, 1983-84, and

1984-85 fiscal years, or any three consecutive fiscal years thereafter. At the request of the Department of Finance, the Controller, or any local agency or school district receiving reimbursement for the mandated program, the commission shall review the mandated cost program to determine whether the program should be included in the State Mandates Apportionment System. If the commission determines that the State Mandates Apportionment System would accurately reflect the costs of the state-mandated program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System.

17615.2. (a) Notwithstanding Section 17561, after November 30, 1985, for those programs included in the State Mandates Apportionment System, after approval by the commission, there shall be disbursed by the Controller to each local agency and school district which has submitted a reimbursement claim for costs mandated by the state in the 1982-83, 1983-84, and the 1984-85 fiscal years, or any three consecutive fiscal years thereafter, an amount computed by averaging the approved reimbursement claims for this three-year period. The amount shall first be adjusted according to any changes in the deflator. The deflator shall be applied separately to each year's costs for the three years which comprise the base period. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1985 and the Budget Act for any subsequent fiscal year thereafter.

For purposes of this article, "base period" means the three fiscal years immediately succeeding the commission's approval.

(b) When the Controller has made payment on claims prior to commission approval of the program for inclusion in the State Mandates Apportionment System, the payment shall be adjusted in the next apportionment to the amount which would have been subvended to the local agency or school district for that fiscal year had the State Mandates Apportionment System been in effect at the time of the initial payment.

17615.3. Notwithstanding Section 17561, by November 30, 1986, and by November 30 of each year thereafter, for those programs included in the State Mandates Apportionment System, the Controller shall recalculate each allocation for each local agency and school district for the 1985-86 fiscal year, by using the actual change in the deflator for that year. That recalculated allocation shall then be adjusted by the estimated change in the deflator for the 1986-87 fiscal year, and each fiscal year thereafter, to establish the allocation amount for the 1986-87 fiscal year, and each fiscal year thereafter. Additionally, for programs approved by the commission for inclusion in the State Mandates Apportionment System on or after January 1, 1988, the allocation for each year succeeding the three-year base period shall be adjusted according to any changes in both the deflator and workload. The Controller shall then subvене that amount after adjusting it by any amount of overpayment or underpayment in the 1985-86 fiscal year, and each fiscal year thereafter, due to a discrepancy between the actual change and the estimated change in the deflator or workload. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1986 and the Budget Act for any subsequent fiscal year thereafter.

For purposes of this article, "workload" means, for school districts and county offices of education, changes in the average daily attendance; for community colleges, changes in the number of full-time equivalent students; for cities and counties, changes in the population within their boundaries; and for special districts, changes in the population of the county in which the largest percentage of the district's population is located.

17615.4. (a) When a new mandate imposes costs that are funded either by legislation or in local government claims bills, local agencies and school districts may file reimbursement claims as required by Section 17561, for a minimum of three years after the initial funding of the new mandate.

(b) After actual cost claims are submitted for three fiscal years against such a new mandate, the commission shall determine, upon request of the Controller or a local entity or school district receiving reimbursement for the program, whether the amount of the base year entitlement adjusted by changes in the deflator and workload accurately reflects the costs incurred by the local agency or school district. If the commission determines that the base year entitlement, as adjusted, does accurately reflect the costs of the program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System.

(c) The Controller shall make recommendations to the commission and the commission shall consider the Controller's recommendations for each new mandate submitted for inclusion in the State Mandates Apportionment System. All claims included in the State Mandates Apportionment System pursuant to this section are also subject to the audit provisions of Section 17616.

17615.5. (a) If any local agency or school district has an established base year entitlement which does not include costs for a particular mandate, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, adjusted pursuant to Section 17615.3 by changes in the deflator and workload, or entitlement claims covering a minimum of three consecutive years, after which time its base year entitlement may be adjusted by an amount necessary to fund the costs of that mandate.

(b) If any local agency or school district has no base year entitlement, but wishes to begin claiming costs of one or more of the mandates included in the State Mandates Apportionment System, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, or entitlement claims covering the preceding three consecutive years, which shall be adjusted pursuant to Sections 17615.2 and 17615.3 by changes in the deflator and workload, after which time a base year entitlement may be established in an amount necessary to fund the costs of the mandate or mandates.

17615.6. If a local agency or school district realizes a decrease in the amount of costs incurred because a mandate is discontinued, or made permissive, the Controller shall determine the amount of the entitlement attributable to that mandate by determining the base year amount for that mandate for the local agency or school district plus the annual adjustments. This amount shall be subtracted from the annual subvention which would otherwise have been allocated to the local agency or school district.

17615.7. If a mandated program included in the State Mandates Apportionment System is modified or amended by the Legislature or by executive order, and the modification or amendment significantly affects the costs of the program, as determined by the commission, the program shall be removed from the State Mandate Apportionment System, and the payments reduced accordingly. Local entities or school districts may submit actual costs claims for a period of three years, after which the program may be considered for inclusion in the State Mandates Apportionment System, pursuant to the provisions of Section 17615.4.

17615.8. (a) The commission shall establish a procedure for reviewing, upon request, any apportionment or base year entitlement of a local agency or school district.

(b) Local agencies and school districts which request such a review shall maintain and provide those records and documentation as the commission or its designee determines are necessary for the commission or its designee to make the required determinations. With the exception of records required to verify base year entitlements, the records may not be used to adjust current or prior apportionments, but may be used to adjust future apportionments.

(c) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state does not accurately reflect the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission shall direct the Controller to adjust the apportionment accordingly. For the purposes of this section, an apportionment or a base year entitlement does not accurately reflect the costs incurred by a local agency or school district if it falls short of reimbursing, or overreimburses, that local agency's or school district's actual costs by 20 percent or by one thousand dollars (\$1,000), whichever is less.

(d) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state accurately reflects the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission may, in its discretion, direct the Controller to withhold, and, if so directed, the Controller shall withhold the costs of the commission's review from the next apportionment to the local agency or school district, if the commission review was requested by the local agency or school district.

17615.9. The commission shall periodically review programs funded under the State Mandate Apportionments System to evaluate the effectiveness or continued statewide need for each such mandate.

17616. The Controller shall have the authority to do either or both of the following:

(a) Audit the fiscal years comprising the base year entitlement no later than three years after the year in which the base year entitlement is established. The results of such audits shall be used to adjust the base year entitlements and any subsequent apportionments based on that entitlement, in addition to adjusting actual cost payments made for the base years audited.

(b) Verify that any local agency or school district receiving funds pursuant to this article is providing the reimbursed activities.

17617. The total amount due to each city, county, city and county, and special district, for which the state has determined that reimbursement is required under paragraph (2) of subdivision (b) of Section 6 of Article XIII B of the California Constitution, shall be appropriated for payment to these entities over a period of not more than 15 years, commencing with the Budget Act for the 2006-07 fiscal year and concluding with the Budget Act for the 2020-21 fiscal year.

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2006-11
ANIMAL ADOPTION

April 3, 2006

Revised October 26, 2009

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 (Commission).

On January 25, 2001, the Commission determined that Chapter 752, Statutes of 1998, established costs mandated by the State according to the provisions listed in the P's & G's which are included as an integral part of the claiming instructions.

Eligible Claimants

Any city or county, that incurs increased costs, as a direct result of this mandate is eligible to claim reimbursement of these costs.

A. Filing Deadlines for Reimbursement Claims

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.

An actual claim may be filed by February 15 following the fiscal year in which costs were incurred. Claims for fiscal year 2008-09 will be accepted without penalty if postmarked or delivered on or before **February 16, 2010**. **A claim filed more than one year after the deadline cannot be accepted for reimbursement.**

This program was suspended by the Legislature for the 2009-2010 fiscal year pursuant to Budget Item 8885-295-0001, Schedule (3)(c). **Consequently, no claims may be filed with the SCO for fiscal year 2009-2010.**

B. Late Penalty

1. Initial Claims

Late initial claims are assessed a late penalty of 10% of the total amount of the initial claims without limitation.

2. Annual Reimbursement Claims

Late annual reimbursement claims are assessed a late penalty of 10% of the claim amount; \$10,000 maximum penalty.

Minimum Claim Cost

GC Section 17564(a) provides that no claim may 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 one hundred and eighty 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 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 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, these documents cannot be substituted for source documents.

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 Commission. 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 thirty 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 claimant is subject to audit by the SCO 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. In any case, an audit will 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. Supporting documents must be made available to the SCO on request.

Retention of Claiming Instructions

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 last amended regardless of the year of costs incurred. When no funds were appropriated for initial claims at the time the claim was filed, supporting documents must be retained for three years 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 must be made available to the SCO on request.

Questions, or requests for hard copies of these instructions, should be faxed to LRSDAR at (916) 323-6527 or e-mailed to LRSDAR@sco.ca.gov or you may call the Local Reimbursements Section at (916) 324-5729. Future mandated costs claiming instructions and forms can be found on the Internet at www.sco.ca.gov/ard_mancost.html.

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. **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 700
Sacramento, CA 95816

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:¹

$$(I) = 2/5 \times C \times F$$

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:²

$$(J) = [(F/5 - D/3 \times C \times D) / (D/3)]$$

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

¹ 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.

² 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 chapter³ 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

³ 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.

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 ANIMAL ADOPTION	For State Controller Use Only	PROGRAM 213
	(19) Program Number 00213 (20) Date Filed (21) LRS Input	

(01) Claimant Identification Number	Reimbursement Claim Data		
(02) Claimant Name	(22) FORM-1, (04)(A)(1)(g)		
County of Location	(23) FORM-1, (04)(A)(2)(g)		
Street Address of P.O. Box	Suite	(24) FORM-1, (04)(A)(3)(g)	
City	State	Zip Code	(25) FORM-1, (04)(B)(1)(g)
		Type of Claim	(26) FORM-1, (04)(B)(2)(g)
	(03)	(09) Reimbursement <input type="checkbox"/>	(27) FORM-1, (04)(B)(3)(g)
	(04)	(10) Combined <input type="checkbox"/>	(28) FORM-1, (04)(B)(4)(g)
	(05)	(11) Amended <input type="checkbox"/>	(29) FORM-1, (04)(B)(5)(g)
Fiscal Year of Cost	(06)	(12)	(30) FORM-1, (04)(B)(6)(g)
Total Claimed Amount	(07)	(13)	(31) FORM-1, (04)(B)(7)(g)
Less: 10% Late Penalty (refer to attached Instructions)		(14)	(32) FORM-1, (04)(B)(8)(g)
Less: Prior Claim Payment Received		(15)	(33) FORM-1, (04)(B)(9)(g)
Net Claimed Amount		(16)	(34) FORM-1, (04)(B)(10)(g)
Due from State	(08)	(17)	(35) FORM-1, (06)
Due to State		(18)	(36) FORM-1, (07)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 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 Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application other than from the claimant, nor any grants or payments received for reimbursement of costs claimed herein and claimed 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 amount for this reimbursement is 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 Signed _____

_____ Telephone Number _____

_____ E-Mail Address _____

Type or Print Name and Title of Authorized Signatory _____

(38) Name of Agency Contact Person for Claim _____ Telephone Number _____

_____ E-mail Address _____

Name of Consulting Firm / Claim Preparer _____ Telephone Number _____

_____ E-mail Address _____

PROGRAM
213

ANIMAL ADOPTION
Certification Claim Form
Instructions for Form FAM-27

FORM
FAM-27

- (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.
- (03) to (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 as shown in the attached 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 must be reduced by a late penalty. Enter zero if the claim was timely filed. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Claims: FAM-27 line(13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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., Form-1, (04)(A)(1)(g), means the information is located on form Form-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., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process.**
- (37) Read the statement of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, telephone number and email address. **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 agency contact person for the claim. If claim is prepared by external consultant, type or print the name of the consulting firm, telephone number, and e-mail address.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS 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 700
Sacramento, CA 95816

Program 213	MANDATED COSTS ANIMAL ADOPTION CLAIM SUMMARY	FORM 1
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(01) Claimant	(02) Fiscal Year 20__/20__
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(03) Department

Direct Costs	Object Accounts						
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(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel and Training	(g) Total
A. One-Time Activities							
1. Policies and Procedures							
2. Training							
3. Computer Software							
B. Ongoing Activities							
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							

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Refer to claiming instructions]	
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements/Offsetting Revenue		
(11) Total Claimed Amount	[Line (08) - {(line (09) + line (10))}]	

Program 213	ANIMAL ADOPTION CLAIM SUMMARY Instructions	FORM 1
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- (01) Enter the name of the claimant.
- (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 must 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) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's indirect cost rate proposal (ICRP) in accordance with the Office of Management and Budget OMB Circular A-87 (Title 2 CFR Part 225). If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by 10%. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate, 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 realized by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements/Offsetting Revenue. Reimbursement received from any source must be identified and deducted from this claim. Sources may include, but are not limited to offsetting revenues from Form 3, lines (04) and (05), 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 must 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.

Program 213	MANDATED COSTS ANIMAL ADOPTION ACTIVITY COST DETAIL	FORM 2
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(01) Claimant _____	(02) Fiscal Year _____
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(03) Reimbursable Activities: Check only **one** box per form to identify the activity 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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Program 213	ANIMAL ADOPTION ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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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 must be completed for each department.
- (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 must 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 will be from the date of initial payment of the claim. Such documents must be made available to the SCO on request.

Object/ Sub object Accounts	Columns									Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked						
Benefits	Activities Performed	Benefit Rate			Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Cost = Hourly Rate x Hours Worked			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage					Cost = Unit Cost x Usage		
Travel and Training	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode						Total Travel Cost = Rate x Days or Miles	
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.

Program 213	MANDATED COSTS ANIMAL ADOPTION SUMMARY OF SERVICES PROVIDED UNDER CONTRACT	FORM 3
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(01) Claimant	(02) Fiscal Year 20__/20__
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(03) Is your agency providing animal shelter services under contract with another entity?	Yes <input type="checkbox"/> No <input type="checkbox"/>
---	---

(04) If yes, list each entity, the amount received, and any mandate-related offsetting revenue below:

	(a)	(b)
Name of Entity	Amount Received	Offsetting Revenue
Total (Include column (b) total on Form 1, line 10)		

(05) The amount reported as offsetting revenue should also be reported by the contracting entity as reimbursable mandated costs. List other mandated-related offsetting revenue not identified above.

Type of Revenue	Offsetting Revenue
Total (Include column (b) total on Form 1, line 10)	

(06) Is another entity providing animal shelter services under contract for your agency?	Yes <input type="checkbox"/> No <input type="checkbox"/>
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If yes, identify the entity and list the amount paid to the other entity.

Name of Entity	Amount Paid
Total	

Program 213	ANIMAL ADOPTION Instructions for SUMMARY OF SERVICES PROVIDED UNDER CONTRACT	FORM 3
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Indicate whether or not your agency is providing contracted animal shelter services for another agency.
- (04) (a) If the answer to line (03) is "Yes" – List the names of the contracting agencies for whom you are providing services. Record the full amount of the contract in column (a), Amount Received.
- (b) Record in column (b) the amount of the contract, if any, that is used to fund mandate-related activities. The total amount shown for line (04)(b) should be reported on Form 1, line (10), as offsetting revenue.
- Note: Any amount shown as mandate-related offsetting revenue in column (b) can be claimed by the identified agencies on a mandated cost claim.**
- (05) List any other mandate-related offsetting revenue not already identified on line (04) above.
- (06) Indicate whether or not your agency is contracting with another agency for animal control services.
- (07) If the answer to line (06) is "Yes", list the name of the agency and the contract amount.

FILING A CLAIM

RECEIVED
May 19, 2014
*Commission on
State Mandates*

1. Introduction

The law in the State of California (Government Code Sections 17500 through 17616) provides for the reimbursement of costs incurred by local agencies for costs mandated by the State. These are costs that local agencies are 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.

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 for the 2009-10 fiscal year, may be filed by February 15, 2011, without a late penalty. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. Amended claims filed after the deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the total claim. Claims filed more than one year after the deadline will not be accepted by the SCO.

In order for a claim to be considered properly filed, it must include documentation to support the indirect cost rate. A full discussion of the indirect cost methods available to local agencies may be found in Section 8 of these instructions.

When a program has been reimbursed for three or more years, the Commission 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 are not required to 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 become available.

2. Local Government Electronic Claims (LGeC)

LGeC enables claimants and their consultants to securely prepare and submit mandated cost claims via the Internet. LGeC uses a series of data input screens to collect the information needed to prepare a claim and also provides a web service so claims can be uploaded in batch files. LGeC also incorporates an attachment feature so claimants can electronically attach supporting documentation if required. In order for a claim to be considered properly filed it must include a copy of the Indirect Cost Rate Proposal (ICRP) if the indirect cost rate exceeds ten percent.

The LGeC system provides an easy and straightforward approach to the claiming process. Filing claims using LGeC eliminates the manual preparation and submission of paper claims by the locals and the receiving, processing, key entry, verification, and storage of paper claims by the SCO. LGeC also provides mathematical checks and automated error detection to reduce erroneous and incomplete claims, provides the state with an electronic workflow process, and stores the claims in an electronic format. Making the change from paper claims to electronic claims reduces the manual handling of paper claims and decreases the costs incurred by local entities for handling, postage, and storage of claims filed using the LGeC system.

In order to use the LGeC system you will need to obtain a User ID and password for each person who will access the LGeC system. To obtain a User ID and password you must file an application with the SCO. The application and instructions are available on the LGeC Web site located at

http://www.sco.ca.gov/ard_lgec.html. Complete the application and other documents as requested and mail them to the SCO using the address provided on the form. The SCO will process the application and issue a User ID and password to each applicant.

In addition, you may want to subscribe to an email distribution list to automatically receive timely, comprehensive information regarding mandated cost claim receipts, payments, test claims, guidelines, electronic claims, and other news and updates. You also will receive related audit reports and mandate information provided by other state agencies.

You can find more information about LGeC and the email distribution lists at http://www.sco.ca.gov/ard_lgec.html. This Web site provides access to the LGeC system, an application for User ID's and passwords, an instructional guide, frequently ask questions (FAQ's) and additional help files. Questions may be directed to LRSDAR@sco.ca.gov, or you may call Local Reimbursements Section, Local Government e-Claims at (916) 324-5729.

3. Types of Claims

Claimant may file a reimbursement claim for actual mandated costs incurred in the prior 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.

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.

Initial reimbursement claims are first-time claims for reimbursement of costs for one or more prior fiscal year(s) 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 ongoing reimbursement claims must be filed by February 15th following the fiscal year in which costs were incurred for the program. Claims for fiscal year 2009-10 will be accepted without late penalty if postmarked or delivered on before February 15th, 2011. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. However, initial reimbursement claims will be reduced by a late penalty of 10% with no limitation. Amended claims filed after the deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the claim. Claims filed more than one year after the deadline will not be accepted for reimbursement.

In order for a claim to be considered properly filed, it must include the Indirect Cost Rate Proposal (ICRP) to support the indirect cost rate if the indirect cost rate exceeds ten percent. A more detailed discussion of the indirect cost methods available to local agencies may be found in Section 2, Filing a Claim, Page 11 of these instructions.

B. 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 February 15,

following the third fiscal year used to develop the entitlement claim, 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.

The automatic apportionment is determined by adjusting the claimant's base year entitlement for changes in the IPD of costs of goods and services to governmental agencies, as determined by the State Department of Finance. For programs approved by CSM for inclusion in SMAS on or after January 1, 1988, the payment for each year succeeding the three year in base period is adjusted according to any changes by both the IPD and average daily attendance (ADA).

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. The form FAM-43 is included in the claiming instructions for SMAS programs. 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. Annual apportionments for programs included in the system are paid on or before November 30 of each year.

4. 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 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.

5. Filing Deadline for Claims

Pursuant to GC Section 17561(d) 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 SCO issues the claiming instructions for the program.

When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated costs.

All initial reimbursement claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty.

Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount that would have been allowed had the claim been timely filed. The Controller may

withhold payment of any late claim for initial reimbursement until the next deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid.

In no case may a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the Controller's claiming instructions on funded mandates.

Pursuant to GC Section 17560, annual reimbursement claims (recurring claims) for costs incurred during the previous fiscal year must be filed with SCO and postmarked on or before February 15th following the fiscal year in which costs were incurred. Claims for fiscal 2009-10 will be accepted without penalty if postmarked or delivered on before February 15, 2011.

If the annual 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 \$10,000. Amended claims filed after the deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the total claim. Claims filed more than one year after the deadline cannot be accepted for reimbursement.

Entitlement claims do not have a filing deadline. However, entitlement claims should be filed by February 15th to permit orderly processing of the claims.

6. 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. When using the LGeC system the logon id and password of the authorized officer is used for the signature and is applied by the LGeC system when the claim is submitted. Pursuant to GC 17561(d), reimbursement claims are paid by October 15 or sixty days after the date the appropriation for the claim is effective, whichever is later. 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.

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 one year after the adoption of the program's statewide cost estimate. SCO may withhold up to twenty percent of the amount of an initial claim until the claim is audited to verify the actual amount of the mandated costs.

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, who consider 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 Commission which will include these amounts in its report to assure that an appropriation is sufficient to pay the claims that was included in the next local government claims bill or other appropriation bills. When the supplementary funds become available, the balance of the claims will be paid.

Unless specified in the statutes, regulations, or P's & G's, the determination of allowable and unallowable costs for mandates is based on the P's & G's adopted by the Commission. The determination of allowable reimbursable mandated costs for unfunded mandates is made by the Commission. SCO determines allowable reimbursable costs, subject to amendment by the Commission, for mandates funded by special legislation. Allowable costs are those direct and indirect costs, less applicable credits, considered 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 P's & G's.

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, should not be claimed as direct program costs unless specified as reimbursable under the program's P's & G's. These costs include, but are not limited to, subscriptions, depreciation, memberships, conferences, workshops, general education, and travel costs.

7. 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 Commission.

When a mandated program has been included in SMAS, the SCO will determine a base year entitlement amount for each local agency 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 the 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 Commission's approval.

Each local agency 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 local agency has incurred costs for three consecutive fiscal years but did not file a reimbursement claim in one or more of those fiscal years, the local agency 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 local agency with the SCO for the sole purpose of establishing a base year entitlement. A base year entitlement shall not include any non-recurring or initial start-up costs.

Initial apportionments are made on an individual program basis. After the initial year, all apportionments are made by November 30th. 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 local agency 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 Commission.

The following programs are placed in SMAS:

Program Name	Chapter/Statute	Program Number
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

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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		

8. Direct Costs

A direct cost is a cost that can be identified specifically with a particular program or activity. 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 claimant must maintain documentation 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: $[(EAS + Benefits) \div APH] = PHR$ $[(\$26,000 + \$8,099)] \div 1,800 \text{ hrs} = 18.94$	Description: EAS = Employee's Annual Salary APH = Annual Productive Hours PHR = Productive Hourly Rate
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- 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 Annual Salary, multiply the biweekly salary by 26. To convert a monthly salary to Annual Salary, 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

Example:		
Step 1: Fringe Benefits as a Percent of Salary		Step 2: Productive Hourly Rate
Retirement	15.00 %	Formula: [(EAS x (1 + FBR)) ÷ APH] = PHR [(\$26,000 x (1.3115)) ÷ 1,800] = \$18.94
Social Security & Medicare	7.65	
Health & Dental Insurance	5.25	
Workers Compensation	3.25	
Total	31.15 %	
Description:		
EAS = Employee's Annual Salary		APH = Annual Productive Hours
FBR = Fringe Benefit Rate		PHR = Productive Hourly Rate

- As illustrated in Table 2, 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, worker'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 3: 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 \div 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>% to 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 are 25, then the unit cost of supplies is \$0.38 per reimbursable instance ($\$9.50 \div 25$).

(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.

9. 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 (Title 2 CFR Part 225). 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 record.

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 Office of Management and Budget OMB Circular A-87 (Title 2 CFR Part 225.) (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. The use of the 10% rate may benefit small agencies where it is inefficient to prepare an ICRP.

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 & 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 Office of Management and Budget (OMB) Circular A-87 (Title 2 CFR Part 225), *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__**

(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
Salaries & Benefits						
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
Total	\$ 1,400,000	\$ 60,000	\$ 200,000	\$ 1,140,000	\$ 120,000	\$ 1,020,000
Services & Supplies						
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
Total	\$ 1,470,000	\$ 817,000	\$ 30,000	\$ 623,000	\$ 16,000	\$ 607,000
Capital Expenditures	\$ 100,000	\$ 100,000				
Total Budgetary Expenditures	\$ 2,970,000	\$ 977,000	\$ 230,000	\$ 1,763,000	\$ 136,000	\$ 1,627,000
Cost Plan Costs						
		<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
Total	\$ 170,000 (E)	\$ 9,000	\$ 70,000	\$ 91,000	\$ 4,000	\$ 87,000
Total Allocable Indirect Costs			\$ 300,000 (F)			
Distribution of Allocable Indirect Costs						
Based on Salaries & Wages		\$ 15,000	\$ (300,000)	\$ 285,000	\$ 30,000	\$ 255,000
Totals	\$ 3,140,000	\$ 1,001,000	\$ 0	\$ 2,139,000	\$ 170,000	\$ 1,969,000

(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 2 CFR Part 225 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 2 CFR Part 225. 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	\$1,000,000

Therefore, the Indirect Cost Rate for Penal Code 987.9 Program is:

$$\text{ICRP} = \frac{\text{Allowable Indirect Costs}}{\text{Total Salaries and Wages}} = \frac{\$300,000}{\$1,000,000} = 30.00\%$$

10. Time Study Guidelines

Background

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used as a formula for reimbursing local agency and school district costs mandated by the state that meets certain conditions specified in GC Section 17518.5(a). These costs can only be substituted for continuous records of actual time spend for a specific fiscal year if the program's P's & G's allow for the use of time studies.

Two methods are acceptable for documenting employee time charged to mandated cost programs: Actual Time Reporting and Time Study, which are described below. Application of time study results is restricted. As explained in Time Study Results below, the results may be projected toward a maximum of two years provided the claimant meets certain criteria.

Actual Time Reporting

P's & G's define reimbursable activities for each mandated cost program. When employees work on multiple activities, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that meets the following standards:

- They must reflect an after-the-fact (contemporaneous) distribution of the actual activity of each employee;
- They must account for the total activity for which each employee is compensated;
- They must be prepared at least monthly and must coincide with one or more pay periods; and
- They must be signed by the employee.

Budget estimates or other distribution percentages determined before services are performed do not qualify as support for time distribution.

Time Study

In certain cases, a time study may be used to substitute for continuous records of actual time spent on multiple activities and/or programs. An effective time study requires that an activity be a task that is repetitive in nature. Activities that require a varying level of effort are not appropriate for time studies.

Time Study Plan

A time study plan is necessary before conducting the time study. The claimant must retain the time study plan for audit purposes. The plan needs to identify the following:

- Time period(s) to be studied – The plan must show that all time periods selected are representative of the fiscal year, and the results can be reasonably projected to approximate actual costs;
- Activities and/or programs to be studied – For each mandated program included, the time study must separately identify each reimbursable activity defined in the mandated program's parameters and guidelines, which are derived from the program's Statement of Decision. If a reimbursable activity in the parameters and guidelines identifies separate and distinct sub-activities, these sub-activities must also be treated as individual activities;

For example, sub-activities (a), (b), and (c) under Reimbursable Activity (B)(1) of the local agency's Domestic Violence Treatment Services: Authorization and Case Management program relate to information to be discussed during victim notification by the probation department and therefore are not separate and distinct activities. These sub-activities do not have to be separately studied.

- Process used to accomplish each reimbursable activity – Use flowcharts or similar analytical tools and/or written desk procedures to describe the process for each activity;
- Employee universe – The employee universe used in the time study must include all positions for which salaries and wages are to be allocated by means of the time study;
- Employee sample selection methodology – The plan must show that employees selected are representative of the employee universe, and the results can be reasonably projected to approximate actual costs. In addition, the employee sample size should be proportional to the variation in time spent to perform a task. The sample size should be larger for tasks with significant time variations;

- Time increments to be recorded – The time increments used should be sufficient to recognize the number of different activities performed and the dynamics of these responsibilities. Very large increments (such as one hour or more) might be used for employees performing only a few functions that change very slowly over time. Very small increments (a number of minutes) may be needed for employees performing more short-term tasks.

Random moment sampling is not an acceptable alternative to continuous time records for mandated cost claims. Random moment sampling techniques are most applicable in situations where employees perform many different types of activities on a variety of programs with small time increments throughout the fiscal year.

Time Study Documentation

Time studies must:

- Be supported by time records that are completed contemporaneously;
- Report activity on a daily basis;
- Be sufficiently detailed to reflect all mandated activities and/or programs performed during a specific time period; and
- Coincide with one or more pay periods.

Time records must be signed by the employee (electronic signatures are acceptable) and be supported by corroborating evidence, which validates that the work was actually performed. As with actual time reporting, budget estimates or other distribution percentages determined before services are performed do not qualify as valid time studies.

Time Study Results

Time study results must be summarized to show how the time study supports the costs claimed for each activity. Any variations from the procedures identified in the original time study plan must be documented and explained

Current-year costs must be used to prepare a time study. Claimants may project time study results to no more than two subsequent fiscal years. A claimant may not apply time study results retroactively.

- Annual Reimbursement Claims – Claimants may use time studies to support costs incurred on or after January 1, 2005. Claimants may not use time studies for the period July 1, 2004, through December 31, 2004, unless (1) the program's P's & G's specifically allows time studies, and (2) the time study is prepared based on mandated activity occurring between July 1, 2004, and December 31, 2004.
- Initial Claims –When filing an initial claim for new mandated programs, claimants may only use time study results for costs incurred on or after January 1, 2005. Claimants may not use time studies to support costs incurred before January 1, 2005, unless (1) the program's P's & G's specifically allows time studies, and (2) the claimant prepares separate time studies for each fiscal year preceding January 1, 2005, based on mandated activity occurring during those years.

When projecting time study results, the claimant must certify that there have been no significant changes between years in either (1) the requirements of each mandated program activity or (2) the processes and procedures used to accomplish the activity. For all years, the claimant must maintain corroborating evidence that validates the mandated activity was actually performed. Time study results used to support subsequent years' claims are subject to the recordkeeping

requirements for those claims.

11. 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 claim 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 can not 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 are determined for local agencies receiving special project funds based on approved actual costs. Non-local revenues for special projects must be applied proportionately to approve 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 claim 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 and state local assistance programs includes, but is not limited to, the following funding sources:

Federal and State Funding Sources

Governing Authority

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	

12. 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. Claimants will receive a *Notice of Claim Adjustments* detailing adjustments made by the SCO.

13. Audit of Costs

Pursuant to GC Section 17558.5, Subdivision (b), the SCO may conduct a field review of any claim after it has been submitted, prior to the reimbursement of the claim 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 Commission. 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 thirty days after payment of the claim.

14. Source Documents

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. 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. Declarations must include a certification stating, "I certify 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.

For costs incurred on or after January 1, 2005, an RRM can be used for reimbursing local agency that meets certain conditions specified in 17518.5(a).

15. 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 a 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.

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.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the entity. 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 are required.

Submit a signed original and one copy of form FAM-27, Claim for Payment. **To expedite the payment process, please sign the 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 700
Sacramento, CA 95816

16. 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 Local Mandated Cost Manual and the old forms they replace should be removed. The instructions should then be retained 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_mancost.html.

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, or call the Local Reimbursements Section at (916) 324-5729.

17. Retention of Claim Records and Supporting Documentation

Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by local agency 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 were appropriated or no payment was 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 will 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 the Controller has initiated an audit 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.

DEPARTMENT OF PERSONNEL ADMINISTRATION RULES**Moving and Relocation Expenses****Effective January 1, 2010****599.714.1 Scope**

(a) Whenever a permanent state officer or employee is required by any appointing power because of a change in assignment promotion or other reason related to his/her duties, to change his/her place of residence, such officer, agent or employee shall receive reimbursement of his/her actual and necessary moving and relocation expenses incurred by him/her both before and after and by reason of such change of residence, subject to the provisions and limitations of this article.

(b) For the purposes of this article, a move occurs on the official reporting date to the new headquarters, and when a change in residence is reasonable to be required. Relocation shall be paid, when the following conditions are met:

(1) The officer's or employees officially designated headquarters is changed for the advantage of the State, which includes the following:

(A) A promotion offered by any appointing authority, not including those movements that the employee could make through transfer, reinstatement, or reemployment eligibility; or

(B) An involuntary transfer initiated by and at the discretion of the appointing authority,

(C) Any involuntary transfer required to affect a mandatory reinstatement following:

(I) Termination of a career executive or exempt appointment

(II) Leave of absence

(III) Rejection from probation

(D) Any involuntary transfer required to affect a mandatory reinstatement following the expiration or involuntary termination of a temporary appointment, limited term appointment, or training and development assignment when:

(I) the employee did not relocate to accept the appointment or assignment, or

(II) the employee did relocate, at State expense, to accept the appointment or assignment

(2) The move must be a minimum of 50 miles plus the number of miles between the old residence and the old headquarters.

(3) Relocations that meet the above criteria will be fully reimbursed to the extent and limitations in this article.

(c) A change of residence is not deemed reasonable to be required for voluntary transfers or permissive reinstatements, with or without a salary increase, in response to general requests which specify that moving and relocation expenses will not be paid, or for any non-promotional transfer which is primarily for the benefit of the officer or employee.

(d) When an appointment does not meet the criteria in (a) and (b) the appointing power may, at his/her discretion, determine in advance that it is in the best interest of the State to reimburse all or part of the actual reasonable and necessary relocation expenses provided in this article as an incentive to recruit employees to positions that are designated by the appointing power as difficult to fill or because of outstanding qualifications of the appointee, or due to unusual and unavoidable hardship to the employee by reason of the change of residence.

(1) Relocations that meet this criteria shall be reimbursed only for the items in this article specifically authorized by the appointing power, and may be subject to further limitations designated by the appointing power.

(2) Upon determination that any reimbursement will be made, the appointing power shall:

(A) Determine which provisions will apply to the relocation and establish any additional limitations to those provisions such as dollar limits, weight limits, or time limits.

(B) Notify the employee in writing, of specific allowable reimbursements prior to the move.

(e) Requirements and limitations specified in this article may not be waived or exceeded by the appointing power.

(f) Unauthorized relocation expenses and relocation expenses incurred prior to receipt of a written notice of allowable relocation expenses are the responsibility of the employee.

599.715.1 Reimbursement for Miscellaneous Expenses-Excluded Employees

An officer or employee who is required to change his/her place of residence according to Section 599.714.1 may receive reimbursement for up to \$200 for miscellaneous expenses upon submission of documentation of the payment of all such expenses and certification that the expenses were related to dissolution of the old household and/or the establishment of a new household and were not otherwise reimbursed.

(a) Reimbursement for the installation and/or connection of appliances or antennas purchased after the change of residence shall be allowed provided no claim is made for installation and/or connection of a similar item in the movement of household goods, and installation and/or connection occurs within sixty days of the establishment of a new residence.

(b) Deposits are not reimbursable.

NOTE: Authority cited: Sections 19815.4(d), 19816 and 19820, Government Code. Reference: Section 19841, Government Code.

599.716.1 Reimbursement for Sale of a Residence

(a) Whenever an officer or employee is required, as defined in Section 599.714, to change his/her officially designated headquarter and such change requires the settlement of a lease on the employee's old residence, the officer or employee shall receive the actual and necessary costs of settlement of the unexpired lease to a maximum of one year.

(b) Reimbursement shall not be allowed if it is determined that the officer or employee knew or reasonably should have known that a transfer according to Section 599.714 was imminent before entering into a lease agreement.

(c) Claims for settlement of a lease shall be documented and itemized and submitted within six months following the new reporting date except that the Director of the Department of Personnel Administration may grant an extension of not more than three months upon receipt of evidence warranting such extension prior to the expiration of the six-months period.

(1) The claim may be a signed agreement between the officer or employee and the lessor or it may be made unilaterally by the officer or employee.

(2) In no event shall the final settlement by the State exceed one year's rent nor shall it include any costs, deposits or fees.

599.717.1 Settlement of a Lease-Excluded Employee

(a) Whenever an officer or employee is required, as defined by Section 599.714.1(a) to change his/her place of residence and such change requires the settlement of a lease on the employee's old residence, the officer or employee shall receive the actual and necessary cost of settlement of the unexpired lease to a maximum of one year. In no event shall the lease settlement include any costs, deposits or fees.

(1) Reimbursement shall not be allowed if it is determined that the officer or employee knew or reasonably should have known that a transfer according to Section 599.714.1 was imminent before entering into a lease agreement.

(2) Claims for settlement of a lease shall include a lease agreement signed by both the employee and the lessor, and shall be itemized and submitted within nine months following the new reporting date.

(b) If an employee is required under 599.714.1(a) to change his/her place of residence and such notice to the employee is insufficient to provide the employee the notice period required by a month to month rental agreement, reimbursement may be claimed for the number of days penalty paid by the employee to a maximum of 30 calendar days.

(1) Reimbursements shall not be allowed for days that the employee failed to notify the landlord after notification by the employer of the reassignments.

(2) Claims shall be accompanied by a copy of the rental agreement, an itemized receipt for the penalty and the name and address of the individual or company to which the rental penalty has been paid.

(c) No reimbursement shall be made for forfeiture of cleaning or security deposits, or for repair, replacement, or damages of rental property.

599.718.1 Expenses for Moving Household Effects

(a) For the purpose of these regulations, household or personal effects include items such as furniture, clothing, musical instruments, household appliances, food, and other items that are usual or necessary for the maintenance of one household.

(b) Household effects shall not include items connected to a for-profit business, items from another household, items that are permanently affixed to the property being vacated or items that would normally be discarded or recycled.

(c) At the discretion of the appointing power, other items may be considered household effects based on a consideration of the estimated cost of the move and a review of the items listed on the inventory. Expenses related to moving items other than those described in (a) that have not been approved by the appointing power shall be the responsibility of the employee.

NOTE: Authority cited: Sections 19815.4(d), 19816 and 19820, Government Code, Reference: Section 19841.

599.719.1 Reimbursement for Moving Household Effects

Reimbursements shall be allowed for the cost of moving an employee's effects either via commercial household goods carrier or by the employee. Reimbursements under this rule shall not exceed the cost of moving the employee's household goods from the old residence to the new headquarters plus 50 miles unless the appointing authority determines that a longer move is in the best interest of the State. Any additional expense associated with an interstate or intercountry move shall be approved in advance by the appointing power. No reimbursement will be allowed for the hiring of casual labor.

(a) When the employee retains a commercial mover, reimbursement for actual and necessary expenses incurred by a commercial mover under this article for the packing, insurance, one pickup, transportation, storage-in-transit (not including warehouse handling charges except when required by interstate tariffs), one delivery, unpacking, and installation at the new location of an employee's household effects shall be allowed subject to the following:

(1) Weight of household effects for which expenses may be reimbursed shall not exceed 5,000 kilograms (11,000 pounds).

(2) Duration of storage-in-transit for which charges may be reimbursed shall not exceed 60 calendar days unless a longer period of storage is approved in advance by the appointing authority based on hardship to the employee.

(3) Rates at which reimbursement is allowed shall not exceed the minimum rates, at the minimum declared valuation, established by the California Public Utilities Commission for household goods carriers, unless a higher rate is approved by the Department of General Services.

(4) Cost of insurance for which reimbursement is allowed shall not exceed the cost of insurance coverage at \$2.00 valuation for each pound of household effects shipped by household goods carrier.

(5) Claims for exceptions to the 11,000 pounds statutory limit will be considered by the appointing authority up to a maximum of 23,000 pounds, only when it has been determined that every reasonable effort had been made to conform to the limit. Exceptions to the number of pick-ups and deliveries may be made by the appointing power when it is reasonably necessary and in the best interest of the state.

(b) When the employee does not retain a commercial mover, reimbursement shall be allowed as follows for expenses related to the movement by the employee of his/her household effects in a truck or trailer.

(1) Rental of a truck or trailer from a commercial establishment. When not included in the truck rental rate, the cost of gasoline, rental of furniture, dolly, packing cartons and protective pads will be reimbursed. If the total costs exceed \$1,000 the claim must be accompanied by at least one written commercial rate quote. Reimbursement will be made at the rate (including gasoline) which results in the lowest cost; or

(2) Mileage reimbursement at the rates provided in Section or 599.631.1 (b) for noncommercial privately owned motor vehicles used in transporting the employee's household effects.

(3) Reimbursement for more than one trip by the method described in (b)(1) or (2) above may be allowed if the employee's agency has determined that the total cost would be less than the cost of movement by a commercial household goods carrier.

(c) If household goods are moved exclusively in the employee's personal vehicle, reimbursement for mileage may be claimed at the State mileage rate. No other mileage or moving expense shall be allowed.

(d) All claims for the reimbursement of the movement of household goods require receipts. Unless an exception is granted by the appointing authority, claims shall be submitted no later than 2 years and 60 days from the effective date of appointment or 15 days prior to voluntary separation, whichever is first.

599.720.1 Reimbursement for Movement of a Mobile Home

For the movement of a mobile home, which contains the household effects of an officer or employee, and has served as the employee's residence at the previous location at the time of notification of relocation, reimbursement will be allowed as follows:

(a) Where transportation of the trailer coach is by a commercial mobile home transporter and receipts are submitted:

(1) For tolls, taxes, charges, fees, or permits fixed by the State or local authority required for the transportation or assembly or trailer coaches actually incurred by the employee.

(2) Charges for disassembly and assembly of the trailer, including but not limited to, disassembly and assembly of trailer, skirt, awnings, porch, the trailer coach itself, and other miscellaneous documented, itemized expenses related to the dissolution of the old household and/or the establishment of the new household, up to \$2,500 unless an exception is approved by the appointing power.

(3) Reimbursement will be allowed for the actual cost supported by voucher and installation of wheels and axles necessary to comply with the requirements of Chapter 5, Article 1 of the California Vehicle Code.

(4) Three competitive bids shall be obtained and reimbursement will be approved at the lowest bid. Based on information documenting the attempt to obtain three bids as provided by the employee, the appointing power may waive the three-bid requirement.

(5) Reimbursement received under this section precludes any additional reimbursement for miscellaneous expenses under Section 599.715.1.

(6) Movement of the trailer coach at rates exceeding the minimum rates established by the California Public Utilities Commission for mobile home transporters:

(7) Charges at P. U. C. minimum rates to obtain permits identified above:

(8) Storage-in-transit for up to 60 calendar days at P. U. C. minimum rates, unless an extension is approved by the appointing authority.

(b) Where transportation of the coach is by an employee, expenses may be claimed for a one-way trip by submitting gasoline receipts.

(c) Reimbursement will not be allowed for :

(1) Purchase of parts and materials except for those items necessary to comply with the minimum requirements of the California Administrative Code, Title 25, Chapter 5.

(2) Repairs including tires and tubes, and breakdown in transit.

(3) Costs associated with maintenance or repair of the trailer coach.

(4) Costs for separate shipment of household goods carrier unless that is determined to be the most economical method of transport.

(5) Costs associated with the movement or handling of permanent structures.

(d) All claims related to the movement of a trailer coach and the household goods therein require receipts and shall be submitted no later than 2 years and 60 days from the effective date of appointment, or 15 days prior to the voluntary separation, whichever is first. No extension will be granted.

599.722.1 Relocation Subsistence Reimbursement and Mileage

(a) If eligible under Section 599.714(a), an officer or employee shall be reimbursed for actual lodging, supported by a receipt, and meal and incidental expenses in accordance with and not to exceed the rate established in Section 599.619(a)(1) and (2), while locating a permanent residence at the new location. Employees who do not furnish receipts for lodging may be reimbursed for noncommercial meals and noncommercial lodging in accordance with 599.619(b). A permanent residence is typically an abode that is purchased, or rented on a monthly basis, of a type that provides long-term living accommodations, where any utilities are hooked up (gas, electric, cable, phone), and mail is delivered.

(1) Reimbursement may be claimed for up to 60 days, except an extension of up to 30 days may be granted when the Appointing power has determined in advance that the delay of change of residence is a result of unusual and unavoidable circumstances that are beyond the control of the officer or employee. The maximum reimbursement to be received by said officer, or employee shall not exceed the equivalent dollar amount of 60 days of full meals, incidentals, and receipted lodging.

(2) Interruptions in relocation caused by sick leave, vacation or other authorized leaves of absence shall be reimbursable at the option of the employee providing the employee remains at the new location and is actively seeking a permanent residence.

(3) The relocation subsistence reimbursement shall terminate immediately upon establishment of a permanent residence. The appointing power shall determine when a permanent residence has been established.

(4) Partial days shall count as full days for the purpose of computing the 60-day period.

(b) Upon approval of the Appointing Power, meals and/or lodging expenses, for up to fourteen days, arising from trips to the new location for the sole purpose of locating housing shall be reimbursed in accordance with Section 599.619(a)(1) and (2), or 599.619(c)(1) or 599.619(d). Claims for reimbursement of meals/lodging expenses in this item are limited to those incurred after receipt of formal written authorization for relocation and prior to the effective date of appointment.

The period claimed should be included in the computation of the 60-day relocation period.

(c) Reimbursement for travel from the old residence to the new headquarters may be claimed one way one time and shall not exceed the mileage rate allowed in 599.631(a).

Note: Authority cited: Section 3539.5, Government Code. Reference: Section 19841, Government Code.

599.724.1 Payment of Claims for Moving and Relocation Expenses

(a) The Department of Personnel Administration shall be responsible for prescribing any specific procedures necessary for effective and economical operation of this article. Claims shall be made on authorized forms, scheduled in the normal manner and submitted through regular channels to the State Controller for payment. All claims must be substantiated by invoices, receipts, or other evidence for each item claimed.

(b) Agencies may contract directly with the carrier for movement of household effects of officers and employees at state expense, subject to the same restrictions as if the shipment was arranged by the officer or employee and reimbursed by the State.

(c) If the change in residence results in the salary of the officer or employee being paid by a different appointing power, all allowable moving and relocation expenses shall be paid by the new appointing power except where the old appointing power agrees to pay all or part of the expenses allowable under this Article.

(d) Each department shall be responsible for insuring that upon notice to the employee of an impending move a copy of these rules shall be given to the officer or employee.

(e) When exceptions have been granted by an appointing authority, the written justification of those exceptions shall be maintained with the applicable claims.

599.619 Reimbursement for Meals and Lodging

The employee on travel status shall be reimbursed actual expenses for receipted lodging, and for meals and incidentals as provided in this section, unless directed to travel under the provision of 599.624.1. Lodging and/or meals provided by the State or included in hotel expenses or conference fees, or in transportation costs such as airline tickets, or otherwise provided shall not be claimed for reimbursement. Snacks and continental breakfasts, such as rolls, juice and coffee, are not considered to be meals. The circumstances of travel will determine the rate allowed.

(a) Short-term Travel. Reimbursement for short-term subsistence will be authorized only when the traveler incurs expenses arising from the use of reasonable, moderately priced commercial lodging and meal establishments, such as hotels, motels, bed and breakfast inns, campgrounds, restaurants, cafes, diners, etc., that cater to the general public. Employees who stay with friends or relatives may claim meals only in accordance with the rates and time frames set forth below. Lodging receipts are required. The short-term rate is intended for trips of such duration that weekly or monthly rates are not obtainable and will be discontinued after the 30th consecutive day assigned to one location unless an extension has been previously documented and approved by the appointing power. In extending short-term travel, the appointing power shall consider the expected remaining length of travel assignment.

(1) In computing reimbursement for continuous short-term travel of more than 24 hours and less than 31 consecutive days, the employee will be reimbursed for actual costs up to the maximum allowed for each meal, incidental, and lodging expense for each complete 24 hours of travel, beginning with the traveler's time of departure and return, as follows:

(A) On the first day of travel on a trip of 24 hours or more:

- Trip begins at or before 6am: breakfast may be claimed on the first day
- Trip begins at or before 11am: lunch may be claimed on the first day
- Trip begins at or before 5pm: dinner may be claimed on the first day

(B) On the fractional day of travel at the end of the trip of more than 24 hours:

- Trip ends at 8 am: breakfast may be claimed
- Trip ends at or after 2pm: lunch may be claimed
- Trip ends at or after 7pm: dinner may be claimed

If the fractional day includes an overnight stay, receipted lodging may be claimed. No meal or lodging expense may be claimed or reimbursed more than once on any given date or during any 24-hour period.

(C) Reimbursement shall be for actual expenses, subject to the following maximum rates:

Meals:

Breakfast	\$ 6.00
Lunch	\$10.00
Dinner	\$18.00
Incidentals	\$ 6.00

Receipts for meals must be maintained by the employee as substantiation that the amount claimed was not in excess of the amount of actual expense. The term incidentals includes but is not limited to expenses for laundry, cleaning and pressing of clothing, and fees and tips for services, such as for porters and baggage carriers. It does not include taxicab fares, lodging taxes or the costs of telegrams or telephone calls.

Lodging

Statewide, with receipts. Actual up to \$84.00 plus tax

When employees are required to do business and obtain lodging in the Counties of Los Angeles and San Diego and an actual lodging up to \$110.00 plus tax.

When employees are required to do business and obtain lodging in the Counties of Alameda, San Francisco, San Mateo and Santa Clara, actual lodging up to \$140.00 plus tax.

If lodging receipts are not submitted, reimbursement will be for actual expenses for meals/incidentals only at the rates and time frames set forth in this section.

(2) In computing reimbursement for continuous travel of less than 24 hours, actual expenses, up to the maximums in (C) above, will be reimbursed for breakfast and/ or dinner and/ or lodging in accordance with the following time frames:

Travel begins at or before 6 a.m. and ends at or after 9 a.m.: Breakfast may be claimed

Travel begins at or before 4 p.m. and ends at or after 7 p.m.: Dinner may be claimed

If the trip of less than 24 hours includes an overnight stay, receipted lodging may be claimed.

No lunch or incidentals may be reimbursed on travel of less than 24 hours.

(b) Long-term Travel. Reimbursement for long-term meals and receipted lodging will be authorized when the traveler incurs expenses in one location comparable to those arising from the use of commercial establishments catering to the long-term visitor. Meals and/or lodging provided by the State shall not be claimed for reimbursement. With approval of the appointing power and upon meeting the criteria in (3) below, an employee on long-term field assignment who is living at the long-term location may claim either:

(1) \$24.00 for meals and incidentals and up to \$24.00 for receipted lodging for travel of 12 hours up to 24 hours; either \$24.00 for meals or up to \$24.00 for receipted lodging for travel less than 12 hours, or

(2) Reimbursement for actual individual expense, substantiated by receipts for lodging, utility, gas, and electricity, up to a maximum of \$1,130.00 per calendar month while on a long term assignment, and \$10.00 for incidentals, without receipts, for each period of 12 to 24 hours; \$5.00 for meals and incidentals for periods of less than 12 hours at the long term location.

(3) To claim expenses under either (1) or (2) above, the employee must meet the following criteria:

(A) The employee continues to maintain a permanent residence at the primary headquarters and

(B) The permanent residence is occupied by the employee's dependents, or

(C) The permanent residence is maintained at a net expense to the employee exceeding \$200 per month.

(D) The employee must submit substantiating evidence of these conditions to the appointing power in accordance with its requirements.

(4) Employees who do not meet the criteria to claim (1) or (2) above may claim \$12.00 for meals and incidentals and \$12.00 for receipted lodging for every 12 to 24 hours at the long term location; \$12.00 for meals or \$12.00 receipted lodging for periods of less than 12 hours at the long term location.

(5) With the approval of the appointing power, the reimbursement of long term lodging may continue when the employee is away from the long term location on short term business travel or other absences from the location as approved by the appointing authority.

(c) Out-of-State Travel. Out-of-State travel is any kind of travel outside the State of California for the purpose of conducting business outside the State of California. For short-term out-of-state travel, employees will be reimbursed for actual lodging expenses, supported by receipt, and will be reimbursed for meal and incidental expenses as defined in section 599.619(a). Failure to furnish lodging receipts will limit reimbursement to meals only at the rates specified in (a). Long-term out-of-

state travel will be reimbursed according to Section 599.619(c).

(d) Out-of-Country Travel. For short-term out-of-country travel, employees will be reimbursed for actual lodging expenses, supported by a receipt, and will be reimbursed for actual meal and incidental expenses subject to maximum rates in accordance with the published Government meal and incidental rates for foreign travel for the dates of travel. Failure to furnish lodging receipts will limit reimbursement to meals only in accordance with the published Government meals and incidental rates for foreign travel. Long-term out-of-country travel will be reimbursed according to Section 599.619(a) through (c).

(e) Exceptions to reimburse in excess of the maximum lodging rate cited in (a) of this rule may be granted by the Appointing Power only in an emergency, or when there is no lodging available at the State maximum rate or when it is cost effective. The Appointing Power shall document the reasons for each exception and shall keep this documentation on file for three calendar years from the date of the exception.

NOTE: Authority cited; sections 3539.5, 19815.4(d), 19816 and 19820, Government Code. Reference: Sections 3527(b) and 11030, Government Code.

599.631 TRANSPORTATION BY PRIVATELY OWNED AUTOMOBILE

(a) Where the employee is authorized to use a privately owned automobile on official state business the reimbursement rate shall be up to 50 cents per mile. Claims for reimbursement for private vehicle expenses must include the vehicle license number and the name of each state officer, employee, or board, commission, or authority, member transported on the trip. No reimbursement of transportation expense shall be allowed any passenger in any vehicle operated by another state officer, employee, or member.

(1) Expenses arriving from travel between home and headquarters or garage shall not be allowed, except as provided in 599.626(d)(2) or 599.626.1(c), regardless of the employee's normal mode of transportation.

(2) When a trip is commenced or terminated at a claimant's home on a regularly scheduled work day, the distance traveled shall be computed from either his or her residence or headquarters, whichever shall result in the lesser distance except as provided in 599.626.1(c).

(3) However, if the employee commences or terminates travel on a regularly scheduled day off, mileage may be computed from his or her residence.

(b) Where the employee's use of a privately owned automobile is authorized for travel to or from a common carrier terminal, and the automobile is not parked at the terminal during the period of travel, the employee may claim double the number of miles between the terminal and the employee's headquarters of residence, whichever is less, at a rate defined in section 599.631(a), while the employee occupies the automobile for the distance between the terminal and his or her residence or headquarters. If the employee commences or terminates travel one hour before or after his/her regularly scheduled work day, or on a regularly scheduled day off, mileage may be computed from his/her residence.

(c) All ferry, bridge, or toll charges while on state business will be allowed with any required receipts.

(d) All necessary parking charges while on state business will be allowed, with any required receipts, for:

(1) Day parking on trips away from the headquarters office and employee's primary residence.

(2) Overnight parking on trips away from the headquarters and employee's primary residence, except that parking shall not be claimed if expense-free overnight parking is available.

(3) Day parking adjacent to either headquarters office, a temporary job site, or training site, but only if the employee had other reimbursable private or state automobile expenses for the same day. An employee may not prorate weekly or monthly parking fees.

(e) Gasoline, maintenance, and automobile repair expenses will not be allowed.

(f) The mileage reimbursement rates include the cost of maintaining liability insurance at the minimum amount prescribed by a law and collection insurance sufficient to cover the reasonable value of the automobile, less a deductible. When a privately owned automobile operated by a state officer, agent, or employee is damaged by collision or is otherwise accidentally damaged, reimbursement for repair or the deductible to a maximum of \$500.00 will be allowed if:

- (1) The damage occurred while the automobile was used on official business by permission or authorization of the employing agency; and
 - (2) The automobile was damaged through no fault of the state officer, agent, or employee; and
 - (3) The amount claimed is an actual loss to the state officer, agent, or employee, and is not recoverable directly from or through the insurance coverage of any party involved in the accident; and
 - (4) The loss claimed does not result from a decision of a state officer, agent, or employee not to maintain collision coverage; and
 - (5) The claim is processed in accordance with the procedures prescribed by the Department of Personnel Administration.
- (g) Specialized Vehicles. An employee with a physical disability who must operate a motor vehicle on official state business and who can operate only specially equipped or modified vehicles may claim a rate of 34 cents per mile without certification and up to 37 cents per mile with certification. Where travel is authorized to and from a common carrier terminal, as specified in section 599.631(b) the employee may compute the mileage as defined in Section 599.631(b). Supervisors approving these claims must determine the employee's need for the use of such vehicles.

AUTHORIZED RELOCATION EXPENSES

Per Diem - Employees may claim up to 60 days while at the new location until a new permanent residence is found. Specific per diem allowance for excluded employees are attached. Extensions of the per diem may be granted by the Department of Personnel Administration if the employee suffers unusual hardship. Requests for extensions must be submitted to the Relocation Liaison, on a Std. 256 prior to the expiration of the 60 day period. The Relocation Liaison will review the Std. 256 for completeness then forward to the Department of Personnel Administration.

Shipment of Household Goods - The State will pay for the packing, transportation, insurance, storage-in-transit, unpacking and installation of employee's household effects. The employer will issue the relocating employee a "Moving Service Authorization" which the employee will give to a NY licensed mover. The Moving Service Authorization authorizes the mover to bill the State directly. There is no actual dollar limitation, (the State only pays minimum tariff rates), however there is an 11,000 pound weight limit. If the mover estimates the weight of the household goods to be more than 11,000 pounds, the employee should immediately submit a Std. 256 with the mover's estimate to the Relocation Liaison. The Department of Personnel Administration may approve excess weight provided the employee requests the exception in advance of the actual move.

The State will not pay for the shipment of the following prohibited items:

Automobiles other motor vehicles farm tractor, implements and equipment trailers with or without other property boats all animals, livestock, or pets belongings which are not the property of the immediate family of the officer or employee belongings related to commercial enterprises engaged in by the officer or employee firewood, fuels bricks, sand ceramic wall tile wire fence or other building materials wastepaper and rags.

Storage in Transit - The State will pay for the storage of household goods for up to 60 days. Storage is limited to 11,000 pounds of household goods unless the excess weight has been previously approved by DPA. The storage company should bill the State directly using the authorization of the Moving Service Authorization. Miscellaneous items taken out of storage prior to the moving company delivering all household goods is not reimbursable and must be paid by the employee.

Sale of Residence - The State will pay for certain costs associated with the sale of the employee's dwelling which was his/her residence at the time of notification of the transfer.

Reimbursable costs are:

Brokerage Commission, Escrow fees, Title insurance, Prepayment penalties, Local taxes, charges or fees required to consummate the sale. Miscellaneous sellers costs up to \$200.00.

Nonreimbursable Costs are:

Seller's Points, Property tax, Repair work and re-inspection fees.

Excluded employees have two years from the reporting date at the new headquarters to submit a claim for

reimbursement of seller's costs. There is no extension of the time limit for Non-represented employees.

Settlement of a Lease - The State will pay for the settlement of a lease which was entered into prior to notification of the transfer. Claims for payment of the lease settlement must be submitted within 9 months from the reporting date at the new headquarters.

Movement of a Trailer Coach - The State will pay for the actual cost of transporting the mobile home to the new location plus up to \$2,500 for disassembly and assembly of the trailer. Request for reimbursement in excess of \$2,500 must be submitted to DPA on a Std. 256 prior to the move; approval will only be given for the lowest of three bids. Household goods must be shipped in the mobile home unless DPA approves a separate shipment.

Miscellaneous - There is a \$200.00 miscellaneous allowance with documentation and certification, which is intended to assist the employee in establishing the new household. This allowance should be used to pay utility installation fees, appliance hook-up fees and the like. It is appropriate to use this allowance for cable hook-up. This allowance may not be used to satisfy deposit requirements. The allowance may not be claimed if moving a mobile home; hook-up, etc., are included in the mobile home set-up charge.

Mileage - The employee may be reimbursed 50 cents per mile for one vehicle to make one-way trip between the old residence and the new residence effective January 1, 2010. Anything over locating cents is considered taxable income.

Private car mileage for the purpose of locating housing at the new location is not reimbursable.

EXPENSES INCURRED PRIOR TO THE OFFICIAL TRANSFER CANNOT BE CLAIMED.

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2010-17
ANIMAL ADOPTION
NOVEMBER 15, 2010

Reimbursable Period: July 1, 2009 through July 27, 2009

In accordance with Government Code (GC) Sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of state mandated cost programs. The following are claiming instructions and forms that eligible claimants must use for filing claims for the Animal Adoption 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 (Commission). The P's & G's are included as an integral part of the claiming instructions.

On January 25, 2001, the Commission determined that Chapter 752, Statutes of 1998, established costs mandated by the State according to the provisions listed in the P's & G's which are included as an integral part of the claiming instructions.

Requirements, Limitations, and Exceptions

Refer to exclusions listed in the P's & G's as follows: Page 10 – 12, for Care and Maintenance; page 15 for Population Exclusions; and page 16 for Veterinary Exclusions.

Eligible Claimants

Any city, county, dependent special district, or 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. Reimbursement Claims

Costs incurred for compliance with this mandate are reimbursable for the period **July 1, 2009 through July 27, 2009**. Claims must be filed with the SCO and be delivered or postmarked on or before **February 15, 2011**. Claims filed after **February 15, 2011**, are subject to a late penalty. **Claims filed more than one year after the applicable deadlines will not be accepted.**

B. Late Penalty

1. Initial Claims

Late initial claims are assessed a late penalty of 10% of the total amount of the initial claims without limitation.

2. Annual Reimbursement Claims

Annual 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.

Late annual reimbursement claims are assessed a late penalty of 10% of the claim amount; \$10,000 maximum penalty.

Minimum Claim Cost

GC Section 17564(a) provides that no claim may 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 one hundred and eighty 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 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review 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 Commission. 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 thirty 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 claimant is subject to audit by the SCO no later than three years after the date that 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 will 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 SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Retention of Claim Documentation

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 last amended regardless of the year of costs incurred. If no funds were appropriated for initial claims at the time the claim was filed, supporting documents must be retained for three years 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 must be made available to the SCO on request.

Address for Filing Claims

Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms. **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 Reimbursement 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 Reimbursement Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

Mandated costs claiming instructions and forms are available online at the SCO's Web site: www.sco.ca.gov/ard_mancost.html. If you have any questions, you may e-mail to LRSDAR@sco.ca.gov or call the Local Reimbursements Section at (916) 324-5729.

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:¹

$$(I) = 2/5 \times C \times F$$

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:²

$$(J) = [(F/5 - D/3 \times C \times D) / (D/3)]$$

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

¹ 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.

² 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 chapter³ 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

³ 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.

ANIMAL ADOPTION CLAIM FOR PAYMENT	For State Controller Use Only	PROGRAM 213
	(19) Program Number 00213 (20) Date Filed (21) LRS Input	

(01) Claimant Identification Number			Reimbursement Claim Data	
(02) Claimant Name			(22) FORM-1, (04) A. 1. (g)	
County of Location			(23) FORM-1, (04) A. 2. (g)	
Street Address of P.O. Box		Suite	(24) FORM-1, (04) A. 3. (g)	
City	State	Zip Code	(25) FORM-1, (04) B. 1. (g)	
		Type of Claim	(26) FORM-1, (04) B. 2. (g)	
	(03)	(09) Reimbursement <input type="checkbox"/>	(27) FORM-1, (04) B. 3. (g)	
	(04)	(10) Combined <input type="checkbox"/>	(28) FORM-1, (04) B. 4. (g)	
	(05)	(11) Amended <input type="checkbox"/>	(29) FORM-1, (04) B. 5. (g)	
Fiscal Year of Cost	(06)	(12)	(30) FORM-1, (04) B. 6. (g)	
Total Claimed Amount	(07)	(13)	(31) FORM-1, (04) B. 7. (g)	
Less: 10% Late Penalty (refer to attached Instructions)		(14)	(32) FORM-1, (04) B. 8. (g)	
Less: Prior Claim Payment Received		(15)	(33) FORM-1, (04) B. 9. (g)	
Net Claimed Amount		(16)	(34) FORM-1, (04) B. 10.(g)	
Due from State	(08)	(17)	(35) FORM-1, (06)	
Due to State		(18)	(36) FORM-1, (07)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17560 and 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 Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application other than from the claimant, nor any grants or payments received for reimbursement of costs claimed herein and claimed 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 amount for this reimbursement is 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 Signed _____

Telephone Number _____

E-Mail Address _____

Type or Print Name and Title of Authorized Signatory

(38) Name of Agency Contact Person for Claim Telephone Number _____

E-mail Address _____

Name of Consulting Firm / Claim Preparer Telephone Number _____

E-mail Address _____

PROGRAM
213

ANIMAL ADOPTION
CLAIM FOR PAYMENT
INSTRUCTIONS

FORM
FAM-27

- (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.
- (03) to (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 as shown in the attached Form-1 line (11). The total claimed amount must exceed \$1,000.
- (14) Initial claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15** of the following fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim was timely filed. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Claims: FAM-27 line(13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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., Form-1, (04) A. 1. (g), means the information is located on Form-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., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process.**
- (37) Read the statement of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, telephone number and email address. **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 agency contact person for the claim. If claim is prepared by external consultant, type or print the name of the consulting firm, telephone number, and e-mail address.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS 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 700
Sacramento, CA 95816

Program 213	ANIMAL ADOPTION CLAIM SUMMARY	FORM 1
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(01) Claimant	(02)	Fiscal Year 20__/20__
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(03) Department

Direct Costs	Object Accounts						
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel and Training	(g) Total
A. One-Time Activities							
1. Policies and Procedures							
2. Training							
3. Computer Software							
B. Ongoing Activities							
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							

Indirect Costs	
(06) Indirect Cost Rate	[From ICRP] %
(07) Total Indirect Costs	[Refer to claiming instructions]
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]
Cost Reduction	
(09) Less: Offsetting Savings	
(10) Less: Other Reimbursements/Offsetting Revenue	
(11) Total Claimed Amount	[Line (08) - {(line (09) + line (10))}]

Program 213	ANIMAL ADOPTION CLAIM SUMMARY INSTRUCTIONS	FORM 1
------------------------	---	-------------------

- (01) Enter the name of the claimant.
- (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 must 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) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's indirect cost rate proposal (ICRP) in accordance with the Office of Management and Budget OMB Circular A-87 (Title 2 CFR Part 225). If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by 10%. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate, 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 realized by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements/Offsetting Revenue. Reimbursement received from any source must be identified and deducted from this claim. Sources may include, but are not limited to offsetting revenues from Form 3, lines (04) and (05), 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 must 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.

Program 213	ANIMAL ADOPTION ACTIVITY COST DETAIL	FORM 2
------------------------------	---	-------------------------

(01) Claimant	(02) Fiscal Year
---------------	------------------

(03) Reimbursable Activities: Check only **one** box per form to identify the activity 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 ___
-------------------------------------	-----------------------------------	------------------

Program 213	ANIMAL ADOPTION ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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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 must be completed for each department.
- (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 must 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 will be from the date of initial payment of the claim. Such documents must be made available to the SCO on request.

Object/ Sub object Accounts	Columns									Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked						
Benefits	Activities Performed	Benefit Rate			Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Cost = Hourly Rate x Hours Worked			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage					Cost = Unit Cost x Usage		
Travel and Training	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode						Total Travel Cost = Rate x Days or Miles	
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.

Program 213	ANIMAL ADOPTION SUMMARY OF SERVICES PROVIDED UNDER CONTRACT	FORM 3
------------------------	--	-------------------

(01) Claimant	(02)	Fiscal Year 20 20
---------------	------	-------------------------

(03) Is your agency providing animal shelter services under contract with another entity?	Yes <input type="checkbox"/> No <input type="checkbox"/>
---	---

(04) If yes, list each entity, the amount received, and any mandate-related offsetting revenue below:

	(a)	(b)
Name of Entity	Amount Received	Offsetting Revenue
Total (Include column (b) total on Form 1, line 10)		

(05) The amount reported as offsetting revenue should also be reported by the contracting entity as reimbursable mandated costs. List other mandated-related offsetting revenue not identified above.

Type of Revenue	Offsetting Revenue
Total (Include column (b) total on Form 1, line 10)	

(06) Is another entity providing animal shelter services under contract for your agency?	Yes <input type="checkbox"/> No <input type="checkbox"/>
--	---

If yes, identify the entity and list the amount paid to the other entity.

Name of Entity	Amount Paid
Total	

<p>Program 213</p>	<p>ANIMAL ADOPTION SUMMARY OF SERVICES PROVIDED UNDER CONTRACT INSTRUCTIONS</p>	<p>FORM 3</p>
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Indicate whether or not your agency is providing contracted animal shelter services for another agency.
- (04) (a) If the answer to line (03) is "Yes" – List the names of the contracting agencies for whom you are providing services. Record the full amount of the contract in column (a), Amount Received.
- (b) Record in column (b) the amount of the contract, if any, that is used to fund mandate-related activities. The total amount shown for line (04)(b) should be reported on Form 1, line (10), as offsetting revenue.

Note: Any amount shown as mandate-related offsetting revenue in column (b) can be claimed by the identified agencies on a mandated cost claim.

- (05) List any other mandate-related offsetting revenue not already identified on line (04) above.
- (06) Indicate whether or not your agency is contracting with another agency for animal control services.
- (07) If the answer to line (06) is "Yes", list the name of the agency and the contract amount.

RECEIVED
May 19, 2014
*Commission on
State Mandates*

CITY OF LOS ANGELES

Audit Report

ANIMAL ADOPTION PROGRAM

Chapter 752, Statutes of 1998,
and Chapter 313, Statutes of 2004

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



JOHN CHIANG
California State Controller

April 2011



JOHN CHIANG
California State Controller

April 6, 2011

The Honorable Antonio R. Villaraigosa
Mayor of the City of Los Angeles
200 North Main Street, Suite 303
Los Angeles, CA 90012

Dear Mayor Villaraigosa:

The State Controller's Office audited the costs claimed by the City of Los Angeles for 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, 2008, excluding July 1, 2003, through June 30, 2005.

The city claimed \$13,368,151 (\$13,390,008 less a \$21,857 penalty for filing a late claim) for the mandated program. Our audit disclosed that \$7,942,338 is allowable and \$5,425,813 is unallowable. The costs are unallowable primarily because the city claimed ineligible costs, claimed estimated costs, claimed unsupported costs, understated the number of non-medical records, understated the annual animal census data, overstated the number of eligible animals, understated productive hourly rates, and misstated indirect cost rates. The State paid the city \$8,303,862. The amount paid exceeds allowable costs claimed by \$361,524.

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.

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/wm

cc: Wendy Greuel, City Controller
City of Los Angeles
Brenda Barnette, General Manager
Animal Services Department, City of Los Angeles
Jeff Carosone, Principal Program Budget Analyst
Cor-Gen Unit, Department of Finance
Jay Lal, Manager
Division of Accounting and Reporting
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the City of Los Angeles for 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, 2008, excluding July 1, 2003, through June 30, 2005.

The city claimed \$13,368,151 (\$13,390,008 less a \$21,857 penalty for filing a late claim) for the mandated program. Our audit disclosed that \$7,942,338 is allowable and \$5,425,813 is unallowable. The costs are unallowable primarily because the city claimed ineligible costs, claimed estimated costs, claimed unsupported costs, understated the number of non-medical records, understated the annual animal census data, overstated the number of eligible animals, understated productive hourly rates, and misstated indirect cost rates. The State paid the city \$8,303,862. The amount paid exceeds allowable costs claimed by \$361,524.

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 Los Angeles claimed \$13,368,151 (\$13,390,008 less a \$21,857 penalty for filing a late claim) for costs of the Animal Adoption Program. Our audit disclosed that \$7,942,338 is allowable and \$5,425,813 is unallowable.

For the FY 1998-99 claim, the State paid the city \$759,353. Our audit disclosed that \$314,199 is allowable. The State will offset \$445,154 from other mandated program payments due the city. Alternatively, the city may remit this amount to the State.

For the FY 1999-2000 claim, the State paid the city \$2,081,935. Our audit disclosed that \$1,125,848 is allowable. The State will offset \$956,087 from other mandated program payments due the city. Alternatively, the city may remit this amount to the State.

For the FY 2000-01 claim, the State paid the city \$2,172,046. Our audit disclosed that \$1,337,003 is allowable. The State will offset \$835,043 from other mandated program payments 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 \$1,040,998 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$1,040,998, contingent upon available appropriations.

For the FY 2002-03 claim, the State made no payment to the city. Our audit disclosed that \$865,501 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$865,501, contingent upon available appropriations.

For the FY 2005-06 claim, the State paid the city \$1,463,827. Our audit disclosed that \$1,143,476 is allowable. The State will offset \$320,351 from other mandated program payments due the city. Alternatively, the city may remit this amount to the State.

For the FY 2006-07 claim, the State paid the city \$1,826,701. Our audit disclosed that \$1,065,939 is allowable. The State will offset \$760,762 from other mandated program payments 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 \$1,049,374 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$1,049,374, contingent upon available appropriations.

**Views of
Responsible
Officials**

We issued a draft audit report on March 10, 2011. Brenda Barnette, General Manager, responded by letter dated March 29, 2011 (Attachment), expressing general disagreement with the audit process without responding to any specific audit findings.

Restricted Use

This report is solely for the information and use of the City of Los Angeles, 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

April 6, 2011

**Schedule 1—
Summary of Program Costs
July 1, 1998, through June 30, 2008**

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments	Reference ¹
<u>July 1, 1998, through June 30, 1999</u>				
Direct costs:				
Training	\$ 9,468	\$ 563	\$ (8,905)	Finding 1
Computer software	1,855	1,062	(793)	Finding 2
Care of maintenance of dogs and cats	186,383	—	(186,383)	Finding 3
Care and maintenance of other animals	5,510	3,156	(2,354)	Finding 3
Increased holding period	337,191	90,266	(246,925)	Finding 4
Lost and found lists	12,655	3,852	(8,803)	Finding 5
Non-medical records	47,236	56,834	9,598	Finding 6
Necessary and prompt veterinary care	50,984	25,409	(25,575)	Finding 7
Total direct costs	651,282	181,142	(470,140)	
Indirect costs	108,071	133,057	24,986	Finding 9
Total program costs	<u>\$ 759,353</u>	314,199	<u>\$ (445,154)</u>	
Less amount paid by the State		(759,353)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (445,154)</u>		
<u>July 1, 1999, through June 30, 2000</u>				
Direct costs:				
Training	\$ 5,357	\$ 3,897	\$ (1,460)	Finding 1
Computer software	131,896	45,453	(86,443)	Finding 2
Care and maintenance of dogs and cats	577,369	375,062	(202,307)	Finding 3
Care and maintenance of other animals	40,450	7,031	(33,419)	Finding 3
Increased holding period	754,105	201,949	(552,156)	Finding 4
Lost and found lists	26,185	8,615	(17,570)	Finding 5
Non-medical records	140,516	127,181	(13,335)	Finding 6
Necessary and prompt veterinary care	129,149	56,834	(72,315)	Finding 7
Total direct costs	1,805,027	826,022	(979,005)	
Indirect costs	276,908	299,826	22,918	Finding 9
Total program costs	<u>\$ 2,081,935</u>	1,125,848	<u>\$ (956,087)</u>	
Less amount paid by the State		(2,081,935)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (956,087)</u>		
<u>July 1, 2000, through June 30, 2001</u>				
Direct costs:				
Training	\$ 3,521	\$ 2,572	\$ (949)	Finding 1
Computer software	145,193	54,313	(90,880)	Finding 2
Care and maintenance of dogs and cats	463,535	487,021	23,486	Finding 3
Care and maintenance of other animals	13,107	7,157	(5,950)	Finding 3
Increased holding period	784,231	211,205	(573,026)	Finding 4
Lost and found lists	30,373	9,008	(21,365)	Finding 5
Non-medical records	126,793	135,995	9,202	Finding 6
Necessary and prompt veterinary care	308,004	67,504	(240,500)	Finding 7

Schedule 1 (continued)

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable Per Audit</u>	<u>Audit Adjustments</u>	<u>Reference ¹</u>
<u>July 1, 2000, through June 30, 2001 (continued)</u>				
Total direct costs	1,874,757	974,775	(899,982)	
Indirect costs	297,289	362,228	64,939	Finding 9
Total program costs	<u>\$ 2,172,046</u>	1,337,003	<u>\$ (835,043)</u>	
Less amount paid by the State		<u>(2,172,406)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (835,043)</u>		
<u>July 1, 2001, through June 30, 2002</u>				
Direct costs:				
Training	\$ 3,070	\$ 2,261	\$ (809)	Finding 1
Computer software	123,836	72,576	(51,260)	Finding 2
Care and maintenance of dogs and cats	686,106	307,530	(378,576)	Finding 3
Care and maintenance of other animals	21,184	7,358	(13,826)	Finding 3
Increased holding period	805,160	213,025	(592,135)	Finding 4
Lost and found lists	79,450	9,087	(70,363)	Finding 5
Non-medical records	26,714	131,162	104,448	Finding 6
Necessary and prompt veterinary care	244,864	51,839	(193,025)	Finding 7
Total direct costs	1,990,384	794,838	(1,195,546)	
Indirect costs	701,641	268,017	(433,624)	Finding 9
Total direct and indirect costs	2,692,025	1,062,855	(1,629,170)	
Less late penalty	<u>(21,857)</u>	<u>(21,857)</u>	—	
Total program costs	<u>\$ 2,670,168</u>	1,040,998	<u>\$ (1,629,170)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 1,040,998</u>		
<u>July 1, 2002, through June 30, 2003</u>				
Direct costs:				
Training	\$ 1,130	\$ 550	\$ (580)	Finding 1
Computer software	58,826	29,413	(29,413)	Finding 2
Care and maintenance of dogs and cats	291,737	228,809	(62,928)	Finding 3
Care and maintenance of other animals	12,018	5,642	(6,376)	Finding 3
Increased holding period	115,785	218,413	102,628	Finding 4
Lost and found lists	9,371	9,318	(53)	Finding 5
Non-medical records	23,921	124,455	100,534	Finding 6
Necessary and prompt veterinary care	226,389	38,753	(187,636)	Finding 7
Procuring equipment	78,179	12,932	(65,247)	Finding 8
Total direct costs	817,356	668,285	(149,071)	
Indirect costs	160,758	197,216	36,458	Finding 9
Total program costs	<u>\$ 978,114</u>	865,501	<u>\$ (112,613)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 865,501</u>		

Schedule 1 (continued)

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable Per Audit</u>	<u>Audit Adjustments</u>	<u>Reference ¹</u>
<u>July 1, 2005, through June 30, 2006</u>				
Direct costs:				
Training	\$ 2,735	\$ 4,590	\$ 1,855	Finding 1
Computer software	30,522	27,261	(3,261)	Finding 2
Care and maintenance of dogs and cats	244,197	233,359	(10,838)	Finding 3
Care and maintenance of other animals	37,227	15,318	(21,909)	Finding 3
Increased holding period	246,783	295,417	48,634	Finding 4
Lost and found lists	12,237	12,600	363	Finding 5
Non-medical records	30,738	155,122	124,384	Finding 6
Necessary and prompt veterinary care	379,918	40,823	(339,095)	Finding 7
Total direct costs	984,357	784,490	(199,867)	
Indirect costs	479,470	358,986	(120,484)	Finding 9
Total program costs	<u>\$ 1,463,827</u>	1,143,476	<u>\$ (320,351)</u>	
Less amount paid by the State		(1,463,827)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (320,351)</u>		
<u>July 1, 2006, through June 30, 2007</u>				
Direct costs:				
Training	\$ 5,936	\$ 5,625	\$ (311)	Finding 1
Computer software	33,385	28,693	(4,692)	Finding 2
Care and maintenance of dogs and cats	193,875	196,262	2,387	Finding 3
Care and maintenance of other animals	99,093	17,929	(81,164)	Finding 3
Increased holding period	550,209	308,794	(241,415)	Finding 4
Lost and found lists	13,016	13,364	348	Finding 5
Non-medical records	20,871	156,162	135,291	Finding 6
Necessary and prompt veterinary care	391,374	40,429	(350,945)	Finding 7
Total direct costs	1,307,759	767,258	(540,501)	
Indirect costs	518,942	298,681	(220,261)	Finding 9
Total program costs	<u>\$ 1,826,701</u>	1,065,939	<u>\$ (760,762)</u>	
Less amount paid by the State		(1,826,701)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (760,762)</u>		
<u>July 1, 2007, through June 30, 2008</u>				
Direct costs:				
Training	\$ 2,928	\$ 4,647	\$ 1,719	Finding 1
Computer software	—	12,000	12,000	Finding 2
Care and maintenance of dogs and cats	194,118	231,063	36,945	Finding 3
Care and maintenance of other animals	44,252	19,581	(24,671)	Finding 3
Increased holding period	293,501	302,164	8,663	Finding 4
Lost and found lists	12,206	13,270	1,064	Finding 5
Non-medical records	51,878	178,308	126,430	Finding 6
Necessary and prompt veterinary care	462,329	43,577	(418,752)	Finding 7

Schedule 1 (continued)

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable Per Audit</u>	<u>Audit Adjustments</u>	<u>Reference ¹</u>
<u>July 1, 2007, through June 30, 2008 (continued)</u>				
Total direct costs	1,061,212	804,610	(256,602)	Finding 9
Indirect costs	354,795	244,764	(110,031)	
Total program costs	<u>\$ 1,416,007</u>	1,049,374	<u>\$ (366,633)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 1,049,374</u>		
<u>Summary: July 1, 1998, through June 30, 2008</u>				
Direct costs:				
Training	\$ 34,145	\$ 24,705	\$ (9,440)	
Computer software	525,513	270,771	(254,742)	
Care and maintenance of dogs and cats	2,837,320	2,059,106	(778,214)	
Care and maintenance of other animals	272,841	83,172	(189,669)	
Increased holding period	3,886,965	1,841,233	(2,045,732)	
Lost and found lists	195,493	79,114	(116,379)	
Non-medical records	468,667	1,065,219	596,552	
Necessary and prompt veterinary care	2,193,011	365,168	(1,827,843)	
Procuring equipment	78,179	12,932	(65,247)	
Total direct costs	10,492,134	5,801,420	(4,690,714)	
Indirect costs	2,897,874	2,162,775	(735,099)	
Total direct and indirect costs	13,390,008	7,964,195	(5,425,813)	
Less late penalty	(21,857)	(21,857)	—	
Total program costs	<u>\$ 13,368,151</u>	7,942,338	<u>\$ (5,425,813)</u>	
Less amount paid by the State		(8,303,862)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (361,524)</u>		
<u>Recap: by Object Account</u>				
Direct costs:				
Salaries and benefits	\$ 5,772,308	\$ 3,435,113	\$ (2,337,195)	
Materials and supplies	4,641,647	2,353,375	(2,288,272)	
Fixed assets	78,179	12,932	(65,247)	
Total direct costs	10,492,134	5,801,420	(4,690,714)	
Indirect costs	2,897,874	2,162,775	(735,099)	
Less late payment penalty	(21,857)	(21,857)	—	
Total program costs	<u>\$ 13,368,151</u>	<u>\$ 7,942,338</u>	<u>\$ (5,425,813)</u>	

¹ See the Findings and Recommendations section.

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

Category	Actual Costs Claimed	Allowable Per Audit			Audit Adjustments
		Salaries, Benefits, and Related Indirect Costs	Materials and Supplies	Total	
<u>January 1, 1999, through June 30, 1999</u>					
Total care and maintenance costs	\$ 3,398,931	\$ 4,294,154	\$ 103,013		
Total animal census	÷ 258,420	÷ 476,517	÷ 476,517		
Cost per day	<u>\$13.12</u>	<u>\$ 9.01</u>	<u>\$ 0.22</u>		
Care and maintenance of dogs and cats:					
Cost per day	\$13.12	\$ 9.01	\$ 0.22		
Number of eligible dogs and cats	× 7,103	× —	× —		
Reimbursable days	× 2	× 3	× 3		
Total care and maintenance costs for dogs and cats	\$ 186,383	\$ —	\$ —	\$ —	\$ (186,383)
Care and maintenance of other “eligible” animals:					
Cost per day	13.12	\$ 9.01	\$ 0.22		
Number of eligible other animals	× 105	× 57	× 57		
Reimbursable days	× 4	× 6	× 6		
Total care and maintenance costs for other animals	\$ 5,510	\$ 3,081	\$ 75	3,156	(2,354)
Total care and maintenance	<u>\$ 191,893</u>	<u>\$ 3,081</u>	<u>\$ 75</u>	<u>\$ 3,156</u>	<u>\$ (188,737)</u>
<u>July 1, 1999, through June 30, 2000</u>					
Total care and maintenance costs	\$ 4,304,979	\$ 4,801,703	\$ 136,599		
Total animal census	÷ 258,420	÷ 476,517	÷ 476,517		
Cost per day	<u>\$16.66</u>	<u>\$10.08</u>	<u>\$ 0.29</u>		
Care and maintenance of dogs and cats:					
Cost per day	\$16.66	\$10.08	\$ 0.29		
Number of eligible dogs and cats	× 17,328	× 12,056	× 12,056		
Reimbursable days	× 2	× 3	× 3		
Total care and maintenance costs for dogs and cats	\$ 577,369	\$ 364,573	\$ 10,489	\$ 375,062	\$ (202,307)
Care and maintenance of other “eligible” animals:					
Cost per day	\$16.66	\$10.08	\$ 0.29		
Number of eligible other animals	× 607	× 113	× 113		
Reimbursable days	× 4	× 6	× 6		
Total care and maintenance costs for other animals	\$ 40,450	\$ 6,834	\$ 197	7,031	(33,419)
Total care and maintenance	<u>\$ 617,819</u>	<u>\$ 371,407</u>	<u>\$ 10,686</u>	<u>\$ 382,093</u>	<u>\$ (235,726)</u>
<u>July 1, 2000, through June 30, 2001</u>					
Total care and maintenance costs	\$ 4,890,106	\$ 5,299,831	\$ 74,446		
Total animal census	÷ 322,295	÷ 455,088	÷ 455,088		
Cost per day	<u>\$15.17</u>	<u>\$11.65</u>	<u>\$ 0.16</u>		
Care and maintenance of dogs and cats:					
Cost per day	\$15.17	\$11.65	\$ 0.16		
Number of eligible dogs and cats	× 15,278	× 13,746	× 13,746		
Reimbursable days	× 2	× 3	× 3		
Total care and maintenance costs for dogs and cats	\$ 463,535	\$ 480,423	\$ 6,598	\$ 487,021	\$ 23,486

Schedule 2 (continued)

Category	Actual Costs Claimed	Allowable Per Audit			Audit Adjustments
		Salaries, Benefits, and Related Indirect Costs	Materials and Supplies	Total	
<u>January 1, 2000, through June 30, 2001 (continued)</u>					
Care and maintenance of other "eligible" animals:					
Cost per day	\$15.17	\$11.65	\$ 0.16		
Number of eligible other animals	× 216	× 101	× 101		
Reimbursable days	× 4	× 6	× 6		
Total care and maintenance costs for other animals	\$ 13,107	\$ 7,060	\$ 97	7,157	(5,950)
Total care and maintenance	\$ 476,642	\$ 487,483	\$ 6,695	\$ 494,178	\$ 17,536
<u>July 1, 2001, through June 30, 2002</u>					
Total care and maintenance costs	\$ 6,899,953	\$ 4,792,766	\$ 131,473		
Total animal census	÷ 272,290	÷ 497,945	÷ 497,945		
Cost per day	\$25.34	\$ 9.63	\$ 0.26		
Care and maintenance of dogs and cats:					
Cost per day	\$25.34	\$ 9.63	\$ 0.26		
Number of eligible dogs and cats	× 13,538	× 10,365	× 10,365		
Reimbursable days	× 2	× 3	× 3		
Total care and maintenance costs for dogs and cats	\$ 686,106	\$ 299,445	\$ 8,085	\$ 307,530	\$ (378,576)
Care and maintenance of other "eligible" animals:					
Cost per day	\$25.34	\$ 9.63	\$ 0.26		
Number of eligible other animals	× 209	× 124	× 124		
Reimbursable days	× 4	× 6	× 6		
Total care and maintenance costs for other animals	\$ 21,184	\$ 7,165	\$ 193	7,358	(13,826)
Total care and maintenance	\$ 707,290	\$ 306,610	\$ 8,278	\$ 314,888	\$ (392,402)
<u>July 1, 2002, through June 30, 2003</u>					
Total care and maintenance costs	\$ 6,257,289	\$ 4,405,861	\$ 141,952		
Total animal census	÷ 449,730	÷ 450,176	÷ 450,176		
Cost per day	\$13.91	\$ 9.79	\$ 0.32		
Care and maintenance of dogs and cats:					
Cost per day	\$13.91	\$ 9.79	\$ 0.32		
Number of eligible dogs and cats	× 10,484	× 7,544	× 7,544		
Reimbursable days	× 2	× 3	× 3		
Total care and maintenance costs for dogs and cats	\$ 291,737	\$ 221,567	\$ 7,242	\$ 228,809	\$ (62,928)
Care and maintenance of other "eligible" animals:					
Cost per day	\$13.91	\$ 9.79	\$ 0.32		
Number of eligible other animals	× 216	× 93	× 93		
Reimbursable days	× 4	× 6	× 6		
Total care and maintenance costs for other animals	\$ 12,018	\$ 5,463	\$ 179	5,642	(6,376)
Total care and maintenance costs	\$ 303,755	\$ 227,030	\$ 7,421	\$ 234,451	\$ (69,304)
<u>July 1, 2005, through June 30, 2006</u>					
Total care and maintenance costs	\$ 10,487,509	\$ 6,775,244	\$ 223,754		
Total animal census	÷ 509,248	÷ 515,312	÷ 515,312		
Cost per day	\$20.59	\$13.15	\$ 0.43		
Care and maintenance of dogs and cats:					
Cost per day	\$20.59	\$13.15	\$ 0.43		
Number of eligible dogs and cats	× 5,930	× 5,728	× 5,728		
Reimbursable days	× 2	× 3	× 3		

Schedule 2 (continued)

Category	Actual Costs Claimed	Allowable Per Audit			Audit Adjustments
		Salaries, Benefits, and Related Indirect Costs	Materials and Supplies	Total	
<u>July 1, 2005, through June 30, 2006 (continued)</u>					
Total care and maintenance costs for dogs and cats	\$ 244,197	\$ 225,970	\$ 7,389	\$ 223,359	\$ (10,3838)
Care and maintenance of other "eligible" animals:					
Cost per day	\$20.59	\$ 13.15	\$ 0.43		
Number of eligible other animals	452	188	× 188		
Reimbursable days	4	6	× 6		
Total care and maintenance costs for other animals	\$ 37,227	\$ 14,833	\$ 485	15,318	(21,909)
Total care and maintenance costs	<u>\$ 281,424</u>	<u>\$ 240,803</u>	<u>\$ 7,874</u>	<u>\$ 248,677</u>	<u>\$ (32,747)</u>
<u>July 1, 2006, through June 30, 2007</u>					
Total care and maintenance costs	\$ 11,585,706	\$ 8,687,989	\$ 329,620		
Total animal census	÷ 655,576	÷ 706,491	÷ 706,491		
Cost per day	<u>\$17.67</u>	<u>\$12.30</u>	<u>\$ 0.47</u>		
Care and maintenance of dogs and cats:					
Cost per day	\$17.67	\$12.30	\$ 0.47		
Number of eligible dogs and cats	× 5,486	× 5,123	× 5,123		
Reimbursable days	× 2	× 3	× 3		
Total care and maintenance costs for dogs and cats	\$ 193,875	\$ 189,039	\$ 7,223	\$ 196,262	\$ 2,387
Care and maintenance of other "eligible" animals:					
Cost per day	\$17.67	\$12.30	\$ 0.47		
Number of eligible other animals	× 1,402	× 234	× 234		
Reimbursable days	× 4	× 6	× 6		
Total care and maintenance costs for other animals	\$ 99,093	\$ 17,269	\$ 660	17,929	(81,164)
Total care and maintenance costs	<u>\$ 292,968</u>	<u>\$ 206,308</u>	<u>\$ 7,883</u>	<u>\$ 214,191</u>	<u>\$ (78,777)</u>
<u>July 1, 2007, through June 30, 2008</u>					
Total care and maintenance costs	\$ 12,856,179	\$ 10,432,321	\$ 539,706		
Total animal census	÷ 799,326	÷ 816,858	÷ 816,858		
Cost per day	<u>\$16.08</u>	<u>\$ 12.77</u>	<u>\$ 0.66</u>		
Care and maintenance of dogs and cats:					
Cost per day	\$16.08	\$12.77	\$ 0.66		
Number of eligible dogs and cats	× 6,036	× 5,735	× 5,735		
Reimbursable days	× 2	× 3	× 3		
Total care and maintenance costs for dogs and cats	\$ 194,118	\$ 219,708	\$ 11,355	\$ 231,063	\$ 36,945
Care and maintenance of other "eligible" animals:					
Cost per day	\$16.08	\$12.77	\$ 0.66		
Number of eligible other animals	× 688	× 243	× 243		
Reimbursable days	× 4	× 6	× 6		
Total care and maintenance costs for other animals	\$ 44,252	\$ 18,619	\$ 962	19,581	(24,671)
Total care and maintenance costs	<u>\$ 238,370</u>	<u>\$ 238,327</u>	<u>\$ 12,317</u>	<u>\$ 250,644</u>	<u>\$ 12,274</u>
<u>Summary: July 1, 1998, through June 30, 2008, excluding July 1, 2003, through June 30, 2005</u>					
Care and maintenance of dogs and cats	\$ 2,837,320	\$ 2,000,725	\$ 58,381	\$ 2,059,106	\$ (778,214)
Care and maintenance of other 'eligible' animals	272,841	80,324	2,848	83,172	(189,669)
Total care and maintenance costs	<u>\$ 3,110,161</u>	<u>\$ 2,081,049</u>	<u>\$ 61,229</u>	<u>\$ 2,142,278</u>	<u>\$ (967,883)</u>

Findings and Recommendations

FINDING 1— Overstated training costs

The city claimed \$34,145 for training costs during the audit period. We determined that \$24,705 is allowable and \$9,440 is unallowable. The costs were unallowable because the city overstated training hours for new employees (\$15,309) and understated productive hourly rates (\$5,869).

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

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
Salaries and Benefits:			
1998-99	\$ 9,468	\$ 563	\$ (8,905)
1999-2000	5,357	3,897	(1,460)
2000-01	3,521	2,572	(949)
2001-02	3,070	2,261	(809)
2002-03	1,130	550	(580)
2005-06	2,735	4,590	1,855
2006-07	5,936	5,625	(311)
2007-08	2,928	4,647	1,719
Total	<u>\$ 34,145</u>	<u>\$ 24,705</u>	<u>\$ (9,440)</u>

Overstated Training Hours

The city claimed training hours for Chameleon software for all newly hired employees within the Training Costs component. During our fieldwork, the Animal Services Department provided a sample training agenda to showcase the multitude of topics covered during the training process. The department pro-rated a portion of the training time and claimed three- and two-hour increments in different fiscal periods attributed to the portion of training related to Chameleon software. The department provided a list of all new hires throughout the audit period. We calculated allowable hours based on the list of new hires provided by the department.

We concluded that the three- and two-hour training increments claimed were reasonable. However, we noted that the number of new employees reported on the claims was misstated. Subsequently, we determined that the city overstated 39 hours spent on training activities during the first four years of the audit period and understated 24 hours spent on training activities during the last four years of the audit period. As a result, allowable costs were overstated by \$15,309 during the audit period.

Misstated Productive Hourly Rates

The city incorrectly calculated employee productive hourly rates during the audit period. The rates were calculated based on budgeted information rather than the actual payroll. We recalculated all productive hourly rates for all classifications of employees based on the actual annual payroll information.

During fieldwork, we received and were able to analyze the actual payroll summaries for all classifications of employees included in the claims for the last three years of the audit period fiscal year (FY) 2005-06 through FY 2007-08). However, the actual payroll information was not available for the earlier five years of the audit period. We used a consumer price index to deflate the amounts paid for labor in prior years. Our analysis revealed that the claimed productive hourly rates were generally understated. We used the revised rates in our calculations of allowable costs for all cost components. For the Training cost component, we determined that allowable costs were understated by \$5,869.

Summary of Productive Hourly Rate Adjustments by Reimbursable Components

The productive hourly rate calculation noted previously also affected the following reimbursable components:

<u>Reimbursable Component</u>	<u>Audit Adjustment</u>
Training	\$ 5,869
Computer software	1,707
Increased holding period	126,963
Lost and found lists	3,097
Non-medical records	35,708
Veterinary care	1,658
Total	<u>\$ 175,002</u>

The program's parameters and guidelines allow reimbursement for the one-time activity of providing training to staff on reimbursable activities.

Recommendation

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

City's Response

The city did not provide a response to this specific finding. However, the city did comment on the audit process and the audit findings in general. See the city's response under "Other Issues."

**FINDING 2—
Overstated computer
software costs**

The city claimed \$525,513 for computer software costs during the audit period. We determined that \$270,771 is allowable and \$254,742 is unallowable (\$56,259 for salaries and benefits and \$198,483 for materials and supplies). The material and supply costs were unallowable because the city did not pro-rate computer equipment and software costs attributed to the mandated activities (\$164,849), claimed unsupported costs (\$41,889), claimed unallowable invoices (\$37,991), and did not claim allowable costs of \$46,246. The salary and benefit costs were unallowable because the city did not pro-rate the Chameleon maintenance hours attributed to the mandated activities (\$57,966) and understated productive hourly rates (\$1,707).

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

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
Salaries and benefits:			
1998-99	\$ 1,855	\$ 1,062	\$ (793)
1999-2000	5,237	2,997	(2,240)
2000-01	4,655	3,110	(1,545)
2001-02	5,453	3,138	(2,315)
2002-03	34,826	17,413	(17,413)
2005-06	30,522	15,261	(15,261)
2006-07	33,385	16,693	(16,692)
Total salaries and benefits	<u>115,933</u>	<u>59,674</u>	<u>(56,259)</u>
Materials and supplies:			
1999-2000	126,659	42,456	(84,203)
2000-01	140,538	51,203	(89,335)
2001-02	118,383	69,438	(48,945)
2002-03	24,000	12,000	(12,000)
2005-06	—	12,000	12,000
2006-07	—	12,000	12,000
2007-08	—	12,000	12,000
Total materials and supplies	<u>409,580</u>	<u>211,097</u>	<u>(198,483)</u>
Total	<u>\$ 525,513</u>	<u>\$ 270,771</u>	<u>\$ (254,742)</u>

Chameleon System Screens Analysis

The Los Angeles Animal Services Department purchased Chameleon software for FY 1999-2000. All of the city's shelters use the Chameleon system to maintain animal records. The Chameleon database has various screens that contain options for storing animal information. Some screens relate to the mandated activities and some do not.

The department performed an analysis of its Chameleon software system to determine the extent the system was used for mandated activities. In this analysis, the department identified the following 10 screens and the approximate percentages of those screens as they relate to the entire software system:

1. Animal Window – 11%
2. Kennel Window – 20%
3. Cham Cam – 4%
4. Person Window – 7%
5. Tag / Link Window – 10%

6. Receipt Window – 13%
7. Treatment and To Do Window – 15%
8. Activity and Dispatch Windows – 10%
9. Memo Window – 5%
10. Other Windows – 5%

In suggesting percentages for each of the screens, the department took into consideration how much time, on average, shelter staff spends noting information in each screen, how often these screens get updated, and the approximate amount of information contained within each screen.

Per discussions with the department's staff, we determined that 5 of the 10 screens identified above have a direct relation to the mandated activities. The mandate-related screens are as follows:

1. Animal Window
2. Kennel Window
3. Cham Cam
4. Person Window
5. Memo Window

We determined that the mandate-related windows comprise approximately 50% of the total Chameleon screens and information contained in those screens. We applied this 50% pro-rata percentage to all allowable costs in our calculations. Subsequently, we concluded that the city overstated allowable computer equipment costs totaling \$164,849 and overstated salary and benefit costs totaling \$57,966 during the audit period.

Misstated and Unsupported Computer Equipment Costs

The city was unable to provide invoices for all computer purchases claimed throughout the audit period. The unsupported portion of the costs totaled \$41,889. In addition, the city claimed unallowable costs totaling \$37,991 for FY 2000-01. The unallowable costs consisted of one license-renewal fee that was claimed twice in the same fiscal year and one invoice containing generic software licenses that were unrelated to Chameleon software. In addition, the city did not include in its claims additional costs totaling \$46,246 for FY 2001-02 and FY 2005-06 through FY 2007-08. The additional amount includes additional invoices totaling \$10,246 for computer hardware for FY 2001-02 and Chameleon licensing fees totaling \$36,000 for FY 2005-06 through FY 2007-08.

Understated Productive Hourly Rates

As identified in Finding 1, the city generally understated employee productive hourly rates. We applied the adjusted rates and determined that allowable costs for this component were understated by \$1,707.

The parameters and guidelines allow reimbursement for developing or procuring computer software for the maintenance of specified animal records. In addition, the parameters and guidelines state that if the computer software is used in a way that is not directly related to the

maintenance of animal records, then only the pro-rata portion of the activity that is used for compliance with the mandated program is reimbursable.

Recommendation

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

City's Response

The city did not provide a response to this specific finding. However, the city did comment on the audit process and the audit findings in general. See the city's response under "Other Issues."

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

The city claimed \$3,110,161 for care and maintenance costs during the audit period. We determined that \$2,142,278 is allowable and \$967,883 is unallowable. The costs were unallowable because the city incorrectly reported annual expenditures attributed to the care and maintenance function, incorrectly calculated the yearly census of dogs and cats and other animals, and subsequently overstated the claimed costs per animal per day in each fiscal period. In addition, the city incorrectly calculated the number of eligible stray dogs and cats and other animals that died during the increased holding period or were ultimately euthanized. The city also used an incorrect number of reimbursable days for this component.

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

Fiscal Year	Amount Claimed			Amount Allowable			Audit Adjustment
	Dogs/Cats	Other Animals	Total Claimed	Dogs/Cats	Other Animals	Total Allowable	
Care and maintenance:							
1998-99	\$ 186,383	\$ 5,510	\$ 191,893	\$ —	\$ 3,156	\$ 3,156	\$(188,737)
1999-2000	577,369	40,450	617,819	375,062	7,031	382,093	(235,726)
2000-01	463,535	13,107	476,642	487,021	7,157	494,178	17,536
2001-02	686,106	21,184	707,290	307,530	7,358	314,888	(392,402)
2002-03	291,737	12,018	303,755	228,809	5,642	234,451	(69,304)
2005-06	244,197	37,227	281,424	233,359	15,318	248,677	(32,747)
2006-07	193,875	99,093	292,968	196,262	17,929	214,191	(78,777)
2007-08	194,118	44,252	238,370	231,063	19,581	250,644	12,274
Total	\$ 2,837,320	\$ 272,841	\$ 3,110,161	\$ 2,059,106	\$ 83,172	\$ 2,142,278	\$(967,883)

The care and maintenance formula calculations of claimed, allowable, and unallowable costs by fiscal year are presented in Schedule 2—Summary of Care and Maintenance Costs.

During our review, we noted the following issues:

- The city did not use actual expenditure amounts relating to care and maintenance to calculate the cost per animal per day. Instead, the city used budgeted expenditure amounts that were not actual costs. In addition, the costs that the city reported were not pro-rated to the portion of the costs relating to the care and maintenance functions.
- The city did not use accurate annual animal census information to calculate the cost per animal per day.
- The city overstated the cost per animal per day in each fiscal year of the audit period.
- The city did not use the accurate number of eligible dogs and cats and other animals that died during the increased holding period or were ultimately euthanized. This error occurred primarily because the city did not account for all animal population exclusions noted in the parameters and guidelines.
- The city did not use the correct number of reimbursable increased holding period days to calculate claimed costs.

Our analysis of each issue identified in this list is presented below in the same order as listed above.

Total Annual Expenditures Related to Care and Maintenance

The city did not use the actual expenditure amounts relating to care and maintenance that it incurred to calculate the cost per animal per day. Instead, the city used budgeted expenditure amounts that were not actual costs and were not pro-rated to the portion of the costs relating to the care and maintenance functions.

The following table summarizes claimed, allowable, and unallowable expenditure amounts used for the calculation of care and maintenance costs:

Fiscal Year	Amount Claimed	Amount Allowable		
		Salaries, Benefits and Indirect Cost	Materials and Supplies	Audit Adjustment
Care and maintenance expenditures:				
1998-99	\$ 3,398,931	\$ 4,294,154	\$ 103,013	\$ 998,236
1999-2000	4,304,979	4,801,703	136,599	633,323
2000-01	4,890,106	5,299,831	74,446	484,171
2001-02	6,899,953	4,792,766	131,473	(1,975,714)
2002-03	6,257,289	4,405,861	141,952	(1,709,476)
2005-06	10,487,509	6,775,244	223,754	(3,488,511)
2006-07	11,585,706	8,687,989	329,620	(2,568,097)
2007-08	12,856,179	10,432,321	539,706	(1,884,152)
Total	\$ 60,680,652	\$ 49,489,869	\$ 1,680,563	\$ (9,510,220)

Labor Costs Related to Care and Maintenance (Salaries, Benefits, and Indirect Costs)

During the course of the audit, we requested that the city provide the actual salary amounts paid to those employee classifications directly involved with the care and maintenance function. We also requested the duty statements for such classifications to assist us in determining the percentage of daily workload that was devoted to caring and maintaining animals. The Animal Services Department provided a list of personnel who participate in the care and maintenance functions. The department also provided information relating to the involvement level of each classification and submitted job duty statements that supported the its proposed pro-rated percentages.

As proposed by the department, we used the following employee classifications and percentages of their annual salary, benefit, and related indirect costs to calculate labor costs relating to the Care and Maintenance cost component for each fiscal year:

- Animal Care Technicians (80%)
- Animal Care Technician Supervisor (40%)

We used actual annual payroll information for each employee classification for the last three years of the audit period (FY 2005-06 through FY 2007-08). However, the actual payroll information was not

available for the earlier five years of the audit period. We used a consumer price index to deflate the amounts paid for labor in these prior years.

Materials and Supplies Costs Related to Care and Maintenance

Subsequent to the issuance of the draft audit report, the city submitted documentation supporting actual materials and supplies expenditures incurred for care and maintenance activities. The city submitted summary reports containing year end expenditures by vendor for two accounts:

1. Account 4580 – Animal Food
2. Account 6020 – Shelters Operating Supplies

For the audit period, the year end expenses submitted totaled \$2,488,030 for both accounts. We examined the detailed spreadsheets with expenditures by vendor in both accounts to determine whether any of the submitted costs could be potentially included in our calculation of allowable care and maintenance costs. Of the \$2,488,030 in costs submitted, we concluded that costs totaling \$1,680,563 were allowable. Accordingly, we included these costs in the care and maintenance formula calculations.

The following table summarizes the amounts submitted, allowable, and audit adjustment by fiscal year:

<u>Fiscal Year</u>	<u>Amount Claimed</u>	<u>Amount Allowable</u>	<u>Audit Adjustment</u>
Account 4580 – Animal Food:			
1998-99	\$ 79,175	\$ 79,175	\$ —
1999-2000	118,361	112,034	(6,327)
2000-01	48,325	48,325	—
2001-02	71,335	71,335	—
2002-03	76,695	76,695	—
2005-06	115,602	107,736	(7,866)
2006-07	178,828	178,828	—
2007-08	288,067	288,067	—
Total animal food	<u>976,388</u>	<u>962,195</u>	<u>(56,259)</u>
Account 6020 – Operating supplies			
1998-99	148,213	23,838	(124,375)
1999-2000	89,209	24,565	(64,644)
2000-01	126,057	26,121	(99,936)
2001-02	136,362	60,138	(76,224)
2002-03	125,345	65,257	(60,088)
2005-06	200,587	116,018	(84,569)
2006-07	325,315	150,792	(174,523)
2007-08	360,554	251,639	(108,915)
Total operating supplies	<u>1,511,642</u>	<u>718,368</u>	<u>(793,274)</u>
Total	<u>\$ 2,488,030</u>	<u>\$ 1,680,563</u>	<u>\$ (807,467)</u>

Expenses Unrelated to the function of caring and maintaining animals:

During fieldwork, we discussed with department staff the reimbursable criteria for this cost component. With the department's assistance, we identified specific types of materials and supplies expenditures that

might be allowable under the component of care and maintenance. The department's staff agreed that allowable expenditures for this component would primarily include animal food and cleaning supplies.

Upon our review of the city's additional documentation, we concluded that some expenditures were unallowable under the Care and Maintenance cost component. We excluded any expenses that were unrelated to the function of caring and maintaining the animals. The examples of unallowable expenses include the following:

- Office supplies, such as calculators, staples, office furniture, etc.
- Printing supplies, such as paper and ink
- Film processing and camera expenses
- Shooting range expenses
- Cell phone expenses
- Relocation expenses
- Expenses for animal traps
- Expenses for license tags
- Magazine subscription expenses
- Laboratory services
- Diagnostic services
- Medical waste disposal services
- Medical expenses
- Petty cash funds
- Bank card payment expenditures for the department's administrative purchases

During fieldwork and status meetings, we discussed the types of vendors and allowable expenses that could be included in our calculation of allowable care and maintenance costs. We determined that allowable expenses by vendor included the following:

- Newco Distributors – Account 4580, Vendor ID #000022807
- Empire Cleaning Supply – Account 6020, Vendor ID #000001138
- Gale Supply Co (Cleaning Supplies) – Account 6020, Vendor ID #000001313
- Animal Health and Sanitary Supply (Cleaning Supplies) – Account 6020, Vendor ID #000041889
- C Specialties Inc (Animal Care Products) – Account 6020, Vendor ID #000038437
- BJ Enterprises (food storage supplies) – Account 6020, Vendor ID #000022709
- Animal Care – Account 6020, Vendor ID #000029262

Additional Allowable Care and Maintenance Costs Resulting from New Information

We incorporated the additional materials and supplies costs identified above into our calculations of allowable care and maintenance costs. After adding the allowable materials and supplies costs into the care and maintenance formula, additional allowable care and maintenance costs total \$61,229 for the audit period.

The following table summarized the revised allowable amounts for care and maintenance expenses by fiscal year:

Fiscal Year	Previous Allowable Amount			Revised Allowable Amount			Audit Adjustment
	Dogs/Cats	Other Animals	Total Allowable Amount	Dogs/Cats	Other Animals	Total Revised Allowable Amount	
Care and maintenance:							
1998-99	\$ —	\$ 3,081	\$ 3,081	\$ —	\$ 3,156	\$ 3,156	\$ 75
1999-2000	364,573	6,834	371,407	375,062	7,031	382,093	10,686
2000-01	480,423	7,060	487,483	487,021	7,157	494,178	6,695
2001-02	299,445	7,165	306,610	307,530	7,358	314,888	8,278
2002-03	221,567	5,463	227,030	228,809	5,642	234,451	7,421
2005-06	225,970	14,833	240,803	233,359	15,318	248,677	7,874
2006-07	189,039	17,269	206,308	196,262	17,929	214,191	7,883
2007-08	219,708	18,619	238,327	231,063	19,581	250,644	12,317
Total	\$ 2,000,725	\$ 80,324	\$ 2,081,049	\$ 2,059,106	\$ 83,172	\$ 2,142,278	\$ 61,229

The revised care and maintenance formula calculations of claimed, allowable, and unallowable costs by fiscal year are also presented in Schedule 2—Summary of Care and Maintenance Costs.

Annual Animal Census Data

The yearly census refers to the total number of days that all animals were housed in the city's shelters. The Animal Services Department was able to provide the actual animal census information from its Chameleon tracking system for FY 2000-01 through FY 2007-08. For the earlier two years, for which Chameleon statistics were not available, we were able to use the average data from animal statistics available for FY 2000-01 and FY 2001-02.

Exclusions

The only two exclusions noted in this category were the animals that came in Dead on Arrival (DOA) or Missing. We did not count DOA animals as part of the annual census because no costs were incurred to care for them. In addition, we did not count Missing animals as part of the annual census because their holding period was unknown.

Input Errors

During our analysis of the annual census information, we noted some data input errors relating to dates. Some animal entries showed a negative holding period or extraordinarily long holding periods (e.g., exceeding ten years). Because these input errors were very obvious, we either eliminated these animals from the population or changed the incoming or outgoing dates.

Our review of the Chameleon animal information indicated that the city understated the annual animal census in each fiscal year of the audit period.

The following table summarizes the claimed, allowable, and revised animal census information by fiscal year:

Fiscal Year	Total Claimed	Animal Census Allowable			Total Allowable	Audit Adjustment
		Dogs/Cats	Birds	Other Animals		
Annual animal census:						
1998-99	258,420	—	—	—	476,517	218,097
1999-2000	258,420	—	—	—	476,517	218,097
2000-01	322,295	405,287	21,792	28,009	455,088	132,793
2001-02	272,290	418,756	37,926	41,263	497,945	225,655
2002-03	449,730	407,574	13,821	28,781	450,176	446
2005-06	509,248	415,652	17,307	82,353	515,312	6,064
2006-07	655,576	525,522	15,520	165,449	706,491	50,915
2007-08	799,326	695,980	34,574	86,304	816,858	17,532
Total	3,525,305	2,868,771	140,940	432,159	4,394,904	869,599

Cost Per Animal Per Day

The actual cost formula requires the eligible annual 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 holding period days.

We used the audited annual expenditures and the annual animal census information to calculate the allowable cost per animal per day. We concluded that the city overstated the cost per animal per day in each fiscal period, as shown in the table below.

Fiscal Year	Cost Claimed	Cost Allowable	Audit Adjustment
Cost per animal per day:			
1998-99	\$ 13.12	\$ 9.23	\$ (3.89)
1999-2000	16.66	10.37	(6.29)
2000-01	15.17	11.81	(3.36)
2001-02	25.34	9.89	(15.45)
2002-03	13.91	10.11	(3.80)
2005-06	20.59	13.58	(7.01)
2006-07	17.67	12.77	(4.90)
2007-08	16.08	12.43	(2.65)

Eligible Animal Population

We determined the eligible animal population for dogs and cats and other animals by analyzing the Chameleon database information and taking into account all exclusions per the requirement of the mandated program. The following animals were excluded from the population of eligible animals:

- 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;
- 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;
- 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).

Our review of the Chameleon database revealed that the city overstated eligible animal populations in each fiscal period.

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

Fiscal Year	Animals Claimed			Animals Allowable			Audit Adjustment
	Dogs/ Cats	Other Animals	Total Claimed	Dogs/ Cats	Other Animals	Total Allowable	
Eligible animals:							
1998-99	7,103	105	7,208	—	56	56	(7,152)
1999-2000	17,328	607	17,935	12,056	113	12,169	(5,766)
2000-01	15,278	216	15,494	13,746	101	13,847	(1,647)
2001-02	13,538	209	13,747	10,365	124	10,489	(3,258)
2002-03	10,484	216	10,700	7,544	93	7,637	(3,063)
2005-06	5,930	452	6,382	5,728	188	5,916	(466)
2006-07	5,486	1,402	6,888	5,123	234	5,357	(1,531)
2007-08	6,036	688	6,724	5,735	243	5,978	(746)
Total	81,183	3,895	85,078	60,297	1,152	61,449	(23,629)

Increased Holding Period Days

The parameters and guidelines identify the number of reimbursable days for dogs and cats to be the difference between three days from the day of capture and four business days from the day after impoundment. For other animals, the parameters and guidelines identify the number of reimbursable days to be four business days from the day after impoundment.

Determining the exact number of reimbursable days is often difficult. Depending on the impound day, each animal will have a different holding period requirement. For example, for a dog impounded at noon on Monday, the “old” law (prior to 1999) requires the city to hold the dog until noon on Thursday (72 hours); the current law requires the city to hold the dog until closing on Friday (which is 4 business days following impoundment). Under the current law, the holding period was increased by 1 day and 5 hours (or 29 hours). However, for the dog impounded at noon on Friday, the “old” law requires the city to hold the dog until noon on Monday (72 hours); and the current law requires the city to hold the dog until closing on Friday (which is 4 business days following impoundment). Under the current law, the holding period was increased by 4 days and 5 hours (or 101 hours).

This calculation takes into consideration that the required holding period does not include either Saturday or Sunday as a business day, which is consistent with the Appellate Court decision dated March 26, 2010, in the case of *Purifoy et al v. Howell*. We also took into consideration the operating schedules of the city’s shelters; some shelters are closed on Mondays. In such cases, we did not count Monday as a business day.

To determine the number of reimbursable days for all of the city’s shelters, we analyzed every possible impound option (e.g., Monday impound, Tuesday impound, Wednesday impound, etc.) and determined the average increased holding period for dogs and cats to be 3 days and the average increased holding period for other “eligible” animals to be 6 days.

The following chart summarizes the formula:

Care and Maintenance Formula for Dogs and Cats

$$\begin{array}{l} \text{Cost per animal} \times \text{Eligible dogs and cats} \times \text{Number of Increased Days} \\ \text{per day} \qquad \qquad \qquad \text{(died days 4,5,6)} \qquad \qquad \text{(3 days for dogs and cats)} \\ \qquad \qquad \qquad \qquad \qquad \qquad \text{(euthanized days 7 and on)} \end{array}$$

Care and Maintenance Formula for Other Animals

$$\begin{array}{l} \text{Cost per animal} \times \text{Eligible Animals} \times \text{Number of Increased Days} \\ \text{per day} \qquad \qquad \qquad \text{(died days 2,3,4,5,6)} \qquad \qquad \text{(6 days for other)} \\ \qquad \qquad \qquad \qquad \qquad \qquad \text{(euthanized days 7 and on)} \end{array}$$

The parameters and guidelines (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) identify the following reimbursable activities:

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.

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) also state:

Beginning January 1, 1999 – For providing care and maintenance for . . . 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.

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of dogs and 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 when 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.

Eligible claimants may elect one of two methods, actual cost method or 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.

Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period. The computation method is as follows:

1. 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.
2. 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.
3. Multiply the average daily census of dogs, cats, and other animals by 365 = the yearly census of dogs and cats and the yearly census of other animals.
4. Divide the total annual cost of care by the yearly census of dogs and cats = cost per dog and cat per day and yearly census of other animals = cost per other animal per day.
5. Multiply the cost per animal per day, by the number of impounded stray or abandoned dogs, cats, and other animals that die during the increase holding period or are ultimately euthanized by each reimbursable day. The reimbursable day for cats and dogs is the difference between three days from the day of capture, and four or six business days from the day after impoundment.

Care and Maintenance Formula

The parameters and guidelines provide for a formula-driven methodology to determine allowable mandated costs for the care and maintenance of dogs and 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.

The mandate is reimbursing 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.

Recommendation

We recommend that the city 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 finding. However, the city provided additional supporting documentation subsequent to the issuance of the draft audit report.

SCO's Comment

The finding amount decreased by \$61,229—from \$1,029,112 to \$967,883 based on the additional information provided. The recommendation remains unchanged.

**FINDING 4—
Overstated increased
holding period costs**

The city claimed \$3,886,965 for increased holding period costs for the audit period. We determined that \$1,841,233 is allowable and \$2,045,732 is unallowable. The unallowable costs occurred because the city overstated allowable hours and the number of allowable positions (\$2,172,695) and understated productive hourly rates (\$126,963).

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

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
Salaries and benefits:			
1998-99	\$ 337,191	\$ 90,266	\$ (246,925)
1999-2000	754,105	201,949	(552,156)
2000-01	784,231	211,205	(573,026)
2001-02	805,160	213,025	(592,135)
2002-03	115,785	218,413	102,628
2005-06	246,783	295,417	48,634
2006-07	550,209	308,794	(241,415)
2007-08	293,501	302,164	8,663
Total	<u>\$ 3,886,965</u>	<u>\$ 1,841,233</u>	<u>\$ (2,045,732)</u>

Misstated Allowable Hours and Employee Positions

The city claimed hours for Animal Care Technicians, Animal Care Technician Supervisors, Animal Control Officers, and Clerk Typists for working on one of the weekend days. The city, however, did not take into account the difference between the regular staffing needs and the increased staffing needs to comply with the requirement of this component. As a result, the city overstated the number of eligible employee positions and did not properly calculate the number of reimbursable hours per each position. This resulted in overstated costs totaling \$2,172,695 during the audit period.

Hours of Operation

The city provided documentation identifying the hours of operation for its animal shelters. All shelters in the city operate on the same schedule and stay open to the public six days a week (excluding Mondays), from 8 am until 5 pm. Thus, as per the requirement of the mandate, each shelter makes animals available for owner redemption or adoption on either of the weekend days. We concluded that reimbursement is allowable for the increased and eligible staffing on Saturdays.

Staffing Requirements

For agencies using the holding period of four business days after the day of impoundment, we needed to determine the additional costs incurred to have the impounded animals available for owner redemption or adoption. In order to determine the additional staffing requirements, we inquired about the number of employees and classifications of staff members working when the shelter is closed to the public (Mondays) and the staffing needed to comply with the mandate and stay open during the increased hours (Saturdays).

When the shelter is closed to the public, animals must still be cared for and fed. Usually, most of the staff members whose duties include caring for animals would be at the shelters regardless of whether the shelters were open to the public or not. Therefore, as the main duties of these employees are to care and maintain animals, these positions are generally not reimbursable for this cost component.

However, some positions are reimbursable under this component depending on the increased staffing needs on those days when the shelter is open to the public. To demonstrate the increased staffing requirements for Saturdays, the city provided monthly working schedules for each shelter. After reviewing these schedules, we determined that the following additional employees were needed to comply with the mandate requirement and stay open during one weekend day.

- Animal Care Technicians (10 positions, 9 hours each)
- Animal Care Technician Supervisor (1 position, 9 hours)
- Front Counter Clerks (10 positions, 8 hours each)

Allowable Annual Hours

Starting with FY 1999-2000, we calculated allowable annual hours the same way for every year using the following formula:

$$\text{Allowable weekly hours per classification} \times \text{Number of positions} \times 52 \text{ weeks}$$

The following table summarizes the annual hours per employee classification needed to perform the mandated activities:

<u>Employee Classification</u>	<u>Number of Eligible Employees</u>	<u>Allowable Weekly Hours</u>	<u>Allowable Annual Hours</u>
Animal Care Technicians	10	9	4,680
ACT Supervisor	1	9	468
Front Counter Clerks	10	8	4,160
			<u>9,308</u>

The FY 1998-99 reimbursement period for this cost component began in January 1999. Accordingly, we reduced allowable annual hours by half for this fiscal period.

Understated Productive Hourly Rates

As identified in Finding 1, the city generally understated employee productive hourly rates. We applied the adjusted rates and determined that allowable costs for this component were understated by \$126,963.

The parameters and guidelines (section IV.B.5—Using the Holding Period of Four Business Days After the Day of Impoundment) state that the following activities are reimbursable beginning January 1, 1999, for impounded animals specified in Food and Agriculture Code section 31753 (“other animals”), and beginning July 1, 1999, for impounded dogs and cats:

- 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 the owner to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

Recommendation

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

City's Response

The city did not provide a response to this specific finding. However, the city did comment on the audit process and the audit findings in general. See the city's response under "Other Issues."

**FINDING 5—
Overstated lost and
found lists costs**

The city claimed \$195,493 for the Lost and Found Lists cost component during the audit period. We determined that \$79,114 is allowable and \$116,379 is unallowable. The costs were unallowable because the city claimed estimated hours in the first four years of the audit period (\$77,428), claimed unsupported Web project development costs (\$44,699), understated allowable hours due to rounding errors in the time study (\$2,651), and understated employee productive hourly rates (\$3,097).

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

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
Salaries and benefits:			
1998-99	\$ 12,655	\$ 3,852	\$ (8,803)
1999-2000	26,185	8,615	(17,570)
2000-01	30,373	9,008	(21,365)
2001-02	54,530	9,087	(45,443)
2002-03	9,371	9,318	(53)
2005-06	12,237	12,600	363
2006-07	13,016	13,364	348
2007-08	12,206	13,270	1,064
Total salaries and benefits	<u>170,573</u>	<u>79,114</u>	<u>(91,459)</u>
Materials and supplies:			
2001-02	24,920	—	(24,920)
Total	<u>\$ 195,493</u>	<u>\$ 79,114</u>	<u>\$ (116,379)</u>

Estimated and Unsupported Costs

The city claimed estimated hours for Clerk Typists for FY 1998-99 through FY 2001-02. The estimated salary and benefit costs totaled \$77,428. Furthermore, the city also claimed unsupported costs for the creation of its Web site for FY 2001-02 totaling \$19,779 for salaries and benefits and \$24,920 for materials and supplies. The city did not provide any documentation to support claimed costs nor document the pro-rated portion of these costs attributed to the mandated activity of Lost and Found Lists.

Time Study

Starting with FY 2002-03, the city started claiming hours based on a time study that it conducted for this cost component. The time study recorded the time increments for the Clerk Typists to print out and display the stray sheets and inventory of stray animals for the public to review. The time study results showed that it takes an average of 11.63 minutes each day for Clerk Typists to perform this activity at each of the city's shelters. The city claimed 11 minutes per clerk (one clerk per each shelter) for this component starting in FY 2002-03. Our review of the time study revealed rounding errors in the city's favor. We calculated allowable hours using 11.63 minutes for one Clerk Typists per day at each of the six shelters. We applied the results of the time study for all years in the audit period.

Using the methodology described above, we calculated allowable annual hours totaling 424.50 per fiscal year, as shown in the table below. For FY 1998-99, reimbursement begins in January 1999, so we used half of total hours allowable for this fiscal year.

<u>Employee Classification</u>	<u>Number of Eligible Employees</u>	<u>Allowable Daily Minutes</u>	<u>Allowable Annual Hours</u>
Front Counter Clerks	6	11.63	424.50

The city understated allowable hours from the time study due to the rounding errors. As a result, allowable costs were understated by \$2,651 for the audit period.

Understated Productive Hourly Rates

As identified in Finding 1, the city generally understated employee productive hourly rates. We applied the adjusted rates and determined that allowable costs for this component were understated by \$3,097.

The parameters and guidelines (section IV.B.7–Lost and Found Lists) identify the following reimbursable activities:

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 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 ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

City’s Response

The city did not provide a response to this specific finding. However, the city did comment on the audit process and the audit findings in general. See the city’s response under “Other Issues.”

**FINDING 6—
Understated non-medical
records costs**

The city claimed \$468,667 for the Maintaining Non-Medical Records cost component during the audit period. We determined that \$1,065,219 is allowable and the city underclaimed costs in the net amount of \$596,552. The costs were misstated because the city claimed overstated and unallowable time increments per non-medical record during the first three years of the audit period (\$237,933), understated the number of eligible animal records (\$814,940), overstated hours spent by the Systems Analyst classification performing mandated activities (\$16,163), and understated productive hourly rates (\$35,708).

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

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
Salaries and benefits:			
1998-99	\$ 47,236	\$ 56,834	\$ 9,598
1999-2000	140,516	127,181	(13,335)
2000-01	126,793	135,995	9,202
2001-02	26,714	131,162	104,448
2002-03	23,921	124,455	100,534
2005-06	30,738	155,122	124,384
2006-07	20,871	156,162	135,291
2007-08	51,878	178,308	126,430
Total	<u>\$ 468,667</u>	<u>\$ 1,065,219</u>	<u>\$ 596,552</u>

Overstated and Unallowable Costs

In the first three years of the audit period (FY 1998-99 through FY 2000-01), the city claimed 20 minutes per animal record for Veterinary Assistants to record information relating to the health of animals. However, recording animal health information is not a reimbursable activity and is, therefore, unallowable. The unallowable costs in the first three years of the audit period totaled \$237,933.

Time Study

In the latter five years of the audit period (FY 2001-02, FY 2002-03, and FY 2005-06 through FY 2007-08), the city claimed 5 minutes per non-medical animal record for the Animal Care Technicians to input animal intake information based on the results of the time study. The city then applied the 5-minute increments from the time study to the number of records processed for euthanized animals. After reviewing the time study results, we concluded that the 5-minute increments were reasonable and well-supported. We applied the 5-minute increments per non-medical record in all fiscal years of the audit period, including the first three years during which the hours were unallowable.

Involvement Level of Various Employee Classifications

The city's time study documented that record-keeping was performed by the Animal Care Technicians. However, during audit fieldwork, the city provided intake animal statistics supporting the involvement level of

Animal Care Technicians and Animal Control Officers with this activity. These intake statistics segregated the intake procedures and record-keeping activities performed by these two employee classifications.

The intake statistics reports documented that about 23% of animals are brought in from the field, and that Animal Control Officers perform the intake record-keeping for this population of animals. The Animal Care Technicians perform intake record-keeping for the remaining 77% of the animal population. We used these statistics in our calculations of allowable costs.

Understated Non-Medical Records

Allowable animal records for this cost component include any non-medical record that was created for any animal impounded throughout the audit period. We were able to retrieve this information from the Chameleon database by checking the number of animals that came into the city's shelters during each fiscal year. After analyzing the Chameleon data, we concluded that the city understated the number of eligible records in all fiscal years of the audit period. The city understated the records because it claimed only the records for animals that died or were euthanized. However, the mandated program allows reimbursement for maintaining non-medical records for all impounded animals.

We were able to retrieve Chameleon intake information dating back to FY 2000-01. Chameleon statistics were not available for the first two years of the audit period. To determine the eligible number of records for FY 1998-99 and FY 1999-00, we calculated an average number of animal records processed during FY 2000-01 and FY 2001-02. For FY 1998-99, we used half of this average because reimbursement begins in January 1999 for this component.

After calculating the actual number of intake records, we concluded that the city under-claimed the total number of animal records processed by 356,909 during the audit period, resulting in understated allowable costs totaling \$814,940 during the audit period.

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

<u>Fiscal Year</u>	<u>Records Claimed</u>	<u>Records Allowable</u>	<u>Audit Adjustment</u>
Non-Medical Records			
1998-99	7,136	32,447	25,311
1999-2000	17,935	64,893	46,958
2000-01	15,494	66,343	50,849
2001-02	13,747	63,443	49,696
2002-03	11,960	58,717	46,757
2005-06	11,135	54,102	42,967
2006-07	7,127	52,580	45,453
2007-08	7,175	56,093	48,918
Total	<u>91,709</u>	<u>448,618</u>	<u>356,909</u>

Senior Systems Analyst Time

For FY 2007-08, the city claimed 25% of the Senior Systems Analyst's total annual productive hours as time spent to maintain the Chameleon database. According to the Systems Analyst, claimed hours were spent on general oversight and maintenance of the animal database. However, claimed hours did not account for the 50% share of the Chameleon software that is used for non-mandated activities. Accordingly, we pro-rated claimed hours by 50%, which resulted in overstated costs totaling \$16,163 for FY 2007-08.

Understated Productive Hourly Rates

As stated in Finding 1, the city generally understated employee productive hourly rates. We applied the adjusted rates and determined that allowable costs for this component were understated by \$35,708.

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

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.

Recommendation

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

City's Response

The city did not provide a response to this specific finding. However, the city did comment on the audit process and the audit findings in general. See the city's response under "Other Issues."

**FINDING 7—
Overstated necessary
and prompt
veterinary care costs**

The city claimed \$2,193,011 under the cost component of Necessary and Prompt Veterinary Care during the audit period. We determined that \$365,168 is allowable and \$1,827,843 is unallowable. The costs were unallowable because the city claimed estimated materials and supplies costs (\$488,137), claimed unsupported materials and supplies costs (\$608,849), claimed misstated and unallowable hours (\$732,515), and understated productive hourly rates (\$1,658).

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

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
Salaries and benefits:			
1998-99	\$ —	\$ 25,409	\$ 25,409
1999-2000	—	56,834	56,834
2000-01	—	67,504	67,504
2001-02	179,750	51,839	(127,911)
2002-03	143,387	38,753	(104,634)
2005-06	262,640	40,823	(221,817)
2006-07	212,421	40,429	(171,992)
2007-08	297,827	43,577	(254,250)
Total salaries and benefits	1,096,025	365,168	(730,857)
Materials and supplies:			
1998-99	50,984	—	(50,984)
1999-2000	129,149	—	(129,149)
2000-01	308,004	—	(308,004)
2001-02	65,114	—	(65,114)
2002-03	83,002	—	(83,002)
2005-06	117,278	—	(117,278)
2006-07	178,953	—	(178,953)
2007-08	164,502	—	(164,502)
Total materials and supplies	1,096,986	—	(1,096,986)
Total	\$ 2,193,011	\$ 365,168	\$ (1,827,843)

Salary and Benefit Costs

The city did not claim any labor costs in the first three years of the audit period (FY 1998-99 through FY 2000-01). Starting in FY 2001-02, the city began claiming costs for Veterinarians and Veterinary Technicians to perform various activities. The claimed hours were based on a time study that recorded increments of time to perform various medical procedures. We reviewed the city's initial time study and determined that it was inadequate.

The initial time study focused on recording non-routine medical procedures as opposed to repetitive activities. Non-routine procedures are not appropriate for a time study because they are unique in nature and in the duration of time spent. Furthermore, non-routine medical procedures are reimbursable only for medical services performed during the required holding period for animals that either died during the holding period or were euthanized after the required holding period. Thus, these types of non-recurring expenses would need to be examined on a case-by-case basis to determine eligibility for reimbursement.

Our review also indicated that included in the time study were some emergency treatments, microchip implantation procedures, and euthanasia procedures, all of which are excluded activities under this cost component.

The two repetitive tasks that are appropriate for a time study under this cost component are (1) performing an initial physical examination to determine the animal's baseline health status and classification as adoptable, treatable, or non-rehabilitatable and (2) administering wellness vaccines to treatable or adoptable animals. We advised the city that it should perform a new time study to capture time spent on these two repetitive and eligible procedures.

Allowable Time Study

During the course of the audit, the city performed a new time study. The new time study included the following activities (usually performed by Veterinary Technicians):

- Performing the initial physical examination;
- Administering of wellness vaccine upon animal's intake (excluding rabies vaccines);
- Administering other routine medications upon animal's intake (flea, tic, etc.); and
- Inputting animal medical statistics into the Chameleon database about animal's baseline health (not a reimbursable activity).

Out of the four activities noted above, the first two are reimbursable under this component as applied to the eligible animal population. The third activity, administering routine medications to eligible animals, is also reimbursable, but would normally be claimed under the Care and Maintenance cost component. Considering the agency's procedure that Veterinary Technicians perform all three activities at the same time, we decided to allow the third activity under this component as well.

However, the fourth activity, input of medical information into Chameleon, is outside the scope of this component. Noting the animals' baseline health and medical information in the Chameleon software is not a reimbursable activity. We worked with representatives of the city's Animal Services Department to segregate the time study results per each individual activity. We were able to calculate a 10-minute time increment per animal that accounted for time spent on the three reimbursable activities noted above. Subsequently, we used the 10-minute increments to calculate allowable costs for this component by applying it to the eligible population of animals per the Chameleon database.

Our analysis revealed that the city misstated salary and benefit costs for this component by \$732,515 during the audit period.

Materials and Supplies

During the audit period, the city claimed estimated materials and supplies costs (\$488,137) and claimed unsupported materials and supplies costs (\$608,849). The estimated costs occurred in the first three years of the audit period (FY 1998-99 through FY 2000-01), when the city estimated that 3% of the operating costs were attributable to the component of Necessary and Prompt Veterinary Care. In the latter five years of the audit period (FY 2001-02, FY 2002-03, and FY 2005-06 through FY 2007-08), the city claimed materials and supplies costs that were not supported, and we were unable to determine what portion of the cost might have been attributed to reimbursable activities.

Understated Productive Hourly Rates

As identified in Finding 1, the city generally understated employee productive hourly rates. We applied the adjusted rates and determined that allowable costs for this component were understated by \$1,658.

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

Beginning January 1, 1999 – For 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 . . . ;
- 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.

Recommendation

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

City's Response

The city did not directly address this audit finding in its response. However, the city submitted documentation subsequent to the issuance of the draft report, providing expenditure amounts for veterinary materials and supplies. The city submitted summary reports containing year end expenditures by vendor for Account 3190 – Medical Supplies. For the audit period, the expenses submitted totaled \$2,086,819.

SCO's Comment

The finding and recommendation remain unchanged.

We examined the detailed spreadsheets containing expenditures by vendor to determine whether any of the submitted costs were allowable costs under the Necessary and Prompt Veterinary Care cost component.

During fieldwork, we discussed with the department's staff the reimbursable criteria for this component. We specifically addressed all of the exclusions and limitations noted in the parameters and guidelines. In order for veterinary materials and supplies to be reimbursable, the department needed to show what specific materials and supplies were expended for the eligible population of animals. Further, the department needed to show that these medical expenditures took place as a result of treatments occurring during the holding period days for those eligible animals.

We concluded that we are unable to consider the medical expenses submitted for reimbursement, because the city did not determine what portion of the costs actually related to the eligible animals and allowable treatments that took place during the required holding period.

**FINDING 8—
Overstated procuring
equipment costs**

The city claimed \$78,179 for procuring equipment costs for FY 2002-03. We determined that \$12,932 is allowable and \$65,247 is unallowable. The unallowable costs occurred because the city claimed unsupported costs (\$52,316) and did not pro-rate allowable computer equipment costs proportionate to the share attributed to the mandated activities (\$12,931).

The parameters and guidelines (section IV.B.10–Procuring Equipment) state that:

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 purposes of the mandated program is reimbursable.

Recommendation

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

City’s Response

The city did not provide a response to this specific finding. However, the city did comment on the audit process and the audit findings in general. See the city’s response under “Other Issues.”

**FINDING 9—
Overstated indirect
costs**

The city claimed \$2,897,874 for indirect costs during the audit period. We determined that \$2,162,775 is allowable and the net amount of \$735,099 is unallowable (overstated by \$1,229,323 and understated by \$494,224). The overstatement of \$1,229,322 occurred as a result of the unallowable salaries identified in audit Findings 1 through 8. The city also understated indirect costs totaling \$494,223 because it understated its indirect cost rates in FY 1998-99, FY 1999-2000, and FY 2000-01.

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

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
Indirect costs:			
1998-99	\$ 108,071	\$ 133,057	\$ 24,986
1999-2000	276,908	299,826	22,918
2000-01	297,289	362,228	64,939
2001-02	701,641	268,017	(433,624)
2002-03	160,758	197,216	36,458
2005-06	479,470	358,986	(120,484)
2006-07	518,942	298,681	(220,261)
2007-08	354,795	244,764	(110,031)
Total	<u>\$ 2,897,874</u>	<u>\$ 2,162,775</u>	<u>\$ (735,099)</u>

Unallowable Indirect Costs Related to Unallowable Salaries

As a result of the unallowable salaries identified in Findings 1 through 8, related indirect costs totaling \$1,229,322 are also unallowable.

Understated Indirect Cost Rates

The city understated its indirect cost rates in FY 1998-99, FY 1999-2000, and FY 2000-01. The rates were understated because the city used incorrect rates from the annual citywide Cost Allocation Plans (CAP).

The City Controller prepares annual CAPs, which provide details for approved fringe benefit rates and indirect cost rates for each of the city's departments. The rates indicated in each CAP are approved by the U.S. Department of Health and Human Services under the contract with the city's cognizant federal agency, the U.S. Department of Housing and Urban Development. The city uses these approved rates to prepare claims for various programs, grants, and contracts.

As per the CAP instructions, the indirect cost rates consist of two separate rates: the central services rate and the departmental administration and support rate. Both overhead rates should be combined and applied to direct salaries, excluding fringe benefits, and overtime.

However, the Animal Services Department did not combine the two overhead rates in the first three years of the audit period, and thus understated the rates for those fiscal years, as noted in the table:

Category	Fiscal Year		
	1998-99	1999-2000	2000-01
Claimed indirect cost rates	30.82%	37.13%	39.31%
Allowable indirect cost rates:			
Central services rate	56.25%	56.14%	66.61%
Department administration and support rate	30.82%	37.13%	39.31%
Total allowable rate	87.07%	93.27%	105.92%
Audit adjustment	56.25%	56.14%	66.61%

The understated rates resulted in underclaimed indirect costs totaling \$494,223 as noted in the following table:

Category	Fiscal Year			Total
	1998-99	1999-2000	2000-01	
Rate claimed	30.82%	37.13%	39.31%	
Rate allowable	87.07%	93.27%	105.92%	
Difference	56.25%	56.14%	66.61%	
Allowable salaries	× \$ 152,816	× \$ 321,460	× \$ 341,982	
Audit adjustment	\$ 85,959	\$ 180,469	\$ 227,795	\$ 494,223

The parameters and guidelines (section V.B.–Claim Preparation and Submission, Indirect Cost Rates) state that compensation for indirect costs is eligible for reimbursement using the procedure provided in the Office of Management and Budget Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal if the indirect cost rate exceeds 10%.

Recommendation

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

City's Response

The city did not provide a response to this specific finding. However, the city did comment on the audit process and the audit findings in general. See the city's response under "Other Issues."

OTHER ISSUES

In its response dated March 29, 2011, the city commented on the audit process and the audit findings in general.

**ISSUE 1—
Proposition F and
construction of new
facilities**

The city did not claim any costs during the audit period under the Acquisition of Additional Space and/or Construction of New Facilities cost component. During audit fieldwork, the city inquired about the eligibility of costs it incurred for the construction and renovation of animal shelters under the mandated program.

During the audit period, the city constructed new animal shelters and underwent renovation work on existing animal shelters. These improvements have been an ongoing project for the City of Los Angeles that involved a ballot measure in the November 2000 general election. In that general election, the voters passed Proposition F, which allowed the city to issue bonds for the purposes of constructing new animal shelter facilities and fire stations.

The city provided background information on this project for our review. After reviewing the information provided, we determined that the terms of Proposition F required that the city's taxpayers would fund the construction projects through additional levies made to their property taxes. The city's taxpayers have been and are still currently assessed property taxes in amounts specifically for the purpose of retiring the Proposition F bonds. Therefore, the city's taxpayers are funding both the entire bond principal and interest amounts. Accordingly, we determined that this non-discretionary revenue source was used to build the city's animal shelters and none of the city's discretionary general fund moneys were involved.

While the city performed the required analysis to determine that additional shelter space was needed to provide additional capacity in order to comply with the provisions of the Hayden Bill, restricted resources funded the construction costs for the additional capacity, not the city's general fund. Therefore, the city did not incur any increased costs to construct/remodel its animal shelters under Government Code section 17514.

City's Response

First, there should not seem to be any dispute whether there was a cost mandated by the State. The costs are clearly identified as reimbursable costs in the Controller's claiming instructions for the Hayden Bill which meets all the requirements of Section 17514 above.

The Controller's issue seems to be, are these local revenues or "proceeds of taxes." The state has the right to preclude the City from being reimbursed for state, federal or grant funds, but not for local revenues which are proceeds of taxes.

On January 31, 2001, the Los Angeles City Council adopted a resolution providing for the issuance and sale of the City of Los Angeles General Obligation Bonds authorized by the voters by Proposition F, in an aggregate principal amount not to exceed \$201.3 million for a variety of local projects and services. The Council identified up to \$36.5 million for animal shelter facilities. These are clearly local revenues and to the extent the funds are used to pay for state mandate programs, there should be reimbursed by the state.

A similar issue was contested in *Redevelopment Agency v. Commission on State Mandates* (1997) 55 Cal.App.4th 976. The court set forth the following analysis:

The California Supreme Court's summary of the history and substance of the law applicable to state mandates, commented: "Through adoption of Proposition 13 in 1978, the voters added article XIII A to the California Constitution, which 'imposes a limit on the power of state and local governments to adopt and levy taxes. [Citation.]' [Citation.] The next year, the voters added article XIII B to the Constitution, which 'impose[s] a complementary limit on the rate of growth in governmental spending.' [Citation.] These two constitutional articles 'work in tandem, together restricting California governments' power both to levy and to spend for public purposes.' [Citation.] Their goals are 'to protect residents from excessive taxation and government spending. [Citation.]' [Citation.]" (*County of San Diego v. State of California*, supra, 15 Cal.4th at pp. 80-81.)

* * *

In *County of San Diego v. State of California*, supra, 15 Cal.4th at page 81, the Supreme Court explained that section 6 represents recognition that together articles XIII A and XIII B severely restrict the taxing and spending powers of local agencies. The purpose of the section is to preclude the state from shifting financial responsibility for governmental functions to local agencies, which are ill equipped to undertake increased financial responsibilities because they are subject to taxing and spending limitations under articles XIII A and XIII B. (*County of San Diego v. State of California*, supra, at p. 81.)

* * *

In *County of Placer v. Corin* (1980) 113 Cal.App.3d 443, 451 [170 Cal.Rptr. 232], the court defined "proceeds of taxes" in this way: "Under article XIII B, with the exception of state subventions, the items that make up the scope of 'proceeds of taxes' concern charges levied to raise general revenues for the local entity. 'Proceeds of taxes,' in addition to 'all tax revenues' includes 'proceeds ... from ... regulatory licenses, user charges, and user fees [only] to the extent that such proceeds exceed the costs reasonably borne by such entity in providing the regulation, product or service....' (§ 8, subd. (c).) (Italics added.) Such 'excess' regulatory or user fees are but taxes for the raising of general revenue for the entity. [Citations.] Moreover, to the extent that an assessment results in revenue above the cost of the improvement or is of general public benefit, it is no longer a special assessment but a tax. [Citation.] We conclude 'proceeds of taxes' generally contemplates only those impositions which raise general tax revenues for the entity." (Italics added.) (Id. at 980- 984.)

In summary, the courts have held, and the Commission will follow suit in holding, that Proposition F funds are clearly proceeds of taxes and local revenue and to the extent they were used to pay for state mandated costs associated with the increased cost of building animal shelters due to the Hayden bill, should be reimbursed by the State.

SCO's Comment

The draft report contains our response to the city's request to consider reimbursement for animal shelter construction costs under the section entitled "Other Issues." In our response, we stated that such costs were not reimbursable because the construction costs incurred were funded entirely by the city's taxpayers via property tax assessments. However, the city attached to its draft report response a legal argument suggesting that such costs should be reimbursable under the mandated program. We submitted the city's legal arguments to SCO legal counsel for follow-up. Based upon our legal counsel's guidance, we will revisit this issue if necessary.

**ISSUE 2—
Audit findings and the
audit process**

The city provided three separate documents (Attachment) in response to the draft audit report. These documents consisted of:

- Letter to State Controller John Chiang from Brenda Barnette, General Manager of Animal Control Services
- Bullet Point List containing various comments related to the audit, and
- Summary of Department’s Response to Finding 8 – Prop F costs

Our comments related to the city’s response concerning Proposition F is noted above. We will address our comments to the first two responses provided by the city below.

Letter to Controller John Chiang

The letter from Animal Services Department General Manager Brenda Barnette contains a number of allegations about the SCO audit process that misrepresent what occurred during the course of audit fieldwork. Ms. Barnette was not directly involved in the audit process. We documented the actual sequence of events that transpired during the audit process, as described below. Our comments relate to the main points that appear in Ms. Barnette’s letter to the Controller.

“Unreasonable time constraints imposed . . . on the Department.”

City’s Response

Due to the unreasonable time constraints imposed by the State on the Department, substantial and delinquent demand made by the State that the City provide detailed documentation for audit periods as long as 12 years, and strong likelihood that the [sic] with sufficient and fair notice to the City the actual reimbursement to the City would be closer to the actual amounts billed, the Department of Animals Services recommends that the City of Los Angeles direct the State of California to immediately and fully reimburse all amounts claimed by the Department of Animal Services that have not been paid by the State.

SCO’s Comment

The audit began with an entrance conference held on April 28, 2009. In November 2009, further work on the audit was temporarily discontinued when the Audit Manager overseeing the project transferred to another unit within the SCO. Subsequently, the audit was transferred to another Audit Manager and Auditor-In-Charge (AIC) for completion.

This new audit group met with Animal Services Department representatives and their mandated cost consultant on July 19, 2010, to resume fieldwork for the audit. At that time, the city was given notice that a final audit report would be issued no later than April 2011, nine months later. We provided department representatives with a status report documenting where things stood with the audit as of that date. During the next four days, the SCO Audit Manager visited four of the city’s animal shelters to gather information on how the city operated its animal shelters, while the AIC worked with department employees to gather information in support of claimed costs.

Subsequent to the July 19, 2010 meeting, the city's mandated cost consultant was no longer involved in the audit process (i.e., did not participate in any audit discussions with department representatives nor had any contact with SCO auditors with questions or concerns about the audit as it progressed).

At the end of this first week (July 22, 2010), we conducted another status meeting with department representatives to address some of the issues we noted and request documents to support training costs, computer software costs, care and maintenance costs (labor as well as materials and supplies), increased holding period costs, lost-and-found lists costs, non-medical records, and necessary and prompt veterinary care costs. We then discussed each cost component in detail with the department staff and discussed which types of expenditures would be reimbursable. We addressed the criteria for reimbursement found in the program's parameters and guidelines, and possible audit findings.

We also discussed in detail the support needed for care and maintenance expenditures and even identified the city's expenditure accounts that probably contained the information (expenditure account 6020 – Operating Expenses, and account 4580 – Animal Food Expenses). When we asked about actual expenditure information, department representatives had no knowledge of any actual expenditure information that was available. We were informed that the department only worked with budgeted information. We suggested that the department contact the City Controller's Office for actual cost data.

Over the weeks that followed, we maintained constant contact with department representatives via telephone and e-mail. The AIC revisited the department during the week of October 19, 2010, for a second week of fieldwork. At that time, we provided department representatives with a detailed write-up of our preliminary findings to date. This handout also provided a list of documentation still needed to complete calculations for training, computer equipment and software license renewal, care and maintenance, lost-and-found lists, and veterinary care.

At the conclusion of this additional week of fieldwork, we conducted another status meeting with department representatives addressing the progress made that week. We provided the department another detailed handout containing information relating to the lack of documentation for some of the cost components. We again addressed the missing documents related to the care and maintenance expenses we previously requested. The department staff stated they were still working on retrieving expenditure amounts from accounts 6020 – Operating Supplies, and 4580 – Animal Food. The department stated it was still in the process of determining the proration of time attributed to the function of care and maintenance by some key employee classifications. At this point, the city still was not able to provide any supporting documentation for part of lost-and-found lists costs, all veterinary care costs, and part of the computer software costs.

On October 28, 2010, per the department's request, we sent a document containing details about our analysis of the city's Chameleon database information. We addressed that our calculations were based on the raw animal data provided by the department from its system. We provided details of our calculations for the annual census of animals and the number of eligible animals per each fiscal year in the audit period. We also provided a list of the excluded animals that we noted during our review of the animal data. To date, the city has not provided any objections to our analysis of its Chameleon data.

On November 23, 2010, we made another attempt to request documentation that had not yet been provided. This included the expenditure amounts for care and maintenance costs, veterinary expenditures relating to reimbursable activities, and the proration analysis for the Chameleon software that relates to the mandated activities. All of these items were originally requested in July 2010.

On January 12, 2011, we held an exit conference with representatives of the Animal Services Department and addressed each audit finding in detail. The city's mandated cost consultant did not attend this meeting. We discussed how we calculated the allowable costs and noted the documentation that was still needed, primarily the actual cost information supporting materials and supplies expenditures for care and maintenance. At the exit conference, we advised department representatives again that we would be issuing a final report no later than early April. We also explained that even though a final report was issued, we would still consider additional information that the city provided and adjust the final audit report as appropriate.

A short time after the exit meeting, we were advised that Linda Barth, our main contact person for the audit, and the Department's Assistant General Manager, had left the department. The department did not provide any more documentation to us after the exit meeting, up to the issuance of the draft report on March 10, 2011.

As noted above, we have worked extensively with city representatives to determine allowable costs to the maximum extent possible.

“The claims filed by the City were submitted timely and were properly documented.”

City's Response

Full reimbursement is proper because the claims filed by the City were submitted timely (except as noted), and were properly documented according to all of the State's guidelines and rules in place at the time each request for reimbursement was submitted.

SCO's Comment

The city did not provide supporting documentation for all of its costs claimed, consistent with the rules in place when the claims were filed. The documentation requirements for the city's mandated cost claims are contained within the parameters and guidelines adopted by the CSM on February 28, 2002, and amended on January 26, 2006. The parameters

and guidelines require that all costs claimed be traceable to source documents that show evidence of the validity of such costs and their relationship to this mandate.

The city is responsible for maintaining documentation for the period the claims were subject to audit. However, the department representatives indicated to us that some of the supporting documentation has been destroyed, specifically invoices supporting materials and supplies costs related to animal care and maintenance activities.

“The audit [must] be reopened to [reconsider] Prop F funds.”

City’s Response

If the audit must be closed to meet a statutory deadline, we additionally request that the audit be reopened to allow adequate time to consider acceptance of offset allowance for Prop F funds expended on facility construction and other expenditures to comply with the Hayden Bill.

SCO’s Comment

As noted previously in our comments above, we advised department representatives that we would welcome any additional documentation subsequent to the issuance of the final audit report that supports additional allowable costs. We also advised that we would adjust the audit results as appropriate and reissue the audit report.

In light of the city’s legal argument related to Prop F funds, we have requested further guidance from our legal counsel. We will adjust the audit results as appropriate based on the guidance that we receive concerning this issue.

“The State’s audit [was] untimely, lack[ed] proper notification, and [is] contrary to the general purposes of good government.”

City’s Response

For all the reasons stated in the attached, the Department recommends that the city reject the State’s audit as untimely, lacking proper notification, and contrary to the general purposes of good government, and as a result, reject the audit findings.

SCO’s Comment

Our audit was conducted in accordance with *Generally Accepted Auditing Standards*. These standards require that we obtain sufficient and relevant evidence that adequately supports the audit findings and conclusions. We did this. As noted above, the audit was performed within the statutory time period and the city was provided proper notification of audit issues. As noted in our audit report, the city filed its mandate claims with significant errors and omissions.

“Audit process . . . should support the good faith and honest efforts of local agencies to comply with the mandate.”

City’s Response

Rather than reducing the burden on local animal care and control agencies of implementing a valuable State-mandated law, the Hayden Bill, the entire audit process by the State Controller’s Office is resulting in numerous large financial penalties to local jurisdictions for following the rules of the State and, therefore, for supporting the mandates of the Hayden Bill in good faith, and for reporting expenses honestly. The State Mandates reimbursement process, including the audit, should accomplish just the opposite, that is, it should support the good faith and honest efforts of local agencies to comply with the mandate.

SCO’s Comment

Our audit determined whether costs claimed represent increased costs resulting from the mandated program. The city is not entitled to mandated reimbursement for costs not allowable under the parameters and guidelines.

A city’s good faith and honest effort is not relevant in determining costs reimbursable under the mandate.

Bullet Point List of Comments Related to the Audit

The city provided a list of 31 bullet points related to our audit of its claims filed under the Animal Adoption Program for the audit period. Many of these bullet points contain comments that are unrelated to the audit findings, but rather are comments related to the audit process. Some of the city’s comments were already addressed in our comments related to the letter sent to the Controller by General Manager Barnette. Some of the bullet points have nothing to do with the audit findings; therefore we did not respond to them. The city’s bullet points are not numbered. Our responses below follow the same general headings used by the city.

Deadline

City’s Response

- The State Controller’s Office (State) extended the deadline for providing the Department’s response to the by two days to allow submission of additional material when the Department has requested 30 days. The State’s refusal to allow the time requested by the Department is based on the State’s April 6, 2011 deadline to file the audit in order to stay within the two-year statute of limitations that an audit must be completed within two years of initiation.
- The State’s refusal to allow additional time requested by the Department as allowed in the guidelines is attributable to the State’s delay, not that of the Department. The Department was initially contacted by the State Controller’s Office almost two years ago to schedule the audit. The entrance conference was held and for seven months the State auditors met with Department staff and documents were requested and provided. The Department provided over 200 hours to the audit. In November 2009, the State discontinued contact with the Department. In about June 2010 the Department was contacted by the State again, a new State auditor was assigned. A second entrance conference was held and the State periodically contacted the Department to request information. The

Department provided at least 250 hours in support of this audit. Over 450 hours has been allocated by the Department to support the continuous audit process mostly because of the continual demand of the State auditors for exact detailed information of expenditures including vendor, year, and detailed description of each line item expenditure included in the request for reimbursement.

- The Department has acted in good faith to comply with all audit requests. In a few minor cases, the State auditor agreed to accept some samples of invoices instead of full and complete detailed verification.
- The State issued the draft audit in March, 2011. As of today, the State auditor is still determining methods to allocate various costs among what the State determines to be eligible and ineligible costs.

SCO's Comment

We advised Animal Services Department representatives in July 2010 that actual cost information was needed to support materials and supplies costs for care and maintenance. We also informed the city that it would have 15 days to respond to the draft report findings and that we would issue a final audit report no later than April 2011. The city did not respond to our e-mails and telephone calls and did not take an active role in supporting these allowable costs until after the issuance of the draft audit report on March 10, 2011. All of the additional information provided by the city should have been available at the beginning of the audit in April 2009.

We also advised city representatives that even after we issued a final report, the audit findings could be updated and a revised report would be issued based upon new information that became available.

The SCO has devoted significant hours of employee time to this project, so there is a considerable amount of involvement by both parties. Contrary to the city's comments, we are not still determining methods to allocate costs for our audit findings. Instead, we were waiting for the city to supply the information that we requested long ago so that we could put it into the actual cost formula to determine allowable care and maintenance costs. We reviewed the additional documentation the city provided after the issuance of the draft report. As a result, allowable costs increased by \$61,229.

Additional Information Submitted or Eligible

City's Response

- The Department is providing additional detailed information to the State auditors as part of its response to the draft audit in the format and level of detail acceptable to the State auditors covering expenditures for medical supplies, cleaning supplies, animal food, staff training, and Prop F costs.
- Information for just the medical supplies, cleaning supplies, and animal food in a linked spreadsheet contains 4.5 million bits of information. These three accounts cover categories of expenditures that are essential for maintenance of animals. Additional information could be provided for other qualifying expenditures in other accounts, such as Account 4460, Private Vet Care, but there are not sufficient time or staff resources to continue to provide millions of items of information going back 12 years

for yet-to-be determined eligibility criteria. Some spay/neuter surgeries for adopted animals are required by the Hayden Bill. Also, details for purchases of eligible cleaning and maintenance supplies from accounts other than Account 6020 have not been calculated due to lack of time and staff resources.

- The Department has requested that the State consider reimbursement for medical supplies. (Account 3190) The State auditors had determined these costs were not eligible, but per our request, agreed to consider them. The State Controller has not yet developed a method to allocate these costs among their determination of what are eligible and ineligible costs. Today the Department is submitting detailed statements of expenditures by year and by line item for medical supplies for the audit period. Stray animals taken to the shelter have unknown medical conditions until they are given a check up and examined by a veterinarian. Animals are given two vaccinations, and medication for deworming and flea control. This treatment is standard. If the animal is ill, additional treatment or medications could include IV fluid, splints, X-rays, or other treatment. The State auditors have yet to develop a formula for allocation of these costs.
- The State auditor has agreed that cleaning and other supplies (Account 6020) would be considered if expenses are determined to be eligible and if the Department is able to provide detailed records of expenditure by vendor and by invoice line item for all years audited. The Department was able to verify the largest vendors. These records are being submitted to the State Controller today.
- The State auditor has agreed that animal food (Account 4580) would be considered if the Department is able to provide detailed records of expenditure by vendor and by invoice line item for all years audited. These records are being submitted today.
- The State auditors rejected Department costs incurred in 2000 to provide initial training of staff for use of a new central database system called Chameleon purchased by the Department to comply with the requirements of the Hayden Bill. The Department was required by the State auditors to provide a list of all employees in the Department in the year 2000 who received the training in order to be reimbursed for it – a 10 years after the training was provided. No prior request to maintain these employee records was provided to the City. The Department was able to retrieve the records but only after considerable expense and time.

SCO's Comment

We understand the eligible and ineligible activities under this mandated program. We communicated this information to Animal Services Department personnel multiple times.

During the audit process, Animal Services Department representatives had a difficult time obtaining actual cost information from the city's accounting system. As an alternative, we suggested that they prepare a list of costs expended by vendor. We noted that if the city could provide sample invoices from these vendors, we could verify that the costs incurred for these vendors were for care and maintenance activities. The city could then prepare cumulative reports of expenditures for these vendors, which we would in turn accept for the entire audit period, rather than requiring invoices or other supporting documents. This is what department representatives have now provided. Based on the additional supporting documentation provided, we revised the audit finding amount for Finding 3—Unallowable Care and Maintenance costs, as appropriate.

The city states that “The State auditors rejected Department costs incurred in 2000 to provide initial training of staff for use of a new central database system called Chameleon purchased by the Department to comply with the requirements of the Hayden Bill.” However, this statement is incorrect. In the draft audit report, allowable training costs for FY 1999-2000 totaled \$3,897. This represented costs for training 51 new employees identified by the department, although no support was provided other than a training agenda being used currently within the city’s animal shelters for newly hired staff. Subsequent to the issuance of the draft report, the city requested that we consider allowing 2-3 hours to train all 282 employees on payroll within the Animal Services Department. However, the city has no documentation available to support that any of these employees actually received any training concerning the requirements of the Hayden Bill.

Response to Audit Process and Draft Audit

City’s Response

- Claims in the early years of the Hayden mandate (1999-2002) were built on averages and estimates before the publication of the current guidelines. According to the current guidelines as interpreted by the State auditor, the City’s claims were uniformly overstated as were claims by virtually all local agencies. The State Controller’s Office has indicated that the State audits of local animal care agencies typically reduce the amount reimbursed to about 50% of the amount originally claimed. For example: Contra Costa County billed the State \$11,457,157 for Hayden Bill expenses. The State allowed \$5,521,096 of the amount submitted and did not allow \$5,930,661. Disallowed costs exceeded allowed costs for seven of the nine local jurisdictions audited by the State Controller’s Office where audits are posted on their web site.
- All claims were filed through a third party consultant, Maximus, who provided guidance in the formulas and claim amounts. Maximus gathered information and used templates and formulas set up based on the 2002 guidelines for the periods containing most of the questioned costs.
- A court of appeals decision in May 2010 regarding the definition of “business-day” leaves both Saturday and Sunday as non-business days for purposes of calculating the hold days. The auditors have been advised by state legal counsel to apply this standard back to 1999. This has an unknown effect on the reimbursement. Our number of eligible animals decreases if we euthanized before newly defined four-day period. This is more likely a problem in the earlier years when shelter capacity was small. On the other hand, the average-holding-days calculation increases because typically we would have to hold animals longer if Saturday, Sunday, and Monday do not count as hold days. This issue needs significant further research and discussion for the audit and for the future when Hayden is no longer suspended.
- The State is in arrears to the City for a little more than \$5 million in past claims not yet reimbursed. After further adjustment and submissions expected, the amount the auditors find to be overstated is just about \$5 million.
- Hourly rates throughout the audit period are actually higher than the City’s claim. The City used Wages and Counts averages, while auditing actual payrolls gave a slightly increased hourly rate for all classifications.
- All computer hardware, software, and data management staffing claims (related to Chameleon) must be prorated because not all of Chameleon’s modules are strictly for mandated activities of animal care (i.e. Chameleon also does licensing, citation, receipts, etc.), even though the equipment purchases were required to comply. The City claimed 100%, the auditors agreed to a 50% pro-ration.

- The City used the annual budget total attributed to animal care to calculate the per animal day cost. The State auditors pro-rated actual salaries of ACT staff only to narrowly define and ascertain care and maintenance eligibility. Department staff has submitted additional records of medical, cleaning, and animal food expenditures from the City's Financial Management Information System (FMIS) central accounting database.
- Annual animal census figures calculated by auditor are significantly different from the estimates used in claims in the first four years of reimbursement claims. The Department was not provided with any guidelines before submission of reimbursement requests and has not had an opportunity to verify that these calculations are supported by data.
- The City claimed reimbursement for dogs and cats in all of 1999 but the Hayden bill stipulated that reimbursement should not begin for dogs and cats until July 1999.
- The entire shelter staff working on Saturdays was claimed for reimbursement for the first four claim years; according to the auditors, only those staff that specifically have to be on duty because of being open to the public can be claimed, as was done in later years.
- According to State auditors, indirect costs were improperly calculated in the first years (understated) but overall were overstated because in several other findings categories the auditors are disallowing many of the overstated hours for care and medical wellness.
- State auditors were provided documentation about the Prop F Bond projects with a request to consider pro-rated reimbursement since one of the reasons for expanding the shelter system was to meet Hayden requirements. Auditors determined that because property taxes were raised to fund the bond, it was not eligible for reimbursement. The preparation of the Master Facilities Study (by a consultant) may be reimbursable.
- According to the State auditor, the City's claims included overstated medical costs. Hayden only reimburses for routine wellness checks for incoming animals, not special care, not rabies vaccination, and not emergency care, because the latter was already required of shelters by state law. The City had claimed nearly all medical supplies and a high level of medical staff. For the audit, we performed a time study to determine the actual average wellness exam time.

SCO's Comment

The first bullet point in this section refers to audits of other local agencies that the SCO has performed under the Animal Adoption Program. The purpose of this comment is unclear, since audits of other local agency claims have nothing to do with SCO's audit of claims filed by the City of Los Angeles.

The response also refers to the city's claims filed for FY 1999-2000 through FY 2001-02 and makes the statement that the claims were overstated because they were based on estimates. This statement is inconsistent with the specifics documented in the draft audit report. None of the unallowable costs for this time frame were based solely on the use of estimates. The city even notes a few bullet points later that we used employee productive hourly rates that were higher than the estimated rates used in the city's claims.

Most of the unallowable costs were for the cost component of Holding Period. For this cost component, the city's claims included costs for employee classifications that are already reimbursable under other cost components of the mandated program, as well as certain other employee classifications that performed non-mandated activities and were not

reimbursable under the mandated program just because they were working on Saturday. Another significant area of unallowable costs occurred for the Care and Maintenance of Dogs and Cats cost component. For this cost component, costs were unallowable primarily because animal census figures were understated, thereby inflating the cost per animal per day.

The city's comments point out that the audit adjustment is about the same amount that is currently owed to the city for its filed claims. This comment infers that the SCO audit process included an agenda to reduce the State's liability to zero. This comment is invalid as we increased allowable costs for the cost component of Non-Medical Records by 227% over the amount claimed by the city during the audit period.

The city also had concerns about the proration of employee classifications performing care and maintenance activities. We don't understand the comment suggesting that our analysis was narrowly defined. Instead, our proration was based on discussions held with Animal Services Department management regarding the percentage of time spent on these activities by various employee classifications. We noted the calculations in the audit report. The city is welcome to provide a more comprehensive analysis for reconsideration if the information that they already agreed was correct is actually incorrect.

We concur that the animal census figures used by the city in its claims are misstated. However, the city's statement that there was a lack of guidelines for reimbursement is incorrect. The specifics of animal census data required for reimbursement has always existed within the language of the applicable cost components within the parameters and guidelines as adopted by the CSM. The city's statement that they have not been able to verify the animal census calculations is incorrect. We conferred with the department's Senior Systems Analyst when we obtained and analyzed animal census data from the city's Chameleon system database. We explained our analysis of the animal data, including which animals were excluded and why. We were told that the animal census numbers that we were using to determine allowable costs was correct. The city is welcome to provide a more comprehensive analysis for reconsideration if the information that they already agreed was correct is actually incorrect.

The city states:

Hayden only reimburses for routine wellness checks for incoming animals, not special care, not rabies vaccination, and not emergency care, because the later was already required of shelters by state law. The City had claimed nearly all medical supplies and a high level of medical staff. . . .

This statement is incorrect. The parameters and guidelines (Section IV.B.9–Necessary and Prompt Veterinary Care) identify the following reimbursable activities:

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 "re-habilitatable."

- 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 language under this cost component goes on to note animal population exclusions and veterinary care exclusions. The requirements also state that reimbursement is limited to veterinary procedures performed during the holding period and is only applicable to animals that died during the holding period plus those that were euthanized after the required holding period. The city provided additional documentation for medical costs incurred within expenditure account 3190, Medical Supplies. However, reimbursable costs are co-mingled with non-reimbursable costs in the documentation provided. Therefore, we cannot make a determination at this time of the extent to which the city incurred allowable costs under the mandated program.

The city conducted a time study supporting the amount of time spent to perform the first two activities cited in the parameters and guidelines. We requested that the city also provide information relating to costs incurred for the wellness vaccines administered. While the city has supplied materials and supplies costs incurred for medical supplies in total, the city has not yet provided specific information relating to vaccine costs. The second two bullet points describe activities that are not suitable for a time study because they are not repetitive activities. The costs for salaries and benefits, and materials and supplies for these procedures must be supported by actual cost information that also notes that the procedures were performed during the required holding period. The city did not maintain or provide this kind of detailed information for the procedures performed by its medical staff.

Reimbursement and Audit Procedures

City’s Response

- The Department was not given notice at beginning of audit period and not given notice at beginning of audit periods of requirements for methods to follow or records to maintain.
- Other minor areas in which follow up will result in slight increases in the reimbursement calculations: Start-up training information has been retrieved by the Department’s systems staff and verified by the payroll section and was provided to the auditor.
- The City questions the Controller’s retroactive application of the Purifoy decision that Saturday is not a business day, and of the description of the scope of work reasonably required to be performed in accordance with the mandate on a Saturday. The City’s believes retroactive application of the Purifoy case is improper. 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. Applying the rule retroactively, as the State has done, is unfair and tends to inhibit or defeat the purpose of the Hayden Bill of extending the holding period so that animals are treated humanely (redeemed or adopted).

- The City followed all guidelines provided by the State and available at the time each request for reimbursement was filed.
- The State waited for as long as 12 years after the close of an audit period to conduct an audit of the claimed expenses incurred during that audit period, then requested a level of detailed proof (original document as proof of each line item expenditure, including name of vendor, quantity, and description of each item purchased) not previously requested or required. Many vendors have destroyed the detailed information (invoices) as the time exceeds any Statute of Limitations. The City General Services Department destroyed copies of invoices because these times exceeded the required records retention period. Requiring the City to guess in what future distant period the State may decide to audit records in any given year and be forced to retain all detailed expenditure records is a burden that is inefficient and unnecessary.
- Initially, the State accepted budgeted expenditures as sufficient proof of expenditure. However, in this audit, the State accepted only detailed proof of actual expenditures and rejected budgeted amounts. This surprise change in documentation requirements is burdensome.
- The State reimbursement process is inefficient. For example, due to the lack of prior notice as to the specific levels and form of proof required, lack of adequate prior guidelines, and delay in audit, the Department was required to allocate well over 450 hours of staff time to respond to this audit - at a time when both the State and City are undergoing significant staffing reductions and furloughs. Administration of animal care and control services depends on efficiency. Inefficiency of any type leads to fewer adoptions, less revenue, less policing, and more euthanasia. This is contrary to the intent of the Hayden Bill.
- The State process of sending the notices of the entrance conferences and exit conferences to the City of Los Angeles Department of Animal Services only, and the draft final audit to the City Controller only, and copying the Department is confusing.

SCO's Comment

The city notes its disagreement with 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 unallowable care and maintenance costs (Finding 3), and misstated necessary and prompt veterinary care costs (Finding 7). We contend that the court decision defines the legal definition of a business day for the required holding period as of the date that the statute was enacted in 1998. The decision published in the *Purifoy vs. Howell* court case did not change the verbiage in the parameters and guidelines nor did the definition of a business day change when the court case was published on March 26, 2010. The holding period requirement per the Hayden Bill has always read "four or six 'business days' after the day of impoundment." We acknowledge that the court's decision did not take into consideration the effect that this decision would have on mandated cost claims filed by local agencies.

The city's statement that they were not given notice at the beginning of the audit period nor given notice of methods to follow or records to maintain are both incorrect. We sent a letter dated April 7, 2009, to Laura Chick, City Controller, documenting the beginning of our audit of the city's mandated cost claims for FY 1998-99 through FY 2007-08 (excluding FY 2003-04 and FY 2004-05). A copy of this letter was also sent to Edward Boks, General Manager of the city's Animal Services Department.

The requirements of methods to follow in order to compute reimbursement under the Animal Adoption Program have always been contained within the cost components of the parameters and guidelines. Parameters and guidelines section VI requires the city to maintain the supporting documentation, as no funds were appropriated for the mandated program.

However, the city goes on to state:

The State waited for as long as 12 years after the close of an audit period to conduct an audit of the claimed expenses incurred during that audit period, then requested a level of detailed proof (original document as proof of each line item expenditure, including name of vendor, quantity, and description of each item purchased) not previously requested or required. Many vendors have destroyed the detailed information (invoices) as the time exceeds any Statute of Limitations. The City General Services Department destroyed copies of invoices because these times exceeded the required records retention period. Requiring the City to guess in what future distant period the State may decide to audit records in any given year and be forced to retain all detailed expenditure records is a burden that is inefficient and unnecessary.

The city overstates the amount of time that has elapsed since their initial claims were filed. The city's Animal Adoption Program claims for FY 1998-99, FY 1999-2000, and FY 2000-01 were all filed on September 10, 2002. We initiated an audit of these claims six and one-half years after they were filed. We had statutory authority under Government Code section 17558.5 to audit these claims, as no moneys were appropriated.

We are uncertain why the city would expect its vendors to maintain supporting documentation for its mandated cost claims. The city is responsible for maintaining relevant supporting documentation. The city's statement that it would need to guess when the SCO would actually conduct an audit is meaningless in light of the requirements stated in section VI of the parameters and guidelines of the mandated program, as described above. These requirements were adopted by the CSM, not the SCO. It appears that the city's mandated cost consultant failed to clarify this information with city representatives. The city is entitled to reimbursement from the State for the increased costs that it incurred to comply with the requirements of the mandated program if it follows the provisions contained within the parameters and guidelines describing what the requirements are, and applies them accordingly. If city representatives have questions pertaining to the Animal Adoption Program, we encourage them to contact our office and we will assist them.

The city states, “. . . in this audit, the State accepted only detailed proof of actual expenditures and rejected budgeted amounts. This surprise change in documentation requirements is burdensome.” We are uncertain how the city arrived at this determination. We audit to the requirements of the adopted parameters and guidelines. These criteria require that all costs claimed be traceable to source documents. Budgeted information is not a source document that shows evidence of the validity of such costs.

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

**BOARD OF
ANIMAL SERVICES
COMMISSIONERS**

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PRESIDENT

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MAYOR

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BRENDA F. BARNETTE
GENERAL MANAGER

KATHLEEN J. DAVIS
ASST. GENERAL MANAGER

March 29, 2011

John Chiang, California State Controller
California State Controller's Office
P.O. Box 94250-5874
Sacramento, CA 94250-5874

Attention: James L. Spano, Chief
Mandated Cost Audits Bureau, Division of Audits

Re: Response to Draft Audit Report of the City of Los Angeles Animal Adoption Program

Dear Mr. Chiang:

Attached are the main points of the response by the Department of Animal Services to the Draft Audit of the State Controller's Office, and a rough draft response to audit finding number 8 regarding eligibility of Prop F funding for construction of animal care centers. These attachments have been provided to the City Controller, Wendy Greuel because the draft audit was addressed to Ms. Greuel.

Due to the unreasonable time constraint imposed by the State on the Department, substantial and delinquent demand made by the State that the City provide detailed documentation for audit periods as long ago as 12 years, and strong likelihood that the with sufficient and fair notice to the City the actual reimbursement to the City would be closer to the actual amounts billed, the Department of Animal Services recommends that the City of Los Angeles direct the State of California to immediately and fully reimburse all amounts claimed by the Department of Animal Services that have not been paid by the State. Full reimbursement is proper because the claims filed by the City were submitted timely (except as noted), and were properly documented according to all of the State's guidelines and rules in place at the time each request for reimbursement was submitted. If the audit must be closed to meet a statutory deadline, we additionally request that the audit be reopened to allow adequate time to consider acceptance of offset allowances for Prop F funds expended on facility construction and other expenditures to comply with the Hayden Bill.

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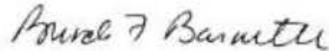
John Chiang, California State Controller
Page 2

For all the reasons stated in the attached, the Department recommends that the City reject the State's audit as untimely, lacking proper notification, and contrary to the general purposes of good government, and as a result, reject the audit findings.

Rather than reducing the burden on local animal care and control agencies of implementing a valuable State-mandated law, the Hayden Bill, the entire audit process by the State Controller's Office is resulting in numerous large financial penalties to local jurisdictions for following the rules of the State and, therefore, for supporting the mandates of the Hayden Bill in good faith, and for reporting expenses honestly. The State Mandates reimbursement process, including the audit, should accomplish just the opposite, that is, it should support the good faith and honest efforts of local agencies to comply with the mandate.

Should you have any questions, please contact John Forland of our staff.

Thank you.



Brenda F. Barnette, General Manager
Department of Animal Services

Attachments:

Bullet Points
Prop F Offsets

Copies:

Wendy Greuel, Controller, City of Los Angeles
Jim Venneman, Audit Manager, State Controller's Office
Masha Vorobyova, Auditor, State Controller's Office
Alan Burdick, Consultant, MGT of America

**Attachment the Los Angeles Department of Animal Services'
Response to the State Controller's Office
Draft Audit of Hayden Bill Mandated Reimbursement Requests
1998-99 through 2007-08**

Bullet Points

Deadline:

- The State Controller's Office (State) extended the deadline for providing the Department's response to the by two days to allow submission of additional material when the Department has requested 30 days. The State's refusal to allow the time requested by the Department is based on the State's April 6, 2011 deadline to file the audit in order to stay within the two-year statute of limitations that an audit must be completed within two years of initiation.
- The State's refusal to allow additional time requested by the Department as allowed in the guidelines is attributable to the State's delay, not that of the Department. The Department was initially contacted by the State Controller's Office almost two years ago to schedule the audit. The entrance conference was held and for seven months the State auditors met with Department staff and documents were requested and provided. The Department provided over 200 hours to the audit. In November 2009, the State discontinued contact with the Department. In about June 2010 the Department was contacted by the State again, a new State auditor was assigned. A second entrance conference was held and the State periodically contacted the Department to request information. The Department provided at least 250 hours in support of this audit. Over 450 hours has been allocated by the Department to support the continuous audit process mostly because of the continual demand of the State auditors for exact detailed information of expenditures including vendor, year, and detailed description of each line item expenditure included in the request for reimbursement.
- The Department has acted in good faith to comply with all audit requests. In a few minor cases, the State auditor agreed to accept some samples of invoices instead of full and complete detailed verification.
- The State issued the draft audit in March, 2011. As of today, the State auditor is still determining methods to allocate various costs among what the State determines to be eligible and ineligible costs.

Additional Information Submitted or Eligible:

- The Department is providing additional detailed information to the State auditors as part of its response to the draft audit in the format and level of detail acceptable to the State auditors covering expenditures for medical supplies, cleaning supplies, animal food, staff training, and Prop F costs.
- Information for just the medical supplies, cleaning supplies, and animal food in a linked spreadsheet contains 4.5 million bits of information. These three accounts cover categories of expenditures that are essential for maintenance of animals. Additional information could be provided for other qualifying expenditures in other accounts, such as Account 4460, Private Vet Care, but there are not sufficient time or staff resources to continue to provide

millions of items of information going back 12 years for yet-to-be determined eligibility criteria. Some spay/neuter surgeries for adopted animals are required by the Hayden Bill. Also, details for purchases of eligible cleaning and maintenance supplies from accounts other than Account 6020 have not been calculated due to lack of time and staff resources.

- The Department has requested that the State consider reimbursement for medical supplies. (Account 3190) The State auditors had determined these costs were not eligible, but per our request, agreed to consider them. The State Controller has not yet developed a method to allocate these costs among their determination of what are eligible and ineligible costs. Today the Department is submitting detailed statements of expenditures by year and by line item for medical supplies for the audit period. Stray animals taken to the shelter have unknown medical conditions until they are given a check up and examined by a veterinarian. Animals are given two vaccinations, and medication for de-worming and flea control. This treatment is standard. If the animal is ill, additional treatment or medications could include IV fluid, splints, X-rays, or other treatment. The State auditors have yet to develop a formula for allocation of these costs.
- The State auditor has agreed that cleaning and other supplies (Account 6020) would be considered if expenses are determined to be eligible and if the Department is able to provide detailed records of expenditure by vendor and by invoice line item for all years audited. The Department was able to verify the largest vendors. These records are being submitted to the State Controller today.
- The State auditor has agreed that animal food (Account 4580) would be considered if the Department is able to provide detailed records of expenditure by vendor and by invoice line item for all years audited. These records are being submitted today.
- The State auditors rejected Department costs incurred in 2000 to provide initial training of staff for use of a new central database system called Chameleon purchased by the Department to comply with the requirements of the Hayden Bill. The Department was required by the State auditors to provide a list of all employees in the Department in the year 2000 who received the training in order to be reimbursed for it – a 10 years after the training was provided. No prior request to maintain these employee records was provided to the City. The Department was able to retrieve the records but only after considerable expense and time.

Response to Audit Process and Draft Audit:

- Claims in the early years of the Hayden mandate (1999-2002) were built on averages and estimates before the publication of the current guidelines. According to the current guidelines as interpreted by the State auditor, the City's claims were uniformly overstated as were claims by virtually all local agencies. The State Controller's Office has indicated that the State audits of local animal care agencies typically reduce the amount reimbursed to about 50% of the amount originally claimed. For example: Contra Costa County billed the State \$11,457,157 for Hayden Bill expenses. The State allowed \$5,521,096 of the amount submitted and did not allow \$5,930,661. Disallowed costs exceeded allowed costs for seven

of the nine local jurisdictions audited by the State Controller's Office where audits are posted on their web site.

- All claims were filed through a third party consultant, Maximus, who provided guidance in the formulas and claim amounts. Maximus gathered information and used templates and formulas set up based on the 2002 guidelines for the periods containing most of the questioned costs.
- A court of appeals decision in May 2010 regarding the definition of "business-day" leaves both Saturday and Sunday as non-business days for purposes of calculating the hold days. The auditors have been advised by state legal counsel to apply this standard back to 1999. This has an unknown effect on the reimbursement. Our number of eligible animals decreases if we euthanized before newly defined four-day period. This is more likely a problem in the earlier years when shelter capacity was small. On the other hand, the average-holding-days calculation increases because typically we would have to hold animals longer if Saturday, Sunday, and Monday do not count as hold days. This issue needs significant further research and discussion for the audit and for the future when Hayden is no longer suspended.
- The State is in arrears to the City for a little more than \$5 million in past claims not yet reimbursed. After further adjustment and submissions expected, the amount the auditors find to be overstated is just about \$5 million.
- Hourly rates throughout the audit period are actually higher than the City's claim. The City used Wages and Counts averages, while auditing actual payrolls gave a slightly increased hourly rate for all classifications.
- All computer hardware, software, and data management staffing claims (related to Chameleon) must be prorated because not all of Chameleon's modules are strictly for mandated activities of animal care (i.e. Chameleon also does licensing, citation, receipts, etc.), even though the equipment purchases were required to comply. The City claimed 100%, the auditors agreed to a 50% pro-ration.
- The City used the annual budget total attributed to animal care to calculate the per animal day cost. The State auditors pro-rated actual salaries of ACT staff only to narrowly define and ascertain care and maintenance eligibility. Department staff has submitted additional records of medical, cleaning, and animal food expenditures from the City's Financial Management Information System (FMIS) central accounting database.
- Annual animal census figures calculated by auditor are significantly different from the estimates used in claims in the first four years of reimbursement claims. The Department was not provided with any guidelines before submission of reimbursement requests and has not had an opportunity to verify that these calculations are supported by data.

- The City claimed reimbursement for dogs and cats in all of 1999 but the Hayden bill stipulated that reimbursement should not begin for dogs and cats until July 1999.
- The entire shelter staff working on Saturdays was claimed for reimbursement for the first four claim years; according to the auditors, only those staff that specifically have to be on duty because of being open to the public can be claimed, as was done in later years.
- According to State auditors, indirect costs were improperly calculated in the first years (understated) but overall were overstated because in several other findings categories the auditors are disallowing many of the overstated hours for care and medical wellness.
- State auditors were provided documentation about the Prop F Bond projects with a request to consider pro-rated reimbursement since one of the reasons for expanding the shelter system was to meet Hayden requirements. Auditors determined that because property taxes were raised to fund the bond, it was not eligible for reimbursement. The preparation of the Master Facilities Study (by a consultant) may be reimbursable.
- According to the State auditor, the City's claims included overstated medical costs. Hayden only reimburses for routine wellness checks for incoming animals, not special care, not rabies vaccination, and not emergency care, because the latter was already required of shelters by state law. The City had claimed nearly all medical supplies and a high level of medical staff. For the audit, we performed a time study to determine the actual average wellness exam time.

Reimbursement and Audit Procedures:

- The Department was not given notice at beginning of audit period and not given notice at beginning of audit periods of requirements for methods to follow or records to maintain.
- Other minor areas in which follow up will result in slight increases in the reimbursement calculations: Start-up training information has been retrieved by the Department's systems staff and verified by the payroll section and was provided to the auditor.
- The City questions the Controller's retroactive application of the Purifoy decision that Saturday is not a business day, and of the description of the scope of work reasonably required to be performed in accordance with the mandate on a Saturday. The City believes retroactive application of the Purifoy case is improper. 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. Applying the rule retroactively, as the State has done, is unfair and tends to inhibit or defeat the purpose of the Hayden Bill of extending the holding period so that animals are treated humanely (redeemed or adopted).

- The City followed all guidelines provided by the State and available at the time each request for reimbursement was filed.
- The State waited for as long as 12 years after the close of an audit period to conduct an audit of the claimed expenses incurred during that audit period, then requested a level of detailed proof (original document as proof of each line item expenditure, including name of vendor, quantity, and description of each item purchased) not previously requested or required. Many vendors have destroyed the detailed information (invoices) as the time exceeds any Statute of Limitations. The City General Services Department destroyed copies of invoices because these times exceeded the required records retention period. Requiring the City to guess in what future distant period the State may decide to audit records in any given year and be forced to retain all detailed expenditure records is a burden that is inefficient and unnecessary.
- Initially, the State accepted budgeted expenditures as sufficient proof of expenditure. However, in this audit, the State accepted only detailed proof of actual expenditures and rejected budgeted amounts. This surprise change in documentation requirements is burdensome.
- The State reimbursement process is inefficient. For example, due to the lack of prior notice as to the specific levels and form of proof required, lack of adequate prior guidelines, and delay in audit, the Department was required to allocate well over 450 hours of staff time to respond to this audit - at a time when both the State and City are undergoing significant staffing reductions and furloughs. Administration of animal care and control services depends on efficiency. Inefficiency of any type leads to fewer adoptions, less revenue, less policing, and more euthanasia. This is contrary to the intent of the Hayden Bill.
- The State process of sending the notices of the entrance conferences and exit conferences to the City of Los Angeles Department of Animal Services only, and the draft final audit to the City Controller only, and copying the Department is confusing.

**Attachment the Los Angeles Department of Animal Services'
Response to the State Controller's Office
Draft Audit of Hayden Bill Mandated Reimbursement Requests
1998-99 through 2007-08**

Summary of Department's Response to Finding 8 - Prop F Costs

Controller Finding:

The City did not incur any increased costs to construct or remodel its animal shelters under Government Code section 17514. Government Code section 17514 states:

"Costs mandated by the state" means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandate a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution.

The Controller argued that Proposition F of 1990 required city's taxpayers to fund construction projects through additional levies made to their property taxes. As a result, the taxpayers and not the City incurred the cost. The Controller determined that the non-discretionary revenue source was used to build the City's animal shelters and none of the city's discretion general fund was involved.

City Response:

First, there should not seem to be any dispute whether there was a cost mandated by the State. The costs are clearly identified as reimbursable costs in the Controller's claiming instructions for the Hayden Bill which meets all the requirements of Section 17514 above.

The Controller's issue seems to be, are these local revenues or "proceeds of taxes." The state has the right to preclude the City from being reimbursed for state, federal or grant funds, but not for local revenues which are proceeds of taxes.

On January 31, 2001, the Los Angeles City Council adopted a resolution providing for the issuance and sale of the City of Los Angeles General Obligation Bonds authorized by the voters by Proposition F, in an aggregate principal amount not to exceed \$201.3 million for a variety of local projects and services. The Council identified up to \$36.5 million for animal shelter facilities. These are clearly local revenues and to the extent the funds are used to pay for state mandate programs, there should be reimbursed by the state.

A similar issue was contested in *Redevelopment Agency v. Commission on State Mandates* (1997) 55 Cal.App.4th 976. The court set forth the following analysis:

The California Supreme Court's summary of the history and substance of the law applicable to state mandates, commented: "Through adoption of Proposition 13 in 1978, the voters added article XIII A to the California Constitution, which 'imposes a limit on the power of state and local governments to adopt and levy taxes. [Citation.]' [Citation.] The next year, the voters added article XIII B to the Constitution, which 'impose[s] a complementary limit on the rate of growth in governmental spending.' [Citation.] These two constitutional articles 'work in tandem, together restricting California governments' power both to levy and to spend for public purposes.' [Citation.] Their goals are 'to protect residents from excessive taxation and government spending. [Citation.]' [Citation.]" (County of San Diego v. State of California, *supra*, 15 Cal.4th at pp. 80-81.)

* * *

In County of San Diego v. State of California, *supra*, 15 Cal.4th at page 81, the Supreme Court explained that section 6 represents recognition that together articles XIII A and XIII B severely restrict the taxing and spending powers of local agencies. The purpose of the section is to preclude the state from shifting financial responsibility for governmental functions to local agencies, which are ill equipped to undertake increased financial responsibilities because they are subject to taxing and spending limitations under articles XIII A and XIII B. (County of San Diego v. State of California, *supra*, at p. 81.)

* * *

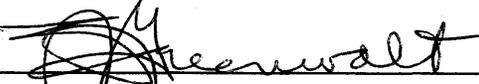
In County of Placer v. Corin (1980) 113 Cal.App.3d 443, 451 [170 Cal.Rptr. 232], the court defined "proceeds of taxes" in this way: "Under article XIII B, with the exception of state subventions, the items that make up the scope of 'proceeds of taxes' concern charges levied to raise general revenues for the local entity." "Proceeds of taxes," in addition to 'all tax revenues' includes 'proceeds ... from ... regulatory licenses, user charges, and user fees [only] to the extent that such proceeds exceed the costs reasonably borne by such entity in providing the regulation, product or service....' (§ 8, subd. (c).) (Italics added.) Such 'excess' regulatory or user fees are but taxes for the raising of general revenue for the entity. [Citations.] Moreover, to the extent that an assessment results in revenue above the cost of the improvement or is of general public benefit, it is no longer a special assessment but a tax. [Citation.] We conclude 'proceeds of taxes' generally contemplates only those impositions which raise general tax revenues for the entity." (Italics added.) (Id. at 980- 984.)

In summary, the courts have held, and the Commission will follow suit in holding, that Proposition F funds are clearly proceeds of taxes and local revenue and to the extent they

were used to pay for state mandated costs associated with the increased cost of building animal shelters due to the Hayden bill, should be reimbursed by the State.

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

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

CLAIM FOR PAYMENT			<small>For Controller Use Only</small>		Program 213
Pursuant to Government Code Section 17561 ANIMAL ADOPTION			<small>(19) Program Number 00213</small>		
			<small>(20) Date Filed</small> SEP 04 2002		
			<small>(21) LRS Input</small> SEP 10 2002		
<small>(01) Claimant Identification Number</small> <div style="text-align: center; font-size: 1.5em;">9819487</div>			Reimbursement Claim Data		
<small>(02) Claimant Name</small> City of Los Angeles			<small>(22) AA-1, (04)(A)(1)(g)</small>		
<small>County of Location</small> Los Angeles			<small>(23) AA-1, (04)(A)(2)(g)</small>		9,468
<small>Street Address of P.O. Box</small> 419 S. Spring Street			<small>(24) AA-1, (04)(A)(3)(g)</small>		1,855
<small>City</small> Los Angeles			<small>(25) AA-1, (04)(B)(1)(g)</small>		
<small>State</small> CA			<small>(26) AA-1, (04)(B)(2)(g)</small>		
<small>Zip Code</small> 90013			<small>(27) AA-1, (04)(B)(3)(g)</small>		337,191
Type of Claim			<small>(28) AA-1, (04)(B)(4)(g)</small>		5,510
Estimated Claim			<small>(29) AA-1, (04)(B)(5)(g)</small>		337,191
<small>(03) Estimated <input type="checkbox"/></small>			<small>(09) Reimbursement <input checked="" type="checkbox"/></small>		
<small>(04) Combined <input type="checkbox"/></small>			<small>(10) Combined <input type="checkbox"/></small>		
<small>(05) Amended <input type="checkbox"/></small>			<small>(11) Amended <input type="checkbox"/></small>		
<small>(06) Fiscal Year of Cost</small>			<small>(12) 1/1/99-6/30/99</small>		
<small>(07) Total Claimed Amount</small>			<small>(13) \$759,353 ✓</small>		12,655
<small>LESS: 10% Late Penalty, not to exceed \$1,000</small>			<small>(14)</small>		47,235
<small>LESS: Prior Claim Payment Received</small>			<small>(15)</small>		50,984
<small>Net Claimed Amount</small>			<small>(16) \$759,353</small>		
<small>(08) Due from State</small>			<small>(17) \$759,353</small>		31
<small>Due to State</small>			<small>(18)</small>		
(37) CERTIFICATION OF CLAIM					
<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		
			4 September '02		
Jerry Greenwalt			General Manager		
<small>Type or Print Name</small>			<small>Title</small>		
<small>(38) Name of Contact Person for Claim</small>			<small>Telephone Number</small> (949) 440-0845 ext. 108		
Colleen Tribby, MAXIMUS			<small>E-mail Address</small> colleentribby@maximus.com		

**MANDATED COSTS
ANIMAL ADOPTION
CLAIM SUMMARY**

(01) Claimant: City of Los Angeles (02) Fiscal year costs were incurred: 1/1/99-6/30/99

(03) Department Animal Services

Direct Costs

Object Accounts

(04) Reimbursable Components	(a)	(b)	(c)	(d)	(e)	(f)	(g)
A. One-Time Costs	Salaries	Benefits	Materials & Supplies	Contract Services	Travel & Training	Fixed Assets	Total
1. Policies and Procedures							
2. Training	\$8,130	\$1,339					\$9,468
3. Computer Software	\$1,593	\$262					\$1,855
B. Ongoing Costs							
1. Acquiring Space/Facilities							
2. Renovating Facilities							
3. Care of Dogs & Cats			\$186,383				\$186,383
4. Care of Other Animals			\$5,510				\$5,510
5. Holding Period	\$289,509	\$47,682					\$337,191
6. Feral Cats							
7. Lost and Found Lists	\$10,865	\$1,790					\$12,655
8. Non-Medical Records	\$40,556	\$6,680					\$47,235
9. Veterinary Care			\$50,984				\$50,984
10. Procuring Equipment							
(05) Total Direct Costs	\$350,652	\$57,752	\$242,877				\$651,282 ✓

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	Salary and Wages	30.82%
(07) Total Indirect Costs	[Line (06)(a) x line(05)(a)] or [(Line(06) x line (05)(a)) + line (05)(b)]		\$108,071 ✓
(08) Total Direct and Indirect Costs	[Line(05)(g) + line(07)]		\$759,353

Cost Reduction

(09) Less: Offsetting Savings			
(10) Less: Other Reimbursements			
(11) Total Claimed Amount	{Line(08) - {Line (09) + Line(10)}}		\$759,353 ✓

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

(01) Claimant: **City of Los Angeles** (02) Fiscal year costs were incurred: **1/1/99-6/30/99**

(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.
Training employees on the mandated activities (3 hours per employee)										
28 Clerk Typists	\$13.93	16.47%	84.00					\$1,170	\$193	\$1,363
8 Snr Clerk Typists	\$17.25	16.47%	24.00					\$414	\$68	\$482
2 Veterinarians	\$28.64	16.47%	6.00					\$172	\$28	\$200
12 Veterinary Assistants	\$17.05	16.47%	36.00					\$614	\$101	\$715
42 Animal Care Technicians	\$14.76	16.47%	126.00					\$1,860	\$306	\$2,166
5 Animal Care Technician Supvs	\$17.53	16.47%	15.00					\$263	\$43	\$306
29 Animal Control Officers (I)	\$15.73	16.47%	87.00					\$1,369	\$225	\$1,594
23 Animal Control Officers (II)	\$18.46	16.47%	69.00					\$1,274	\$210	\$1,484
6 Snr Animal Control Officers (I)	\$19.91	16.47%	18.00					\$358	\$59	\$417
9 Snr Animal Control Officers (I)	\$21.36	16.47%	27.00					\$577	\$95	\$672
1 Training Officer	\$19.91	16.47%	3.00					\$60	\$10	\$70

(05) Total () Subtotal () Page: _____ of _____ **\$8,130 \$1,339 \$9,468**

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

(01) Claimant: **City of Los Angeles** (02) Fiscal year costs were incurred: **1/1/99-6/30/99**

(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.
Develop and purchase computer software for maintenance of non-medical animal records as mandated										
Senior Systems Analyst I	\$30.51	16.47%	52.20					\$1,593	\$262	\$1,855
(05) Total () Subtotal ()								\$1,593	\$262	\$1,855

Page: _____ of _____

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

(01) Claimant: **City of Los Angeles** (02) Fiscal year costs were incurred: **1/1/99-6/30/99**

(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.
Provide care and maintenance for dogs and cats that die during the increased holding period or are ultimately euthanized Total cost for all animals = \$3,398,931 Yearly census = 258,420 Number that died during increased holding period or were euthanized = 7,103 Daily cost per animal = \$13.12 Number of reimburseable days = 2 <u>ACTUAL COST METHOD:</u> Daily cost per dog/cat (\$13.12) x number that die/are euthanized (7,103) x number reimburseable days (2) = \$186,382.72				\$186,383						

(05) Total () Subtotal () Page: _____ of _____ **\$186,383**

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

(01) Claimant: **City of Los Angeles** (02) Fiscal year costs were incurred: **1/1/99-6/30/99**

(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.
Provide care and maintenance for all other animals* that die during the increased holding period or are <u>ultimately euthanized</u> Total cost for all animals = \$3,398,931 Yearly census = 258,420 Number that died during increased holding period or were euthanized = 105 Daily cost per animal = \$13.12 Number of reimburseable days = 4 ACTUAL COST METHOD: Daily cost per dog/cat (\$13.12) x number that die/are euthanized (105) x number reimburseable days (4) = \$5,510.40				\$5,510						
(05) Total () Subtotal () Page: _____ of _____				\$5,510						

**rabbits, guinea pigs, hamsters,
pot-bellied pigs, birds, lizards, snakes,
turtles or tortoises.*

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

(01) Claimant: **City of Los Angeles** (02) Fiscal year costs were incurred: **1/1/99-6/30/99**

(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

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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.
Making animals available for owner redemption on one weekend day/week (Saturday). Each employee worked 208.8 hours at each location.										
<u>ANNEX</u>										
3 Animal Care Technicians	\$14.76	16.47%	626.40					\$9,246	\$1,523	\$10,768
1 Animal Care Technician Supv	\$17.53	16.47%	208.80					\$3,660	\$603	\$4,263
<u>EAST VALLEY</u>										
5 Animal Care Technicians	\$14.76	16.47%	1044.00					\$15,409	\$2,538	\$17,947
1 Animal Care Technician Supv	\$17.53	16.47%	208.80					\$3,660	\$603	\$4,263
3 Animal Controll Officers (I)	\$15.73	16.47%	626.40					\$9,853	\$1,623	\$11,476
2 Animal Control Officers (II)	\$18.46	16.47%	417.60					\$7,709	\$1,270	\$8,979
3 Clerk Typists	\$13.96	16.47%	626.40					\$8,745	\$1,440	\$10,185
<u>HARBOR</u>										
3 Animal Care Technicians	\$14.76	16.47%	626.40					\$9,246	\$1,523	\$10,768
1 Animal Care Technician Supv	\$17.53	16.47%	20.80					\$365	\$60	\$425
2 Animal Controll Officers (I)	\$15.73	16.47%	417.60					\$6,569	\$1,082	\$7,651
1 Clerk Typists	\$13.96	16.47%	208.80					\$2,915	\$480	\$3,395
<u>NORTH CENTRAL</u>										
7 Animal Care Technicians	\$14.76	16.47%	1461.60					\$21,573	\$3,553	\$25,126
1 Animal Care Technician Supv	\$17.53	16.47%	208.80					\$3,660	\$603	\$4,263
3 Animal Controll Officers (I)	\$15.73	16.47%	626.40					\$9,853	\$1,623	\$11,476
2 Animal Control Officers (II)	\$18.46	16.47%	417.60					\$7,709	\$1,270	\$8,979
3 Clerk Typists	\$13.96	16.47%	626.40					\$8,745	\$1,440	\$10,185
<u>SOUTH LOS ANGELES</u>										
9 Animal Care Technicians	\$14.76	16.47%	1879.20					\$27,737	\$4,568	\$32,305
1 Animal Care Technician Supv	\$17.53	16.47%	208.80					\$3,660	\$603	\$4,263
5 Animal Controll Officers (I)	\$15.73	16.47%	1044.00					\$16,422	\$2,705	\$19,127
5 Animal Control Officers (II)	\$18.46	16.47%	1044.00					\$19,272	\$3,174	\$22,446
2 Clerk Typists	\$13.96	16.47%	417.60					\$5,830	\$960	\$6,790

(05) Total () Subtotal (X) Page: 1 of 2 **\$201,838 \$33,243 \$235,081**

(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 1/1/99-6/30/99
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(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.
Making animals available for owner redemption on one weekend day/week (broken down by service area), cont.										
<u>WEST LOS ANGELES</u>										
4 Animal Care Technicians	\$14.76	16.47%	835.20					\$12,328	\$2,030	\$14,358
1 Animal Care Technician Supv	\$17.53	16.47%	208.80					\$3,660	\$603	\$4,263
2 Animal Controll Officers (I)	\$15.73	16.47%	417.60					\$6,569	\$1,082	\$7,651
1 Animal Control Officers (II)	\$18.46	16.47%	208.80					\$3,854	\$635	\$4,489
3 Clerk Typists	\$13.96	16.47%	626.40					\$8,745	\$1,440	\$10,185
<u>WEST VALLEY</u>										
5 Animal Care Technicians	\$14.76	16.47%	1044.00					\$15,409	\$2,538	\$17,947
1 Animal Care Technician Supv	\$17.53	16.47%	208.80					\$3,660	\$603	\$4,263
4 Animal Controll Officers (I)	\$15.73	16.47%	835.20					\$13,138	\$2,164	\$15,301
3 Animal Control Officers (II)	\$18.46	16.47%	626.40					\$11,563	\$1,904	\$13,468
3 Clerk Typists	\$13.96	16.47%	626.40					\$8,745	\$1,440	\$10,185

(05) Total (X) Subtotal () Page: <u>2</u> of <u>2</u>	\$289,509	\$47,682	\$337,191
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 1/1/99-6/30/99
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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) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
Providing lost and found lists to owners and rescuers of lost animals. Lists include type of animal, referrals, shelter contact information, advice on how to publish and disseminate lost animal information										
6 Clerk Typists 1 Clerk Typist spends 1 hr/day, 5 days/week at these locations: <i>North Central Shelter</i> <i>South Central Annex</i> <i>East Valley Shelter</i> <i>West Valley Shelter</i> <i>West Los Angeles Shelter</i> <i>Harbor Shelter</i>	\$13.93	16.47%	780.00					\$10,865	\$1,790	\$12,655

(05) Total () Subtotal () Page: _____ of _____	\$10,865	\$1,790	\$12,655
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**MANDATED COSTS
ANIMAL ADOPTION
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Los Angeles** (02) Fiscal year costs were incurred: **1/1/99-6/30/99**

(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.
Maintaining non-medical records on animals that are taken up, euthanized after the holding period, or impounded. Records include all mandated items.										
Veterinary Assistant <i>It takes a Veterinary Assistant approximately 20 minutes to input non-medical information on one animal</i> (Total animals = 7,208 x .33 hrs = 2,378.64 hrs)	\$17.05	16.47%	2378.64					\$40,556	\$6,680	\$47,235
(05) Total () Subtotal ()								\$40,556	\$6,680	\$47,235

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

(01) Claimant: **City of Los Angeles** (02) Fiscal year costs were incurred: **1/1/99-6/30/99**

(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 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.
Providing necessary and prompt veterinary care for stray and abandoned animals that died during increased holding period or were <u>ultimately euthanized</u> TOTAL COSTS FOR TREATMENT (3% of operating costs, based on FY 00/01 and 01/02) <i>(Excludes emergency treatment given to cats and dogs, newborn care, owner relinquished animals, and animals ultimately redeemed, adopted, or released to animal rescue organizations)</i>				\$50,984						
(05) Total () Subtotal () Page: _____ of _____				\$50,984						

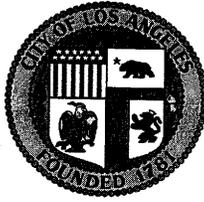
**BOARD OF
ANIMAL SERVICES
COMMISSION**

PAUL JOLLY
PRESIDENT

KATHLEEN RIORDAN
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HELEN ANN JOHNSON

City of Los Angeles
CALIFORNIA



JAMES K. HAHN
MAYOR

DEPARTMENT OF
ANIMAL SERVICES
419 South Spring Street
14th Floor
Los Angeles, CA 90013
(213) 473-8253
FAX (213) 473-7511

JERRY GREENWALT
GENERAL MANAGER

August 29, 2002

Laura N. Chick
City Controller, City of Los Angeles
City Hall, Room 1220
Los Angeles, California 90012

Subject: **POLICIES AND PROCEDURES CHANGES IN SUPPORT OF SB 1785**

In 1998, the State of California passed the Hayden Bill, Senate Bill (SB) 1785 directing animal care and control agencies to hold stray animals longer to increase animal adoption and decrease animal euthanasia. As a result of SB 1785, the General Manager of the Department of Animal Services (Department) directed Department staff to review existing policies and procedures for compliance to the bill and to procure necessary supplies and equipment to house animals for the additional holding period. Changes in policies and procedures included, but were not limited to, revising shelter operations procedures and training staff on the new procedures; expenditures for the creation and implementation of a Department Wide Area Network to enable installation and operation of the Chameleon Animal Shelter Management Software operating system; and implementation of a Departmental Website to make pictures of lost animals available Citywide.

If you have any questions, feel free to call Margaret Sullivan, Chief Management Analyst, at 473-7507.

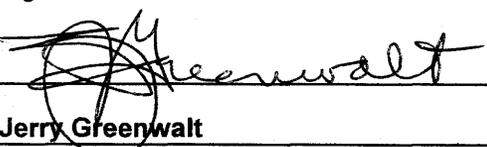
Sincerely,

JERRY GREENWALT
General Manager

COST ALLOCATION PLAN 21 (CAP 21) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 1998-99. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. **Please be sure to adjust rates to deduct directly billed costs.** See list, Attachment C and Instructions, Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
AGING:					
Balance of Department	17.83%	80.22%	na	*	20.09%
Title V	7.72%	2.81%	na	*	12.24%
ANIMAL REGULATION	16.47%	56.25%	30.82%	*	17.12%
BUILDING & SAFETY	16.71%	28.94%	16.43%	*	19.73%
CITY ADMINISTRATIVE OFFICER:					
CRA, Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	12.90%	34.98%	32.62%	*	19.07%
Emergency Management	16.23%	1.21%	45.75%	*	19.07%
CITY ATTORNEY:					
Direct Billed - User's Site (Proprietary Depts.)	6.96%	0.84%	3.11%	*	18.13%
Direct Billed - In City Space	9.40%	6.41%	7.23%	*	18.13%
Criminal	14.53%	19.16%	10.93%	*	18.13%
CITY CLERK:					
Elections	36.62%	65.86%	3.12%	*	1.27%
Land Records	16.99%	33.31%	20.13%	*	20.38%
Tax & Permit	17.86%	38.68%	15.99%	*	20.38%
COMMISSION FOR CHILDREN, YOUTH AND THEIR FAMILIES	18.49%	82.06%	54.90%	*	12.52%
COMMISSION ON STATUS OF WOMEN	19.14%	112.44%	27.37%	*	16.07%
COMMUNITY DEVELOPMENT:					
Balance of Department	15.19%	22.70%	na	*	19.72%
Summer Youth Employment Program	5.45%	0.20%	na	*	0.00%
CONTROLLER:					
Direct Billed (at User's site)	21.23%	4.28%	39.03%	*	22.05%
Direct Billed (In City space)	22.15%	86.50%	34.87%	*	22.05%
CULTURAL AFFAIRS	20.01%	72.61%	24.64%	*	20.00%
EL PUEBLO	15.70%	6.81%	27.13%	*	23.38%

CLAIM FOR PAYMENT			For Controller Use Only		Program	
Pursuant to Government Code Section 17561 ANIMAL ADOPTION			(19) Program Number 00213		213	
			(20) Date Filed SEP 04 2002			
			(21) LRS Input SEP 10 2002			
(01) Claimant Identification Number 9819487			Reimbursement Claim Data			
(02) Claimant Name City of Los Angeles			(22) AA-1, (04)(A)(1)(g)			
County of Location Los Angeles			(23) AA-1, (04)(A)(2)(g)		9,468	
Street Address of P.O. Box 419 S. Spring Street			(24) AA-1, (04)(A)(3)(g)		1,855	
City Los Angeles			(25) AA-1, (04)(B)(1)(g)			
State CA			(26) AA-1, (04)(B)(2)(g)			
Zip Code 90013			(27) AA-1, (04)(B)(3)(g)		337,191	
Type of Claim			(28) AA-1, (04)(B)(4)(g)		5,510	
Estimated Claim			(29) AA-1, (04)(B)(5)(g)		337,191	
(03) Estimated <input 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"/>			
Fiscal Year of Cost			(12) 1/1/99-6/30/99		(30) AA-1, (04)(B)(6)(g)	
Total Claimed Amount			(13) \$759,353		(31) AA-1, (04)(B)(7)(g)	
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)	
Net Claimed Amount			(16) \$759,353		(34) AA-1, (04)(B)(10)(g)	
Due from State			(17) \$759,353		(35) AA-1, (06)	
Due to State			(18)		(36)	
(37) CERTIFICATION OF CLAIM						
<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			
 Jerry Greenwalt			4 September '02			
Type or Print Name			Title			
(38) Name of Contact Person for Claim			Telephone Number (949) 440-0845 ext. 108			
Colleen Tribby, MAXIMUS			E-mail Address colleentribby@maximus.com			

**MANDATED COSTS
ANIMAL ADOPTION
CLAIM SUMMARY**

(01) Claimant: City of Los Angeles (02) Fiscal year costs were incurred: 1/1/99-6/30/99

(03) Department Animal Services

Direct Costs

Object Accounts

(04) Reimbursable Components	(a)	(b)	(c)	(d)	(e)	(f)	(g)
A. One-Time Costs	Salaries	Benefits	Materials & Supplies	Contract Services	Travel & Training	Fixed Assets	Total
1. Policies and Procedures							
2. Training	\$8,130	\$1,339					\$9,468
3. Computer Software	\$1,593	\$262					\$1,855
B. Ongoing Costs							
1. Acquiring Space/Facilities							
2. Renovating Facilities							
3. Care of Dogs & Cats			\$186,383				\$186,383
4. Care of Other Animals			\$5,510				\$5,510
5. Holding Period	\$289,509	\$47,682					\$337,191
6. Feral Cats							
7. Lost and Found Lists	\$10,865	\$1,790					\$12,655
8. Non-Medical Records	\$40,556	\$6,680					\$47,235
9. Veterinary Care			\$50,984				\$50,984
10. Procuring Equipment							
(05) Total Direct Costs	\$350,652	\$57,752	\$242,877				\$651,282 ✓

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	Salary and Wages	30.82%
(07) Total Indirect Costs	[Line (06)(a) x line(05)(a)] or [(Line(06) x line (05)(a)) + line (05)(b)]		\$108,071 ✓
(08) Total Direct and Indirect Costs	[Line(05)(g) + line(07)]		\$759,353

Cost Reduction

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	{Line(08) - {Line (09) + Line(10)}}	\$759,353 ✓

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

(01) Claimant: **City of Los Angeles** (02) Fiscal year costs were incurred: **1/1/99-6/30/99**

(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.
Training employees on the mandated activities (3 hours per employee)										
28 Clerk Typists	\$13.93	16.47%	84.00					\$1,170	\$193	\$1,363
8 Snr Clerk Typists	\$17.25	16.47%	24.00					\$414	\$68	\$482
2 Veterinarians	\$28.64	16.47%	6.00					\$172	\$28	\$200
12 Veterinary Assistants	\$17.05	16.47%	36.00					\$614	\$101	\$715
42 Animal Care Technicians	\$14.76	16.47%	126.00					\$1,860	\$306	\$2,166
5 Animal Care Technician Supvs	\$17.53	16.47%	15.00					\$263	\$43	\$306
29 Animal Control Officers (I)	\$15.73	16.47%	87.00					\$1,369	\$225	\$1,594
23 Animal Control Officers (II)	\$18.46	16.47%	69.00					\$1,274	\$210	\$1,484
6 Snr Animal Control Officers (I)	\$19.91	16.47%	18.00					\$358	\$59	\$417
9 Snr Animal Control Officers (I)	\$21.36	16.47%	27.00					\$577	\$95	\$672
1 Training Officer	\$19.91	16.47%	3.00					\$60	\$10	\$70

(05) Total () Subtotal () Page: _____ of _____ **\$8,130 \$1,339 \$9,468**

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

(01) Claimant: **City of Los Angeles** (02) Fiscal year costs were incurred: **1/1/99-6/30/99**

(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.
Develop and purchase computer software for maintenance of non-medical animal records as mandated										
Senior Systems Analyst I	\$30.51	16.47%	52.20					\$1,593	\$262	\$1,855
(05) Total () Subtotal ()								\$1,593	\$262	\$1,855

Page: _____ of _____

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

(01) Claimant: **City of Los Angeles** (02) Fiscal year costs were incurred: **1/1/99-6/30/99**

(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.
Provide care and maintenance for dogs and cats that die during the increased holding period or are ultimately euthanized Total cost for all animals = \$3,398,931 Yearly census = 258,420 Number that died during increased holding period or were euthanized = 7,103 Daily cost per animal = \$13.12 Number of reimburseable days = 2 <u>ACTUAL COST METHOD:</u> Daily cost per dog/cat (\$13.12) x number that die/are euthanized (7,103) x number reimburseable days (2) = \$186,382.72				\$186,383						

(05) Total () Subtotal () Page: _____ of _____ **\$186,383**

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

(01) Claimant: **City of Los Angeles** (02) Fiscal year costs were incurred: **1/1/99-6/30/99**

(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.
Provide care and maintenance for all other animals* that die during the increased holding period or are <u>ultimately euthanized</u> Total cost for all animals = \$3,398,931 Yearly census = 258,420 Number that died during increased holding period or were euthanized = 105 Daily cost per animal = \$13.12 Number of reimburseable days = 4 ACTUAL COST METHOD: Daily cost per dog/cat (\$13.12) x number that die/are euthanized (105) x number reimburseable days (4) = \$5,510.40				\$5,510						
*rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles or tortoises.										
(05) Total () Subtotal ()				\$5,510						

Page: _____ of _____

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

(01) Claimant: **City of Los Angeles** (02) Fiscal year costs were incurred: **1/1/99-6/30/99**

(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.
Making animals available for owner redemption on one weekend day/week (Saturday). Each employee worked 208.8 hours at each location.										
<u>ANNEX</u>										
3 Animal Care Technicians	\$14.76	16.47%	626.40					\$9,246	\$1,523	\$10,768
1 Animal Care Technician Supv	\$17.53	16.47%	208.80					\$3,660	\$603	\$4,263
<u>EAST VALLEY</u>										
5 Animal Care Technicians	\$14.76	16.47%	1044.00					\$15,409	\$2,538	\$17,947
1 Animal Care Technician Supv	\$17.53	16.47%	208.80					\$3,660	\$603	\$4,263
3 Animal Controll Officers (I)	\$15.73	16.47%	626.40					\$9,853	\$1,623	\$11,476
2 Animal Control Officers (II)	\$18.46	16.47%	417.60					\$7,709	\$1,270	\$8,979
3 Clerk Typists	\$13.96	16.47%	626.40					\$8,745	\$1,440	\$10,185
<u>HARBOR</u>										
3 Animal Care Technicians	\$14.76	16.47%	626.40					\$9,246	\$1,523	\$10,768
1 Animal Care Technician Supv	\$17.53	16.47%	20.80					\$365	\$60	\$425
2 Animal Controll Officers (I)	\$15.73	16.47%	417.60					\$6,569	\$1,082	\$7,651
1 Clerk Typists	\$13.96	16.47%	208.80					\$2,915	\$480	\$3,395
<u>NORTH CENTRAL</u>										
7 Animal Care Technicians	\$14.76	16.47%	1461.60					\$21,573	\$3,553	\$25,126
1 Animal Care Technician Supv	\$17.53	16.47%	208.80					\$3,660	\$603	\$4,263
3 Animal Controll Officers (I)	\$15.73	16.47%	626.40					\$9,853	\$1,623	\$11,476
2 Animal Control Officers (II)	\$18.46	16.47%	417.60					\$7,709	\$1,270	\$8,979
3 Clerk Typists	\$13.96	16.47%	626.40					\$8,745	\$1,440	\$10,185
<u>SOUTH LOS ANGELES</u>										
9 Animal Care Technicians	\$14.76	16.47%	1879.20					\$27,737	\$4,568	\$32,305
1 Animal Care Technician Supv	\$17.53	16.47%	208.80					\$3,660	\$603	\$4,263
5 Animal Controll Officers (I)	\$15.73	16.47%	1044.00					\$16,422	\$2,705	\$19,127
5 Animal Control Officers (II)	\$18.46	16.47%	1044.00					\$19,272	\$3,174	\$22,446
2 Clerk Typists	\$13.96	16.47%	417.60					\$5,830	\$960	\$6,790

(05) Total () Subtotal (X) Page: 1 of 2 **\$201,838 \$33,243 \$235,081**

(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 1/1/99-6/30/99
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(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.
Making animals available for owner redemption on one weekend day/week (broken down by service area), cont.										
<u>WEST LOS ANGELES</u>										
4 Animal Care Technicians	\$14.76	16.47%	835.20					\$12,328	\$2,030	\$14,358
1 Animal Care Technician Supv	\$17.53	16.47%	208.80					\$3,660	\$603	\$4,263
2 Animal Controll Officers (I)	\$15.73	16.47%	417.60					\$6,569	\$1,082	\$7,651
1 Animal Control Officers (II)	\$18.46	16.47%	208.80					\$3,854	\$635	\$4,489
3 Clerk Typists	\$13.96	16.47%	626.40					\$8,745	\$1,440	\$10,185
<u>WEST VALLEY</u>										
5 Animal Care Technicians	\$14.76	16.47%	1044.00					\$15,409	\$2,538	\$17,947
1 Animal Care Technician Supv	\$17.53	16.47%	208.80					\$3,660	\$603	\$4,263
4 Animal Controll Officers (I)	\$15.73	16.47%	835.20					\$13,138	\$2,164	\$15,301
3 Animal Control Officers (II)	\$18.46	16.47%	626.40					\$11,563	\$1,904	\$13,468
3 Clerk Typists	\$13.96	16.47%	626.40					\$8,745	\$1,440	\$10,185

(05) Total (X) Subtotal () Page: <u>2</u> of <u>2</u>	\$289,509	\$47,682	\$337,191
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 1/1/99-6/30/99
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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) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
Providing lost and found lists to owners and rescuers of lost animals. Lists include type of animal, referrals, shelter contact information, advice on how to publish and disseminate lost animal information										
6 Clerk Typists 1 Clerk Typist spends 1 hr/day, 5 days/week at these locations: <i>North Central Shelter</i> <i>South Central Annex</i> <i>East Valley Shelter</i> <i>West Valley Shelter</i> <i>West Los Angeles Shelter</i> <i>Harbor Shelter</i>	\$13.93	16.47%	780.00					\$10,865	\$1,790	\$12,655

(05) Total () Subtotal () Page: _____ of _____	\$10,865	\$1,790	\$12,655
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**MANDATED COSTS
ANIMAL ADOPTION
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Los Angeles** (02) Fiscal year costs were incurred: **1/1/99-6/30/99**

(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.
Maintaining non-medical records on animals that are taken up, euthanized after the holding period, or impounded. Records include all mandated items.										
Veterinary Assistant <i>It takes a Veterinary Assistant approximately 20 minutes to input non-medical information on one animal</i> (Total animals = 7,208 x .33 hrs = 2,378.64 hrs)	\$17.05	16.47%	2378.64					\$40,556	\$6,680	\$47,235
(05) Total () Subtotal ()								\$40,556	\$6,680	\$47,235

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

(01) Claimant: **City of Los Angeles** (02) Fiscal year costs were incurred: **1/1/99-6/30/99**

(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 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.
Providing necessary and prompt veterinary care for stray and abandoned animals that died during increased holding period or were <u>ultimately euthanized</u> TOTAL COSTS FOR TREATMENT (3% of operating costs, based on FY 00/01 and 01/02) <i>(Excludes emergency treatment given to cats and dogs, newborn care, owner relinquished animals, and animals ultimately redeemed, adopted, or released to animal rescue organizations)</i>				\$50,984						

(05) Total () Subtotal () Page: _____ of _____ **\$50,984**

**BOARD OF
ANIMAL SERVICES
COMMISSION**

PAUL JOLLY
PRESIDENT

KATHLEEN RIORDAN
VICE PRESIDENT

HELEN ANN JOHNSON

City of Los Angeles
CALIFORNIA



JAMES K. HAHN
MAYOR

DEPARTMENT OF
ANIMAL SERVICES
419 South Spring Street
14th Floor
Los Angeles, CA 90013
(213) 473-8253
FAX (213) 473-7511

JERRY GREENWALT
GENERAL MANAGER

August 29, 2002

Laura N. Chick
City Controller, City of Los Angeles
City Hall, Room 1220
Los Angeles, California 90012

Subject: **POLICIES AND PROCEDURES CHANGES IN SUPPORT OF SB 1785**

In 1998, the State of California passed the Hayden Bill, Senate Bill (SB) 1785 directing animal care and control agencies to hold stray animals longer to increase animal adoption and decrease animal euthanasia. As a result of SB 1785, the General Manager of the Department of Animal Services (Department) directed Department staff to review existing policies and procedures for compliance to the bill and to procure necessary supplies and equipment to house animals for the additional holding period. Changes in policies and procedures included, but were not limited to, revising shelter operations procedures and training staff on the new procedures; expenditures for the creation and implementation of a Department Wide Area Network to enable installation and operation of the Chameleon Animal Shelter Management Software operating system; and implementation of a Departmental Website to make pictures of lost animals available Citywide.

If you have any questions, feel free to call Margaret Sullivan, Chief Management Analyst, at 473-7507.

Sincerely,

JERRY GREENWALT
General Manager

COST ALLOCATION PLAN 21 (CAP 21) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 1998-99. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. **Please be sure to adjust rates to deduct directly billed costs.** See list, Attachment C and Instructions, Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
AGING:					
Balance of Department	17.83%	80.22%	na	*	20.09%
Title V	7.72%	2.81%	na	*	12.24%
ANIMAL REGULATION	16.47%	56.25%	30.82%	*	17.12%
BUILDING & SAFETY	16.71%	28.94%	18.43%	*	19.73%
CITY ADMINISTRATIVE OFFICER:					
CRA, Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	12.90%	34.98%	32.62%	*	19.07%
Emergency Management	16.23%	1.21%	45.75%	*	19.07%
CITY ATTORNEY:					
Direct Billed - User's Site (Proprietary Depts.)	6.96%	0.84%	3.11%	*	18.13%
Direct Billed - In City Space	9.40%	6.41%	7.23%	*	18.13%
Criminal	14.53%	19.16%	10.93%	*	18.13%
CITY CLERK:					
Elections	36.62%	65.86%	3.12%	*	1.27%
Land Records	16.99%	33.31%	20.13%	*	20.38%
Tax & Permit	17.86%	38.68%	15.99%	*	20.38%
COMMISSION FOR CHILDREN, YOUTH AND THEIR FAMILIES	18.49%	82.06%	54.90%	*	12.52%
COMMISSION ON STATUS OF WOMEN	19.14%	112.44%	27.37%	*	16.07%
COMMUNITY DEVELOPMENT:					
Balance of Department	15.19%	22.70%	na	*	19.72%
Summer Youth Employment Program	5.45%	0.20%	na	*	0.00%
CONTROLLER:					
Direct Billed (at User's site)	21.23%	4.28%	39.03%	*	22.05%
Direct Billed (In City space)	22.15%	86.50%	34.87%	*	22.05%
CULTURAL AFFAIRS	20.01%	72.61%	24.64%	*	20.00%
EL PUEBLO	15.70%	6.81%	27.13%	*	23.38%

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 ANIMAL ADOPTION	For State Controller Use Only (19) Program Number 00213 (20) Date Filed SEP 04 2002 (21) LRS Input SEP 10 2002	Program 213
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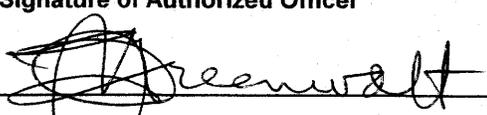
(01) Claimant Identification Number 9819487			Reimbursement Claim Data	
(02) Claimant Name City of Los Angeles			(22) AA-1, (04)(A)(1)(g)	
County of Location Los Angeles			(23) AA-1, (04)(A)(2)(g)	5,357
Street Address of P.O. Box 419 S. Spring Street			(24) AA-1, (04)(A)(3)(g)	131,896
City Los Angeles	State CA	Zip Code 90013	(25) AA-1, (04)(B)(1)(g)	
Type of Claim	Estimated Claim		Reimbursement Claim	
	(03) Estimated	<input 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"/>
Fiscal Year of Cost	(06)	(12)	(30) AA-1, (04)(B)(6)(g)	
Total Claimed Amount	(07)	(13)	(31) AA-1, (04)(B)(7)(g)	26,185
LESS: 10% Late Penalty, not to exceed \$1,000			(14)	140,516
LESS: Prior Claim Payment Received			(15)	129,149
Net Claimed Amount			(16)	754,105
Due from State	(08)	(17)	(35) AA-1, (06)	40,450
Due to State		(18)	(36)	754,105

(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  <hr/> Jerry Greenwalt <small>Type or Print Name</small>	Date 4 September '02 <hr/> General Manager <small>Title</small>
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(38) Name of Contact Person for Claim Colleen Tribby, MAXIMUS	Telephone Number (949) 440-0845 ext. 108 E-mail Address colleentribby@maximus.com
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Program
213

**MANDATED COSTS
ANIMAL ADOPTION
CLAIM SUMMARY**

**FORM
AA-1**

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

(03) Department Animal Services

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
A. One-Time Costs							
1. Policies and Procedures							
2. Training	\$4,289	\$1,068					\$5,357
3. Computer Software	\$4,193	\$1,044	\$126,659				\$131,896
B. Ongoing Costs							
1. Acquiring Space/Facilities							
2. Renovating Facilities							
3. Care of Dogs & Cats			\$577,369				\$577,369
4. Care of Other Animals			\$40,450				\$40,450
5. Holding Period	\$603,816	\$150,290					\$754,105
6. Feral Cats							
7. Lost and Found Lists	\$20,966	\$5,219					\$26,185
8. Non-Medical Records	\$112,512	\$28,004					\$140,516
9. Veterinary Care			\$129,149				\$129,149
10. Procuring Equipment							
(05) Total Direct Costs	\$745,776	\$185,624	\$873,628				\$1,805,028

Indirect Costs

(06) Indirect Cost Rate	[From ICRP] Salary and Wages	37.13%
(07) Total Indirect Costs	[Line (06)(a) x line(05)(a)] or [(Line(06) x line (05)(a)) + line (05)(b)]	\$276,907
(08) Total Direct and Indirect Costs	[Line(05)(g) + line(07)]	\$2,081,935

Cost Reduction

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	{Line(08) - {Line (09) + Line(10)}}	\$2,081,935

Program:

213

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

**FORM
AA-2**

(01) Claimant: **City of Los Angeles** (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.
Training employees (new hires) on the mandated activities (3 hours per employee)										
7 Clerk Typists	\$13.44	24.89%	21.00					\$282	\$70	\$352
3 Snr Clerk Typists	\$17.19	24.89%	9.00					\$155	\$39	\$193
2 Veterinarians	\$27.17	24.89%	6.00					\$163	\$41	\$204
12 Veterinary Assistants	\$19.01	24.89%	36.00					\$684	\$170	\$855
24 Animal Care Technicians	\$15.08	24.89%	72.00					\$1,086	\$270	\$1,356
2 Animal Care Technician Supvs	\$18.92	24.89%	6.00					\$114	\$28	\$142
16 Animal Control Officers (I)	\$16.52	24.89%	48.00					\$793	\$197	\$990
10 Animal Control Officers (II)	\$19.20	24.89%	30.00					\$576	\$143	\$719
5 Snr Animal Control Officers (I)	\$20.55	24.89%	15.00					\$308	\$77	\$385
1 Snr Animal Control Officer (I)	\$22.34	24.89%	3.00					\$67	\$17	\$84
1 Training Officer	\$20.55	24.89%	3.00					\$62	\$15	\$77

(05) Total () Subtotal () Page: _____ of _____ **\$4,289 \$1,068 \$5,357**

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

(01) Claimant: **City of Los Angeles** (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.
Develop and purchase computer software for maintenance of non-medical animal records as mandated										
Senior Systems Analyst II	\$40.01	24.89%	104.80	\$126,659				\$4,193	\$1,044	\$5,237

(05) Total () Subtotal () Page: _____ of _____ **\$126,659** **\$4,193** **\$1,044** **\$5,237**

Program
213

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

**FORM
AA-2**

(01) Claimant: **City of Los Angeles** (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.
Provide care and maintenance for dogs and cats that die during the increased holding period or are <u>ultimately euthanized</u> Total cost for all animals = \$4,304,979 Yearly census = 258,420 Number that died during increased holding period or were euthanized = 17,328 Daily cost per animal = \$16.66 Number of reimbursable days = 2 <u>ACTUAL COST METHOD:</u> Daily cost per dog/cat (\$16.66) x number that die/are euthanized (17,328) x number reimbursable days (2) = \$577,369.96				\$577,369						

(05) Total () Subtotal () Page: _____ of _____ **\$577,369**

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

(01) Claimant: **City of Los Angeles** (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	<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	(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.
Provide care and maintenance for all other animals* that die during the increased holding period or are ultimately euthanized Total cost for all animals = \$4,304,979 Yearly census = 258,420 Number that died during increased holding period or were euthanized = 607 Daily cost per animal = \$16.66 Number of reimburseable days = 4 <u>ACTUAL COST METHOD:</u> Daily cost per dog/cat (\$16.66) x number that die/are euthanized (607) x number reimburseable days (4) = \$40,450.48				\$40,450						
*rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles or tortoises.										

(05) Total () Subtotal () Page: _____ of _____ **\$40,450**

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

(01) Claimant: **City of Los Angeles** (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	<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 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.
Making animals available for owner redemption on one weekend day/week (Saturday). Each employee worked 419.2 hours at each location.										
<u>ANNEX</u>										
3 Animal Care Technicians	\$15.08	24.89%	1257.60					\$18,965	\$4,720	\$23,685
1 Animal Care Technician Supv	\$18.92	24.89%	419.20					\$7,931	\$1,974	\$9,905
<u>EAST VALLEY</u>										
5 Animal Care Technicians	\$15.08	24.89%	2096.00					\$31,608	\$7,867	\$39,475
1 Animal Care Technician Supv	\$18.92	24.89%	419.20					\$7,931	\$1,974	\$9,905
3 Animal Controll Officers (I)	\$16.52	24.89%	1257.60					\$20,776	\$5,171	\$25,947
2 Animal Control Officers (II)	\$19.20	24.89%	838.40					\$16,097	\$4,007	\$20,104
3 Clerk Typists	\$13.44	24.89%	1257.60					\$16,902	\$4,207	\$21,109
<u>HARBOR</u>										
3 Animal Care Technicians	\$15.08	24.89%	1257.60					\$18,965	\$4,720	\$23,685
1 Animal Care Technician Supv	\$18.92	24.89%	419.20					\$7,931	\$1,974	\$9,905
2 Animal Controll Officers (I)	\$16.52	24.89%	838.40					\$13,850	\$3,447	\$17,298
1 Clerk Typists	\$13.44	24.89%	419.20					\$5,634	\$1,402	\$7,036
<u>NORTH CENTRAL</u>										
7 Animal Care Technicians	\$15.08	24.89%	2934.40					\$44,251	\$11,014	\$55,265
1 Animal Care Technician Supv	\$18.92	24.89%	419.20					\$7,931	\$1,974	\$9,905
3 Animal Controll Officers (I)	\$16.52	24.89%	1257.60					\$20,776	\$5,171	\$25,947
2 Animal Control Officers (II)	\$19.20	24.89%	838.40					\$16,097	\$4,007	\$20,104
3 Clerk Typists	\$13.44	24.89%	1257.60					\$16,902	\$4,207	\$21,109
<u>SOUTH LOS ANGELES</u>										
9 Animal Care Technicians	\$15.08	24.89%	3772.80					\$56,894	\$14,161	\$71,055
1 Animal Care Technician Supv	\$18.92	24.89%	419.20					\$7,931	\$1,974	\$9,905
5 Animal Controll Officers (I)	\$16.52	24.89%	2096.00					\$34,626	\$8,618	\$43,244
5 Animal Control Officers (II)	\$19.20	24.89%	2096.00					\$40,243	\$10,017	\$50,260
2 Clerk Typists	\$13.44	24.89%	838.40					\$11,268	\$2,805	\$14,073
(05) Total () Subtotal (X)								\$423,509	\$105,411	\$528,921

Program
213

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

**FORM
AA-2**

(01) Claimant: **City of Los Angeles** (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.
Making animals available for owner redemption on one weekend day/week (broken down by service area), cont.										
<u>WEST LOS ANGELES</u>										
4 Animal Care Technicians	\$15.08	24.89%	1676.80					\$25,286	\$6,294	\$31,580
1 Animal Care Technician Supv	\$18.92	24.89%	419.20					\$7,931	\$1,974	\$9,905
2 Animal Controll Officers (I)	\$16.52	24.89%	838.40					\$13,850	\$3,447	\$17,298
1 Animal Control Officers (II)	\$19.20	24.89%	419.20					\$8,049	\$2,003	\$10,052
3 Clerk Typists	\$13.44	24.89%	1257.60					\$16,902	\$4,207	\$21,109
<u>WEST VALLEY</u>										
5 Animal Care Technicians	\$15.08	24.89%	2096.00					\$31,608	\$7,867	\$39,475
1 Animal Care Technician Supv	\$18.92	24.89%	419.20					\$7,931	\$1,974	\$9,905
4 Animal Controll Officers (I)	\$16.52	24.89%	1676.80					\$27,701	\$6,895	\$34,595
3 Animal Control Officers (II)	\$19.20	24.89%	1257.60					\$24,146	\$6,010	\$30,156
3 Clerk Typists	\$13.44	24.89%	1257.60					\$16,902	\$4,207	\$21,109
(05) Total (X) Subtotal ()								\$603,816	#####	\$754,105

Program
213

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

FORM
AA-2

(01) Claimant: **City of Los Angeles** (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.
Providing lost and found lists to owners and rescuers of lost animals. Lists include type of animal, referrals, shelter contact information, advice on how to publish and disseminate lost animal information										
6 Clerk Typists 1 Clerk Typist spends 1 hr/day, 5 days/week at these locations: <i>North Central Shelter</i> <i>South Central Annex</i> <i>East Valley Shelter</i> <i>West Valley Shelter</i> <i>West Los Angeles Shelter</i> <i>Harbor Shelter</i>	\$13.44	24.89%	1560.00					\$20,966	\$5,219	\$26,185

(05) Total () Subtotal () Page: _____ of _____ **\$20,966 \$5,219 \$26,185**

Program
213

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

**FORM
AA-2**

(01) Claimant: **City of Los Angeles** (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.
Maintaining non-medical records on animals that are taken up, euthanized after the holding period, or impounded. Records include all mandated items.										
Veterinary Assistant <i>It takes a Veterinary Assistant approximately 20 minutes to input non-medical information on one animal</i> (Total animals = 17,935 x .33 hrs = 5,918.55 hrs)	\$19.01	24.89%	5918.55					\$112,512	\$28,004	\$140,516

(05) Total () Subtotal () Page: _____ of _____ \$112,512 \$28,004 \$140,516

(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 1999-2000
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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 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.
Providing necessary and prompt veterinary care for stray and abandoned animals that died during increased holding period or were ultimately euthanized TOTAL COSTS FOR TREATMENT (3% of operating costs, based on FY 00/01 and 01/02) <i>(Excludes emergency treatment given to cats and dogs, newborn care, owner relinquished animals, and animals ultimately redeemed, adopted, or released to animal rescue organizations)</i>				\$129,149						

(05) Total () Subtotal ()	Page: _____ of _____	\$129,149
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**BOARD OF
ANIMAL SERVICES
COMMISSION**

PAUL JOLLY
PRESIDENT

KATHLEEN RIORDAN
VICE PRESIDENT

HELEN ANN JOHNSON

City of Los Angeles
CALIFORNIA



JAMES K. HAHN
MAYOR

DEPARTMENT OF
ANIMAL SERVICES
419 South Spring Street
14th Floor
Los Angeles, CA 900 13
(213) 473-8253
FAX (213) 473-7511

JERRY GREENWALT
GENERAL MANAGER

August 29, 2002

Laura N. Chick
City Controller, City of Los Angeles
City Hall, Room 1220
Los Angeles, California 90012

Subject: **POLICIES AND PROCEDURES CHANGES IN SUPPORT OF SB 1785**

In 1998, the State of California passed the Hayden Bill, Senate Bill (SB) 1785 directing animal care and control agencies to hold stray animals longer to increase animal adoption and decrease animal euthanasia. As a result of SB 1785, the General Manager of the Department of Animal Services (Department) directed Department staff to review existing policies and procedures for compliance to the bill and to procure necessary supplies and equipment to house animals for the additional holding period. Changes in policies and procedures included, but were not limited to, revising shelter operations procedures and training staff on the new procedures; expenditures for the creation and implementation of a Department Wide Area Network to enable installation and operation of the Chameleon Animal Shelter Management Software operating system; and implementation of a Departmental Website to make pictures of lost animals available Citywide.

If you have any questions, feel free to call Margaret Sullivan, Chief Management Analyst, at 473-7507.

Sincerely,

JERRY GREENWALT
General Manager

Animal Adoption Reimbursement Claims

IT Hardware & Software Expenditures

Sorted by Date

<u>PO#</u>	<u>Vendor</u>	<u>Description</u>	<u>Date</u>	<u>Invoiced Amount</u>	<u>Actual Paid Amount</u>	<u>Invoice Number</u>	<u>Actual Paid Amount</u> <u>Fiscal Year Sub-Totals</u>
FY 1999-00							
X100501	Compucom	Software Licenses	8/10/1999	75.40	75.40	83519978	
X100508	En Pointe Technologies	Printer Cartridges	8/13/1999	611.31	580.74	966885	
X100504	Compucom (HLP)	Software Licenses	8/16/1999	11,478.58	11,478.58	83564027	
W335714	ICF Communication Solutions	Cable Installation	9/2/1999	1,363.44	1,363.44	73953	
W335087	ICF Communication Solutions	Cable Installation	9/13/1999	30.07	30.07	43845	
W335087	ICF Communication Solutions	Cable Installation	9/13/1999	45.11	45.11	43846	
W335087	ICF Communication Solutions	Cable Installation	9/13/1999	75.18	75.18	43847	
X100513	En Pointe Technologies	Printers	9/29/1999	638.40	606.48	982844	
X100515	En Pointe Technologies	Printer Cartridges	9/29/1999	344.24	327.03	982841	
X100514	En Pointe Technologies	PC & Monitor	10/21/1999	1,110.65	1,055.12	90005000	
X100514	En Pointe Technologies	PC & Monitor	10/21/1999	204.81	194.57	90000302	
X100516	En Pointe Technologies	Printer Cartridges	10/21/1999	1,110.65	1,055.12	90003719	
X100516	En Pointe Technologies	PC & Monitor	10/21/1999	204.81	194.57	90000303	
X100529	Anixter Inc	Cable	11/3/1999	941.77	932.35	143-281676	
X100530	Fibertron Corp	Fiber Optic Cable	11/9/1999	3,338.00	3,338.00	180911	
X100534	Cabling System Warehouse	Network Cabling Supplies & Accessories	11/9/1999	1,973.40	1,973.40	954401	
X100534	Cabling System Warehouse	Network Cabling Supplies & Accessories	11/9/1999	308.40	308.40	954532	
X100534	Cabling System Warehouse	Network Cabling Supplies & Accessories	11/9/1999	2,386.91	2,386.91	954440	
X100526	Anixter Inc	Cable	11/18/1999	4,371.13	4,283.71	143-281680	
X100526	Anixter Inc	Cable	11/18/1999	2,987.70	2,927.95	143-281681	
X100526	Anixter Inc	Cable	11/18/1999	8,963.10	8,783.84	143-281821	
X100526	Anixter Inc	Cable	11/18/1999	5,228.47	5,123.90	143-281975	
X100527	Anixter Inc	Cable	11/18/1999	1,749.36	1,731.87	143-281678	
X100527	Anixter Inc	Cable	11/18/1999	110.41	109.31	143-281679	
X100528	Anixter Inc	Cable	11/18/1999	8,370.50	8,286.80	143-281677	
X100528	Anixter Inc	Cable	11/18/1999	211.08	208.97	143-281820	
X100528	Anixter Inc	Cable	11/18/1999	1,010.25	1,000.15	143-281974	
X100525	Alltel Supply	Telephone Block	11/23/1999	136.72	136.72	425003	
X100544	En Pointe Technologies	Printer Cartridges	12/2/1999	338.84	321.90	90024412	
X100520	GTE	Communications Equipment	12/13/1999	7,938.42	7,938.42	ED08233	
X100522	GTE	Communications Equipment	12/13/1999	5,838.68	5,838.68	ED08235	
X100524	GTE	Communications Equipment	12/13/1999	4,157.44	4,157.44	ED08237	
X100536	En Pointe Technologies	Cabling	12/15/1999	1,842.78	1,750.64	90021329	
X100536	En Pointe Technologies	Cabling	12/21/1999	6,720.66	6,720.66	90020550	

Animal Adoption Reimbursement Claims

Hardware & Software Expenditures

Sorted by Date

<u>PO#</u>	<u>Vendor</u>	<u>Description</u>	<u>Date</u>	<u>Invoiced Amount</u>	<u>Actual Paid Amount</u>	<u>Invoice Number</u>	<u>Actual Paid Amount Fiscal Year Sub-Totals</u>
X100533	Associated of Los Angeles	Cabling Supplies	12/27/1999	780.38	780.38	1017000-00	
X100533	Associated of Los Angeles	Cabling Supplies	12/27/1999	780.38	780.38	1017000-01	
X100533	Associated of Los Angeles	Cabling Supplies	12/27/1999	34.50	34.50	1017000-02	
X100533	Associated of Los Angeles	Cabling Supplies	12/27/1999	34.50	34.50	1017000-03	
X100533	Associated of Los Angeles	Cabling Supplies	12/27/1999	498.32	498.32	1017000-04	
X100533	Associated of Los Angeles	Cabling Supplies	12/27/1999	1,382.14	1,382.14	1017000-05	
X100533	Associated of Los Angeles	Cabling Supplies	12/27/1999	72.74	72.74	1017000-06	
X100533	Associated of Los Angeles	Cabling Supplies	12/27/1999	56.35	56.35	1017000-07	
X100533	Associated of Los Angeles	Cabling Supplies	12/27/1999	56.35	56.35	1017000-08	
X100533	Associated of Los Angeles	Cabling Supplies	12/27/1999	81.19	81.19	1017000-09	
	Various	Miscellaneous Computer Accessories	Jan-00	90.34	90.34		
X100532	John B. Rudy Company	Network Cabinets	1/20/2000	340.99	334.17	273458	
X100634	John B. Rudy Company	Network Cabinets	1/20/2000	500.12	490.12	2730241-A	
X100635	John B. Rudy Company	Network Cabinets	1/20/2000	500.12	490.12	2730241-B	
X100636	John B. Rudy Company	Network Cabinets	1/20/2000	500.12	490.12	2730241-C	
X100637	John B. Rudy Company	Network Cabinets	1/20/2000	500.12	490.12	2730241-D	
X100638	John B. Rudy Company	Network Cabinets	1/20/2000	500.12	490.12	2730241-E	
X100641	John B. Rudy Company	Network Cabinets	1/20/2000	500.12	490.12	2730241-F	
X100647	HLP	Chameleon Documentation	1/24/2000	207.84	207.84	LACT0100man	
Credit Card	Compucom	Software Licenses	1/27/2000	263.07	263.07	84013994	
	Various	Miscellaneous Computer Accessories	Feb-00	152.50	152.50		
X100556	En Pointe Technologies	PCs & Monitors	2/8/2000	2,203.97	2,093.77	90063406	
X100556	En Pointe Technologies	PCs & Monitors	2/8/2000	541.25	514.19	90061736	
X100557	En Pointe Technologies	PCs & Monitors	2/8/2000	1,082.50	1,028.38	90061737	
X100557	En Pointe Technologies	PCs & Monitors	2/8/2000	4,407.94	4,187.54	90063407	
X100558	En Pointe Technologies	Printer	2/8/2000	1,668.18	1,584.77	90060156	
X100559	Compucom	Software Licenses	2/15/2000	4,260.42	4,260.42	83977682	
X100559	Compucom	Software Licenses	2/15/2000	937.55	937.55	83978945	
X100559	Compucom	Software Licenses	2/15/2000	16.51	16.51	84006062	
X100569	Compucom	Software Licenses	2/25/2000	1,505.23	1,505.24	84043683	
X100568	En Pointe Technologies	Backup UPS	2/28/2000	1,472.20	1,398.59	90069938	
X100567	En Pointe Technologies	PCs & Monitors	3/8/2000	30,316.50	28,800.68	90084467	
X100570	En Pointe Technologies	Monitors	3/8/2000	2,435.63	2,313.85	90082347	
Credit Card	Fry's Electronics	50' Patch Cord	4/12/2000	16.23	16.23	4481513	
X100580	En Pointe Technologies	Monitor	4/12/2000	270.63	257.10	90111694	

Animal Adoption Reimbursement Claims

T Hardware & Software Expenditures

Sorted by Date

<u>PO#</u>	<u>Vendor</u>	<u>Description</u>	<u>Date</u>	<u>Invoiced Amount</u>	<u>Actual Paid Amount</u>	<u>Invoice Number</u>	<u>Actual Paid Amount</u>	<u>Fiscal Year Sub-Totals</u>
X100581	En Pointe Technologies	Monitors	4/12/2000	1,353.13	1,285.47	90111696		
Credit Card	Fry's Electronics	Network Adapter Cards	4/17/2000	107.98	107.98	4500905		
Credit Card	Fry's Electronics	NIC Adapters & Cable	4/27/2000	194.46	194.46	4539278		
X100585	Compucom	Software Licenses	5/3/2000	16.43	16.43	84217288		
X100585	Compucom	Software Licenses	5/3/2000	39.45	39.45	84257669		
X100574	En Pointe Technologies	Printer Ethernet cards	5/5/2000	2,560.38	2,432.62	90123969		
X100578	En Pointe Technologies	Server Hard Drive	5/8/2000	433.00	411.35	90117808		
X100571	En Pointe Technologies	Printers	5/17/2000	10,840.67	10,298.64	90130145		
X100564	En Pointe Technologies	PCs & Monitors	5/31/2000	5,417.91	5,147.01	90136387		
X100572	En Pointe Technologies	PCs	5/31/2000	5,417.91	5,147.01	90136388		
X100672	HLP	Chameleon Documentation	6/7/2000	155.88	155.88	LACT0500man		
X100677	En Pointe Technologies	Monitor	6/8/2000	297.69	282.81	90143540		
X100678	En Pointe Technologies	Monitor	6/8/2000	297.69	282.81	90143540		
X428298	En Pointe Technologies	Server RAM	6/27/2000	1,110.65	1,055.12	90219927		168,878.78
Y 2000-01								
X100593	En Pointe Technologies	Printer	7/6/2000	529.12	502.66	90156916		
X428297	En Pointe Technologies	Production printer	7/27/2000	1,630.71	1,549.17	90163524		
X428297	En Pointe Technologies	Production printer	7/27/2000	3,143.22	2,986.06	90168422		
X100586	HLP	Software Licenses	8/8/2000	24,000.00	24,000.00	LACT0400ann		
X428296	En Pointe Technologies	Monitors and NICs	8/10/2000	1,769.89	1,681.40	90181651		
X428295	Compucom	Software Licenses	8/22/2000	10,037.04	10,037.04	84541159		
Y100521	En Pointe Technologies	Network Adapter Cards	8/22/2000	1,350.28	1,282.77	90189747		
Y100588	HLP	Onsite Chameleon Training	8/31/2000	20,000.00	20,000.00	LACT0800trn		
.	Various	Miscellaneous Computer Accessories	Nov-00	10.28	10.28			
Y100585	En Pointe Technologies	PCs	11/3/2000	8,335.24	7,918.49	90232381		
Y100585	En Pointe Technologies	PCs	11/3/2000	30,188.76	28,679.32	90233177		
Y100702	En Pointe Technologies	External Floppy Drive	12/6/2000	94.15	89.44	90246963		
Y100735	En Pointe Technologies	Printers	1/10/2001	5,065.86	4,812.57	90263928		
19666	HLP	Annual Chameleon Maint & Support	1/16/2001	24,000.00	24,000.00			
Y100720	HLP	Programming Services	1/23/2001	1,700.00	1,700.00	LACT100srv		
Y100746	Cabling System Warehouse	Cable	1/31/2001	129.17	129.17	958856		
.	Various	Miscellaneous Computer Accessories	Feb-01	43.15	43.15			
Y100796	En Pointe Technologies	PCs, Monitors & Printers	2/14/2001	8,581.68	8,152.60	90280435		
Y100796	En Pointe Technologies	PCs, Monitors & Printers	2/14/2001	1,099.45	1,044.48	90281979		
Y100796	En Pointe Technologies	PCs, Monitors & Printers	2/20/2001	2,763.94	2,625.74	90281980		

COST ALLOCATION PLAN 22 (CAP 22) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to compare grant applications, contracts and bids for grant activities, and to compute Fees for Special Services, during 1999-2000. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to overtime salaries, please contact CAP staff. **Please note: You MUST adjust rates to deduct directly billed costs.** See list, Attachment C and Instructions, Attachment B.

Compensated time off

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
AGING:					
Balance of Department	15.45%	46.15%	na	*	19.66%
Title V	11.67%	4.20%	na	*	11.53%
ANIMAL REGULATION	24.89%	56.14%	37.13%	*	20.32%
BUILDING & SAFETY	16.28%	17.83%	16.92%	*	19.52%
CITY ADMINISTRATIVE OFFICER:					
CRA, Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	16.58%	37.69%	21.66%	*	19.84%
Emergency Management	17.59%	52.27%	23.33%	*	19.84%
CITY ATTORNEY:					
Criminal	17.77%	13.35%	11.70%	*	18.60%
Direct Billed - User's Site (Proprietary Depts.)	13.63%	0.60%	2.30%	*	18.60%
Direct Billed - In City Space	16.79%	3.46%	11.57%	*	18.60%
CITY CLERK:					
Elections	50.77%	87.59%	13.53%	*	0.16%
Land Records	17.82%	71.80%	17.52%	*	18.87%
Tax & Permit	18.34%	39.64%	13.51%	*	18.87%
COMMISSION FOR CHILDREN, YOUTH AND THEIR FAMILIES	25.65%	77.28%	23.81%	*	14.76%
COMMISSION ON STATUS OF WOMEN	19.99%	103.38%	26.96%	*	17.18%
COMMUNITY DEVELOPMENT:					
Balance of Department	15.66%	21.10%	na	*	19.40%
Summer Youth Employment Program	14.12%	0.71%	na	*	0.00%
CONTROLLER:					
Direct Billed (at User's site)	17.52%	3.52%	46.68%	*	21.45%
Direct Billed (in City space)	14.86%	50.97%	29.86%	*	21.45%
CULTURAL AFFAIRS	24.41%	60.00%	52.03%	*	18.38%
EL PUEBLO	15.36%	17.61%	26.43%	*	22.57%

CLAIM FOR PAYMENT

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

For State Controller Use Only

(19) Program Number 00213

(20) Date Filed **SEP 04 2002**

(21) LRS Input **SEP 10 2002**

Program

213

(01) Claimant Identification Number 9819487			Reimbursement Claim Data	
(02) Claimant Name City of Los Angeles			(22) AA-1, (04)(A)(1)(g)	
County of Location Los Angeles			(23) AA-1, (04)(A)(2)(g)	3,521
Street Address of P.O. Box 419 S. Spring Street			(24) AA-1, (04)(A)(3)(g)	145,193
City Los Angeles	State CA	Zip Code 90013	(25) AA-1, (04)(B)(1)(g)	
Type of Claim	Estimated Claim		Reimbursement Claim	
	(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)	784,231
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28) AA-1, (04)(B)(4)(g)	13,107
Fiscal Year of Cost	(06)	(12) 2000-2001	(29) AA-1, (04)(B)(5)(g)	784,231
Total Claimed Amount	(07)	(13) \$2,172,046	(30) AA-1, (04)(B)(6)(g)	
LESS: 10% Late Penalty, not to exceed \$1,000	(14)		(31) AA-1, (04)(B)(7)(g)	30,373
LESS: Prior Claim Payment Received	(15)		(32) AA-1, (04)(B)(8)(g)	126,793
Net Claimed Amount	(16)	\$2,172,046	(33) AA-1, (04)(B)(9)(g)	308,004
Due from State	(08)	(17) \$2,172,046	(34) AA-1, (04)(B)(10)(g)	
Due to State	(18)		(35) AA-1, (06)	39

RECEIVED
 May 19, 2014
 Commission on
 State Mandates

(37) CERTIFICATION OF CLAIM

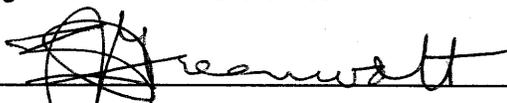
In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 752, Statutes of 1998, and certify under penalty of perjury that I have not violated any of the provisions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



4 September '02

Jerry Greenwalt

General Manager

Type or Print Name

Title

(38) Name of Contact Person for Claim

Telephone Number **(949) 440-0845 ext. 108**

Colleen Tribby, MAXIMUS

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

Program

213

**MANDATED COSTS
ANIMAL ADOPTION
CLAIM SUMMARY**

FORM
AA-1

(01) Claimant: City of Los Angeles

(02) Fiscal year costs were incurred: 2000-2001

(03) Department: Animal Services

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
A. One-Time Costs							
1. Policies and Procedures							
2. Training	\$2,804	\$717					\$3,521
3. Computer Software	\$3,708	\$948	\$140,538				\$145,193
B. Ongoing Costs							
1. Acquiring Space/Facilities							
2. Renovating Facilities							
3. Care of Dogs & Cats			\$463,535				\$463,535
4. Care of Other Animals			\$13,107				\$13,107
5. Holding Period	\$624,587	\$159,644					\$784,231
6. Feral Cats							
7. Lost and Found Lists	\$24,190	\$6,183					\$30,373
8. Non-Medical Records	\$100,982	\$25,811					\$126,793
9. Veterinary Care			\$308,004				\$308,004
10. Procuring Equipment							
(05) Total Direct Costs	\$756,271	\$193,303	\$925,183				\$1,874,756

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	Salary and Wages	39.31%
(07) Total Indirect Costs	[Line (06)(a) x line(05)(a)] or [{Line(06) x line (05)(a)} + line (05)(b)]		\$297,290
(08) Total Direct and Indirect Costs	[Line(05)(g) + line(07)]		\$2,172,046

Cost Reduction

(09) Less: Offsetting Savings			
(10) Less: Other Reimbursements			
(11) Total Claimed Amount	{Line(08) - {Line (09) + Line(10)}}		\$2,172,046

MANDATED COSTS
ANIMAL ADOPTION
COMPONENT/ACTIVITY COSTS DETAIL

(01) Claimant: **City of Los Angeles** (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.
Training employees (new hires) on the mandated activities (3 hours per employee)										
7 Clerk Typists	\$14.75	25.56%	21.00					\$310	\$79	\$389
2 Snr Clerk Typists	\$19.09	25.56%	6.00					\$115	\$29	\$144
4 Veterinarians	\$30.08	25.56%	12.00					\$361	\$92	\$453
7 Veterinary Assistants	\$19.75	25.56%	21.00					\$415	\$106	\$521
5 Animal Care Technicians	\$15.48	25.56%	15.00					\$232	\$59	\$292
17 Animal Control Officers (I)	\$17.25	25.56%	51.00					\$880	\$225	\$1,105
6 Animal Control Officers (II)	\$20.18	25.56%	18.00					\$363	\$93	\$456
1 Snr Animal Control Officer (I)	\$21.54	25.56%	3.00					\$65	\$17	\$81
1 Training Officer	\$21.54	25.56%	3.00					\$65	\$17	\$81

(05) Total () Subtotal () Page: _____ of _____ **\$2,804** **\$717** **\$3,521**

Program
213

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

**FORM
AA-2**

(01) Claimant: **City of Los Angeles** (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.
Develop and purchase computer software for maintenance of non-medical animal records as mandated										
Senior Systems Analyst II	\$35.65	25.56%	104.00	\$134,538				\$3,708	\$948	\$4,655
Annual software license renewal				\$6,000						

(05) Total () Subtotal () Page: ____ of ____ **\$140,538** **\$3,708** **\$948** **\$4,655**

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

(01) Claimant: **City of Los Angeles** (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.
Provide care and maintenance for dogs and cats that die during the increased holding period or are ultimately euthanized				\$463,535						
Total cost for all animals = \$4,890,106										
Yearly census = 322,295										
Number that died during increased holding period or were euthanized = 15,278										
Daily cost per animal = \$15.17										
Number of reimbursable days = 2										
ACTUAL COST METHOD: Daily cost per dog/cat (\$15.17) x number that die/are euthanized (15,278) x number reimbursable days (2) = \$463,535.52										

(05) Total () Subtotal () Page: ____ of ____ **\$463,535**

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

(01) Claimant: **City of Los Angeles** (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.
Provide care and maintenance for all other animals* that die during the increased holding period or are ultimately euthanized Total cost for all animals = \$4,890,106 Yearly census = 322,295 Number that died during increased holding period or were euthanized = 216 Daily cost per animal = \$15.17 Number of reimburseable days = 4 ACTUAL COST METHOD: Daily cost per dog/cat (\$15.17) x number that die/are euthanized (216) x number reimburseable days (4) = \$13,106.88				\$13,107						

**rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles or tortoises.*

(05) Total () Subtotal () Page: _____ of _____ **\$13,107**

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

(01) Claimant: **City of Los Angeles** (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.
Making animals available for owner redemption on one weekend day/week (Saturday). Each employee worked 416 hours at each location.										
<u>ANNEX</u>										
3 Animal Care Technicians	\$15.48	25.56%	1248.00					\$19,319	\$4,938	\$24,257
1 Animal Care Technician Supv	\$18.97	25.56%	416.00					\$7,892	\$2,017	\$9,909
<u>EAST VALLEY</u>										
5 Animal Care Technicians	\$15.48	25.56%	2080.00					\$32,198	\$8,230	\$40,428
1 Animal Care Technician Supv	\$18.97	25.56%	416.00					\$7,892	\$2,017	\$9,909
3 Animal Controll Officers (I)	\$17.25	25.56%	1248.00					\$21,528	\$5,503	\$27,031
2 Animal Control Officers (II)	\$20.18	25.56%	832.00					\$16,790	\$4,291	\$21,081
3 Clerk Typists	\$14.75	25.56%	1248.00					\$18,408	\$4,705	\$23,113
<u>HARBOR</u>										
3 Animal Care Technicians	\$15.48	25.56%	1248.00					\$19,319	\$4,938	\$24,257
1 Animal Care Technician Supv	\$18.97	25.56%	416.00					\$7,892	\$2,017	\$9,909
2 Animal Controll Officers (I)	\$17.25	25.56%	832.00					\$14,352	\$3,668	\$18,020
1 Clerk Typists	\$14.75	25.56%	416.00					\$6,136	\$1,568	\$7,704
<u>NORTH CENTRAL</u>										
7 Animal Care Technicians	\$15.48	25.56%	2912.00					\$45,078	\$11,522	\$56,600
1 Animal Care Technician Supv	\$18.97	25.56%	416.00					\$7,892	\$2,017	\$9,909
3 Animal Controll Officers (I)	\$17.25	25.56%	1248.00					\$21,528	\$5,503	\$27,031
2 Animal Control Officers (II)	\$20.18	25.56%	832.00					\$16,790	\$4,291	\$21,081
3 Clerk Typists	\$14.75	25.56%	1248.00					\$18,408	\$4,705	\$23,113
<u>SOUTH LOS ANGELES</u>										
9 Animal Care Technicians	\$15.48	25.56%	3744.00					\$57,957	\$14,814	\$72,771
1 Animal Care Technician Supv	\$18.97	25.56%	416.00					\$7,892	\$2,017	\$9,909
5 Animal Controll Officers (I)	\$17.25	25.56%	2080.00					\$35,880	\$9,171	\$45,051
5 Animal Control Officers (II)	\$20.18	25.56%	2080.00					\$41,974	\$10,729	\$52,703
2 Clerk Typists	\$14.75	25.56%	832.00					\$12,272	\$3,137	\$15,409

(05) Total () Subtotal (X) Page: 1 of 2 **\$437,395 \$111,798 \$549,193**

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

(01) Claimant: **City of Los Angeles** (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.
Making animals available for owner redemption on one weekend day/week (broken down by service area), cont.										
<u>WEST LOS ANGELES</u>										
4 Animal Care Technicians	\$15.48	25.56%	1664.00					\$25,759	\$6,584	\$32,343
1 Animal Care Technician Supv	\$18.97	25.56%	416.00					\$7,892	\$2,017	\$9,909
2 Animal Control Officers (I)	\$17.25	25.56%	832.00					\$14,352	\$3,668	\$18,020
1 Animal Control Officers (II)	\$20.18	25.56%	416.00					\$8,395	\$2,146	\$10,541
3 Clerk Typists	\$14.75	25.56%	1248.00					\$18,408	\$4,705	\$23,113
<u>WEST VALLEY</u>										
5 Animal Care Technicians	\$15.48	25.56%	2080.00					\$32,198	\$8,230	\$40,428
1 Animal Care Technician Supv	\$18.97	25.56%	416.00					\$7,892	\$2,017	\$9,909
4 Animal Control Officers (I)	\$17.25	25.56%	1664.00					\$28,704	\$7,337	\$36,041
3 Animal Control Officers (II)	\$20.18	25.56%	1248.00					\$25,185	\$6,437	\$31,622
3 Clerk Typists	\$14.75	25.56%	1248.00					\$18,408	\$4,705	\$23,113

(05) Total (X) Subtotal () Page: 2 of 2 \$624,587 ##### \$784,231

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

(01) Claimant: **City of Los Angeles** (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.
Providing lost and found lists to owners and rescuers of lost animals. Lists include type of animal, referrals, shelter contact information, advice on how to publish and disseminate lost animal information										
6 Clerk Typists 1 Clerk Typist spends 1 hr/day, 5 days/week at these locations: <i>North Central Shelter</i> <i>South Central Shelter</i> <i>South Central Annex</i> <i>East Valley Shelter</i> <i>West Valley Shelter</i> <i>West Los Angeles Shelter</i> <i>Harbor Shelter</i>	\$14.75	25.56%	1640.00					\$24,190	\$6,183	\$30,373

(05) Total () Subtotal () Page: _____ of _____ **\$24,190 \$6,183 \$30,373**

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

(01) Claimant: **City of Los Angeles** (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.
Maintaining non-medical records on animals that are taken up, euthanized after the holding period, or impounded. Records include all mandated items.										
Veterinary Assistant <i>It takes a Veterinary Assistant approximately 20 minutes to input non-medical information on one animal</i> (Total animals = 15,494 x .33 hrs = 5,113.02 hrs)	\$19.75	25.56%	5113.02					\$100,982	\$25,811	\$126,793

(05) Total () Subtotal () Page: _____ of _____ **\$100,982 \$25,811 \$126,793**

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

(01) Claimant: **City of Los Angeles** (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.
Providing necessary and prompt veterinary care for stray and abandoned animals that died during increased holding period or were ultimately euthanized										
TOTAL COSTS FOR TREATMENT (see attachment)				\$308,004						
<i>(Excludes emergency treatment given to cats and dogs, newborn care, owner relinquished animals, and animals ultimately redeemed, adopted, or released to animal rescue organizations)</i>										

(05) Total () Subtotal () Page: _____ of _____ **\$308,004**

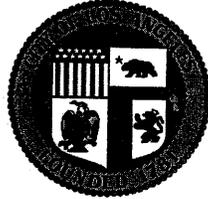
**BOARD OF
ANIMAL SERVICES
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PRESIDENT

KATHLEEN RIORDAN
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HELEN ANN JOHNSON

City of Los Angeles
CALIFORNIA



JAMES K. HAHN
MAYOR

DEPARTMENT OF
ANIMAL SERVICES
419 South Spring Street
14th Floor
Los Angeles, CA 900 13
(213) 473-8253
FAX (213) 473-7511

JERRY GREENWALT
GENERAL MANAGER

August 29, 2002

Laura N. Chick
City Controller, City of Los Angeles
City Hall, Room 1220
Los Angeles, California 90012

Subject: **POLICIES AND PROCEDURES CHANGES IN SUPPORT OF SB 1785**

In 1998, the State of California passed the Hayden Bill, Senate Bill (SB) 1785 directing animal care and control agencies to hold stray animals longer to increase animal adoption and decrease animal euthanasia. As a result of SB 1785, the General Manager of the Department of Animal Services (Department) directed Department staff to review existing policies and procedures for compliance to the bill and to procure necessary supplies and equipment to house animals for the additional holding period. Changes in policies and procedures included, but were not limited to, revising shelter operations procedures and training staff on the new procedures; expenditures for the creation and implementation of a Department Wide Area Network to enable installation and operation of the Chameleon Animal Shelter Management Software operating system; and implementation of a Departmental Website to make pictures of lost animals available Citywide.

If you have any questions, feel free to call Margaret Sullivan, Chief Management Analyst, at 473-7507.

Sincerely,

A handwritten signature in black ink that reads "Greenwalt".

JERRY GREENWALT
General Manager

Animal Adoption Reimbursement Claims

IT Hardware & Software Expenditures

Sorted by Date

<u>PO#</u>	<u>Vendor</u>	<u>Description</u>	<u>Date</u>	<u>Invoiced Amount</u>	<u>Actual Paid Amount</u>	<u>Invoice Number</u>	<u>Actual Paid Amount Fiscal Year Sub-Totals</u>
X100581	En Pointe Technologies	Monitors	4/12/2000	1,353.13	1,285.47	90111696	
Credit Card	Fry's Electronics	Network Adapter Cards	4/17/2000	107.98	107.98	4500905	
Credit Card	Fry's Electronics	NIC Adapters & Cable	4/27/2000	194.46	194.46	4539278	
X100585	Compucom	Software Licenses	5/3/2000	16.43	16.43	84217288	
X100585	Compucom	Software Licenses	5/3/2000	39.45	39.45	84257669	
X100574	En Pointe Technologies	Printer Ethernet cards	5/5/2000	2,560.38	2,432.62	90123969	
X100578	En Pointe Technologies	Server Hard Drive	5/8/2000	433.00	411.35	90117808	
X100571	En Pointe Technologies	Printers	5/17/2000	10,840.67	10,298.64	90130145	
X100564	En Pointe Technologies	PCs & Monitors	5/31/2000	5,417.91	5,147.01	90136387	
X100572	En Pointe Technologies	PCs	5/31/2000	5,417.91	5,147.01	90136388	
X100672	HLP	Chameleon Documentation	6/7/2000	155.88	155.88	LACT0500man	
X100677	En Pointe Technologies	Monitor	6/8/2000	297.69	282.81	90143540	
X100678	En Pointe Technologies	Monitor	6/8/2000	297.69	282.81	90143540	
X428298	En Pointe Technologies	Server RAM	6/27/2000	1,110.65	1,055.12	90219927	168,878.78
<u>FY 2000-01</u>							
X100593	En Pointe Technologies	Printer	7/6/2000	529.12	502.66	90156916	
X428297	En Pointe Technologies	Production printer	7/27/2000	1,630.71	1,549.17	90163524	
X428297	En Pointe Technologies	Production printer	7/27/2000	3,143.22	2,986.06	90168422	
X100586	HLP	Software Licenses	8/8/2000	24,000.00	24,000.00	LACT0400ann	
X428296	En Pointe Technologies	Monitors and NICs	8/10/2000	1,769.89	1,681.40	90181651	
X428295	Compucom	Software Licenses	8/22/2000	10,037.04	10,037.04	84541159	
Y100521	En Pointe Technologies	Network Adapter Cards	8/22/2000	1,350.28	1,282.77	90189747	
Y100588	HLP	Onsite Chameleon Training	8/31/2000	20,000.00	20,000.00	LACT0800trn	
	Various	Miscellaneous Computer Accessories	Nov-00	10.28	10.28		
Y100585	En Pointe Technologies	PCs	11/3/2000	8,335.24	7,918.49	90232381	
Y100585	En Pointe Technologies	PCs	11/3/2000	30,188.76	28,679.32	90233177	
Y100702	En Pointe Technologies	External Floppy Drive	12/6/2000	94.15	89.44	90246963	
Y100735	En Pointe Technologies	Printers	1/10/2001	5,065.86	4,812.57	90263928	
19666	HLP	Annual Chameleon Maint & Support	1/16/2001	24,000.00	24,000.00		
Y100720	HLP	Programming Services	1/23/2001	1,700.00	1,700.00	LACT100srv	
Y100746	Cabling System Warehouse	Cable	1/31/2001	129.17	129.17	958856	
	Various	Miscellaneous Computer Accessories	Feb-01	43.15	43.15		
Y100796	En Pointe Technologies	PCs, Monitors & Printers	2/14/2001	8,581.68	8,152.60	90280435	
Y100796	En Pointe Technologies	PCs, Monitors & Printers	2/14/2001	1,099.45	1,044.48	90281979	
Y100796	En Pointe Technologies	PCs, Monitors & Printers	2/20/2001	2,763.94	2,625.74	90281980	

Animal Adoption Reimbursement Claims

IT Hardware & Software Expenditures

Sorted by Date

<u>PO#</u>	<u>Vendor</u>	<u>Description</u>	<u>Date</u>	<u>Invoiced Amount</u>	<u>Actual Paid Amount</u>	<u>Invoice Number</u>	<u>Actual Paid Amount Fiscal Year Sub-Totals</u>
	Various	Miscellaneous Computer Accessories	Mar-01	172.03	172.03		
Y100796	En Pointe Technologies	PCs, Monitors & Printers	3/7/2001	4,131.00	3,924.45	90293231	
Y100735	En Pointe Technologies	Printers	3/14/2001	272.00	258.40	90270167	
	Various	Miscellaneous Computer Accessories	Apr-01	37.38	37.38		
Y100718	Compucom	Software	4/12/2001	30.56	30.56	85183883	
Y100718	Compucom	Software	4/12/2001	202.17	202.17	85173324	
10040	En Pointe Technologies	CDRW Drive	4/17/2001	249.15	230.69		
Y100726	Compucom	Software	4/20/2001	18.59	18.59	85173349	
28175	En Pointe Technologies	Printers	5/2/2001	13,163.88	12,188.78		
19874	En Pointe Technologies	Printer Color Coating Kit	5/9/2001	48.75	45.14		
	Various	Miscellaneous Computer Accessories	Jun-01	405.50	405.50		
49809	Cisco Systems	Network Equipment	6/18/2001	3,728.97	3,415.25		
45285	En Pointe Technologies	Network Adapter Cards	6/22/2001	551.23	510.40		
46066	En Pointe Technologies	Notebook PC	6/25/2001	2,489.68	2,305.26		
49583	Cabling System Warehouse	Cabling Materials	6/29/2001	436.53	404.20		
50862	Compucom	Software Licenses	6/29/2001	15,109.77	13,990.54		179,383.68
<u>FY 2001-02</u>							
	Various	Miscellaneous Computer Accessories	Jul-01	141.44	141.44		
52111	En Pointe Technologies	PCs and Monitors	7/31/2001	21,087.17	19,525.16		
	Various	Miscellaneous Computer Accessories	Aug-01	246.67	246.67		
	Various	Miscellaneous Computer Accessories	Sep-01	569.35	569.35		
55286	En Pointe Technologies	Printer Cables	9/6/2001	99.79	92.40		
69378	Compucom	Software	9/24/2001	536.22	496.94		
	Various	Miscellaneous Computer Accessories	Oct-01	88.96	88.96		
49798	Anixter	Network Equipment	10/8/2001	1,056.24	978.00		
83043	En Pointe Technologies	PCs and Monitors	10/18/2001	9,052.18	18,101.65		
	Various	Miscellaneous Computer Accessories	Nov-01	292.61	292.61		
81760	Office Depot	Office Equipment	11/6/2001	993.37	919.79		
91486	En Pointe Technologies	PCs	11/15/2001	10,497.60	9,720.00		
91586	En Pointe Technologies	PCs, Monitors & Printers	11/16/2001	32,588.54	30,174.57		
	Various	Miscellaneous Computer Accessories	Dec-01	323.97	323.97		
49652	Anixter	Cable	12/14/2001	5,581.44	5,168.00		
	Various	Miscellaneous Computer Accessories	Jan-02	116.95	116.95		
	Various	Miscellaneous Computer Accessories	Feb-02	511.00	511.00		
131608	Compucom	Software	2/26/2002	356.06	328.93		

COST ALLOCATION PLAN (CAP 23) - INDIRECT COST RATE WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2000-01. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to overtime salaries, please contact CAP staff. **Please note: You MUST adjust rates to deduct directly billed costs.** See list, Attachment C and Instructions, Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead	CTO
AGING:					
Balance of Department	18.83%	37.25%	na	*	21.19%
Title V	9.23%	3.70%	na	*	14.08%
ANIMAL SERVICES	25.56%	66.61%	39.31%	*	18.14%
BUILDING & SAFETY	20.06%	22.39%	21.79%	*	19.77%
CITY ADMINISTRATIVE OFFICER (now OARS):					
CRA, Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	20.51%	14.91%	19.66%	*	19.91%
Emergency Management	18.74%	76.37%	17.90%	*	19.91%
CITY ATTORNEY:					
Criminal	20.63%	11.75%	11.79%	*	18.32%
Direct Billed - User's Site (Proprietary Depts.)	17.47%	3.27%	2.91%	*	18.32%
Direct Billed - In City Space	16.76%	8.29%	12.34%	*	18.32%
CITY CLERK:					
Elections	9.75%	33.30%	2.27%	*	2.41%
Land Records	21.30%	84.84%	19.00%	*	19.17%
Tax & Permit	21.58%	37.91%	15.05%	*	19.17%
COMMISSION FOR CHILDREN, YOUTH AND THEIR FAMILIES	21.79%	61.54%	18.54%	*	21.76%
COMMISSION ON STATUS OF WOMEN	18.77%	99.88%	25.99%	*	15.75%
COMMUNITY DEVELOPMENT:					
Balance of Department	19.69%	22.92%	na	*	20.01%
Summer Youth Employment Program	13.66%	5.92%	na	*	0.00%
CONTROLLER:					
Direct Billed (at User's site)	20.35%	10.36%	47.51%	*	20.44%
Direct Billed (in City space)	18.98%	31.37%	54.49%	*	20.44%
CULTURAL AFFAIRS	26.80%	57.58%	45.35%	*	17.63%
DEPARTMENT on DISABILITY	17.92%	73.92%	51.90%		17.67%
EL PUEBLO	19.13%	49.53%	34.73%	*	24.33%

Pursuant to Government Code Section 17561
ANIMAL ADOPTION

(19) Program Number 00213
 (20) Date Filed 1-5-04
 (21) LRS Input FEB 20 2004

Program
213

(01) Claimant Identification Number 9819487			Reimbursement Claim Data	
(02) Claimant Name City of Los Angeles			(22) AA-1, (04)(A)(1)(g)	RECEIVED May 19, 2014 Commission on State Mandates
County of Location Los Angeles			(23) AA-1, (04)(A)(2)(g)	
Street Address of P.O. Box 419 S. Spring Street			(24) AA-1, (04)(A)(3)(g)	3,070
City Los Angeles	State CA	Zip Code 90013	(25) AA-1, (04)(B)(1)(g)	123,836
Type of Claim	Estimated Claim	Reimbursement Claim	(26) AA-1, (04)(B)(2)(g)	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(27) AA-1, (04)(B)(3)(g)	686,106
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28) AA-1, (04)(B)(4)(g)	21,184
	(05) Amended <input type="checkbox"/>	(11) Amended <input checked="" type="checkbox"/>	(29) AA-1, (04)(B)(5)(g)	805,160
Fiscal Year of Cost	(06)	(12) 2001-2002	(30) AA-1, (04)(B)(6)(g)	
Total Claimed Amount	(07)	(13) \$2,692,025	(31) AA-1, (04)(B)(7)(g)	79,450
LESS: 10% Late Penalty		(14) \$21,857	(32) AA-1, (04)(B)(8)(g)	26,715
LESS: Prior Claim Payment Received		(15)	(33) AA-1, (04)(B)(9)(g)	244,864
Net Claimed Amount		(16) \$2,670,168	(34) AA-1, (04)(B)(10)(g)	
Due from State	(08)	(17) \$2,670,168	(35) AA-1, (06)	81
Due to State		(18)	(36)	

ORIGINAL

LATE

(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

Jerry Greenwalt

14 Jan '04

Jerry Greenwalt

General Manager

Type or Print Name

Title

(38) Name of Contact Person for Claim

Telephone Number (949) 440-0845 ext. 108

Ginger Wilhite, MAXIMUS

E-mail Address gingerwilhite@maximus.com

**MANDATED COSTS
ANIMAL ADOPTION
CLAIM SUMMARY**

(01) Claimant: **City of Los Angeles** (02) Fiscal year costs were incurred: **2001-2002**

(03) Department **Animal Services**

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
A. One-Time Costs							
1. Policies and Procedures							
2. Training	\$2,470	\$600					\$3,070
3. Computer Software	\$4,387	\$1,066	\$118,383				\$123,836
B. Ongoing Costs							
1. Acquiring Space/Facilities							
2. Renovating Facilities							
3. Care of Dogs & Cats			\$686,106				\$686,106
4. Care of Other Animals			\$21,184				\$21,184
5. Holding Period	\$647,704	\$157,457					\$805,160
6. Feral Cats							
7. Lost and Found Lists	\$43,866	\$10,664	\$24,920				\$79,450
8. Non-Medical Records	\$21,490	\$5,224					\$26,715
9. Veterinary Care	\$144,598	\$35,152	\$65,114				\$244,864
10. Procuring Equipment							
(05) Total Direct Costs	\$864,515	\$210,164	\$915,707				\$1,990,385

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	Salary and Wages	81.16%
(07) Total Indirect Costs	[Line (06)(a) x line(05)(a)] or [(Line(06) x line (05)(a)) + line (05)(b)]		\$701,640
(08) Total Direct and Indirect Costs	[Line(05)(g) + line(07)]		\$2,692,025

Cost Reduction

(9) Less: Offsetting Savings

(10) Less: Other Reimbursements

(11) Total Claimed Amount **{Line(08) - {Line (09) + Line(10)}}** **\$2,692,025**

MANDATED COSTS
ANIMAL ADOPTION
COMPONENT/ACTIVITY COSTS DETAIL

(01) Claimant: **City of Los Angeles** (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.
Training employees (new hires) on the mandated activities (3 hours per employee)										
3 Snr Clerk Typists	\$19.09	24.31%	9.00					\$172	\$42	\$214
1 Veterinarian	\$30.08	24.31%	3.00					\$90	\$22	\$112
3 Veterinary Assistants	\$19.75	24.31%	9.00					\$178	\$43	\$221
37 Animal Care Technicians	\$15.48	24.31%	111.00					\$1,718	\$418	\$2,136
1 Animal Control Officer (I)	\$17.25	24.31%	3.00					\$52	\$13	\$64
1 Animal Control Officer (II)	\$20.18	24.31%	3.00					\$61	\$15	\$75
1 Snr Animal Control Officer (I)	\$21.54	24.31%	3.00					\$65	\$16	\$80
1 Snr Animal Control Officer (II)	\$23.43	24.31%	3.00					\$70	\$17	\$87
1 Training Officer	\$21.54	24.31%	3.00					\$65	\$16	\$80

(05) Total () Subtotal () Page: _____ of _____ \$2,470 \$600 \$3,070

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

**FORM
AA-2**

**Program
213**

(01) Claimant: **City of Los Angeles** **(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.
Develop and purchase computer software for maintenance of non-medical animal records as mandated										
Senior Systems Analyst II	\$42.18	24.31%	104.00	\$94,383				\$4,387	\$1,066	\$5,453
Annual software license renewal				\$24,000						

(05) Total () Subtotal () Page: ___ of ___ \$118,383 \$4,387 \$1,066 \$5,453

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

(01) Claimant: **City of Los Angeles** (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.
Provide care and maintenance for dogs and cats that die during the increased holding period or are ultimately euthanized Total cost for all animals = \$6,899,953 Yearly census = 272,290 Number that died during increased holding period or were euthanized = 13,538 Daily cost per animal = \$25.34 Number of reimburseable days = 2 ACTUAL COST METHOD: Daily cost per dog/cat (\$25.34) x number that die/are euthanized (13,538) x number reimburseable days (2) = \$686,105.84				\$686,106						

(05) Total () Subtotal () Page: _____ of _____ \$686,106

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

**FORM
AA-2**

213

(01) Claimant: **City of Los Angeles** (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.
Provide care and maintenance for all other animals* that die during the increased holding period or are ultimately euthanized Total cost for all animals = \$6,899,953 Yearly census = 272,290 Number that died during increased holding period or were euthanized = 209 Daily cost per animal = \$25.34 Number of reimburseable days = 4 <u>ACTUAL COST METHOD:</u> Daily cost per dog/cat (\$25.34) x number that die/are euthanized (209) x number reimburseable days (4) = 21,184.24 rabbits, guinea pigs, hamsters, t-bellied pigs, birds, lizards, snakes, turtles or tortoises.				\$21,184						

5) Total () Subtotal () Page: _____ of _____ **\$21,184**

213

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

**FORM
AA-2**

(01) Claimant: **City of Los Angeles**

(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.
Making animals available for owner redemption on one weekend day/week (Saturday). Each employee worked 416 hours at each location.										
<u>ANNEX</u>										
3 Animal Care Technicians	\$15.80	24.31%	1248.00					\$19,718	\$4,794	\$24,512
1 Animal Care Technician Supv	\$20.68	24.31%	416.00					\$8,603	\$2,091	\$10,694
<u>EAST VALLEY</u>										
5 Animal Care Technicians	\$15.80	24.31%	2080.00					\$32,864	\$7,989	\$40,853
1 Animal Care Technician Supv	\$20.68	24.31%	416.00					\$8,603	\$2,091	\$10,694
3 Animal Control Officers (I)	\$17.67	24.31%	1248.00					\$22,052	\$5,361	\$27,413
2 Animal Control Officers (II)	\$21.33	24.31%	832.00					\$17,747	\$4,314	\$22,061
3 Clerk Typists	\$15.36	24.31%	1248.00					\$19,169	\$4,660	\$23,829
<u>HARBOR</u>										
3 Animal Care Technicians	\$15.80	24.31%	1248.00					\$19,718	\$4,794	\$24,512
1 Animal Care Technician Supv	\$20.68	24.31%	416.00					\$8,603	\$2,091	\$10,694
2 Animal Control Officers (I)	\$17.67	24.31%	832.00					\$14,701	\$3,574	\$18,275
1 Clerk Typists	\$15.36	24.31%	416.00					\$6,390	\$1,553	\$7,943
<u>NORTH CENTRAL</u>										
7 Animal Care Technicians	\$15.80	24.31%	2912.00					\$46,010	\$11,185	\$57,195
1 Animal Care Technician Supv	\$20.68	24.31%	416.00					\$8,603	\$2,091	\$10,694
3 Animal Control Officers (I)	\$17.67	24.31%	1248.00					\$22,052	\$5,361	\$27,413
2 Animal Control Officers (II)	\$21.33	24.31%	832.00					\$17,747	\$4,314	\$22,061
3 Clerk Typists	\$15.36	24.31%	1248.00					\$19,169	\$4,660	\$23,829
<u>SOUTH LOS ANGELES</u>										
Animal Care Technicians	\$15.80	24.31%	3744.00					\$59,155	\$14,381	\$73,536
Animal Care Technician Supv	\$20.68	24.31%	416.00					\$8,603	\$2,091	\$10,694
Animal Control Officers (I)	\$17.67	24.31%	2080.00					\$36,754	\$8,935	\$45,688
Animal Control Officers (II)	\$21.33	24.31%	2080.00					\$44,366	\$10,785	\$55,152
Clerk Typists	\$15.36	24.31%	832.00					\$12,780	\$3,107	\$15,886
35) Total () Subtotal (X)								\$453,407	\$110,223	\$563,630

Page: 1 of 2

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

(01) Claimant: **City of Los Angeles** (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.
Making animals available for owner redemption on one weekend day/week (broken down by service area), cont.										
<u>WEST LOS ANGELES</u>										
4 Animal Care Technicians	\$15.80	24.31%	1664.00					\$26,291	\$6,391	\$32,683
1 Animal Care Technician Supv	\$20.68	24.31%	416.00					\$8,603	\$2,091	\$10,694
2 Animal Control Officers (I)	\$17.67	24.31%	832.00					\$14,701	\$3,574	\$18,275
1 Animal Control Officers (II)	\$21.33	24.31%	416.00					\$8,873	\$2,157	\$11,030
3 Clerk Typists	\$15.36	24.31%	1248.00					\$19,169	\$4,660	\$23,829
<u>WEST VALLEY</u>										
5 Animal Care Technicians	\$15.80	24.31%	2080.00					\$32,864	\$7,989	\$40,853
1 Animal Care Technician Supv	\$20.68	24.31%	416.00					\$8,603	\$2,091	\$10,694
4 Animal Control Officers (I)	\$17.67	24.31%	1664.00					\$29,403	\$7,148	\$36,551
3 Animal Control Officers (II)	\$21.33	24.31%	1248.00					\$26,620	\$6,471	\$33,091
3 Clerk Typists	\$15.36	24.31%	1248.00					\$19,169	\$4,660	\$23,829
(05) Total (X) Subtotal ()								\$647,704	\$157,457	\$805,160

**ANIMAL ADOPTION
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Los Angeles** (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.
Providing lost and found lists to owners and rescuers of lost animals. Lists include type of animal, referrals, shelter contact information, advice on how to publish and disseminate lost animal information										
6 Clerk Typists 1 Clerk Typist spends 1 hr/day, 5 days/week at these locations: <i>North Central Shelter South Central Shelter South Central Annex East Valley Shelter West Valley Shelter West Los Angeles Shelter Harbor Shelter</i>	\$15.36	24.31%	1820.00					\$27,955	\$6,796	\$34,751
Develop Web Site for purposes of posting lost and found lists <i>(25% of total time spent on web project)</i>										
Bob Perino, Snr Systems Anlyst II	\$42.18	24.31%	10.00					\$422	\$103	\$524
Donyielle Holly, Snr Syst Anlyst I	\$34.06	24.31%	412.25					\$14,041	\$3,413	\$17,455
Napa Dumriwat, Systems Anlyst II	\$25.84	24.31%	13.25					\$342	\$83	\$426
ACT Supervisor	\$20.68	24.31%	7.50					\$155	\$38	\$193
Animal Car Technician	\$15.80	24.31%	21.25					\$336	\$82	\$417
Snr Animal Control Officer II	\$24.89	24.31%	4.50					\$112	\$27	\$139
Snr Animal Control Officer I	\$22.97	24.31%	4.25					\$98	\$24	\$121
Animal Control Officer II	\$21.33	24.31%	9.25					\$197	\$48	\$245
Animal Control Officer I	\$17.67	24.31%	11.75					\$208	\$50	\$258
Web Site Software Purchase <i>(25% total web costs)</i>				\$24,920						

(05) Total () Subtotal () Page: ___ of ___ **\$24,920** **\$43,866** **\$10,664** **\$54,530**

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

(01) Claimant: **City of Los Angeles**

(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.
Maintain non-medical records on animals that are taken up, euthanized after the holding period, or impounded.										
Minutes per Record <input type="text" value="5"/>										
Number of Records <input type="text" value="13,747"/>										
Animal Care Technician	\$18.76	24.31%	1145.58					\$21,490	\$5,224	\$26,715

(05) Total () Subtotal () Page: _____ of _____

\$21,490 \$5,224 \$26,715

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

(01) Claimant: **City of Los Angeles** (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.
Provide "necessary and prompt veterinary care" for stray and abandoned animals. Average time (min.) to provide emergency treatment.										
Veterinarian	\$36.39	24.31%						\$88,983	\$21,632	\$110,615
Veterinary Technician	\$22.76	24.31%						\$55,615	\$13,520	\$69,135
Animal Medical Supplies				\$65,114						
(05) Total () Subtotal ()				\$65,114				\$144,598	\$35,152	\$179,750

Page: _____ of _____

**MAINTAINING NON MEDICAL RECORDS
FY 2001-02 (AMMENDED)**

MAINTAINING NON MEDICAL RECORDS

DESCRIPTION:

Maintaining non-medical records on animals that are taken up, euthanized after the holding period or impounded.

FORMULA:

Time required to input non-medical records: five (5) minutes per record

Number of animals: 13,747

COMPUTATION:

Time required to input individual record x number of records / 60 minutes = 1,145.58
total hours required to input non-medical records.

Hours to input non-medical records x hourly rate for Animal Care Technician = Total
cost.

Average salary for an Animal Care Technician is \$33,766.65 / 1,800 annual hours =
Hourly rate.

OR

5 minutes x 13,747 / 60 minutes = 1,145.58 hours

\$33,766.65 / 1,800 work hours = \$18.76

\$18.76 x 1,145.58 hours = \$21,491

EXPENSE TOTAL:

\$21,491

VETERINARY CARE
(Amended for FY 2001-02)

DESCRIPTION:

Providing necessary and prompt veterinary care for stray and abandoned animals that died during the increased holding period or were ultimately euthanized.

FORMULA:

Veterinarian annual and hourly rate: $\$65,506.09 / 1,800 = \36.39
 Veterinary Technician annual and hourly rate: $\$40,967.26 / 1,800 = \22.76

Average time to provide emergency medical treatment: 12 minutes

Cost of providing Veterinarian emergency medical treatment per animal: $\$36.39 / 60$
 minutes x 12 minutes = \$7.28

Cost of a Veterinary Technician assisting a Veterinarian in an emergency medical
 treatment per animal: $\$22.76 / 60$ minutes x 12 minutes = \$4.55

Number of animals requiring prompt medical care: 12,223

COMPUTATION:

Cost of providing emergency medical treatment x number of animals requiring prompt
 medical care = Total Expense

Medical supply use was based on a comparison between FY 1997-98, the last full fiscal
 year before SB 1785 and FY 2001-02 a post SB 1785 year.

In FY 2001-02 there were 6 Veterinarians and 24 Veterinarian Assistants. Expenses for
 Account 3190 – Animal Medical Supplies was \$196,992.

In FY 1997-98 there were 2 Veterinarians and 12 Veterinarian Assistants. Expenses for
 Account 3190 – Animal Medical Supplies was \$131,878.

Therefore $\$196,992 - \$131,878 = \$65,114$ in expenditure of Animal Medical Supplies to
 support additional Veterinary Care under SB 1785.

OR

Veterinarian:	$\$7.28 \times 12,223 = \$88,983.44$
Veterinary Technician:	$\$4.55 \times 12,223 = \$55,614.65$
<u>Animal Medical Supplies:</u>	<u>$= \\$65,114.00$</u>
Total	$\$209,712.09$

EXPENSE TOTAL:

\$209,712

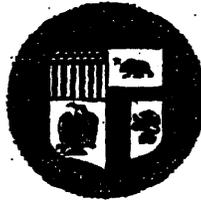
**BOARD OF
ANIMAL SERVICES
COMMISSION**

PAUL JOLLY
PRESIDENT

KATHLEEN RIORDAN
VICE PRESIDENT

HELEN ANN JOHNSON

City of Los Angeles
CALIFORNIA



JAMES K. HAHN
MAYOR

**DEPARTMENT OF
ANIMAL SERVICES**
419 South Spring Street
14th Floor
Los Angeles, CA 90013
(213) 473-8283
FAX (213) 473-7511

JERRY GREENWALT
GENERAL MANAGER

August 29, 2002

Laura N. Chick
City Controller, City of Los Angeles
City Hall, Room 1220
Los Angeles, California 90012

Subject: POLICIES AND PROCEDURES CHANGES IN SUPPORT OF SB 1785

In 1998, the State of California passed the Hayden Bill, Senate Bill (SB) 1785 directing animal care and control agencies to hold stray animals longer to increase animal adoption and decrease animal euthanasia. As a result of SB 1785, the General Manager of the Department of Animal Services (Department) directed Department staff to review existing policies and procedures for compliance to the bill and to procure necessary supplies and equipment to house animals for the additional holding period. Changes in policies and procedures included, but were not limited to, revising shelter operations procedures and training staff on the new procedures; expenditures for the creation and implementation of a Department Wide Area Network to enable installation and operation of the Chameleon Animal Shelter Management Software operating system; and implementation of a Departmental Website to make pictures of lost animals available Citywide.

If you have any questions, feel free to call Margaret Sullivan, Chief Management Analyst, at 473-7507.

Sincerely,

JERRY GREENWALT
General Manager

AN EQUAL EMPLOYMENT OPPORTUNITY—AFFIRMATIVE ACTION EMPLOYER

Animal Adoption Reimbursement Claims

IT Hardware & Software Expenditures

Sorted by Date

R. 14
 Jan 15 2004 10:20
 L. A. ANIMAL SERVICES Fax: 213-473-7511

PO#	Vendor	Description	Date	Invoiced Amount	Actual Paid Amount	Invoice Number	Actual Paid Amount Fiscal Year Sub-Totals
Y100796	Various	Miscellaneous Computer Accessories	Mar-01	172.03	172.03		
Y100735	En Pointe Technologies	PCs, Monitors & Printers	3/7/2001	4,131.00	3,924.45	90293231	
	Various	Printers	3/14/2001	272.00	258.40	90270167	
Y100718	Compucom	Miscellaneous Computer Accessories	Apr-01	37.38	37.38		
Y100718	Compucom	Software	4/12/2001	30.56	30.56		
10040	En Pointe Technologies	Software	4/12/2001	202.17	202.17	85183883	
Y100726	Compucom	CDRW Drive	4/17/2001	249.15	230.69	85173324	
28175	En Pointe Technologies	Software	4/20/2001	18.59	18.59		
19874	En Pointe Technologies	Printers	4/20/2001	18.59	18.59	85173349	
	Various	Printer Color Coating Kit	5/2/2001	13,163.88	12,188.78		
49809	Cisco Systems	Miscellaneous Computer Accessories	5/9/2001	48.75	45.14		
45285	En Pointe Technologies	Network Equipment	Jun-01	405.50	405.50		
46066	En Pointe Technologies	Network Adapter Cards	6/18/2001	3,728.97	3,415.25		
49583	En Pointe Technologies	Notebook PC	6/22/2001	551.23	510.40		
50862	Cabling System Warehouse	Notebook PC	6/25/2001	2,489.68	2,305.26		
	Compucom	Cabling Materials	6/29/2001	436.53	404.20		
		Software Licenses	6/29/2001	15,109.77	13,990.54		
	Various	Miscellaneous Computer Accessories	Jul-01	141.44	141.44		
52111	En Pointe Technologies	PCs and Monitors	7/31/2001	21,087.17	19,525.16		
	Various	Miscellaneous Computer Accessories	Aug-01	246.67	246.67		
55286	En Pointe Technologies	Miscellaneous Computer Accessories	Sep-01	569.35	569.35		
69378	Compucom	Printer Cables	9/6/2001	99.79	92.40		
	Various	Software	9/24/2001	536.22	496.94		
49798	Anixter	Miscellaneous Computer Accessories	Oct-01	88.96	88.96		
83043	En Pointe Technologies	Network Equipment	10/8/2001	1,056.24	978.00		
	Various	PCs and Monitors	10/18/2001	9,052.18	18,101.65		
81760	Office Depot	Miscellaneous Computer Accessories	Nov-01	292.61	292.61		
91486	En Pointe Technologies	Office Equipment	11/6/2001	993.37	919.79		
91586	En Pointe Technologies	PCs	11/15/2001	10,497.60	9,720.00		
	Various	PCs, Monitors & Printers	11/16/2001	32,588.54	30,174.57		
49652	Anixter	Miscellaneous Computer Accessories	Dec-01	323.97	323.97		
	Various	Cable	12/14/2001	5,581.44	5,168.00		
	Various	Miscellaneous Computer Accessories	Jan-02	116.95	116.95		
131608	Compucom	Miscellaneous Computer Accessories	Feb-02	511.00	511.00		
		Software	2/26/2002	356.06	328.93		
							179,383.68

Animal Adoption Reimbursement Claims

IT Hardware & Software Expenditures

Sorted by Date

L. A. ANIMAL SERVICES Fax: 213-473-7511 Jan 15 2004 10:20

<u>PO#</u>	<u>Vendor</u>	<u>Description</u>	<u>Date</u>	<u>Invoiced Amount</u>	<u>Actual Paid Amount</u>	<u>Invoice Number</u>	<u>Actual Paid Amount Fiscal Year Sub-Totals</u>
	Various	Miscellaneous Computer Accessories	Mar-02	76.29	76.29		
	Various	Miscellaneous Computer Accessories	Apr-02	22.74	22.74		
	Various	Miscellaneous Computer Accessories	May-02	507.56	507.56		
166065	En Pointe Technologies	LaserJet Transfer Kit	5/28/2002	780.66	721.16		
175698	En Pointe Technologies	2 File Servers	6/25/2002	21,401.04	19,770.00		
179626	En Pointe Technologies	PCs and Monitors	6/25/2002	18,348.38	16,950.00		
<u>FY 2001-02 Web Project</u>							
	Credit Card SecretAgents.com	Software	9/11/2001	10.00	10.00		
	Credit Card Bookpool.com	Cold Fusion Manuel	9/19/2001	39.79	39.79		
82415	Compucom	Software	11/27/2001	599.40	561.72		
89751	En Pointe Technologies	File Server & Rack	11/7/2001	15,985.08	14,801.00		
92914	Dell Corporation	Warranty Service Agreement	11/7/2001	500.00	500.00		
101409	En Pointe Technologies	CDRW, SanJet, Cameras & LCD Projector	12/7/2001	6,373.16	5,901.07		
101431	En Pointe Technologies	Laptop Computer	12/4/2001	2,948.40	2,730.00		
102621	En Pointe Technologies	PCs	11/27/2001	10,497.60	9,720.00		
106923	HLP	ChamCam Licenses	12/27/2001	14,586.00	14,430.00		
118690	En Pointe Technologies	PCs, Monitors and Color LaserJet Printers	1/28/2002	48,320.90	44,638.25		
131551	Compucom	Software Licenses	3/13/2002	6,352.56	5,868.42		
131584	Compucom	Software	3/13/2002	139.76	129.11		
131616	En Pointe Technologies	Digital Cameras	2/20/2002	380.04	351.08		
				590,955.00	573,787.04		
						Web Sub Total ==>	99,680.44
							573,787.04
							-99,680.44
						Total Actual Amount Paid Less Web Related Expenditures ==>	474,106.60

75% of all Department Computer Equipment is located at shelter locations.

75% of total amount paid attributable exclusively to shelter operations ==> 474,106.60
0.75
\$355,579.95

Shelter Population for Training

Fiscal Year	Classification	Employee Census	Salary	Training Hours	Total Training Per Class	Training Expense
1998/99	Clerk Typist	28	\$ 13.93	3	84	\$1,170.12
	Sr. Clerk Typist	8	\$ 17.25	3	24	\$414.00
	Veterinarian	2	\$ 28.64	3	6	\$171.84
	Veterinary Assistant	12	\$ 17.05	3	36	\$613.80
	Animal Care Technician	42	\$ 14.76	3	126	\$1,859.76
	Animal Care Technician Supervisor	5	\$ 17.53	3	15	\$262.95
	Animal Control Officer I	29	\$ 15.73	3	87	\$1,368.51
	Animal Control Officer II	23	\$ 18.46	3	69	\$1,273.74
	Sr. Animal Control Officer I	6	\$ 19.91	3	18	\$358.38
	Sr. Animal Control Officer II	9	\$ 21.36	3	27	\$576.72
	Training Officer	1	\$ 19.91	3	3	\$59.73
	Total		165			495

New Hires

1999/00	Clerk Typist	7	\$ 13.44	3	21	\$282.24
	Sr. Clerk Typist	3	\$ 17.19	3	9	\$154.71
	Veterinarian	2	\$ 27.17	3	6	\$163.02
	Veterinary Assistant	12	\$ 19.01	3	36	\$684.36
	Animal Care Technician	24	\$ 15.08	3	72	\$1,085.76
	Animal Care Technician Supervisor	2	\$ 18.92	3	6	\$113.52
	Animal Control Officer I	16	\$ 16.52	3	48	\$792.96
	Animal Control Officer II	10	\$ 19.20	3	30	\$576.00
	Sr. Animal Control Officer I	5	\$ 20.55	3	15	\$308.25
	Sr. Animal Control Officer II	1	\$ 22.34	3	3	\$67.02
	Training Officer	1	\$ 20.55	3	3	\$61.65
	Total		83			249

New Hires

2000/01	Clerk Typist	7	\$ 14.75	3	21	\$309.75
	Sr. Clerk Typist	2	\$ 19.09	3	6	\$114.54
	Veterinarian	4	\$ 30.08	3	12	\$360.96
	Veterinary Assistant	7	\$ 19.75	3	21	\$414.75
	Animal Care Technician	5	\$ 15.48	3	15	\$232.20
	Animal Care Technician Supervisor	0	\$ 18.97	3	0	\$0.00
	Animal Control Officer I	17	\$ 17.25	3	51	\$879.75
	Animal Control Officer II	6	\$ 20.18	3	18	\$363.24
	Sr. Animal Control Officer I	1	\$ 21.54	3	3	\$64.62
	Sr. Animal Control Officer II	0	\$ 23.43	3	0	\$0.00
	Training Officer	1	\$ 21.54	3	3	\$64.62
	Total		50			150

New Hires

2001/02	Clerk Typist	0	\$ 14.75	3	0	\$0.00
	Sr. Clerk Typist	3	\$ 19.09	3	9	\$171.81
	Veterinarian	1	\$ 30.08	3	3	\$90.24
	Veterinary Assistant	3	\$ 19.75	3	9	\$177.75
	Animal Care Technician	37	\$ 15.48	3	111	\$1,718.28
	Animal Care Technician Supervisor	0	\$ 18.97	3	0	\$0.00
	Animal Control Officer I	1	\$ 17.25	3	3	\$51.75
	Animal Control Officer II	1	\$ 20.18	3	3	\$60.54
	Sr. Animal Control Officer I	1	\$ 21.54	3	3	\$64.62
	Sr. Animal Control Officer II	1	\$ 23.43	3	3	\$70.29
	Training Officer	1	\$ 21.54	3	3	\$64.62
	Total		49			147

SYSTEMS DEVELOPMENT EXPENSE				
Fiscal Year	Eligible Hours	Project Hours	Hourly Rate	Labor Expense
1998-99	1044	52.2	\$ 30.51	\$ 1,592.62
1999-00	2096	104.8	\$ 40.01	\$ 4,193.05
2000-01	2080	104	\$ 35.65	\$ 3,707.60
2001-02	2080	104	\$ 42.18	\$ 4,386.72

SR SYS ANAL I
SR SYS ANAL II
SR SYS ANAL II
SR SYS ANAL II

INVOICE

Invoice Number : LACT0401ann
Invoice Date : April 01, 2001

Contract: 57390
BID No : F9287
Terms: NET 30

Bill To :
City of Los Angeles
Department of Animal Regulation
Attn: Bob Parino (213-473-7510)
419 S. Spring Street, Suite 1400
Los Angeles, CA 90013

Pay Vendor :
HLP, INC.
3271 Falkland Circle
Huntington Beach, CA
92649-2812
BTRC 965260-22-Q190
FEIN 86-0487620

DESCRIPTION	\$ AMOUNT
Chameleon/CMS Software annual Maintenance & Support * Unlimited User License on single Server database * Period of 04/01/01 through 03/31/02 (one year)	\$24,000.00

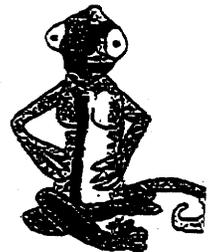
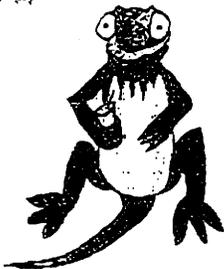
For questions concerning this Invoice
please call : Diane Hoover 562-592-9899

FILE COPY

HLP, INC.

Chameleon/CMS Software

3271 Falkland Circle, Huntington Beach, CA 92649-2812
562-592-9899 e-mail dianecfo@primenet.com fax 592-9859
www.ChameleonBeach.com



CALCULATIONS FOR ANIMALS WHO DIE OR ARE EUTHANIZED

Fiscal Year FY 2000-01	*Formula: 322,295	Census (883) x 365 = Yearly Census
	\$ 15.17	Shelter Budget (\$4,890,106) / Yearly Census (322,295) = Cost Per Animal
	\$ 463,534.52	Daily Cost Per Animal (\$15.17) x # Of Impounded Strays or Abandoned Dogs and Cats that die or are euthanized during the increased holding period (15,278) x the reimbursable days (2).
	\$ 13,106.88	Daily Cost Per Animal (\$15.17) x # Of Impounded Strays or Abandoned birds, snakes, turtles, etc. that die or are euthanized during the increased holding period (216) x the reimbursable days (4).
	<u>\$ 476,641.40</u>	Total

Fiscal Year FY 2001-02	*Formula: 272,290	Census (746) x 365 = Yearly Census
	\$ 25.34	Shelter Budget (\$6,899,953) / Yearly Census (272,290) = Cost Per Animal
	\$ 686,105.84	Daily Cost Per Animal (\$25.34) x # Of Impounded Strays or Abandoned Dogs and Cats that die or are euthanized during the increased holding period (13,538) x the reimbursable days (2).
	\$ 21,184.24	Daily Cost Per Animal (\$25.34) x # Of Impounded Strays or Abandoned birds, snakes, turtles, etc. that die or are euthanized during the increased holding period (209) x the reimbursable days (4).
	<u>\$ 707,290.08</u>	

*Formula Figures through Chameleon
 **Formula Figures through AMIS

ATTORNEY

MAXIMUS-LOST AND FOUND LIST CALCULATIONS

Fiscal Year	SHELTER	CLASSIFICATION	SALARY	HOURS PER DAY	DAYS PER WEEK	Eligible Weeks	Eligible Hours	TOTAL SALARY
FY 1998-99	North Central Shelter	Clerk Typist	\$ 13.93	1	5	26	130	\$ 1,810.90
	South Central Shelter							
	South Central Annex	Clerk Typist	\$ 13.93	1	5	26	130	\$ 1,810.90
	East Valley Shelter	Clerk Typist	\$ 13.93	1	5	26	130	\$ 1,810.90
	West Valley Shelter	Clerk Typist	\$ 13.93	1	5	26	130	\$ 1,810.90
	West Los Angeles Shelter	Clerk Typist	\$ 13.93	1	5	26	130	\$ 1,810.90
	Harbor Shelter	Clerk Typist	\$ 13.93	1	5	26	130	\$ 1,810.90
	Total						780	\$ 10,865.40
FY 1999-00	North Central Shelter	Clerk Typist	\$ 13.44	1	5	52	260	\$ 3,494.40
	South Central Shelter							
	South Central Annex	Clerk Typist	\$ 13.44	1	5	52	260	\$ 3,494.40
	East Valley Shelter	Clerk Typist	\$ 13.44	1	5	52	260	\$ 3,494.40
	West Valley Shelter	Clerk Typist	\$ 13.44	1	5	52	260	\$ 3,494.40
	West Los Angeles Shelter	Clerk Typist	\$ 13.44	1	5	52	260	\$ 3,494.40
	Harbor Shelter	Clerk Typist	\$ 13.44	1	5	52	260	\$ 3,494.40
	Total						1560	\$ 20,966.40
FY 2000-01	North Central Shelter	Clerk Typist	\$ 14.75	1	5	26 ⁵²	260	\$ 3,835.00
	South Central Shelter	Clerk Typist	\$ 14.75	1	5	16	80	\$ 1,180.00
	South Central Annex	Clerk Typist	\$ 14.75	1	5	26 ⁵²	260	\$ 3,835.00
	East Valley Shelter	Clerk Typist	\$ 14.75	1	5	26 ⁵²	260	\$ 3,835.00
	West Valley Shelter	Clerk Typist	\$ 14.75	1	5	26 ⁵²	260	\$ 3,835.00
	West Los Angeles Shelter	Clerk Typist	\$ 14.75	1	5	26 ⁵²	260	\$ 3,835.00
	Harbor Shelter	Clerk Typist	\$ 14.75	1	5	26 ⁵²	260	\$ 3,835.00
	Total						1640	\$ 24,190.00
FY 2001-02	North Central Shelter	Clerk Typist	\$ 15.36	1	5	52	260	\$ 3,993.60
	South Central Shelter	Clerk Typist	\$ 15.36	1	5	52	260	\$ 3,993.60
	South Central Annex	Clerk Typist	\$ 15.36	1	5	52	260	\$ 3,993.60
	East Valley Shelter	Clerk Typist	\$ 15.36	1	5	52	260	\$ 3,993.60
	West Valley Shelter	Clerk Typist	\$ 15.36	1	5	52	260	\$ 3,993.60
	West Los Angeles Shelter	Clerk Typist	\$ 15.36	1	5	52	260	\$ 3,993.60
	Harbor Shelter	Clerk Typist	\$ 15.36	1	5	52	260	\$ 3,993.60
	Total						1820	\$ 27,955.20

L. A. ANIMAL SERVICES Fax: 213-473-7511 JAN 13 2004 10:24

WEBSITE LABOR EXPENDITURE UNDER SB 1785					
Name	Classification	Website Hours	SB 1785 Hours (.25)	Average Hourly Rate	Website Labor Expenditure
Bob Perino	Sr. System Analyst II	40	10	\$42.18	\$421.80
Doryielle Holly	Sr. System Analyst I	1649	412.25	\$34.06	\$14,041.24
Napa Dumriwat	Systems Analyst II	53	13.25	\$25.84	\$342.38
Various Staff	ACT Supervisor	30	7.5	\$20.68	\$155.10
Various Staff Support	Animal Care Technician	85	21.25	\$15.80	\$335.75
Various Staff Support	Sr Animal Control Officer II	18	4.5	\$24.89	\$112.01
Various Staff Support	Sr Animal Control Officer I	17	4.25	\$22.97	\$97.62
Various Staff Support	Animal Control Officer II	37	9.25	\$21.33	\$197.30
Various Staff Support	Animal Control Officer I	47	11.75	\$17.67	\$207.62
Total		1976	494		\$15,910.82

Adoption Reimbursement Claims

Hardware & Software Expenditures

Sorted by Date

PO#	Vendor	Description	Date	Invoiced Amount	Actual Paid Amount	Invoice Number	Actual Paid Amount Fiscal Year Sub-Totals
	Various	Miscellaneous Computer Accessories	Mar-02	76.29	76.29		
	Various	Miscellaneous Computer Accessories	Apr-02	22.74	22.74		
	Various	Miscellaneous Computer Accessories	May-02	507.56	507.56		
166065	En Pointe Technologies	LaserJet Transfer Kit	5/28/2002	780.66	721.16		
175898	En Pointe Technologies	2 File Servers	6/25/2002	21,401.04	19,770.00		
179626	En Pointe Technologies	PCs and Monitors	6/25/2002	18,348.38	16,950.00		125,844.14
FY 2001-02 Web Project							
Credit Card	SecretAgents.com	Software	9/11/2001	10.00	10.00		
Credit Card	Bookpool.com	Cold Fusion Manuel	9/19/2001	39.79	39.79		
82415	Compucom	Software	11/27/2001	599.40	561.72		
89751	En Pointe Technologies	File Server & Rack	11/7/2001	15,985.08	14,801.00		
92914	Dell Corporation	Warranty Service Agreement	11/7/2001	500.00	500.00		
101409	En Pointe Technologies	CDRW, SanJet, Cameras & LCD Projector	12/7/2001	6,373.16	5,901.07		
101431	En Pointe Technologies	Laptop Computer	12/4/2001	2,948.40	2,730.00		
102621	En Pointe Technologies	PCs	11/27/2001	10,497.60	9,720.00		
106923	HLP	ChamCam Licenses	12/27/2001	14,586.00	14,430.00		
118690	En Pointe Technologies	PCs, Monitors and Color LaserJet Printers	1/28/2002	48,320.90	44,638.25		
131551	Compucom	Software Licenses	3/13/2002	6,352.56	5,868.42		
131584	Compucom	Software	3/13/2002	139.76	129.11		
131616	En Pointe Technologies	Digital Cameras	2/20/2002	380.04	351.08		
				590,955.00	573,787.04		
							573,787.04
							-99,680.44
						Web Sub Total ==>	99,680.44
							474,106.60

25% of

75% of all Department Computer Equipment is located at shelter locations.

474,106.60

0.75

75% of total amount paid attributable exculsively to shelter operations ==> \$355,579.95

<u>Treatments</u>	<u>Totals</u>	<u>Price</u>	<u>Total Cost</u>
ANESTHS IM	50	\$30.00	\$1,500.00
ANESTHS IV	117	\$30.00	\$3,510.00
ANESTHS LOCAL	2	\$12.00	\$24.00
ANESTHS TQ	120	\$20.00	\$2,400.00
ANTHELMIN INJ	29	\$7.00	\$203.00
ANTHELMINT OR	762	\$5.00	\$3,810.00
AURICULAR CLN	67	\$5.00	\$335.00
AURICULAR MED	321	\$5.00	\$1,605.00
BATHING	10	\$5.00	\$50.00
BORDETELLA	6875	\$8.00	\$55,000.00
CLP/CLN WOUND	318	\$6.00	\$1,908.00
DEWORM	302	\$5.00	\$1,510.00
DHLPP	6889	\$8.00	\$55,112.00
DIP	6	\$16.00	\$96.00
DRAIN PLACEME	34	\$6.00	\$204.00
ENUCLEATION	1	\$45.00	\$45.00
EVALUATION	399	\$0.00	\$0.00
EXAM	11700	\$10.00	\$117,000.00
FECAL EXAM	3	\$10.00	\$30.00
FLEA POWDER	216	\$3.50	\$756.00
FLEA SPRAY	3154	\$5.00	\$15,770.00
FRGN BODY RMV	3	\$6.00	\$18.00
FUNGAL CUL	6	\$15.00	\$90.00
FVRCP	1351	\$8.00	\$10,808.00
HAND SCALING	7	\$15.00	\$105.00
HEMATOMA	9	\$40.00	\$360.00
HOSP INTEN CR	2	\$15.00	\$30.00
INJECTION IV	26	\$12.00	\$312.00
INJECTION SQ	2419	\$10.00	\$24,190.00
IV CATHETER	11	\$10.00	\$110.00
IV FLUIDS	15	\$10.00	\$150.00
MED BATH	20	\$9.00	\$180.00
MEDICATION	435	\$0.00	\$0.00
MISC MEDICAL	11	\$40.00	\$440.00
NAIL TRIM	1	\$3.50	\$3.50
OPHTHALMIC MED	654	\$5.00	\$3,270.00
ORAL	13820	\$4.00	\$55,280.00
PARVO CITETST	117	\$15.00	\$1,755.00
PEN G	38	\$10.00	\$380.00
RJS BANDAGE	45	\$25.00	\$1,125.00
SKIN SCRAPE	40	\$10.00	\$400.00
SPLINT APPLIC	34	\$25.00	\$850.00
SQ FLUID	30	\$10.00	\$300.00
SUB Q FLUID	1	\$10.00	\$10.00
SUTURING	67	\$10.00	\$670.00
TOOTH EXTRACT	4	\$7.50	\$30.00
TOPICAL	421	\$5.00	\$2,105.00
TREATMENT	2	\$0.00	\$0.00
VITAMINS	204	\$3.50	\$714.00
WOODS LAMP	10	\$7.00	\$70.00
	51,178.00		\$364,623.50 ✓

67

7

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2001-02. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead	CTO
AGING:					
Balance of Department	17.73%	42.52%	na	*	18.52%
Title V	4.22%	3.09%	na	*	3.11%
ANIMAL SERVICES	24.31%	45.80%	35.36%	*	17.01%
BUILDING & SAFETY	21.39%	22.43%	23.32%	*	18.28%
CITY ADMINISTRATIVE OFFICER (OARS):					
CRA, Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	14.16%	20.83%	46.30%	*	18.50%
Disaster Grants Coordination	9.45%	49.12%	27.85%	*	18.50%
CITY ATTORNEY:					
Criminal	17.93%	21.88%	17.27%	*	17.83%
Direct Billed - User's Site (Proprietary Depts.)	13.44%	1.64%	5.79%	*	17.83%
Direct Billed - In City Space	13.26%	7.14%	10.16%	*	17.83%
CITY CLERK:					
Elections	36.10%	127.43%	9.20%	*	0.97%
Land Records	18.58%	80.47%	15.75%	*	18.91%
COMMISSION FOR CHILDREN, YOUTH AND THEIR FAMILIES	13.53%	57.12%	18.17%	*	20.78%
COMMISSION ON STATUS OF WOMEN	17.32%	152.24%	33.94%	*	24.12%
COMMUNITY DEVELOPMENT:					
Balance of Department	18.75%	26.65%	na	*	17.94%
Summer Youth Employment Program	13.14%	0.32%	na	*	0.00%
CONTROLLER:					
Direct Billed (at User's site)	29.92%	12.68%	48.22%	*	19.56%
Direct Billed (in City space)	29.88%	78.64%	63.13%	*	19.56%
CULTURAL AFFAIRS	23.99%	70.27%	54.59%	*	17.87%
DEPARTMENT on DISABILITY	18.33%	68.06%	32.52%		17.71%
EL PUEBLO	14.56%	43.41%	25.34%	*	19.32%
EMERGENCY PREPAREDNESS DEPT					
Em. Prep. Ploicy & Public info.	17.06%	61.47%	n/a		n/a
ENVIRONMENTAL AFFAIRS:					
Policy/Public Information	15.91%	29.42%	22.80%	*	18.20%

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2001-02. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead	CTO
FINANCE, OFFICE OF					
Tax & Permit	23.86%	51.12%	15.85%		15.77
Cash Management & Street Bonds	22.42%	92.20%	63.19%		15.77
FIRE:					
Civilian	21.64%	28.05%	42.01%	*	19.94%
Sworn (Firefighters)	27.94%	25.38%	9.13% a.	*	27.16%
			13.30% b.		
			22.43% c.		
			Field Support Rate, Sworn only **		
GENERAL SERVICES:					
Materials Testing	21.56%	34.20%	10.90%	*	18.01%
Print Shop	22.87%	41.65%	2.68%	*	21.38%
HOUSING:					
Housing	17.76%	19.25%	na	*	17.76%
Rent Control	19.13%	15.25%	na	*	17.76%
Internal Administration	12.23%	24.85%	na	*	17.76%
HUMAN RELATIONS COMMISSION					
	18.52%	56.62%	40.72%	*	16.13%
LIBRARY					
	22.49%	27.51%	22.00%	*	18.33%
LOS ANGELES CONVENTION CENTER					
	20.56%	21.15%	36.75%	*	19.15%
MAYOR:					
Executive/Policy	17.74%	65.97%	37.30%	*	18.86%
Mayor Grant Funded/Spec. Programs	16.34%	47.57%	43.69%	*	23.50%
NEIGHBORHOOD EMPOWERMENT (no rates calculated - insufficient base year data)					
PERSONNEL:					
Custody Care (Jails)	21.93%	13.87%	11.37%	*	18.04%
Personnel Grant Funded/Spec. Programs	15.78%	32.13%	13.62%	*	18.04%
PLANNING					
	21.33%	18.66%	24.40%	*	18.53%
POLICE:					
Civilian	25.56%	14.02%	15.43%	*	22.59%
Sworn	29.96%	18.08%	21.54% a.	*	23.35%
			20.61% b.		
			42.15% c.		
			Field Support Rate, Sworn only **		

****NOTE:** For Fire and Police, the Field Support rate (line b.) captures overhead costs that are in addition to other Administrative and Support Costs. It has been added to the Department Administration rate on this schedule. Please use this combined rate (line c.) for sworn positions in field operations. For other, non-field sworn positions, do NOT use the Field Support rate; use only the regular Department Administration rate (line a.), together with the other (Fringe, Central Service and CTO) rates.

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2001-02. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead	CTO
PUBLIC WORKS, Board Office:					
Public Services	28.55%	44.94%	21.49%	*	18.34%
PW - Contract Administration:					
Construction Inspection	17.64%	16.83%	15.16%	61.96%	17.58%
PW - Engineering:					
Stormwater Facilities Engineering	11.29%	43.57%	28.44%	73.82%	18.67%
Wastewater Facilities Engineering	19.25%	24.58%	25.47%	45.84%	18.67%
Privately Financed & Assessment	18.35%	8.95%	24.77%	93.55%	18.67%
Street Improvements	13.55%	22.97%	26.09%	51.00%	18.67%
Municipal Facilities	18.96%	13.17%	25.10%	61.09%	18.67%
General Mapping & Survey	15.94%	25.66%	26.27%	38.09%	18.67%
PW - Sanitation					
Solid Waste Program	29.05%	98.01%	3.43%	*	20.73%
Wastewater/Stormwater Division	20.60%	26.82%	7.97%	*	20.73%
PW - Street Lighting	16.15%	49.74%	29.34%	*	18.80%
PW - Street Services	22.47%	99.00%	26.97%	*	26.22%
St. Maintenance				Not available	25.88%
Lot Cleaning				Not available	28.04%
Street Use				Not available	21.98%
Street Tree				Not available	28.86%
Street Improvement				Not available	
RECREATION & PARKS	28.51%	29.53%	11.74%	*	25.09%
TRANSPORTATION	22.02%	40.57%	13.29%	*	20.57%
Zoo Department	24.11%	17.57%	19.37%	*	23.15%

These five Division Overhead rates, calculated by St. Services, assume that Equipment is billed as a direct cost. When such is done, the Central Services rate will be reduced to exclude the directly billed equipment.

Not available
Not available
Not available
Not available
Not available

Notes:

* Division Overhead includes costs of division heads, section supervisors, clerical and other support staff within divisions or sections. These costs are not part of the Department Administration rate, but are legitimate costs which should be recovered if allowed by your grantor. If these costs are not charged directly to a grant, a Division Overhead indirect cost rate should be calculated. To maintain consistency and insure that Division Overhead costs do not overlap with Department Administration costs, please contact CAP staff for assistance in calculating these rates. Public Works Division Overhead rates are computed by Public Works staff and published herein as a courtesy.

CLAIM F' PAYMENT

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

State Controller Use Only

(19) Program Number 00213

(20) Date Filed 01/15/04

(21) LRS Input

Program

213

(01) Claimant Identification Number 9819487			Reimbursement Claim Data	
(02) Claimant Name City of Los Angeles			(22) AA-1, (04)(A)(1)(g)	
County of Location Los Angeles			(23) AA-1, (04)(A)(2)(g)	1,130
Street Address of P.O. Box 419 S. Spring Street			(24) AA-1, (04)(A)(3)(g)	58,826
City Los Angeles			(25) AA-1, (04)(B)(1)(g)	
State CA				
Zip Code 90013				
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)	291,737
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28) AA-1, (04)(B)(4)(g)	12,018
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29) AA-1, (04)(B)(5)(g)	115,785
Fiscal Year of Cost	(06)	(12) 2002-2003	(30) AA-1, (04)(B)(6)(g)	
Total Claimed Amount	(07)	(13) \$978,114	(31) AA-1, (04)(B)(7)(g)	9,372
LESS: 10% Late Penalty		(14)	(32) AA-1, (04)(B)(8)(g)	23,920
LESS: Prior Claim Payment Received		(15)	(33) AA-1, (04)(B)(9)(g)	226,389
Net Claimed Amount		(16) \$978,114	(34) AA-1, (04)(B)(10)(g)	78,179
Due from State	(08)	(17) \$978,114 ✓	(35) AA-1, (06)	59
Due to State		(18)	(36)	

ORIGINAL

RECEIVED
 May 19, 2014
Commission on State Mandates

(37) CERTIFICATION OF CLAIM

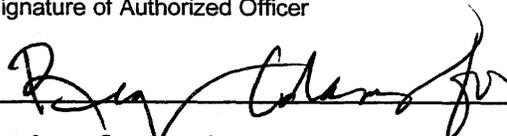
In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code 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


Jerry Greenwalt

1/13/04
General Manager

Type or Print Name

Title

(38) Name of Contact Person for Claim

Telephone Number **916-485-8102**

Ginger Wilhite, MAXIMUS

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

Program
213

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

**FORM
AA-2**

(01) Claimant: **City of Los Angeles** (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

(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.
Time to train staff on the reimbursable activities. <i>(one-time per employee)</i>										
Animal Control Officers (5)	\$21.84	22.89%	10.00					\$218	\$50	\$268
Senior Clerk Typist (1)	\$24.86	22.89%	3.00					\$75	\$17	\$92
Clerk Typist (11)	\$18.99	22.89%	33.00					\$627	\$143	\$770
<p>*Average Salary Used *ACOs received 2 hours of training each. *Clerk Typists received 3 hours of training each.</p>										
822										

(05) Total () Subtotal () Page: _____ of _____ **\$920 \$211 \$1,130**

Program
213

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

FORM
AA-2

(01) Claimant: **City of Los Angeles** (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

(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.
Develop and/or procure computer software for the maintenance of non-medical animal records. <i>Please see attached invoices</i>				\$24,000						
Sr. Analyst II 10% of annual salary Prepare and monitor purchase requisitions and purchase orders.								\$9,388	\$2,149	\$11,537
Sr. Systems Analyst I 25% of annual salary Maintenance of animal information on the Website.								\$18,951	\$4,338	\$23,289
*Benefit rate is 22.89%										
(05) Total () Subtotal ()				823 \$24,000				\$28,339	\$6,487	\$34,826

Program
213

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

**FORM
AA-2**

(01) Claimant: **City of Los Angeles** (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

(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 for impounded stray or abandoned dogs and cats that die or are ultimately euthanized during the increased holding period.				\$291,737						
<i>Please see attached calculations and detailed operating expenses.</i>										
Total Shelter Cost for all animals:	<input type="text" value="\$6,257,289"/>									
Yearly census	<input type="text" value="449,730"/>									
Number Euthanized	<input type="text" value="10,484"/>									
Reimbursable days	<input type="text" value="2"/>									
(05) Total () Subtotal ()				824 \$291,737						

824

Page: _____ of _____

Program
213

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

**FORM
AA-2**

(01) Claimant: **City of Los Angeles** (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

(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 for impounded stray or abandoned "Other" animals that die or are ultimately euthanized during the increased holding period.				\$12,018						
<i>Please see attached calculations and detailed operating expenses.</i>										
Total Shelter Cost for all animals:										
Yearly census	\$6,257,289									
Number Euthanized	449,730									
Reimbursable days	216									
	4									

(05) Total () Subtotal () Page: of **825,018**

CARE OF OTHER ANIMALS

DESCRIPTION:

Provide care and maintenance for other animals, including but not limited to rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles and/or tortoises, that were ultimately euthanized during the increased holding period.

FORMULA:

Total Shelter cost for all animals: \$6,257,289

Yearly census: 449,730

Number euthanized during increased holding period: 216

Number of reimbursable days: 4

COMPUTATION:

Annual shelter cost / yearly census = Daily cost per animal

Daily cost per animal x number of other animals that are euthanized x number of reimbursable days = reimbursable expense

OR

$\$6,257,289 / 449,730 = \13.91

$\$13.91 \times 216 \times 4 = \$12,018$

EXPENSE TOTAL:

\$12,018

Program
213

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

**FORM
AA-2**

(01) Claimant: **City of Los Angeles** (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

(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.
The Shelter is open for 5 hours on Sundays to make animals available for owner redemption as mandated.										
<u>Animal Care Technician</u>		22.89%						\$73,564	\$16,839	\$90,403
<u>Clerk Typist</u>		22.89%						\$2,507	\$574	\$3,081
<u>Clerk Typist (as needed)</u>								\$21,377		\$21,377
<u>Senior Clerk Typist</u>		22.89%						\$752	\$172	\$925
827										
(05) Total () Subtotal ()								\$98,200	\$17,585	\$115,785

Page: _____ of _____

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2002-2003
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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"/>	Feral Cats <input type="checkbox"/>
<input checked="" 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.
Provide various information to owners of lost animals and those who have found lost animals.										
<u>Clerk Typist (6)</u>	\$18.99	22.89%	401.50					\$7,626	\$1,746	\$9,372
828										

(05) Total () Subtotal () Page: ____ of ____	\$7,626	\$1,746	\$9,372
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Program
213

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

**FORM
AA-2**

(01) Claimant: **City of Los Angeles**

(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

(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.
Maintain non-medical records on animals that are taken up, euthanized after the holding period, or impounded.										
Minutes per Record <input type="text" value="5"/>										
Number of Records <input type="text" value="11,960"/>										
Animal Care Technician	\$19.53	22.89%	996.67					\$19,465	\$4,456	\$23,920
				829						
(05) Total () Subtotal ()								\$19,465	\$4,456	\$23,920

Program
213

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

**FORM
AA-2**

(01) Claimant: **City of Los Angeles** (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

(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.
Provide "necessary and prompt veterinary care" for stray and abandoned animals. Average time (min.) to provide emergency treatment. <input type="text" value="12"/>										
Veterinarian	\$39.08	22.89%	1836.60					\$71,774	\$16,429	\$88,203
Veterinary Technician	\$24.45	22.89%	1836.60					\$44,905	\$10,279	\$55,184
Animal Medical Supplies				\$83,002						
830										

(05) Total () Subtotal () Page: ____ of ____ **\$83,002** **\$116,679** **\$26,708** **\$143,387**

(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2002-2003
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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"/>	Feral Cats <input type="checkbox"/>
<input type="checkbox"/> Lost and Found Lists	Non-Medical Records <input type="checkbox"/>	Veterinary Care <input type="checkbox"/>
<input checked="" 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.
Procure medical, kennel, and computer equipment necessary to comply with the mandate. Hardware and Software Expenditures						\$78,179				
831										

(05) Total () Subtotal ()	Page: _____ of _____	\$78,179
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TRAINING EXPENSES

DESCRIPTION:

Training employees (new hires) on the mandated activities

EXPENSE:

Animal Control Officers 2 hours per employee: Annual salary / 1,800 x number of employees x number of hours.

Senior Clerk Typist 3 hours per employee: Annual salary / 1,800 x number of employees x number of hours.

Clerk Typist 3 hours per employee: Annual salary / 1,800 x number of employees x number of hours.

CALCULATION:

Animal Control Officers: $\$39,318 / 1,800 = \21.84×5 New ACO Employees x 2 hours each = \$393.

Senior Clerk Typist: $\$44,744 / 1,800 = \24.86×1 New Senior Clerk Typist Employee x 3 hours each = \$74.

Clerk Typist: $\$34,190 / 1,800 = 18.99 \times 11$ New Clerk Typist Employees x 3 hours each = \$626.

OR

Animal Control Officers:	\$393
Senior Clerk Typist	\$ 74
Clerk Typists	<u>\$626</u>

EXPENSE TOTAL: **\$886**

SYSTEMS EXPENSES**DESCRIPTION:**

Develop or purchase computer software to maintain non-medical animal records as mandated.

EXPENSE:

Chameleon Licensing Expense: \$ 24,000

Prepare and monitor purchase requisitions, Purchase Orders, etc.:
10% of Sr. Systems Analyst II time. Annual salary is \$93,880 \$ 9,388

Maintenance of animal information on Website:
25% of Sr. Systems Analyst I time. Annual salary is \$75,805 \$ 18,951

Annual adoption reimbursement claim for hardware and software
Expenditures \$78,179

EXPENSE TOTAL: \$130,518

SHELTER OPERATING EXPENSES
FISCAL YEAR 2002-03

CLASSIFICATION / ACCOUNT PERSONNEL CLASS	ANIMAL CARE	VETERINARY CARE	SHELTER OPERATIONS	ADOPTION / REDEMPTIONS	TOTAL	ANNUAL SALARY/ EXPENSES	TOTAL ALLOWABLE EXPENSE	GRAND TOTAL
ANIMAL CARE TECHNICIAN	42			14	56	\$ 35,155.00	\$ 1,968,680.00	
ANIMAL CARE TECHNICIAN (N)	28				28	\$ 35,155.00	\$ 984,340.00	
ANIMAL CAE TECHNICIAN SUPERVISOR	6				6	\$ 46,016.00	\$ 276,096.00	
VETERINARIAN		5			5	\$ 70,335.00	\$ 351,675.00	
VETERINARY ASSISTANTS		10		4	14	\$ 44,017.00	\$ 616,238.00	
VETERINARY ASSISTANTS (N)		10			10	\$ 44,017.00	\$ 440,170.00	
CLERK TYPIST			6	8	14	\$ 34,190.00	\$ 478,660.00	
SR. CLERK TYPIST			3	3	6	\$ 44,744.00	\$ 268,464.00	
SR. ANIMAL CONTROL OFFICER II			4		4	\$ 55,385.00	\$ 221,540.00	
SR. ANIMAL CONTROL OFFICER II (N)			1		1	\$ 55,385.00	\$ 55,385.00	
SR. ANIMAL CONTROL OFFICER I			1		1	\$ 51,117.00	\$ 51,117.00	
MANAGEMENT ANALYST I				1	1	\$ 57,440.00	\$ 57,440.00	
SUB-TOTAL	76	25	15	30	146			\$ 5,769,805.00

ACCOUNT

2120 - PRINTING AND BINDING *						\$ 62,296.00	\$ 29,482.00	
3040 - CONTRACTUAL SERVICES *						\$ 76,672.00	\$ 36,286.00	
3190 - MEDICAL SUPPLIES						\$ 214,880.00	\$ 214,879.00	
3310 - TRANSPORTATION EXPENSE **						\$ 5,682.00	\$ 4,550.00	
4430 - UNIFORMS ***						\$ 11,474.00	\$ 656.00	
4580 - ANIMAL FOOD / FEED AND GRAIN						\$ 79,205.00	\$ 79,205.00	
6010 - OFFICE & ADMINISTRATIVE EXPENSE*						\$ 125,637.00	\$ 59,459.00	
6020 - OPERATING SUPPLIES****						\$ 133,541.00	\$ 62,967.00	
								\$ 487,484.00

Total Shelter Operating Expense

\$ 6,257,289.00

* Total Allowable Expense computed by dividing the Annual Salary Expense by the number of Authorized Positions of 308.5 and multiplying the number of eligible employees who worked on SB 1785.

** The Transportation Expense was computed using the mileage paid to the Management Analyst I who acts as the Departments Adoption Coordinator.

*** The Uniform Expense was computed by dividing the Annual Uniform Expense by the number of Employees authorized a Uniform Allowance times the number of employees receiving Uninform Allowances who worked on SB 1785.

**** More Operating Supplies are used by Shelter and Field Operations. Therefore 83% of the Operating Expense was assigned to Shelter and Field Operations. The Formula is now \$133,541 x 83% = \$110,839. \$110,839 / 257 Field and Shelter Operating Employees x 146 SB 1785 Employees = \$62,967.

**Animals that Died during the Extended Holding Period or Were Ultimately Euthanized July 1,
2002 to June 30, 2003**

<u>Died</u>		<u>Euthanized</u>		
Cats/Dogs	91	Cats/Dogs	10,484	10,575
Others	<u>36</u>	Others	<u>216</u>	<u>252</u>
	127		10,700	10,827
Total Animals:		10,827		

**SB 1785 PERSONNEL REQUIRED FOR SUNDAY OPERATIONS
FOR FISCAL YEAR 2002-03**

NAMES	CLASS	2002																	
		JUL			AUG			SEP			OCT			NOV			DEC		
		P/H SALARY	HOURS	MONTHLY TOTAL															
Con, Carlos	ACT	\$ 18.58	20	\$ 371.60	\$ 18.58	15	\$ 278.70	\$ 18.58	15	\$ 278.70			\$ -			\$ -			\$ -
ry, Jason	ACT			\$ -			\$ -			\$ -			\$ -			\$ -	\$ 15.79	10	\$ 157.90
drige, Amanda	ACT	\$ 15.79	10	\$ 157.90	\$ 15.79	15	\$ 236.85	\$ 15.79	25	\$ 394.75			\$ -	\$ 15.79	15	\$ 236.85	\$ 15.79	20	\$ 315.80
itista, Juan	ACT			\$ -			\$ -			\$ -			\$ -			\$ -			\$ -
ancourt, D	ACT			\$ -			\$ -	\$ 15.79	5	\$ 78.95			\$ -	\$ 15.79	15	\$ 236.85	\$ 15.79	5	\$ 78.95
tero, D	ACT			\$ -			\$ -			\$ -			\$ -			\$ -			\$ -
r, Christine	ACT			\$ -	\$ 16.67	15	\$ 250.05	\$ 16.67	25	\$ 416.75	\$ 16.67	20	\$ 333.40	\$ 16.67	20	\$ 333.40			\$ -
ter, Larry	ACT	\$ 16.67	15	\$ 250.05			\$ -	\$ 16.67	25	\$ 416.75	\$ 16.67	10	\$ 166.70	\$ 16.67	15	\$ 250.05	\$ 16.67	20	\$ 333.40
on, Fernindad	ACT			\$ -			\$ -			\$ -			\$ -			\$ -			\$ -
on, S	ACT	\$ 18.58	20	\$ 371.60	\$ 18.58	10	\$ 185.80	\$ 18.58	25	\$ 464.50	\$ 18.58	20	\$ 371.60			\$ -			\$ -
ea, Leslie	ACT	\$ 16.67	10	\$ 166.70			\$ -			\$ -			\$ -	\$ 16.67	15	\$ 250.05	\$ 16.67	20	\$ 333.40
tes, Marisol	ACT	\$ 17.60	20	\$ 352.00			\$ -			\$ -			\$ -			\$ -			\$ -
rnis, Tse	ACT			\$ -			\$ -	\$ 15.79	15	\$ 236.85			\$ -			\$ -	\$ 15.79	15	\$ 236.85
tics, Leslie	ACT			\$ -			\$ -			\$ -			\$ -			\$ -	\$ 15.79	10	\$ 157.90
stman, S	ACT	\$ 18.58	5	\$ 92.90			\$ -	\$ 18.58	20	\$ 371.60	\$ 18.58	5	\$ 92.90	\$ 18.58	20	\$ 371.60	\$ 18.58	20	\$ 371.60
es, Charla	ACT			\$ -	\$ 18.58	10	\$ 185.80	\$ 18.58	25	\$ 464.50	\$ 18.58	20	\$ 371.60			\$ -			\$ -
patrick, Maria	ACT	\$ 15.79	10	\$ 157.90	\$ 15.79	20	\$ 315.80			\$ -			\$ -			\$ -	\$ 15.79	10	\$ 157.90
nklin, Kevin	ACT	\$ 15.79	10	\$ 157.90			\$ -			\$ -			\$ -			\$ -	\$ 15.79	10	\$ 157.90
rdoce, N	ACT			\$ -			\$ -			\$ -			\$ -			\$ -			\$ -
on, Oliver	ACT	\$ 17.60	5	\$ 88.00	\$ 17.60	10	\$ 176.00	\$ 17.60	20	\$ 352.00	\$ 17.60	5	\$ 88.00			\$ -			\$ -
nzalez, L	ACT			\$ -	\$ 17.60	5	\$ 88.00			\$ -			\$ -			\$ -			\$ -
rrison, V	ACT			\$ -			\$ -	\$ 18.58	5	\$ 92.90	\$ 18.58	5	\$ 92.90			\$ -	\$ 18.58	5	\$ 92.90
uck, Christy	ACT			\$ -			\$ -			\$ -			\$ -	\$ 15.79	5	\$ 78.95	\$ 15.79	10	\$ 157.90
rskovic, L	ACT			\$ -			\$ -			\$ -	\$ 16.67	5	\$ 83.35			\$ -			\$ -
well, C	ACT			\$ -	\$ 15.79	10	\$ 157.90			\$ -			\$ -	\$ 15.79	5	\$ 78.95			\$ -
enez, Armando	ACT			\$ -			\$ -			\$ -			\$ -			\$ -	\$ 18.58	5	\$ 92.90
es, M	ACT	\$ 17.60	20	\$ 352.00	\$ 17.60	20	\$ 352.00			\$ -	\$ 17.60	10	\$ 176.00	\$ 17.60	10	\$ 176.00	\$ 17.60	5	\$ 88.00
s, Michael	ACT			\$ -	\$ 18.58	20	\$ 371.60			\$ -			\$ -			\$ -			\$ -
near, Andre	ACT	\$ 16.67	5	\$ 83.35			\$ -			\$ -			\$ -			\$ -			\$ -
pez, J	ACT	\$ 19.09	10	\$ 190.90	\$ 19.09	20	\$ 381.80	\$ 19.09	25	\$ 477.25	\$ 19.09	15	\$ 286.35	\$ 19.09	15	\$ 286.35	\$ 19.09	20	\$ 381.80
illet, D	ACT			\$ -			\$ -			\$ -			\$ -			\$ -	\$ 15.79	5	\$ 78.95
irino, Christine	ACT	\$ 17.60	15	\$ 264.00	\$ 17.60	20	\$ 352.00	\$ 17.60	10	\$ 176.00	\$ 17.60	5	\$ 88.00	\$ 17.60	10	\$ 176.00			\$ -
arquez, O	ACT	\$ 15.79	15	\$ 236.85	\$ 15.79	20	\$ 315.80	\$ 15.79	20	\$ 315.80	\$ 15.79	15	\$ 236.85	\$ 15.79	20	\$ 315.80	\$ 15.79	20	\$ 315.80
rtinez, Maria	ACT			\$ -			\$ -			\$ -			\$ -			\$ -	\$ 19.09	15	\$ 286.35
intyre, Julie	ACT	\$ 15.79	15	\$ 236.85	\$ 15.79	15	\$ 236.85	\$ 15.79	25	\$ 394.75	\$ 15.79	15	\$ 236.85	\$ 15.79	20	\$ 315.80	\$ 15.79	20	\$ 315.80

**SB 1785 PERSONNEL REQUIRED FOR SUNDAY OPERATIONS
FOR FISCAL YEAR 2002-03**

NAMES		2002																	
		JUL		AUG		SEP		OCT		NOV		DEC							
Andoza, S	ACT		\$ -		\$ -	\$ 15.79	5	\$ 78.95			\$ -	\$ 15.79	20	\$ 315.80	\$ 15.79	15	\$.85		
Michael Lee	ACT	\$ 18.58	20	\$ 371.60		\$ -		\$ -			\$ -			\$ -			\$ -		
Alena, R	ACT	\$ 16.67	15	\$ 250.05	\$ 16.67	15	\$ 250.05	\$ 16.67	25	\$ 416.75	\$ 16.67	10	\$ 166.70	\$ 16.67	20	\$ 333.40	\$ 16.67	25	\$ 416.75
Miller, Jacob	ACT		\$ -			\$ -	15	\$ 15.79	15	\$ 236.85	\$ 15.79	10	\$ 157.90	\$ 15.79	10	\$ 157.90			\$ -
Andragon, Salvador	ACT	\$ 16.67	15	\$ 250.05		\$ -		\$ 16.67	5	\$ 83.35	\$ 16.67	15	\$ 250.05	\$ 16.67	15	\$ 250.05	\$ 17.60	15	\$ 264.00
Arreno, Michelle	ACT	\$ 15.79	5	\$ 78.95	\$ 15.79	15	\$ 236.85		\$ -		\$ 15.79	15	\$ 236.85	\$ 15.79	20	\$ 315.80	\$ 15.79	10	\$ 157.90
Arvarro, Kristi	ACT	\$ 15.79	10	\$ 157.90	\$ 15.79	5	\$ 78.95	\$ 15.79	20	\$ 315.80		\$ -		\$ 15.79	5	\$ 78.95			\$ -
Arhoa, Mario	ACT	\$ 15.79	15	\$ 236.85		\$ -		\$ 15.79	20	\$ 315.80	\$ 15.79	15	\$ 236.85		\$ -		\$ 15.79	25	\$ 394.75
Artiz-Luis, Alex	ACT	\$ 15.79	15	\$ 236.85		\$ -		\$ -		\$ -		\$ 15.79	15	\$ 236.85		\$ -		\$ -	
Arven, Aaron	ACT		\$ -			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Ariften, Grafton	ACT		\$ -	\$ 16.67	15	\$ 250.05		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Arjul, D	ACT	\$ 16.67	20	\$ 333.40		\$ -		\$ -		\$ -		\$ 16.67	10	\$ 166.70				\$ -	
Arparip, V	ACT	\$ 18.58	10	\$ 185.80	\$ 18.58	20	\$ 371.60		\$ -		\$ -		\$ -		\$ -			\$ -	
Arpdrick, Joseph	ACT	\$ 15.79	15	\$ 236.85	\$ 15.79	15	\$ 236.85	\$ 15.79	20	\$ 315.80	\$ 15.79	5	\$ 78.95	\$ 15.79	20	\$ 315.80	\$ 15.79	20	\$ 315.80
Arumudio, Josh	ACT		\$ -			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Arundoval, M	ACT		\$ -			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Armonson, Dean	ACT	\$ 15.79	15	\$ 236.85		\$ -		\$ 16.67	5	\$ 83.35		\$ -		\$ 16.67	10	\$ 166.70		\$ -	
Arimmers, R	ACT	\$ 18.58	5	\$ 92.90		\$ -		\$ -		\$ -		\$ -		\$ -		\$ 18.58	5	\$ 92.90	
Arje, Dannis	ACT	\$ 15.79	15	\$ 236.85		\$ -		\$ 15.79	5	\$ 78.95	\$ 15.79	15	\$ 236.85	\$ 15.79	20	\$ 315.80		\$ -	
Aralencia, Yadira	ACT		\$ -			\$ -		\$ -		\$ 15.79	5	\$ 78.95		\$ -		\$ 15.79	15	\$ 236.85	
Arhite, M	ACT	\$ 16.67	10	\$ 166.70	\$ 16.67	15	\$ 250.05	\$ 16.67	25	\$ 416.75	\$ 16.67	10	\$ 166.70	\$ 16.67	13	\$ 216.71	\$ 16.67	10	\$ 166.70
Arillis, D	ACT		\$ -	\$ 15.79	15	\$ 236.85		\$ -		\$ -		\$ -		\$ 15.79	10	\$ 157.90	\$ 15.79	20	\$ 157.90
Arrozumski, Travis	ACT		\$ -			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Arng, Angle	ACT		\$ -			\$ -		\$ 15.79	15	\$ 236.85	\$ 15.79	10	\$ 157.90		\$ -		\$ -		
Arjung, S	ACT		\$ -			\$ -		\$ -		\$ -		\$ -		\$ 18.58	20	\$ 371.60		\$ -	
JB TOTAL			390	\$ 6,602.10		355	\$ 5,796.20		445	\$ 7,511.25		275	\$ 4,629.05		378	\$ 6,269.76		405	\$ 6,710.30

**SB 1785 PERSONNEL REQUIRED FOR SUNDAY OPERATIONS
FOR FISCAL YEAR 2002-03**

NAMES	CLASS	2003																	
		JAN			FEB			MAR			APR			MAY			JUN		
		P/H SALARY	HOURS	MONTHLY TOTAL	P/H SALARY	HOURS	MONTHLY TOTAL												
ircon, Carlos	ACT	\$18.95	5	\$ 94.75		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	20	\$ 379.00	
ery, Jason	ACT			\$ -	\$16.10	15	\$ 241.50	\$16.10	25	\$ 402.50	\$16.10	20	\$ 322.00		\$ -	\$16.10	5	\$ 80.50	
ldrige, Amanda	ACT			\$ -			\$ -			\$ -			\$ -		\$ -			\$ -	
utista, Juan	ACT			\$ -	\$17.00	15	\$ 255.00	\$17.00	25	\$ 425.00	\$17.00	15	\$ 255.00	\$17.95	10	\$ 179.50		\$ -	
tancourt, D	ACT	\$16.10	5	\$ 80.50		\$ -		\$ -		\$ -	\$17.00	10	\$ 170.00	\$17.00	10	\$ 170.00		\$ -	
ntero, D	ACT	\$17.95	5	\$ 89.75	\$17.95	10	\$ 179.50			\$ -	\$18.95	15	\$ 284.25	\$18.95	20	\$ 379.00	\$18.95	10	\$ 189.50
rr, Christine	ACT	\$17.00	20	\$ 340.00	\$17.00	10	\$ 170.00	\$17.00	20	\$ 340.00	\$17.00	5	\$ 85.00	\$17.00	10	\$ 170.00	\$17.95	10	\$ 179.50
rter, Larry	ACT	\$17.00	20	\$ 340.00	\$17.00	20	\$ 340.00	\$17.00	20	\$ 340.00	\$17.00	20	\$ 340.00	\$17.00	10	\$ 170.00		\$ -	
lon, Fernindad	ACT	\$19.47	10	\$ 194.70	\$19.47	10	\$ 194.70	\$19.47	15	\$ 292.05			\$ -		\$ -			\$ -	
lon, S	ACT			\$ -			\$ -	\$18.95	25	\$ 473.75	\$18.95	5	\$ 94.75	\$18.95	5	\$ 94.75	\$18.95	15	\$ 284.25
rea, Leslie	ACT	\$17.00	15	\$ 255.00	\$17.00	20	\$ 340.00	\$17.00	25	\$ 425.00	\$17.00	20	\$ 340.00	\$17.00	20	\$ 340.00	\$17.95	10	\$ 179.50
res, Marisol	ACT			\$ -			\$ -			\$ -	\$17.95	5	\$ 89.75			\$ -		\$ -	
nnis, Tse	ACT			\$ -			\$ -			\$ -			\$ -			\$ -		\$ -	
rticos, Leslie	ACT			\$ -			\$ -			\$ -			\$ -			\$ -		\$ -	
stman, S	ACT	\$18.95	15	\$ 284.25	\$18.95	20	\$ 379.00	\$18.95	20	\$ 379.00	\$18.95	15	\$ 284.25			\$ -	\$18.95	15	\$ 284.25
les, Charla	ACT			\$ -			\$ -			\$ -			\$ -			\$ -		\$ -	
zpatrick, Maria	ACT	\$16.10	20	\$ 322.00	\$17.00	20	\$ 340.00	\$17.00	25	\$ 425.00	\$17.00	10	\$ 170.00	\$17.00	10	\$ 170.00		\$ -	
anklin, Kevin	ACT	\$16.10	10	\$ 161.00	\$16.10	10	\$ 161.00			\$ -			\$ -			\$ -		\$ -	
ardoce, N	ACT			\$ -			\$ -	\$17.00	5	\$ 85.00			\$ -	\$17.00	10	\$ 170.00	\$17.00	5	\$ 85.00
lon, Oliver	ACT			\$ -			\$ -			\$ -			\$ -			\$ -		\$ -	
onzalez, L	ACT	\$17.95	5	\$ 89.75			\$ -			\$ -			\$ -			\$ -		\$ -	
arrison, V	ACT			\$ -	\$18.95	5	\$ 94.75			\$ -			\$ -			\$ -		\$ -	
uck, Christy	ACT			\$ -			\$ -			\$ -	\$17.00	5	\$ 85.00			\$ -	\$17.00	5	\$ 85.00
rskovic, L	ACT			\$ -	\$17.00	5	\$ 85.00			\$ -			\$ -			\$ -	\$17.00	5	\$ 85.00
owell, C	ACT			\$ -	\$16.10	10	\$ 161.00			\$ -			\$ -	\$17.00	20	\$ 340.00	\$17.00	20	\$ 340.00
nenez, Armando	ACT			\$ -			\$ -	\$18.95	10	\$ 189.50	\$18.95	15	\$ 284.25	\$18.95	15	\$ 284.25	\$18.95	10	\$ 189.50
nes, M	ACT	\$17.95	20	\$ 359.00			\$ -	\$17.95	5	\$ 89.75	\$17.95	15	\$ 269.25	\$17.95	10	\$ 179.50		\$ -	
e, Michael	ACT			\$ -			\$ -	\$18.95	5	\$ 94.75			\$ -			\$ -		\$ -	
near, Andre	ACT			\$ -			\$ -	\$17.95	10	\$ 179.50			\$ -	\$17.95	5	\$ 89.75		\$ -	
pez, J	ACT	\$19.47	10	\$ 194.70	\$19.47	10	\$ 194.70	\$19.47	15	\$ 292.05	\$19.47	10	\$ 194.70	\$19.47	15	\$ 292.05	\$19.47	20	\$ 389.40
allet, D	ACT			\$ -	\$17.00	5	\$ 85.00			\$ -			\$ -	\$17.00	5	\$ 85.00	\$17.00	20	\$ 340.00
arino, Christine	ACT			\$ -			\$ -			\$ -			\$ -			\$ -		\$ -	
arquez, O	ACT	\$16.10	15	\$ 241.50	\$16.10	5	\$ 80.50			\$ -			\$ -	\$16.10	5	\$ 80.50		\$ -	
artinez, Maria	ACT	\$19.47	5	\$ 97.35			\$ -			\$ -			\$ -			\$ -		\$ -	
cintyre, Julie	ACT	\$16.10	5	\$ 80.50	\$16.10	20	\$ 322.00	\$16.10	25	\$ 402.50	\$16.10	20	\$ 322.00	\$16.10	20	\$ 322.00	\$17.00	10	\$ 170.00

**SB 1785 PERSONNEL REQUIRED FOR SUNDAY OPERATIONS
FOR FISCAL YEAR 2002-03**

		2003																	
NAMES		JAN			FEB			MAR			APR			MAY			JUN		
ndoza, S	ACT			\$ -	\$ 16.10	5	\$ 80.50			\$ -			\$ -			\$ -			\$ -
hael Lee	ACT			\$ -			\$ -			\$ -			\$ -			\$ -			\$ -
lena, R	ACT	\$17.00	20	\$ 340.00	\$17.00	15	\$ 255.00	\$17.00	25	\$ 425.00	\$17.00	20	\$ 340.00	\$17.00	15	\$ 255.00	\$17.00	10	\$ 170.00
ler, Jacob	ACT	\$17.00	20	\$ 340.00	\$17.00	5	\$ 85.00	\$17.00	10	\$ 170.00	\$17.00	20	\$ 340.00	\$17.00	20	\$ 340.00			\$ -
ndragon, Salvador	ACT			\$ -	\$ 17.95	15	\$ 269.25	\$ 17.95	15	\$ 269.25	\$ 17.95	20	\$ 359.00	\$ 17.95	20	\$ 359.00	\$ 17.95	20	\$ 359.00
reno, Michelle	ACT	\$16.10	5	\$ 80.50			\$ -			\$ -	\$ 17.00	20	\$ 340.00	\$17.00	20	\$ 340.00	\$17.00	5	\$ 85.00
varro, Kristi	ACT			\$ -			\$ -			\$ -			\$ -			\$ -			\$ -
hoa, Mario	ACT	\$16.10	20	\$ 322.00	\$17.00	10	\$ 170.00	\$17.00	5	\$ 85.00			\$ -	\$17.00	5	\$ 85.00	\$17.00	25	\$ 425.00
iz-Luis, Alex	ACT	\$16.10	15	\$ 241.50			\$ -	\$17.00	15	\$ 255.00	\$17.00	15	\$ 255.00			\$ -			\$ -
ven, Aaron	ACT			\$ -			\$ -	\$15.24	15	\$ 228.60	\$15.24	10	\$ 152.40	\$15.24	15	\$ 228.60			\$ -
tten, Grafton	ACT			\$ -			\$ -			\$ -			\$ -			\$ -			\$ -
ul, D	ACT			\$ -			\$ -	\$17.95	10	\$ 179.50			\$ -	\$17.95	15	\$ 269.25	\$17.95	20	\$ 359.00
arip, V	ACT			\$ -			\$ -			\$ -			\$ -			\$ -			\$ -
drick, Joseph	ACT			\$ -	\$17.00	15	\$ 255.00	\$17.00	25	\$ 425.00			\$ -	\$17.00	5	\$ 85.00	\$17.00	5	\$ 85.00
udio, Josh	ACT			\$ -	\$18.95	10	\$ 189.50			\$ -	\$18.95	5	\$ 94.75			\$ -			\$ -
ndoval, M	ACT			\$ -	\$17.00	10	\$ 170.00			\$ -			\$ -			\$ -			\$ -
nonson, Dean	ACT	\$17.00	20	\$ 340.00			\$ -			\$ -	\$17.00	15	\$ 255.00	\$17.00	10	\$ 170.00	\$17.00	10	\$ 170.00
mmers, R	ACT			\$ -			\$ -	\$18.95	10	\$ 189.50			\$ -			\$ -			\$ -
e, Dannis	ACT			\$ -			\$ -			\$ -			\$ -			\$ -			\$ -
lencia, Yadira	ACT			\$ -			\$ -			\$ -			\$ -			\$ -			\$ -
hite, M	ACT	\$17.95	5	\$ 89.75	\$17.95	15	\$ 269.25	\$17.95	25	\$ 448.75	\$17.95	15	\$ 269.25	\$17.95	20	\$ 359.00	\$17.95	20	\$ 359.00
llis, D	ACT	\$16.10	5	\$ 80.50	\$16.10	20	\$ 322.00			\$ -	\$16.10	5	\$ 80.50	\$16.10	10	\$ 161.00			\$ -
rozumski, Travis	ACT	\$17.95	5	\$ 89.75			\$ -			\$ -			\$ -			\$ -			\$ -
ng, Angie	ACT			\$ -			\$ -			\$ -	\$17.00	5	\$ 85.00			\$ -			\$ -
ung, S	ACT			\$ -			\$ -			\$ -			\$ -	\$18.95	5	\$ 94.75			\$ -
SB TOTAL		300		\$ 5,148.75		330	\$ 5,689.15		425	\$ 7,416.20		360	\$ 6,255.85		360	\$ 6,262.90		295	\$ 5,272.40

**SB 1785 PERSONNEL REQUIRED FOR SUNDAY OPERATIONS
FOR FISCAL YEAR 2002-03**

		2002																	
NAMES		JUL			AUG			SEP			OCT			NOV			DEC		
riey, Danielle	C/T	\$ 13.85	5	\$ 69.25			\$ -			\$ -			\$ -	\$ 14.70	5	\$ 73.50			\$ -
jucom, A	C/T			\$ -	\$ 17.30	5	\$ 86.50			\$ -			\$ -			\$ -			\$ -
losco, Priscilla	C/T			\$ -			\$ 17.30	5	\$ 86.50				\$ -	\$ 17.30	8	\$ 138.40	\$ 17.30	5	\$ 86.50
dinez, Maria	C/T			\$ -			\$ -			\$ -			\$ -			\$ -			\$ -
nderson, S	C/T			\$ -			\$ -			\$ -			\$ -			\$ -			\$ -
lbert, Davina	C/T			\$ -			\$ -	\$ 13.92	4	\$ 55.68			\$ -			\$ -			\$ -
na, Daniel	C/T			\$ -			\$ -			\$ -			\$ -			\$ -			\$ -
alchor, R	C/T			\$ -			\$ -			\$ -			\$ -			\$ -	\$ 16.84	10	\$ 168.40
ijote, Rowena	C/T			\$ -			\$ -	\$ 15.52	8	\$ 124.16	\$ 15.52	5	\$ 77.60			\$ -			\$ -
JB TOTAL			5	\$ 69.25		5	\$ 86.50		17	\$ 266.34		5	\$ 77.60		13	\$ 211.90		15	\$ 254.90

**SB 1785 PERSONNEL REQUIRED FOR SUNDAY OPERATIONS
FOR FISCAL YEAR 2002-03**

NAMES		2003																	
		JAN		FEB		MAR		APR		MAY		JUN							
ley, Danielle	C/T	\$15.00	4	\$ 60.00		\$ -		\$ -		\$ -		\$ -		\$ -	\$15.84	4	\$ 63.36		
ocom, A	C/T			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -			\$ -		
osco, Priscilla	C/T	\$17.65	8	\$ 141.20	\$17.65	8	\$ 141.20		\$ -		\$ -		\$ -				\$ -		
linez, Maria	C/T	\$17.65	4	\$ 70.60	\$17.65	4	\$ 70.60		\$ -	\$17.65	4	\$ 70.60	\$17.65	5	\$ 88.25	\$17.65	4	\$ 70.60	
nderson, S	C/T			\$ -	\$16.72	8	\$ 133.76		\$ -		\$ -		\$ -		\$ -		\$ -		
bert, Davina	C/T			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -		
a, Daniel	C/T			\$ -	\$15.84	8	\$ 126.72		\$ -		\$ -		\$ -		\$ -		\$ -		
chor, R	C/T			\$ -		\$ -	\$18.14	8	\$ 145.12		\$ -	\$18.14	5	\$ 90.70		\$ -	\$ -		
ote, Rowena	C/T	\$16.72	8	\$ 133.76		\$ -		\$ -		\$ -	\$16.72	8	\$ 133.76				\$ -		
3 TOTAL			24	\$ 405.56		28	\$ 472.28		8	\$ 145.12		4	\$ 70.60		18	\$ 312.71		8	\$ 133.96

No Benefits
Assigned

**SB 1785 PERSONNEL REQUIRED FOR SUNDAY OPERATIONS
FOR FISCAL YEAR 2002-03**

NAMES		2002																	
		JUL		AUG		SEP		OCT		NOV		DEC							
Benjamin, A	C/T (AN)	\$ 13.14	15	\$ 197.10	\$ 13.14	20	\$ 262.80	\$ 13.14	16	\$ 210.24	\$ 13.14	15	\$ 197.10	\$ 13.14	20	\$ 262.80	\$ 13.14	28	\$ 92
Bernard, Mary	C/T (AN)	\$ 13.14	5	\$ 65.70	\$ 13.14	5	\$ 65.70			\$ -	\$ 13.14	10	\$ 131.40			\$ -	\$ 13.14	20	\$ 262.80
Bivilla, Betty	C/T (AN)			\$ -			\$ -	\$ 13.14	4	\$ 52.56			\$ -			\$ -	\$ 13.14	20	\$ 262.80
Bivis, Debra	C/T (AN)	\$ 13.14	16	\$ 210.24	\$ 13.14	16	\$ 210.24	\$ 13.14	20	\$ 262.80	\$ 13.14	10	\$ 131.40	\$ 13.14	20	\$ 262.80	\$ 13.14	20	\$ 262.80
Bley, Jeanie	C/T (AN)			\$ -	\$ 13.14	15	\$ 197.10	\$ 13.14	20	\$ 262.80	\$ 13.14	20	\$ 262.80			\$ -	\$ 13.14	15	\$ 197.10
Bmedez, Catherine	C/T (AN)	\$ 13.14	14	\$ 183.96	\$ 13.14	16	\$ 210.24	\$ 13.14	5	\$ 65.70	\$ 13.14	18	\$ 236.52	\$ 13.14	10	\$ 131.40	\$ 13.14	4	\$ 52.56
Brampo, Andrea	C/T (AN)	\$ 13.14	15	\$ 197.10	\$ 13.14	20	\$ 262.80	\$ 13.14	25	\$ 328.50	\$ 13.14	10	\$ 131.40	\$ 13.14	25	\$ 328.50	\$ 13.14	15	\$ 197.10
Bruna, C	C/T (AN)			\$ -			\$ -			\$ -			\$ -			\$ -			\$ -
Broades, J	C/T (AN)	\$ 13.14	11	\$ 144.54	\$ 13.14	20	\$ 262.80	\$ 13.14	23	\$ 302.22	\$ 13.14	20	\$ 262.80			\$ -			\$ -
Bulazar, Luisa	C/T (AN)	\$ 13.14	20	\$ 262.80	\$ 13.14	15	\$ 197.10	\$ 13.14	15	\$ 197.10	\$ 13.14	15	\$ 197.10	\$ 13.14	10	\$ 131.40			\$ -
Bunders, O	C/T (AN)	\$ 13.14	15	\$ 197.10	\$ 13.14	20	\$ 262.80	\$ 13.14	20	\$ 262.80	\$ 13.14	17	\$ 223.38	\$ 13.14	20	\$ 262.80	\$ 13.14	28	\$ 367.92
Bula, Erika	C/T (AN)	\$ 13.14	12	\$ 157.68	\$ 13.14	16	\$ 210.24			\$ -			\$ -			\$ -	\$ 13.14	4	\$ 52.56
JB TOTAL			123	\$ 1,616.22		163	\$ 2,141.82		148	\$ 1,944.72		135	\$ 1,773.90		105	\$ 1,379.70		154	\$ 2,023.56

**SB 1785 PERSONNEL REQUIRED FOR SUNDAY OPERATIONS
FOR FISCAL YEAR 2002-03**

NAMES		2003																	
		JAN			FEB			MAR			APR			MAY			JUN		
jamin, A	C/T (AN)	\$13.14	15	\$ 197.10	\$ 14.22	21	\$ 298.62	\$ 14.22	20	\$ 284.40	\$ 14.22	15	\$ 213.30	\$ 14.22	10	\$ 142.20	\$ 14.22	22	\$ 284.40
ard, Mary	C/T (AN)	\$13.14	15	\$ 197.10			\$ -	\$ 14.22	25	\$ 355.50	\$ 14.22	20	\$ 284.40	\$ 14.22	20	\$ 284.40	\$ 14.22	5	\$ 71.10
ila, Betty	C/T (AN)	\$13.14	15	\$ 197.10	\$ 14.22	8	\$ 113.76	\$ 14.22	12	\$ 170.64	\$ 14.22	8	\$ 113.76	\$ 14.22	16	\$ 227.52	\$ 14.22	7	\$ 99.54
is, Debra	C/T (AN)	\$13.14	20	\$ 262.80	\$ 14.22	20	\$ 284.40	\$ 14.22	25	\$ 355.50	\$ 14.22	20	\$ 284.40	\$ 14.22	10	\$ 142.20			\$ -
ey, Jeanie	C/T (AN)	\$13.14	15	\$ 197.10			\$ -	\$ 14.22	20	\$ 284.40	\$ 14.22	20	\$ 284.40	\$ 14.22	20	\$ 284.40	\$ 14.22	10	\$ 142.20
edez, Catherine	C/T (AN)			\$ -			\$ -			\$ -			\$ -			\$ -			\$ -
ampo, Andrea	C/T (AN)	\$13.14	10	\$ 131.40	\$ 14.22	15	\$ 213.30			\$ -			\$ -	\$ 14.22	5	\$ 71.10	\$ 14.22	15	\$ 213.30
ina, C	C/T (AN)			\$ -	\$ 14.22	4	\$ 56.88			\$ -			\$ -			\$ -			\$ -
ades, J	C/T (AN)	\$13.14	20	\$ 262.80	\$ 14.22	15	\$ 213.30	\$ 14.22	15	\$ 213.30	\$ 14.22	15	\$ 213.30	\$ 14.22	15	\$ 213.30	\$ 14.22	15	\$ 213.30
azar, Luisa	C/T (AN)			\$ -			\$ -			\$ -			\$ -			\$ -			\$ -
rders, O	C/T (AN)	\$13.14	11	\$ 144.54	\$ 14.22	6	\$ 85.32	\$ 14.22	25	\$ 355.50	\$ 14.22	15	\$ 213.30	\$ 14.22	22	\$ 312.84	\$ 14.22	17	\$ 241.74
a, Erika	C/T (AN)	\$13.14	8	\$ 105.12	\$ 14.22	12	\$ 170.64	\$ 14.22	20	\$ 284.40	\$ 14.22	16	\$ 227.52	\$ 14.22	10	\$ 142.20	\$ 14.22	8	\$ 113.76
B TOTAL			129	\$ 1,695.06		101	\$ 1,436.22		162	\$ 2,303.64		129	\$ 1,834.38		128	\$ 1,820.16		99	\$ 1,407.78

**SB 1785 PERSONNEL REQUIRED FOR SUNDAY OPERATIONS
FOR FISCAL YEAR 2002-03**

		2002																											
NAMES		JUL				AUG				SEP				OCT				NOV				DEC							
own, P	Sr. C/T			\$ -				\$ -				\$ -				\$ -				\$ -				\$ -				\$ -	
aid, Gwen	Sr. C/T			\$ -				\$ -				\$ -	\$ 18.61	16	\$ 297.76	\$ 18.61		6	\$ 111.66	\$ 18.61		5	\$ 93.05						
JB TOTAL														16	\$ 297.76			6	\$ 111.66			5	\$ 93.05						

**SB 1785 PERSONNEL REQUIRED FOR SUNDAY OPERATIONS
FOR FISCAL YEAR 2002-03**

		2003																							
NAMES		JAN				FEB				MAR				APR				MAY				JUN			
own, P	Sr. C/T			\$ -				\$ -				\$ -								\$ -			\$ 21.75	8	\$ 174.00
aid, Gwen	Sr. C/T			\$ -	\$ 18.99	4	\$ 75.96			\$ -			\$ -						\$ -			\$ -			\$ -
JB TOTAL						4	\$ 75.96			\$ -			\$ -						\$ -					8	\$ 174.00

**SB 1785 PERSONNEL REQUIRED FOR SUNDAY OPERATIONS
FOR FISCAL YEAR 2002-03**

NAMES	2002											
	JUL		AUG		SEP		OCT		NOV		DEC	
TOTAL HOURS		518		523		610		431		502		579
TOTAL SALARIES		\$8,287.57		\$8,024.52		\$9,722.31		\$6,778.31		\$7,973.02		\$9,081.81

RAND TOTAL HOURS	5,118
RAND TOTAL SALARIES	\$ 98,200.22

**SB 1785 PERSONNEL REQUIRED FOR SUNDAY OPERATIONS
FOR FISCAL YEAR 2002-03**

		2003											
NAMES		JAN		FEB		MAR		APR		MAY		JUN	
TOTAL HOURS		453		463		595		493		506		410	
TOTAL SALARIES		\$7,249.37		\$7,673.61		\$9,864.96		\$8,160.83		\$8,395.77		\$6,988.14	

RAND TOTAL HOURS	5,118
RAND TOTAL SALARIES	\$ 98,200.22

LOST AND FOUND LIST

DESCRIPTION:

Provide lost and found lists for owners and rescuers of lost animals. The list includes type of animal, referrals, shelter contact information, advice on how to publish and disseminate lost animal information.

FORMULA:

Six Shelters

- North Central Shelter
- South Central Shelter
- East Valley Shelter
- West Valley Shelter
- West Los Angeles Shelter
- Harbor Shelter

Personnel:

Six Clerk Typist

Time Spent to Prepare List:

Eleven minutes per day to prepare Stray Summary Sheet for each Shelter for 365 days per year

Salary:

Clerk Typist Average Salary for FY 2002-03 = \$34,190. Work Hours = 1,800
Clerk Typist Average Hourly Salary ($\$34,190 / 1,800$) = \$18.99

COMPUTATION:

Number of Shelters x clerk x number of days x preparation time / 1 hour (60 minutes) x hourly salary = Expense

OR

6 Shelters (x) 1 Clerk Typist Each (x) 365 days x 11 minutes = 24,090 minutes per year to prepare list / 60 minutes = 67 hours per year x \$18.99 average hourly salary = \$7,624 per year to prepare lost and found list.

EXPENSE TOTAL:

\$7,624

Stray Sheet Summary Sheet

<u>Sheet#</u>	<u>Average Minutes</u>	<u>Record Count</u>	<u>Shelter</u>
1	10	9	WV
2	12	6	EV
3	7	10	Harbor
4	11	6	WLA
5	13	8	NC
6	0		
7	0		
8	0		
9	0		
10	0		
11	0		
12	0		
13	0		
14	0		
15			
<u>Total</u>	53	39	

Overall

Average ==>

MAINTAINING NON MEDICAL RECORDS

DESCRIPTION:

Maintaining non-medical records on animals that are taken up, euthanized after the holding period or impounded.

FORMULA:

Time required to input non-medical records: five (5) minutes per record

Number of animals: 11,960

COMPUTATION:

Time required to input individual record x number of records / 60 minutes = 997 total hours required to input non-medical records.

Hours to input non-medical records x hourly rate for Animal Care Technician = Total cost.

Average salary for an Animal Care Technician is \$35,155 / 1,800 annual hours = Hourly rate.

OR

$5 \text{ minutes} \times 11,960 / 60 \text{ minutes} = 997 \text{ hours}$

$\$35,155 / 1,800 \text{ work hours} = \19.53

$\$19.53 \times 997 \text{ hours} = \$19,471$

EXPENSE TOTAL:

\$19,471

Summary Animal Counts for Non-Medical Records for July 1, 2002 to June 30, 2003

Adopted Animals

Cats/Dogs	10,757
Others	<u>311</u>
	11,068

Non-Adopted Animals

Cats/Dogs	10,673
Others	<u>1,287</u>
	11,960

Total Animals: 23,028

VETERINARY CARE**DESCRIPTION:**

Providing necessary and prompt veterinary care for stray and abandoned animals that died during the increased holding period or were ultimately euthanized.

FORMULA:

Veterinarian annual and hourly rate: $\$70,335 / 1,800 = \39.08
 Veterinary Technician annual and hourly rate: $\$44,017 / 1,800 = \24.45

Average time to provide emergency medical treatment: 12 minutes

Cost of providing Veterinarian emergency medical treatment per animal: $\$39.08 / 60$ minutes x 12 minutes = $\$7.82$

Cost of a Veterinary Technician assisting a Veterinarian in an emergency medical treatment per animal: $\$24.45 / 60$ minutes x 12 minutes = $\$4.89$

Number of animals requiring prompt medical care: 9,183

COMPUTATION:

Cost of providing emergency medical treatment x number of animals requiring prompt medical care = Total Expense

Medical supply use was based on a comparison between FY 1997-98, the last full fiscal year before SB 1785 and FY 2002-03 a post SB 1785 year.

In FY 2002-03 there were 6 Veterinarians and 24 Veterinarian Assistants. Expenses for Account 3190 – Animal Medical Supplies was \$214,880.

In FY 1997-98 there were 2 Veterinarians and 12 Veterinarian Assistants. Expenses for Account 3190 – Animal Medical Supplies was \$131,878.

Therefore $\$214,880 - \$131,878 = \$83,002$ in expenditure of Animal Medical Supplies to support additional Veterinary Care under SB 1785.

OR

Veterinarian:	$\$7.82 \times 9,183 = \$ 71,811$
Veterinary Technician:	$\$4.89 \times 9,183 = \$ 44,904$
Animal Medical Supplies:	$= \$ 83,002$
Total	$\$199,717$

EXPENSE TOTAL:

852

\$199,717

<u>Treatment for Stray or Abandoned</u>	
<u>Animals Who Die or are Euthanized - July</u>	
<u>1, 2002 to June 30, 2003</u>	
Cats/Dogs	9,081
Others	<u>102</u>
Totals	9,183

Department of Animal Services
2002-2003 Salaries For New Positions
With Wages and Count

Code	Title	2002-03 Gross Salary	2% Salary Savings	2002-03 Net Salary
0101-1	Commissioner	\$0.00	\$0.00	\$0.00
1117-1	Executive Secretary I	\$53,396	\$1,068	\$52,328
1117-3	Executive Secretary III	\$63,004	\$1,260	\$61,744
1517	Auditor	\$47,815	\$956	\$46,859
1223-2	Accounting Clerk I	\$37,647	\$753	\$36,894
1223-2	Accounting Clerk II	\$48,749	\$975	\$47,774
1358	Clerk Typist	\$34,190	\$684	\$33,506
1368	Sr. Clerk Typist	\$44,744	\$895	\$43,849
1461-1	Communications Operator I	\$33,748	\$675	\$33,073
1502	Student Professional Worker	\$24,346	\$487	\$23,859
1513-1	Accountant I	\$37,991	\$760	\$37,231
1513-2	Accountant II	\$48,713	\$974	\$47,739
1523-2	Sr. Accountant II	\$61,593	\$1,232	\$60,361
1538	Sr. Project Coordinator	\$71,203	\$1,424	\$69,779
1539	Management Assistant	\$41,422	\$828	\$40,594
1596-2	Systems Analyst II	\$57,507	\$1,150	\$56,357
1597-1	Sr. Systems Analyst I	\$75,805	\$1,516	\$74,289
1597-2	Sr. Systems Analyst II	\$93,880	\$1,878	\$92,002
1702-1	Emergency Preparedness Coord I	\$79,916	\$1,598	\$78,318
1785-2	Public Relations Spec II	\$46,145	\$923	\$45,222
1786	Pr. Public Relations Rep	\$54,998	\$1,100	\$53,898
1800	Public Information Director	\$84,005	\$1,680	\$82,325
2360	Chief Veterinarian	\$86,685	\$1,734	\$84,951
2365	Veterinarian	\$70,335	\$1,407	\$68,928
2369	Veterinary Assistant	\$44,017	\$880	\$43,137
2369N	Veterinary Assistant	\$44,017	\$880	\$43,137
4310	Animal Care Technician	\$35,155	\$703	\$34,452
4310N	Animal Care Technician	\$35,155	\$703	\$34,452
4311-1	Animal Control Officer I	\$39,318	\$786	\$38,532
4311-2	Animal Control Officer II	\$47,477	\$950	\$46,527
4313	Animal Care Technician Supervisor	\$46,016	\$920	\$45,096
4316-1	Sr. Animal Control Officer I	\$51,117	\$1,022	\$50,095
4316-2	Sr. Animal Control Officer II	\$55,385	\$1,108	\$54,277
4320	District Supv Animal Reg	\$63,204	\$1,264	\$61,940
4321	Director of Field Operations	\$83,759	\$1,675	\$82,084
9167-1	Sr. Personnel Analyst I	\$65,908	\$1,318	\$64,590
9167-2	Sr. Personnel Analyst II	\$88,919	\$1,778	\$87,141
9171-1	Sr. Management Analyst I	\$67,067	\$1,341	\$65,725
9171-2	Sr. Management Analyst II	\$99,018	\$1,980	\$97,038
9182	Chief Management Analyst	\$119,170	\$2,383	\$116,787
9184-1	Management Analyst I	\$57,440	\$1,149	\$56,291
9184-2	Management Analyst II	\$65,908	\$1,318	\$64,590
9244	Asst General Manager Animal Reg	\$119,170	\$2,383	\$116,787
9245	General Manager Dept of Animal Reg	\$137,557	\$2,751	\$134,806

Established: August 30, 2001

Revised: November 3, 2001

COST ALLOCATION PLAN (CAP 25) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2002-03. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
AGING:					
Balance of Department	16.24%	66.05%	na	*	22.31%
Title V	17.81%	3.85%	na	*	1.88%
ANIMAL SERVICES	22.89%	24.98%	34.29% ← → 52.27% 59.27% ✓	*	15.89%
BUILDING & SAFETY	15.29%	19.53%	20.91%	*	18.20%
CITY ADMINISTRATIVE OFFICER (OARS):					
CRA, Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	11.12%	23.91%	49.20%	*	17.43%
Disaster Grants Coordination	7.47%	36.15%	10.98%	*	17.43%
CITY ATTORNEY:					
Criminal	12.59%	20.61%	17.09%	*	17.37%
Direct Billed - User's Site (Proprietary Depts.)	9.96%	2.14%	5.58%	*	17.37%
Direct Billed - In City Space	11.26%	5.40%	14.02%	*	17.37%
CITY CLERK:					
Elections	40.83%	42.61%	6.26%	*	2.49%
Land Records	20.10%	50.12%	46.84%	*	16.44%
COMMISSION FOR CHILDREN, YOUTH AND THEIR FAMILIES	13.68%	75.99%	21.99%	*	20.00%
COMMISSION ON STATUS OF WOMEN	16.03%	139.85%	31.54%	*	15.29%
COMMUNITY DEVELOPMENT:					
Balance of Department	14.75%	24.90%	na	*	16.73%
As Needed Employees	20.04%	13.31%	na	*	n/a
CONTROLLER:					
Direct Billed (at User's site)	16.87%	5.93%	45.44%	*	20.65%
Direct Billed (in City space)	18.77%	58.50%	44.40%	*	20.65%
CULTURAL AFFAIRS	25.19%	136.29%	97.77%	*	17.23%
DEPARTMENT on DISABILITY	16.17%	35.15%	6.38%		19.25%
EL PUEBLO	13.68%	25.34%	26.95%	*	20.99%
EMERGENCY PREPAREDNESS DEPT					
Em. Prep. Policy & Public info.	17.40%	67.36%	34.60%		n/a
ENVIRONMENTAL AFFAIRS:					
Policy/Public Information	14.48%	21.06%	32.91%	*	18.43%

COST ALLOCATION PLAN 25 (CAP 25) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2002-03. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	Comp Time Off CTO
FINANCE, OFFICE OF					
Tax & Permit	13.81%	27.84%	5.20%		18.8
Cash Management & Street Bonds	16.62%	56.08%	5.40%		18.8
FIRE:					
Civilian	19.11%	15.52%	16.93%	*	20.86%
Sworn (Firefighters)	27.45%	27.33%	10.78% a.	*	25.82%
			11.96% b.		
			22.74% c.		
			Field Support Rate, Sworn only **		
GENERAL SERVICES:					
Materials Testing	14.93%	23.98%	7.99%	*	20.38%
Print Shop	20.56%	36.00%	6.93%	*	24.21%
HOUSING:					
Grant-Funded Housing	12.58%	20.76%	na	*	18.14%
Rent Control	10.64%	7.79%	na	*	18.14%
Internal Administration	8.28%	17.77%	na	*	18.14%
HUMAN RELATIONS COMMISSION					
	17.04%	50.47%	35.05%	*	19.45%
LIBRARY					
	20.12%	27.07%	20.72%	*	18.67%
LOS ANGELES CONVENTION CENTER					
	18.46%	22.19%	46.99%	*	20.84%
MAYOR:					
Executive/Policy	19.89%	70.54%	35.91%	*	19.76%
Grant Funded/Spec. Programs	19.65%	49.83%	35.60%	*	21.10%
Direct in City Space	19.25%	59.64%	35.95%	*	19.76%
NEIGHBORHOOD EMPOWERMENT					
	15.30%	87.03%	385.58%		
PERSONNEL:					
Custody Care (Jails)	17.44%	13.53%	12.38%	*	17.50%
Personnel Grant Funded/Spec. Programs	18.34%	43.47%	8.84%	*	17.50%
PLANNING					
	13.25%	28.00%	29.60%	*	18.80%
POLICE:					
Civilian	* 23.25%	13.93%	26.41% 40.34	*	22.89%
Sworn	* 28.12%	20.41%	33.15% a. 53.5b		25.04%
			17.43% b.		
			50.58% c.		
			Field Support Rate, Sworn only **		
			Combined Dept. Admin. & Support Rate, including Field Support Rate		
**NOTE: For Fire and Police, the Field Support rate (line b.) captures overhead costs that are in addition to other Administrative and Support Costs. It has been added to the Department Administration rate on this schedule. Please use this combined rate (line c.) for sworn positions in field operations. For other, non-field sworn positions, do NOT use the Field Support rate; use only the regular Department Administration rate (line a.), together with the other (Fringe, Central Service and CTO) rates.					
PUBLIC WORKS, Board Office:					
Public Services	15.88%	74.10%	20.13%	*	17.39%

COST ALLOCATION PLAN 25 (CAP 25) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2002-03. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
PW - Contract Administration: Construction Inspection	15.15%	12.93%	16.93%	72.94%	17.53%
PW - Engineering:					
Stormwater Facilities Engineering	13.93%	23.13%	24.14%	50.78%	18.57%
Wastewater Facilities Engineering	13.95%	29.05%	24.11%	54.29%	18.57%
Privately Financed & Assessment	15.06%	29.97%	24.13%	54.35%	18.57%
Street Improvements	16.33%	31.63%	23.89%	52.04%	18.57%
Municipal Facilities	13.79%	30.60%	24.09%	42.39%	18.57%
General Mapping & Survey	15.64%	21.52%	24.16%	157.73%	18.57%
PW - Sanitation					
Solid Waste Program	23.42%	97.84%	6.79%	*	21.05%
Wastewater/Stormwater Division	17.20%	25.94%	5.80%	*	21.05%
PW - Street Lighting	13.31%	37.16%	18.30%	*	18.83%
PW - Street Services	18.86%	68.95%	16.07%	*	26.51%
Street Maint General				95.71%	29.32%
Street Use Inspection				44.83%	19.90%
Lot Cleaning				199.77%	27.29%
Street Tree Division				80.65%	30.07%
Resurf & Reconstr Div				108.33%	25.25%
Special Proj Constr Div				59.47%	24.50%
Engineering (St. Improvement) Div				62.50%	20.84%
				These seven Division Overhead rates, calculated by St. Services, assume that Equipment is billed as a direct cost and that rental costs are billed indirectly.	
RECREATION & PARKS	26.80%	25.07%	10.30%	*	24.58%
TRANSPORTATION	20.94%	30.35%	15.40%	*	21.68%
Zoo Department	21.48%	16.88%	22.06%	*	23.87%

Notes:

* Division Overhead includes costs of division heads, section supervisors, clerical and other support staff within divisions or sections. These costs are not part of the Department Administration rate, but are legitimate costs which should be recovered if allowed by your grantor. If these costs are not charged directly to a grant, a Division Overhead indirect cost rate should be calculated. To maintain consistency and insure that Division Overhead costs do not overlap with Department Administration costs, please contact CAP staff for assistance in calculating these rates. Public Works Division Overhead rates are computed by Public Works staff and published herein as a courtesy.

Instructions for Using Indirect Cost Rates

Modifying the rates. Usually departments use the CAP rates as published; however, situations may arise necessitating revision of the rates. **Your Department's CAP rate should be modified if your Department directly charges to a grant or fee payer any of the indirect costs, or if the grantor or fee payer directly provides any of the services listed on Attachment C.** This list includes charge back items. For example, if you include postage (a charge back item) as a direct cost; or if you purchase a computer and the total cost is paid directly by a fee payer or grantor, your CAP rate must be reduced to avoid double billing for the directly charged item(s). This means: if the entity you are billing provides office space, telephone service, computers, vehicles, or any other item listed on Attachment C, your rates must be adjusted to exclude those items.

An example of the necessity for rate modification is the Police Department's bill to the Airports Department. Airports provides space, utilities, telephones and equipment for Police Department staff at the Airport substation. To properly bill the Airports Department for law enforcement services at this site, the Police Department indirect cost rates are revised to exclude the building use, building lease, equipment use, and telephone line items.

Also, please see Attachment D for further explanation of using CAP rates in conjunction with charge back costs. Contact the CAP Office for adjusted rates if any cost listed in Attachment C is directly billed to grants or fees, or if any of the listed services are provided by your client.

Using the rates as published. The CAP indirect cost rates are computed based on "gross annual salaries" **excluding** overtime. (For rates applicable to overtime salaries, please contact the CAP office.) Compensated time off (CTO) is included in this gross salaries base. (See Attachment C paragraph 5 for a definition of CTO.) The CAP Fringe Benefits, Central Services, and Department Administration indirect cost rates, therefore, must be applied to salaries which include CTO and exclude overtime. Please refer to the example below, where:

Fringe Benefits Rate	=	28.10%	of Gross Salaries
Central Services Rate	=	39.77%	of Gross Salaries
Department Administration & Support Rate	=	18.87%	of Gross Salaries
Compensated Time Off Rate	=	16.26%	of Net Salaries

1. Assume Gross Salaries = \$ 1,000.00 *(Gross Salaries are salaries for straight time worked plus Compensated Time Off.)*

Given the above-listed indirect cost rates, and assuming your CTO costs are included in your salaries as billed, total indirect costs are calculated below:

a.	\$	1,000	x	28.10%	=	\$	281.00	Fringe Benefit Cost		
b.	\$	1,000	x	39.77%	=	\$	397.70	Central Service Cost		
c.	\$	1,000	x	18.87%	=	\$	188.70	Department Administration & Support Cost		
							Sum of (a + b + c)	=	\$	867.40

2. Assume Net Salaries = \$ 860.14 *(Net Salaries are salaries for straight time worked, not including Compensated Time Off. Such net salaries would typically be accumulated through direct charges in a cost accounting system.)*

Convert net salaries to gross salaries by adding CTO % of Net:

a.	Net Salary times CTO %:	\$	860.14	x	16.26%	=	\$	139.86	= CTO Amount	
b.	Net Salary plus CTO amt:	\$	860.14	+	\$	139.86	=	\$	1,000.00	= Gross Salaries

The rest of the calculation proceeds as in 1, above, using the calculated Gross Salaries figure and applying the indirect cost rates. In order to recover the CTO cost, you must either report the gross salaries that result from the computation in #2 above, or you must separately bill your CTO costs.

REMINDER: CTO rates are to be used only when paid time off such as sick and vacation time are not directly charged to a specific service or grant project. Please see Attachment C, paragraph 5 for further information.

COST ALLOCATION PLAN 25 INDIRECT COSTS INCLUDED IN RATE CALCULATIONS

1. Fringe Benefits Rate includes the department's share of the Citywide costs of:

Retirement (Civilians)	Employee Assistance	Union Sponsored Benefits
Pensions (Fire/Police Sworn)	Ordinance Life Insurance	Unused Sick/Vacation Payout
FLEX Benefit Program	Medicare	Unemployment Insurance
- Health Insurance	Social Security	Workers' Compensation
- Dental Insurance	Part Time/Seasonal/Temporary	Hiring Hall Fringe
- Basic Life Insurance	(PST) 457 Retirement Plan	

2. Central Services Rate includes the department's share of the Citywide costs of:

Building Leases [GSD & Spec. Funds]	Equipment Use Allowance (items costing \$5,000 & above)	
Building Use Allowance	Equipment Exp. Under \$5,000 (computers & equ. Costing under \$5,000)	
Computer Assets Depreciation (items costing \$5,000 & above)	Gas (Natural Gas Utility) [GSD]	Liability Claims
Communications Lease (Telephone bill)	Insurance on bond-financed assets	Petroleum Products [GSD]
	General City Purposes [League Dues and audits]	Vehicle Depreciation
		Water & Electricity

City Administrative Officer
(CAO, formerly OARS)
Budget
Employee Relations & Living Wage
Gen. Support (Finance, Systems,
Productivity)
Dept Liaison/ Mgt. Analysis
Municipal Facilities Projects

COUNCIL & CLA

EMPLOYEE RELATIONS BOARD

ENVIRONMENTAL AFFAIRS
Environmental Coordination

GENERAL SERVICES
Building Services
Construction Division
Fleet Services
Assets Management
(Leasing & Real Estate)
Mail & Messenger
Parking Services
Purchasing Services

CITY ATTORNEY
Civil Liability
Employee Relations
General Counsel / Legis. Svcs.
Land Use
Police Division

INFORMATION TECHNOLOGY
AGENCY (ITA)
IT Services
Communications Division
Telecommunications (PPEB)

FINANCE (formerly TREASURER)
Custody & Disbursement
& Debt Administration
Risk Management & Safety

CITY CLERK
Council and Public Services
Records Management

MAYOR
Department Liaison &
Grants Citywide Coordinator

PENSIONS: OVERHEADS ALLOCATED
TO PENSIONS. (Other Pension
costs included in Fringe Benefits)

CITY ETHICS COMMISSION

PERSONNEL
Workers' Compensation
Personnel Balance of Dept.

CERS: OVERHEADS ALLOCATED
TO CERS. (Other CERS
costs included in Fringe Benefits)

CONTROLLER
Accounts Payable
Budget & General Acctg.
CAP
FMIS
Internal Audit
Payroll (incl. Fiscal Systems)
Single Audit
Workers' Compensation

PUBLIC WORKS
Accounting
Board Office
Management Employee Services
Contract Admin: Off of Contr. Compl.
Engineering: General Engineering

EMERGENCY OPERATIONS
ORGANIZATION

INDIRECT COSTS INCLUDED IN CAP 25 RATE CALCULATIONS (continued)**3. Department Administration and Support Rate includes costs of support functions within a department:**

The rate includes expenditures which: -- benefit the department as a whole
 -- are NOT directly charged to a grant or fee program
 -- are NOT line operations.

Expenditures include those of:

Accounting staff	Department Management (Gen. Mgr. & Asst. Gen. Mgrs)
Budget staff	Clerical Staff/word processing staff serving the entire department.
Payroll staff	Systems Staff (if serving the whole department, not a special project)
Personnel & training staff	Warehouse/inventory/stores staff
Inventory staff	Vehicle maintenance staff (Police & Fire only)

NOTE: The support costs discussed here must conform to Federal definitions of allowable overhead costs and are not necessarily the same as the City's General Administration and Support Program (GASP) in a departmental budget.

4. Division Overhead Rates include the costs of support functions within divisions:

The rate includes the salary and expenses of division heads, section supervisors, and other support within divisions which are not included in the Department Administration costs discussed above. For example, within the Bureau of Engineering, the City Engineer, Deputies, their secretaries and the Administration Division are included in the Department Administration indirect cost rate. Within operating divisions, division heads, assistant division heads, and their secretaries and division support staff are NOT included in the Department Administration rate.

To recover the overhead costs within a division, a department or bureau should directly charge the time of the division head, secretary, assistant division head, and other division support services to a project, or calculate an indirect cost rate to recover their costs. Please work with the CAP office when calculating such rates, to insure that Division Overhead costs do not overlap Department Administration costs.

5. Compensated Time Off Rate includes the salary paid to employees who are on paid leave such as:

Sick Leave	Jury Duty	Floating Holiday
Vacation	Bereavement leave	Injury on Duty
Holiday	Preventive Medicine	
Military Leave	Workers' Compensation (salary continuance	
Family Illness	paid by the employing department.)	

Special Note regarding CTO:

CTO rates are to be used only when sick, vacation, and other CTO hours are not directly charged to a fee or grant project. For employees who charge only part of their hours worked to a grant, their time off is usually not being charged to the project, so the cost of that time off must be recovered using the CTO Rate. For employees whose entire annual salary is charged to a fee or grant, CTO is recovered as they take their time off, and the CTO Rate is not to be used. When applicable, CTO costs should be billed to granting agencies or recipients of special services, either as a separate line item, or as an adjustment to salaries, increasing net salaries to gross salaries. When the CTO Rate is applied to net salaries, the amount derived is added to net salaries to create gross salaries. The derived gross salaries becomes the base against which the fringe benefit rate and other indirect cost rates described above are applied.

6. OTHER DEFINITIONS

- Gross Salaries - Total annual salaries, which include pay for time worked AND compensated time off.
- Net Salaries - Pay for time worked only, not including compensated time off.

USING INDIRECT COST RATES IN CONJUNCTION WITH CHARGE BACK

Charge back items are included in the CAP Central Services Indirect cost rates. Once a charge back cost is paid directly by a department, theoretically it would no longer need to be included with Central Services indirect cost rates. However, since most departments do not directly bill charge back costs to grants or fee payers, the charge back costs must be included in indirect cost rates.

Some departments or bureaus may need to pay some of their charge back items directly out of special funds such as the Community Development Block Grant, the Street Lighting Assessment Fund or the Sewer Construction and Maintenance Fund. This may be done, even if CAP rates still include all charge back items. When departments pay charge back items out of special funds or grants, they will adjust their CAP rates so that overheads already paid for in charge back are not double billed. CAP rates are available with sufficient detail for departments to perform this calculation.

Fee-charging departments will make similar adjustments when computing their fees for special services. Fees are determined based on anticipated direct cost plus overheads. Fee-charging departments may include some or all charge back costs among their total direct costs of services when they compute their fees. If they do, they will have to adjust their CAP rates to subtract such directly paid items. The choice of whether to include them as direct or indirect costs will depend on each department's method of computing fees. To the extent that charge back costs, or other costs listed on Attachment C, are included in direct charges for fees, the indirect cost rates must be adjusted accordingly. The simplest approach in computing fees would be to omit the charge back items from the direct cost portion of fee computation, and use the unadjusted CAP rate (which includes charge back costs) to recover the cost of charge back items.

DATE RUN: 12/08/2003

LOS ANGELES POLICE DEPARTMENT
WEIGHTED AVERAGE OF BI-WEEKLY COST FOR CLERK TYPIST

FISCAL YEAR 2002-2003

CLASS/ GRADE	CLASS TITLE	CLASS/GRADE/BONUS	WEIGHTED_AVERAGE
1358	CLERK TYPIST	CLASS: 1358 GRADE: BONUS:	1,361.66
		CLASS: 1358 GRADE: BONUS: B	1,241.60

DATE RUN: 12/08/2003

LOS ANGELES POLICE DEPARTMENT
WEIGHTED AVERAGE OF BI-WEEKLY COST FOR SENIOR CLERK TYPIST

FISCAL YEAR 2002-2003

CLASS/ GRADE	CLASS TITLE	CLASS/GRADE/BONUS	WEIGHTED_AVERAGE
1368	SENIOR CLERK TYPIST	CLASS: 1368 GRADE: BONUS:	1,693.96
		CLASS: 1368 GRADE: BONUS: N	1,769.87
		CLASS: 1368 GRADE: BONUS: W	1,801.07

DATE RUN: 12/08/2003

LOS ANGELES POLICE DEPARTMENT
WEIGHTED AVERAGE OF BI-WEEKLY COST FOR POLICE SERVICE REP

FISCAL YEAR 2002-2003

CLASS/ GRADE	CLASS TITLE	CLASS/GRADE/BONUS	WEIGHTED_AVERAGE
2207	POLICE SERVICE REP	CLASS: 2207 GRADE: BONUS:	1,831.75
		CLASS: 2207 GRADE: BONUS: B	2,242.21
		CLASS: 2207 GRADE: BONUS: N	2,025.39
		CLASS: 2207 GRADE: BONUS: R	2,120.34
		CLASS: 2207 GRADE: BONUS: W	2,109.07
		CLASS: 2207 GRADE: BONUS: Z	2,249.29

DATE RUN: 12/08/2003

LOS ANGELES POLICE DEPARTMENT
WEIGHTED AVERAGE OF BI-WEEKLY COST FOR POLICE OFFICER

FISCAL YEAR 2002-2003

CLASS/ GRADE	CLASS TITLE	CLASS/GRADE/BONUS	WEIGHTED_AVERAGE
2214-2	POLICE OFFICER	CLASS: 2214 GRADE: 2 BONUS:	2,568.98
		CLASS: 2214 GRADE: 2 BONUS: G	2,843.21
		CLASS: 2214 GRADE: 2 BONUS: H	3,902.79
		CLASS: 2214 GRADE: 2 BONUS: L	3,075.91
		CLASS: 2214 GRADE: 2 BONUS: M	3,110.99

DIVISION OF ACCOUNTING AND REPORTING
BUREAU OF LOCAL REIMBURSEMENTS
MODIFY CLAIM INFORMATION

PAYEE NUMBER: 9819487 CITY OF LOS ANGELES
PROGRAM NUMBER: 213 ANIMAL ADOPTION : 752/98-L
CHAPTER NUMBER: CH 752/98
FISCAL YEAR: 2005/2006 BALANCE DUE:

CLAIM TYPE =====> A (A/E)
CLAIM FILED DATE=====> 01/16/2007 (MM/DD/CCYY)
CLAIMED AMOUNT =====> 1,463,827.00
CONTACT NAME =====> MAXIMUS
CONTACT PHONE NUMBER =====> 916 485-8102 EX
MANUAL PAY =====> N (Y/N)_____
ADJ LETTER DATE =====> 04/29/2011 (MM/DD/CCYY)
CLAIM BLOCK IND =====> U (B/U)
PAYMENT TYPE CODE =====> A (E/A/F/L/D/I)
CLAIM STATUS =====> 3 (0-6) FINAL APPROVED
ACTIVE CLAIM IND =====> A (A/I)
CLAIM AUDITED IND =====> Y (Y/N)
INTEREST PAID IND =====> N (Y/N)



PAYEE NBR: 9819487 PGM NBR: 213 FY: 2005/2006
ENTER= MOD CLM PF4= ADD CLM PF6= DEL CLM PF10= CLAIMS FOR PGM/FY

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 ANIMAL ADOPTION	For State Controller Use Only	Program 213
	(19) Program Number 00213 (20) Date Filed ___/___/___ (21) LRS Input ___/___/___	

(01) Claimant Identification Number 9819487			Reimbursement Claim Data	
(02) Claimant Name City of Los Angeles			(22) AA-1, (04)(A)(1)(g)	0
County of Location Los Angeles			(23) AA-1, (04)(A)(2)(g)	2,736
Street Address of P.O. Box 221 North Figueroa Street		Suite Suite 500	(24) AA-1, (04)(A)(3)(g)	30,522
City Los Angeles	State CA	Zip Code 90012	(25) AA-1, (04)(B)(1)(g)	0
Type of Claim	Estimated Claim	Reimbursement Claim	(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)	244,197
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28) AA-1, (04)(B)(4)(g)	37,227
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29) AA-1, (04)(B)(5)(g)	246,783
Fiscal Year of Cost	(06) 2006-2007	(12) 2005-2006	(30) AA-1, (04)(B)(6)(g)	0
Total Claimed Amount	(07) \$1,171,062	(13) \$1,463,827	(31) AA-1, (04)(B)(7)(g)	12,238
LESS: 10% Late Penalty, not to exceed \$1,000			(14)	30,738
LESS: Prior Claim Payment Received			(15)	379,917
Net Claimed Amount			(16)	0
Due from State	(08) \$1,171,062	(17) \$1,463,827	(35) AA-1, (06)	98
Due to State		(18)	(36)	

RECEIVED
 May 19, 2014
 Commission on
 State Mandates

FIRM 1

(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

Edward A. Boks

General Manager

Type or Print Name

Title

(38) Name of Contact Person for Claim

Telephone Number **(916) 485-8102**

X 112

Ginger Bernard (MAXIMUS)

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

Program 213	MANDATED COSTS ANIMAL ADOPTION CLAIM SUMMARY	FORM AA-1
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2005-2006
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(03) Department	
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Direct Costs	Object Accounts
---------------------	------------------------

	(a) Salaries	(b) Benefits	(c) Materials & Supplies	(d) Contract Services	(e) Travel & Training	(f) Fixed Assets	(g) Total
(04) Reimbursable Components							
A. One-Time Costs							
1. Policies and Procedures							
2. Training	\$1,908	\$828					\$2,736
3. Computer Software	\$21,286	\$9,236					\$30,522
B. Ongoing Costs							
1. Acquiring Space/Facilities							
2. Renovating Facilities							
3. Care of Dogs & Cats			\$244,197				\$244,197
4. Care of Other Animals			\$37,227				\$37,227
5. Holding Period	\$172,106	\$74,677					\$246,783
6. Feral Cats							
7. Lost and Found Lists	\$8,534	\$3,703					\$12,238
8. Non-Medical Records	\$21,437	\$9,301					\$30,738
9. Veterinary Care	\$262,639		\$117,278				\$379,917
10. Procuring Equipment							
(05) Total Direct Costs	\$487,911	\$97,745	\$398,702				\$984,358

Indirect Costs

(06) Indirect Cost Rate	[From ICRP] Salary and Wages	98.27%
(07) Total Indirect Costs	[Line (06)(a) x line(05)(a)]or [{Line(06) x line (05)(a)} + line (05)(b)]	\$479,470
(08) Total Direct and Indirect Costs	[Line(05)(g) + line(07)]	\$1,463,827

Cost Reduction

(09) Less: Offsetting Savings	
(10) Less: Other Reimbursements	
(11) Total Claimed Amount	{Line(08) - {Line (09) + Line(10)}} \$1,463,827

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
------------------------------	---	----------------------

(01) Claimant: City of Los Angeles	(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	<input type="checkbox"/> Policies and Procedures	<input checked="" 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 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.	
Time to train staff on the reimbursable activities. <i>(one-time per employee)</i>											
Animal Control Officers (8)	\$25.35	43.39%	16.00					\$406	\$176	\$582	
Animal Care Technicians (29)	\$22.42	43.39%	58.00					\$1,300	\$564	\$1,865	
Veterinarian (1)	\$43.49	43.39%	2.00					\$87	\$38	\$125	
Veterinary Technicians (2) <i>Each new employee received 2 hours of training on the mandated activities.</i>	\$28.78	43.39%	4.00					\$115	\$50	\$165	
(05) Total () Subtotal ()								\$1,908	\$828	\$2,736	

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
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(01) Claimant: City of Los Angeles	(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	<input type="checkbox"/> Policies and Procedures	<input type="checkbox"/> Training	<input checked="" 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 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.
Develop and/or procure computer software for the maintenance of non-medical animal records. Sr. System Analyst <i>25% of the Sr. Analyst's time is spent on maintenance of animal information systems and the Department's website.</i>								\$21,286	\$9,236	\$30,522
(05) Total () Subtotal ()								\$21,286	\$9,236	\$30,522

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
------------------------------	---	----------------------------

(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2005-2006
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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	(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 for impounded stray or abandoned dogs and cats that die or are ultimately euthanized during the increased holding period.										
Total Shelter Cost for all animals				\$244,197						
Yearly Census	\$10,487,509									
Number Euthanized	509,248									
Reimbursable days	5,930									
Cost Per Animal	2									
\$20.59 x 5,930 x 2 = \$244,197.40	\$20.59									

(05) Total () Subtotal ()	Page: ____ of ____	\$244,197
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Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2005-2006
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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 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 for impounded stray or abandoned "Other" animals that die or are ultimately euthanized during the increased holding period.											
Total Shelter Cost for all animals				\$37,227							
Yearly Census	\$10,487,509										
Number Euthanized	509,248										
Reimbursable days	452										
Cost Per Animal	4										
\$20.59 x 452 x 4 = \$37,226.72	\$20.59										
(05) Total () Subtotal ()				\$37,227							

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
------------------------------	---	----------------------------

(01) Claimant: City of Los Angeles	(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	<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 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.	
The Shelter is open for 5 hours on Sundays to make animals available for owner redemption as mandated.											
Animal Care Technician	\$22.42	43.39%	4680.00					\$104,926	\$45,527	\$150,453	
Clerk Typist	\$21.23	43.39%	1560.00					\$33,119	\$14,370	\$47,489	
Clerk Typist	\$15.24	43.39%	2235.00					\$34,061	\$14,779	\$48,841	
<i>See attached calculation</i>											

(05) Total () Subtotal () Page: ____ of ____	\$172,106	\$74,677	\$246,783
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Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2005-2006
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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) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
Provide various information to owners of lost animals and those who have found lost animals. The lists include the type of animal, referrals, shelter contact info, advice on how to publish and disseminate los animal information. Six Shelters: North Central Shelter South Central Shelter East Valley Shelter West Valley Shelter West Los Angeles Shelter Harbor Shelter Clerk Typist (6) 11 minutes per day per employee to prepare stray summary sheet for each shelter for 365 days per year.	\$21.23	43.39%	402.00					\$8,534	\$3,703	\$12,238
(05) Total () Subtotal () Page: _____ of _____								\$8,534	\$3,703	\$12,238

Program
213

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

FORM
AA-2

(01) Claimant: **City of Los Angeles**

(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.
Maintain non-medical records on animals that are taken up, euthanized after the holding period, or impounded.										
Minutes per Record										
<input type="text" value="5"/>										
Number of Records										
<input type="text" value="11,135"/>										
Animal Care Technician	\$23.10	43.39%	928.00					\$21,437	\$9,301	\$30,738
(05) Total () Subtotal ()								\$21,437	\$9,301	\$30,738

Page: _____ of _____

Program
213

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

**FORM
AA-2**

(01) Claimant: **City of Los Angeles**

(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.
Provide "necessary and prompt veterinary care" for stray and abandoned animals.										
Average time (min.) to provide emergency treatment. <input type="text" value="12"/>										
17,989 animals requiring care.										
Animal Medical Supplies				\$117,278						
Cost of Veterinarian treatment per animal is \$8.85								\$159,203		\$159,203
Cost of Veterinarian Tech treatment per animal is \$5.75								\$103,437		\$103,437
(05) Total () Subtotal ()				\$117,278				\$262,639		\$262,639

Page: _____ of _____

CITY OF LOS ANGELES
Department of Animal Services
SB 90 Cost Claims For FY 2005-06

TRAINING EXPENSE

DESCRIPTION:

Training employees (new hires) on the mandated activities

EXPENSE:

Animal Control Officer, two (2) hours per employee: Annual Salary / 1,800 x number of employees x number of hours. Eight (8) new hires

Animal Care Technicians, two (2) hours per employee: Annual Salary / 1,800 x number of employees x number of hours. Twenty-nine (29) new hires.

Veterinarian, two (2) hours per employee: Annual Salary / 1,800 x number of employees x number of hours. One (1) new hires.

Veterinary Technicians, two (2) hours per employee: Annual Salary / 1,800 x number of employees x number of hours. Two (2) new hires.

CALCULATION:

Animal Control Officer: $\$45,637 / 1,800 = \25.35 x eight (8) new ACO's employees x 2 hours each = \$406

Animal Care Technician: $\$40,351 / 1,800 = \22.42 x twenty-nine (29) new ACT's x 2 hours each = \$1,300

Veterinarian: $\$78,273 / 1,800 = \43.49 x one (1) new Veterinarian x 2 hours each = \$87

Veterinary Technician: $\$51,796 / 1,800 = \28.78 x two (2) new Veterinary Technicians x 2 hours each = \$115

OR

<u>Title</u>	<u>Expense</u>
Animal Control Officer	\$ 406
Animal Care Technician	\$1,300
Veterinarian	\$ 87
Veterinary Technician	<u>\$ 115</u>
EXPENSE TOTAL	\$1,908

**CITY OF LOS ANGELES
Department of Animal Services
SB 90 Cost Claims For FY 2005-06**

COMPUTER SOFTWARE

DESCRIPTION:

Develop and / or procure computer software for the maintenance of non-medical animal records

EXPENSE:

Sr. Systems Analyst I. Twenty-five (25) percent of Sr. Systems Analyst I annual salary for the maintenance of animal information systems and the Department's website.

CALCULATION:

Sr. System analyst I: $\$85,144 \times \text{twenty-five (25) percent} = \$21,286$

OR

Sr. Systems Analyst I	<u>\$21,286</u>
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EXPENSE TOTAL	\$21,286
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**CITY OF LOS ANGELES
Department of Animal Services
SB 90 Cost Claims For FY 2005-06**

CARE OF DOGS AND CATS

DESCRIPTION:

Provide care and maintenance for dogs and cats that die during the increased holding period or were ultimately euthanized.

FORMULA:

Total shelter cost for all animals:	\$10,487,509
Yearly Census (Total animal days):	509,248
Number that died during increased holding period or were euthanized:	5,930
Number of reimbursable days:	2

CALCULATION:

Annual shelter cost / yearly census = daily cost per animal

Daily cost per animal x number of dogs and cats that die or are euthanized x number of reimbursable days = reimbursable expense

OR

$$\$10,487,509 / 509,248 = \$20.59$$

$$\$20.59 \times 5,930 \times 2 = \$244,197.40$$

EXPENSE TOTAL

\$244,197.40

**CITY OF LOS ANGELES
Department of Animal Services
SB 90 Cost Claims For FY 2005-06**

CARE OF OTHER ANIMALS

DESCRIPTION:

Provide care and maintenance for other animals, including but not limited to rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles and/or tortoises that die during the increased holding period or were ultimately euthanized.

FORMULA:

Total shelter cost for all animals:	\$10,487,509
Yearly Census (Total animal days):	509,248
Number that died during increased holding period or were euthanized:	452
Number of reimbursable days:	4

CALCULATION:

Annual shelter cost / yearly census = daily cost per animal

Daily cost per animal x number of other animals that die or are euthanized x number of reimbursable days = reimbursable expense

OR

$\$10,487,509 / 509,248 = \20.59

$\$20.59 \times 452 \times 4 = \$37,226.72$

EXPENSE TOTAL **\$37,226.72**

**CITY OF LOS ANGELES
Department of Animal Services
SB 90 Cost Claims For FY 2005-06**

HOLDING PERIOD

DESCRIPTION:

The Shelter are open for five (5) hours on Sunday to make animals available for owner redemption as mandated.

FORMULA:

Animal Care Technician: Annual Salary / 1,800 x number of hours = Expense for keeping shelters open on Sunday, Total hours worked = 7,488 / 8 hour day x 5 hours shelters are open. *7,488 HRS worked on Sunday / 8 = 936 B HR SUNDAYS worked x 5 eligible HRS*

Clerk Typist: Annual Salary / 1,800 x number of hours = Expense for keeping shelters open on Sunday, Total hours worked = 2,496 / 8 hour day x 5 hours shelters are open.

Clerk Typist (As Needed): Hourly rate x number of hours = Expense for keeping shelters open on Sunday, Total hours worked = 2,235 x 5 hours shelters are open.

CALCULATION:

Animal Care Technician: $\$40,351 / 1,800 = \22.42 . Total hours worked = $7,488 / 8 \times 5 = \$104,925.60$

Clerk Typist: $\$38,215 / 1,800 = \21.23 . Total hours worked = $2,496 / 8 \text{ hour day} \times 5 = \$33,188.80$.

Clerk Typist (As Needed): $\$15.24 \times 2,235 = \$34,061.40$

OR

Animal Control Officer	\$104,925.60
Clerk Typist	33,188.80
Clerk Typist (As Needed)	<u>34,061.40</u>
	\$172,175.80

EXPENSE TOTAL

\$172,175.80

**CITY OF LOS ANGELES
Department of Animal Services
SB 90 Cost Claims For FY 2005-06**

LOST AND FOUND LIST

DESCRIPTION:

Provide lost and found lists for owners and rescuers of lost animals. The list includes type of animal, referrals, shelter contact information, advice on how to publish and disseminate lost animal information.

FORMULA:

Six Shelters:

- North Central Shelter
- South Los Angeles Shelter
- East Valley Shelter
- West Valley Shelter
- West Los Angeles Shelter
- Harbor Shelter

CALCULATION:

Personnel:

- Six Clerk Typist

Time Spent to Prepare List:

- Eleven minutes per day to prepare Summary Sheet for each shelter for 365 days per year.

Salary:

- Clerk Typist Salary for Fiscal Year 2005-06 = \$38,215

- Clerk Typist Average Hourly Salary ($\$38,215 / 1,800$) = \$21.23

COMPUTATION:

Number of shelters x clerk typist x number of days x preparation time / 1hour (60 minutes) x hourly salary = Expense

Or

Six (6) shelters (x) 1 Clerk Typist each (x) 365 days (x) 11 minutes = 24090 minutes per year to prepare list / 60 minutes = 402 hours per year (x) \$21.23 average hourly salary = \$8,534.46 per year to prepare lost and found list.

EXPENSE TOTAL:

\$8,534.46

**CITY OF LOS ANGELES
Department of Animal Services
SB 90 Cost Claims For FY 2005-06**

MAINTAINING NON-MEDICAL RECORDS

DESCRIPTION:

Maintaining non-medical records on animals that are taken up, euthanized after the holding period or impound.

FORMULA:

Time required to input non-medical records = five (5) minutes per record.

Number of records: 11,135.

CALCULATION:

Time required to input individual record (x) number of records / 1hour (60 minutes) = total hours required to input non-medical records.

Average salary for animal Care Technician is \$41,572 / 1,800 annual hours = Hourly Rate.

Hours to input non-medical records (x) hourly rate for Animal Care Technician = Total cost.

OR

Five (5) minutes x 11,135 / 60 minutes – 928 hours

\$41,572 / 1800 work hours = \$23.10

928 x \$23.10 = \$21,436

EXPENSE TOTAL

\$21,436.80

CITY OF LOS ANGELES
Department of Animal Services
SB 90 Cost Claims For FY 2005-06

VETERINARY CARE

DESCRIPTION:

Providing necessary and prompt veterinary care for stray and abandoned animals that die during the increased holding period or were ultimately euthanized.

FORMULA:

Veterinarian annual and hourly rate: $\$79,636 / 1,800 = \$44.24.$

Veterinarian Technician annual and hourly rate: $\$51,725 / 1,800 = \$28.74.$

Average time to provide medical treatment: 12 minutes.

Cost of providing Veterinarian medical treatment per animal: $\$44.24 / 60 \text{ minutes} \times 12 \text{ minutes} = \8.85

Cost of a Veterinary Technician assisting Veterinarians in medical treatment per animal: $\$28.74 / 60 \text{ minutes} \times 12 \text{ minutes} = \5.75

Number of animals requiring prompt medical care: 17,989

CALCULATION:

Cost of providing medical treatment x number of animals requiring prompt medical care = Total Expense.

Medical supply use was based on a comparison between FY 1997-98, the last full fiscal year before SB 1785 and FY 2005-06, the current reporting year.

- In FY 1997-98 there were 2 Veterinarians and 12 Veterinary Technicians. Expenses for Account 3190 – Animal Medical Supplies was \$131,878.
- In FY 2005-06 there were 5 Veterinarians and 22 Veterinary Technicians. Expenses for Account 3190 – Animal Medical Supplies was \$249,156

Therefore $\$249,156 - \$131,878 = \$117,278$ in expenditure of Animal Medical Supplies to support additional Veterinary Care under SB 1785.

OR

Veterinarian:	$\$8.85 \times 17,989 = \$159,202.65$
Veterinary Technicians:	$\$5.75 \times 17,989 = \$103,436.75$
<u>Animal Medical Supplies</u>	<u>$= \\$117,278.00$</u>
Expense Total	\$379,917.40

**CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE**

DATE: October 11, 2006

MEMORANDUM NO. 06-037

TO: All City Office/Department Heads

FROM: Rushmore D. Cervantes, Chief Deputy Controller *RD CS*

SUBJECT: 2005-06 INDIRECT COST RATES
COST ALLOCATION PLAN (CAP) 28

Attached are the approved Cost Allocation Plan (CAP) 28 indirect cost rates and instructions on their use. The only changes from the interim rates distributed on October 11, 2005, were Administration rates for the City Administrative Officer and Office of the Treasurer.

The rates were approved by the U.S. Department of Health and Human Services under contract with the City's cognizant federal agency, the U.S. Department of Housing and Urban Development. These rates must be used in all new applications, contracts, and billings for grant activities and to compute overhead amounts to be included with fees for special services during 2005-06.

Questions regarding the Cost Allocation Plan or indirect cost rates may be directed to the CAP staff, Lillian Sedlak at 978-7326, or Achilles Gonzales at 978-7327.

- Attachments:
- A - Indirect Cost Rates
 - B - Instructions
 - C - Costs Included in Rate Calculations

*TO: GINGER DELMONTE
 FR: ROSS POOL
 SUB: BENEFIT RATE for
 LA ANIMAL SUSCS.
 FAX: (616) 485-0111*

COST ALLOCATION PLAN 28 (CAP 28) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2005-06. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to part time or overtime salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
AGING:					
Balance of Department	34.22%	58.63%	na	*	25.76%
Title V	6.94%	2.40%	na	*	10.90%
→ ANIMAL SERVICES	43.39%	39.43%	58.84% (98.27%)		20.62%
BUILDING & SAFETY	32.78%	19.60%	22.79%	*	19.48%
CITY ADMINISTRATIVE OFFICER (OARS):					
CRA, Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	31.04%	45.24%	34.69%	*	19.83%
Disaster Grants Coordination	22.48%	267.83%	14.04%	*	19.83%
CITY ATTORNEY:					
Criminal	30.27%	12.94%	13.97%	*	24.76%
Direct Billed - User's Site (Proprietary Depts.)	26.59%	0.81%	8.38%	*	24.76%
Direct Billed - In City Space	29.46%	12.27%	14.71%	*	24.76%
CITY CLERK:					
Elections	108.79%	81.18%	56.94%	*	18.55%
Land Records	38.85%	28.98%	63.72%	*	6.26%
COMMISSION FOR CHILDREN, YOUTH AND THEIR FAMILIES					
	35.93%	121.62%	45.35%	*	24.58%
COMMISSION ON STATUS OF WOMEN	32.83%	107.11%	30.69%	*	29.51%
COMMUNITY DEVELOPMENT:					
Balance of Department	30.58%	18.08%	na	*	19.64%
As Needed Employees	5.78%	6.09%	na	*	n/a
CONTROLLER:					
Direct Billed (at User's site)	30.75%	4.88%	23.26%	*	22.30%
Direct Billed (in City space)	31.55%	86.84%	0.00%	*	22.30%
CULTURAL AFFAIRS	38.56%	54.13%	0.00%	*	18.11%
DEPARTMENT on DISABILITY	30.22%	79.10%	44.50%		19.72%
EL PUEBLO	23.38%	64.95%	44.44%	*	22.63%
EMERGENCY PREPAREDNESS DEPT					
Em. Prep. Policy & Public info.	31.58%	58.65%	74.47%		26.63
ENVIRONMENTAL AFFAIRS:					
Policy/Public Information	29.34%	15.11%	21.02%	*	24.19%

COST ALLOCATION PLAN 28 (CAP 28) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2005-06. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to part time or overtime salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
FINANCE, OFFICE OF Revenue Collections	33.14%	87.31%	14.13%		21.20%
FIRE:					
Civilian	36.45%	15.74%	24.59%	*	27.85%
Sworn (Firefighters)	36.64%	19.50%	16.28% a.	*	26.40%
			12.61% b.		
			28.89% c.		
			Field Support Rate, Sworn only **		
	Combined Dept. Admin. & Support Rate, including Field Support Rate				
GENERAL SERVICES:					
Materials Testing	30.82%	26.65%	7.77%	*	20.64%
Print Shop	37.96%	55.85%	7.82%	*	21.15%
HOUSING:					
Grant-Funded Housing	31.66%	3.60%	na	*	18.25%
Rent Control	31.64%	8.12%	na	*	18.25%
Internal Administration	30.38%	39.53%	na	*	18.25%
HUMAN RELATIONS COMMISSION	29.42%	45.13%	23.76%	*	16.76%
LIBRARY	39.47%	15.55%	20.01%	*	19.40%
LOS ANGELES CONVENTION CENTER	33.99%	32.28%	34.85%	*	22.79%
MAYOR:					
Executive/Policy	30.58%	80.44%	46.24%	*	20.70%
Grant Funded/Spec. Programs	32.97%	99.43%	46.59%	*	18.30%
Direct in City Space	25.97%	60.94%	65.86%	*	20.70%
NEIGHBORHOOD EMPOWERMENT	30.18%	30.80%	32.72%		13.24%
PERSONNEL:					
Custody Care (Jails)	33.36%	10.05%	8.60%	*	20.45%
Personnel Grant Funded/Spec. Programs	33.38%	46.26%	5.82%	*	20.45%
PLANNING	31.68%	28.80%	20.83%	*	18.39%
POLICE:					
Civilian	38.51%	11.86%	17.48%	*	24.86%
Sworn	38.43%	18.01%	33.66% a.	*	27.57%
			28.44% b.		
			62.10% c.		
	Combined Dept. Admin. & Support Rate, including Field Support Rate				
	Field Support Rate, Sworn only **				

****NOTE:** For Fire and Police, the Field Support rate (line b.) captures overhead costs that are in addition to other Administrative and Support Costs. It has been added to the Department Administration rate on this schedule. Please use this combined rate (line c.) for sworn positions in field operations. For other, non-field sworn positions, do NOT use the Field Support rate; use only the regular Department Administration rate (line a.), together with the other (Fringe, Central Service and CTO) rates.

COST ALLOCATION PLAN 28 (CAP 28) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2005-06. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to part time or overtime salaries, please contact CAP staff. Note: You MUST adjust rates to deduct directly billed costs. See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
PUBLIC WORKS, Board Office: Public Services	32.19%	34.44%	4.65%		20.60%
PW - Contract Administration: Construction Inspection	31.96%	11.64%	16.50%	62.49%	18.05%
PW - Engineering:					
Stormwater Facilities Engineering	29.70%	16.36%	13.47%	44.20%	19.60%
Wastewater Facilities Engineering	30.83%	15.43%	13.65%	48.78%	19.60%
Privately Financed & Assessment	28.97%	16.74%	13.41%	6.25%	19.60%
Street Improvements	19.07%	-0.65%	13.05%	44.09%	19.60%
Municipal Facilities	27.12%	1.38%	12.92%	31.72%	19.60%
General Mapping & Survey	31.66%	16.17%	13.85%	150.22%	19.60%
PW - Sanitation					
Solid Waste Program	39.55%	123.79%	7.30%	*	20.99%
Wastewater/Stormwater Division	31.89%	21.22%	5.38%	*	20.99%
PW - Street Lighting	34.13%	36.30%	27.71%	*	19.98%
PW - Street Services	39.72%	79.10%	19.71%	*	29.63%
Street Maint General				116.00%	31.64%
Street Use Inspection				42.65%	25.62%
Lot Cleaning				225.99%	31.14%
Street Tree Division				142.79%	30.36%
Street Maint Administration					29.54%
ST MNT Facilities Maintenance					28.55%
Street Maint Executive					30.20%
Resurf & Reconstr Div				97.93%	30.44%
Special Proj Constr Div				78.18%	29.40%
Street Improvement Div				45.20%	26.54%
RECREATION & PARKS	53.25%	32.90%	15.62%	*	20.95%
TRANSPORTATION	40.85%	26.38%	8.04%	*	23.04%
TREASURER					
Cash Management & Street Bonds	27.82%	206.44%	73.70%	*	19.15%
Zoo Department	44.57%	18.84%	31.13%	*	27.29%

These ten Division Overhead rates, calculated by St. Services, assume that Equipment is billed as a direct cost. When such is done, the Central Services rate will be reduced to exclude the directly billed equipment.

Notes:

* Division Overhead includes costs of division heads, section supervisors, clerical and other support staff within divisions or sections. These costs are not part of the Department Administration rate, but are legitimate costs which should be recovered if allowed by your grantor. If these costs are not charged directly to a grant, a Division Overhead indirect cost rate should be calculated. To maintain consistency and insure that Division Overhead costs do not overlap with Department Administration costs, please contact CAP staff for assistance in calculating these rates. Public Works Division Overhead rates are computed by Public Works staff and published herein as a courtesy.

Instructions for Using Indirect Cost Rates

Modifying the rates. Usually departments use the CAP rates as published; however, situations may arise necessitating revision of the rates. **Your Department's CAP rate should be modified if your Department directly charges to a grant or fee payer any of the indirect costs, or if the grantor or fee payer directly provides any of the services listed on Attachment C.** For example, if you purchase a computer and the total cost is paid directly by a fee payer or grantor, your CAP rate must be reduced to avoid double billing for the directly charged item(s). This means: if the entity you are billing provides office space, telephone service, computers, vehicles, or any other item listed on Attachment C, your rates must be adjusted to exclude those items.

An example of the necessity for rate modification is the Police Department's bill to the Airports Department. Airports provides space, utilities, telephones and equipment for Police Department staff at the Airport substation. To properly bill the Airports Department for law enforcement services at this site, the Police Department indirect cost rates are revised to exclude the building use, building lease, equipment use, and telephone line items.

Contact the CAP Office for adjusted rates if any cost listed in Attachment C is directly billed to grants or fees, or if any of the listed services are provided by your client.

Using the rates as published. The CAP indirect cost rates are computed based on "gross annual salaries" excluding overtime. (For rates applicable to overtime salaries, please contact the CAP office.) Compensated time off (CTO) is included in this gross salaries base. (See Attachment C paragraph 5 for a definition of CTO.) The CAP Fringe Benefits, Central Services, and Department Administration indirect cost rates, therefore, must be applied to salaries which include CTO and exclude overtime. Please refer to the example below, where:

Fringe Benefits Rate	=	28.10%	of Gross Salaries
Central Services Rate	=	39.77%	of Gross Salaries
Department Administration & Support Rate	=	18.87%	of Gross Salaries
Compensated Time Off Rate	=	16.26%	of Net Salaries

1. Assume Gross Salaries = \$ 1,000.00 *(Gross Salaries are salaries for straight time worked plus Compensated Time Off.)*

Given the above-listed indirect cost rates, and assuming your CTO costs are included in your salaries as billed, total indirect costs are calculated below:

a.	\$ 1,000	x	28.10%	=	\$ 281.00	Fringe Benefit Cost
b.	\$ 1,000	x	39.77%	=	\$ 397.70	Central Service Cost
c.	\$ 1,000	x	18.87%	=	\$ 188.70	Department Administration & Support Cost
	Sum of (a + b + c)			=	\$ 867.40	

2. Assume Net Salaries = \$ 860.14 *(Net Salaries are salaries for straight time worked, not including Compensated Time Off. Such net salaries would typically be accumulated through direct charges in a cost accounting system.)*

Convert net salaries to gross salaries by adding CTO % of Net:

a.	Net Salary times CTO %:	\$ 860.14	x	16.26%	=	\$ 139.86	= CTO Amount
b.	Net Salary plus CTO amt:	\$ 860.14	+	\$ 139.86	=	\$ 1,000.00	= Gross Salaries
c.	\$ 1,000	x	28.10%	=	\$ 281.00	Fringe Benefit Cost	
d.	\$ 1,000	x	39.77%	=	\$ 397.70	Central Service Cost	
e.	\$ 1,000	x	18.87%	=	\$ 188.70	Department Administration & Support Cost	
	Sum of (a + b + c)			=	\$ 867.40		

REMINDER: CTO rates are to be used only when paid time off such as sick and vacation time are not directly charged to a special service or grant project. Please see Attachment C, paragraph 5 for further information.

COST ALLOCATION PLAN 28 INDIRECT COSTS INCLUDED IN RATE CALCULATIONS**1. Fringe Benefits Rate includes the department's share of the Citywide costs of:**

Retirement (Civilians)	Employee Assistance	Union Sponsored Benefits
Pensions (Fire/Police Sworn)	Ordinance Life Insurance	Unused Sick/Vacation Payout
FLEX Benefit Program	Medicare	Unemployment Insurance
- Health Insurance	Social Security	Workers' Compensation
- Dental Insurance	Part Time/Seasonal/Temporary	Hiring Hall Fringe
- Basic Life Insurance	(PST) 457 Retirement Plan	

2. Central Services Rate includes the department's share of the Citywide costs of:

Building Leases [GSD & Spec. Funds]	Equipment Use Allowance (Equipment costing \$5,000 & above)	General City Purposes [League Dues and audits]
Building Depreciation	Equipment Exp. Under \$5,000 (Equipment Costing under \$5,000)	Liability Claims
Computer Assets Depreciation (items costing \$5,000 & above)	Gas (Natural Gas Utility) [GSD]	Petroleum Products [GSD]
Communications Lease (Telephone bill)	Insurance on bond-financed assets	Vehicle Depreciation
		Water & Electricity
		Emergency Operations Organization
City Administrative Officer (CAO, formerly OARS)	COUNCIL & CLA	MAYOR
Budget		Department Liaison & Grants Citywide Coordinator
Employee Relations & Living Wage	EMPLOYEE RELATIONS BOARD	
Gen. Support (Finance, Systems, Productivity & Risk Management)		PERSONNEL
Dept Liaison/ Mgt. Analysis	ENVIRONMENTAL AFFAIRS	Workers' Compensation & Safety
Municipal Facilities Projects	Environmental Coordination	Personnel Balance of Dept.
CITY ATTORNEY	EMERGENCY PREPAREDNESS	PUBLIC WORKS
Civil Liability	Emergency Preparedness Coordination	Board Office
Employee Relations		Contract Admin:
Municipal Counsel / Legis. Svcs.		Office of Contract Compliance
Land Use	FINANCE	Engineering: General Engineering
Police Division	Citywide Collections	
CITY CLERK	GENERAL SERVICES	TREASURER
Council and Public Services	Building Services	Custody & Disbursement & Debt Administration
Records Management	Construction Division	
	Fleet Services	PENSIONS: OVERHEADS ALLOCATED
	Assets Management (Leasing & Real Estate)	TO PENSIONS. (Other Pension costs included in Fringe Benefits)
CITY ETHICS COMMISSION	Mail & Messenger	
	Parking Services	
	Supply Services	CERS: OVERHEADS ALLOCATED
CONTROLLER		TO CERS. (Other CERS costs included in Fringe Benefits)
Accounts Payable	INFORMATION TECHNOLOGY	
Budget & General Acctg.	AGENCY (ITA)	
CAP	IT Services	
FMIS	Communications Division	
Internal Audit	Telecommunications (PPEB)	
Payroll (incl. Fiscal Systems)		
Single Audit		
Workers' Compensation		

INDIRECT COSTS INCLUDED IN CAP 28 RATE CALCULATIONS (continued)

3. Department Administration and Support Rate includes costs of support functions within a department:

The rate includes expenditures which: — benefit the department as a whole
 — are NOT directly charged to a grant or fee program
 — are NOT line operations.

Expenditures include those of:

Accounting staff	Department Management (Gen. Mgr. & Asst. Gen. Mgrs)
Budget staff	Clerical Staff/word processing staff serving the entire department.
Payroll staff	Systems Staff (if serving the whole department, not a special project)
Personnel & training staff	Warehouse/inventory/stores staff
Inventory staff	Vehicle maintenance staff (Police & Fire only)

NOTE: The support costs discussed here must conform to Federal definitions of allowable overhead costs and are not necessarily the same as the City's General Administration and Support Program (GASP) in a departmental budget.

4. Division Overhead Rates include the costs of support functions within divisions:

The rate includes the salary and expenses of division heads, section supervisors, and other support within divisions which are not included in the Department Administration costs discussed above. For example, within the Bureau of Engineering, the City Engineer, Deputies, their secretaries and the Administration Division are included in the Department Administration indirect cost rate. Within operating divisions, division heads, assistant division heads, and their secretaries and division support staff are NOT included in the Department Administration rate.

To recover the overhead costs within a division, a department or bureau should directly charge the time of the division head, secretary, assistant division head, and other division support services to a project, or calculate an indirect cost rate to recover their costs. Please work with the CAP office when calculating such rates, to insure that Division Overhead costs do not overlap Department Administration costs.

5. Compensated Time Off Rate includes the salary paid to employees who are on paid leave such as:

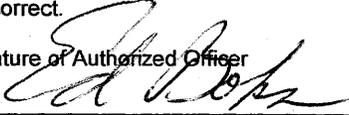
Sick Leave	Jury Duty	Floating Holiday
Vacation	Bereavement leave	Injury on Duty
Holiday	Preventive Medicine	
Military Leave	Workers' Compensation (salary continuance	
Family Illness	paid by the employing department.)	

Special Note regarding CTO:

CTO rates are to be used only when sick, vacation, and other CTO hours are not directly charged to a fee or grant project. For employees who charge only part of their hours worked to a grant, their time off is usually not being charged to the project, so the cost of that time off must be recovered using the CTO Rate. For employees whose entire annual salary is charged to a fee or grant, CTO is recovered as they take their time off, and the CTO Rate is not to be used. When the CTO Rate is applied to net salaries, the amount derived is added to net salaries to create gross salaries. The derived gross salaries becomes the base against which the fringe benefit rate and other indirect cost rates described above are applied.

6. OTHER DEFINITIONS

- a. Gross Salaries - Total annual salaries, which include pay for time worked AND compensated time off.
- b. Net Salaries - Pay for time worked only, not including compensated time off.

CLAIM FOR PAYMENT			For State Controller Use Only		Program																				
Pursuant to Government Code Section 17561 ANIMAL ADOPTION			(19) Program Number 00213	213																					
			(20) Date Filed FEB 15 2008																						
			(21) LRS Input ___/___/___																						
(01) Claimant Identification Number 9819487			Reimbursement Claim Data																						
(02) Claimant Name City of Los Angeles			(22) AA-1, (04)(A)(1)(g)	0																					
County of Location Los Angeles			(23) AA-1, (04)(A)(2)(g)	5,936																					
Street Address of P.O. Box 221 North Figueroa Street			(24) AA-1, (04)(A)(3)(g)	33,386																					
Suite Suite 500			(25) AA-1, (04)(B)(1)(g)	0																					
City Los Angeles			(26) AA-1, (04)(B)(2)(g)	0																					
State CA			(27) AA-1, (04)(B)(3)(g)	193,875																					
Zip Code 90012			(28) AA-1, (04)(B)(4)(g)	99,093																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Type of Claim</th> <th style="width: 20%;">Estimated Claim</th> <th style="width: 20%;">Reimbursement Claim</th> <th style="width: 20%;"></th> <th style="width: 20%;"></th> </tr> </thead> <tbody> <tr> <td>(03) Estimated</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td>(09) Reimbursement</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td>(29) AA-1, (04)(B)(5)(g)</td> </tr> <tr> <td>(04) Combined</td> <td style="text-align: center;"><input type="checkbox"/></td> <td>(10) Combined</td> <td style="text-align: center;"><input type="checkbox"/></td> <td>(30) AA-1, (04)(B)(6)(g)</td> </tr> <tr> <td>(05) Amended</td> <td style="text-align: center;"><input type="checkbox"/></td> <td>(11) Amended</td> <td style="text-align: center;"><input type="checkbox"/></td> <td>(31) AA-1, (04)(B)(7)(g)</td> </tr> </tbody> </table>			Type of Claim	Estimated Claim	Reimbursement Claim			(03) Estimated	<input checked="" type="checkbox"/>	(09) Reimbursement	<input checked="" type="checkbox"/>	(29) AA-1, (04)(B)(5)(g)	(04) Combined	<input type="checkbox"/>	(10) Combined	<input type="checkbox"/>	(30) AA-1, (04)(B)(6)(g)	(05) Amended	<input type="checkbox"/>	(11) Amended	<input type="checkbox"/>	(31) AA-1, (04)(B)(7)(g)	(29) AA-1, (04)(B)(5)(g)	550,210	
Type of Claim	Estimated Claim	Reimbursement Claim																							
(03) Estimated	<input checked="" type="checkbox"/>	(09) Reimbursement	<input checked="" type="checkbox"/>	(29) AA-1, (04)(B)(5)(g)																					
(04) Combined	<input type="checkbox"/>	(10) Combined	<input type="checkbox"/>	(30) AA-1, (04)(B)(6)(g)																					
(05) Amended	<input type="checkbox"/>	(11) Amended	<input type="checkbox"/>	(31) AA-1, (04)(B)(7)(g)																					
Fiscal Year of Cost (06) 2007-2008			(12) 2006-2007	(30) AA-1, (04)(B)(6)(g)	0																				
Total Claimed Amount (07) \$1,461,361			(13) \$1,826,701	(31) AA-1, (04)(B)(7)(g)	13,016																				
LESS: 10% Late Penalty, not to exceed \$1,000			(14)	(32) AA-1, (04)(B)(8)(g)	20,871																				
LESS: Prior Claim Payment Received			(15)	(33) AA-1, (04)(B)(9)(g)	391,374																				
Net Claimed Amount			(16)	(34) AA-1, (04)(B)(10)(g)	0																				
Due from State (08) \$1,461,361			(17) \$1,826,701	(35) AA-1, (06)	82																				
Due to State			(18)	(36)																					
(37) CERTIFICATION OF CLAIM																									
<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 2-11-08																						
Edward A. Boks			General Manager																						
Type or Print Name			Title																						
(38) Name of Contact Person for Claim Allan Burdick			Telephone Number (916) 485-8102	X 113																					
			E-mail Address allanburdick@maximus.com																						

Program 213		MANDATED COSTS ANIMAL ADOPTION CLAIM SUMMARY					FORM AA-1	
(01) Claimant: City of Los Angeles			(02) Fiscal year costs were incurred: 2006-2007					
(03) Department								
Direct Costs		Object Accounts						
(04) Reimbursable Components		(a)	(b)	(c)	(d)	(e)	(f)	(g)
A. One-Time Costs		Salaries	Benefits	Materials & Supplies	Contract Services	Travel & Training	Fixed Assets	Total
1. Policies and Procedures								
2. Training		\$3,982	\$1,954					\$5,936
3. Computer Software		\$22,396	\$10,990					\$33,386
B. Ongoing Costs								
1. Acquiring Space/Facilities								
2. Renovating Facilities								
3. Care of Dogs & Cats				\$193,875				\$193,875
4. Care of Other Animals				\$99,093				\$99,093
5. Holding Period		\$369,095	\$181,115					\$550,210
6. Feral Cats								
7. Lost and Found Lists		\$8,731	\$4,285					\$13,016
8. Non-Medical Records		\$14,001	\$6,870					\$20,871
9. Veterinary Care		\$212,421		\$178,953				\$391,374
10. Procuring Equipment								
(05) Total Direct Costs		\$630,626	\$205,213	\$471,921				\$1,307,759
Indirect Costs								
(06) Indirect Cost Rate		[From ICRP] Salary and Wages					82.29%	
(07) Total Indirect Costs		[Line (06)(a) x line(05)(a)] or [{"Line(06) x line (05)(a)} + line (05)(b)]						\$518,942
(08) Total Direct and Indirect Costs		[Line(05)(g) + line(07)]						\$1,826,701
Cost Reduction								
(09) Less: Offsetting Savings								
(10) Less: Other Reimbursements								
(11) Total Claimed Amount		{Line(08) - {Line (09) + Line(10)}}						\$1,826,701

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2006-2007
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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 checked="" 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 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.
Time to train staff on the reimbursable activities. <i>(one-time per employee)</i>										
Animal Care Technicians (59)	\$23.57	49.07%	118.00					\$2,781	\$1,365	\$4,146
Veterinarian (8)	\$49.00	49.07%	16.00					\$784	\$385	\$1,169
Veterinary Technicians (7)	\$29.77	49.07%	14.00					\$417	\$205	\$621
<i>Each new employee received 2 hours of training on the mandated activities.</i>										

(05) Total () Subtotal () Page: _____ of _____	\$3,982	\$1,954	\$5,936
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Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2006-2007
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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 checked="" 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 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

(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.
Develop and/or procure computer software for the maintenance of non-medical animal records. Sr. System Analyst I <i>25% of the Sr. Analyst's time is spent on maintenance of animal information systems and the Department's website.</i> <i>Benefit Rate is 49.07%</i> <i>Annual Salary is \$89,585 (25% = \$22,396)</i>								\$22,396	\$10,990	\$33,386

(05) Total () Subtotal () Page: _____ of _____	\$22,396	\$10,990	\$33,386
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Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2006-2007
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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	(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 for impounded stray or abandoned dogs and cats that die or are ultimately euthanized during the increased holding period.											
Total Shelter Cost for all animals	\$11,585,706			\$193,875							
Yearly Census	655,576										
Number Euthanized	5,486										
Reimbursable days	2										
Cost Per Animal	\$17.67										
Cost per day = \$11,585,706 / 655,576											
Total cost = Cost per animal x number of dogs and cats that die or are euthanized x number of reimbursable days = reimbursable expense.											
\$17.67 x 5,486 x 2 = \$193,875											
(05) Total () Subtotal () Page: _____ of _____				\$193,875							

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2006-2007
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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 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 for impounded stray or abandoned "Other" animals that die or are ultimately euthanized during the increased holding period.										
Total Shelter Cost for all animals \$11,585,706				\$99,093						
Yearly Census 655,576										
Number Euthanized 1,402										
Reimbursable days 4										
Cost Per Animal \$17.67										
Cost per day = \$11,585,706 / 655,576 Total cost = Cost per animal x number of other animals that die or are euthanized x number of reimbursable days = reimbursable expense. \$17.67 x 1,402 x 4 = \$99,093										
(05) Total () Subtotal ()				\$99,093						

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2006-2007
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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 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.
The Shelter is open for 5 hours on Sundays to make animals available for owner redemption as mandated.										
Animal Care Technician	\$23.57	49.07%	14001.25					\$330,009	\$161,936	\$491,945
Clerk Typist	\$21.72	49.07%	513.75					\$11,159	\$5,476	\$16,634
Relief Animal Regulation Worker	\$15.89	49.07%	1757.50					\$27,927	\$13,704	\$41,630
<i>See attached calculation</i>										
(05) Total () Subtotal () Page: _____ of _____								\$369,095	\$181,115	\$550,210

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2006-2007
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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) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
Provide various information to owners of lost animals and those who have found lost animals. The lists include the type of animal, referrals, shelter contact info, advice on how to publish and disseminate los animal information. Six Shelters: North Central Shelter South Central Shelter East Valley Shelter West Valley Shelter West Los Angeles Shelter Harbor Shelter Clerk Typist (6) 11 minutes per day per employee to prepare stray summary sheet for each shelter for 365 days per year.	\$21.72	49.07%	402.00					\$8,731	\$4,285	\$13,016

(05) Total () Subtotal () Page: _____ of _____	\$8,731	\$4,285	\$13,016
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Program
213

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

FORM
AA-2

(01) Claimant: **City of Los Angeles**

(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

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.
Maintain non-medical records on animals that are taken up, euthanized after the holding period, or impounded. Minutes per Record <input type="text" value="5"/> Number of Records <input type="text" value="7,127"/> Animal Care Technician	\$23.57	49.07%	594.00					\$14,001	\$6,870	\$20,871
(05) Total () Subtotal ()								\$14,001	\$6,870	\$20,871

Page: _____ of _____

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2006-2007
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(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.	
Provide "necessary and prompt veterinary care" for stray and abandoned animals. Average time (min.) to provide emergency treatment. <input type="text" value="12"/> 13,487 animals requiring care.											
Animal Medical Supplies				\$178,953							
Cost of Veterinarian treatment per animal is \$9.80								\$132,173			\$132,173
Cost of Veterinarian Tech treatment per animal is \$5.95								\$80,248			\$80,248
(05) Total () Subtotal ()				\$178,953				\$212,421			\$212,421

**CITY OF LOS ANGELES
Department of Animal Services
SB 90 Cost Claims For FY 2006-07**

TRAINING EXPENSE

DESCRIPTION:

Training employees (new hires) on the mandated activities.

EXPENSE:

Animal Care Technicians, two (2) hours per employee: Annual Salary / 1,800 x number of employees x number of hours. Fifty-nine (59) new hires.

Veterinarian, two (2) hours per employee: Annual Salary / 1,800 x number of employees x number of hours. Eight (8) new hires.

Veterinary Technicians, two (2) hours per employee: Annual Salary / 1,800 x number of employees x number of hours. Seven (7) new hires.

CALCULATION:

Animal Care Technician: $\$42,421 / 1,800 = \23.57 x fifty-nine (59) new ACT's x 2 hours each = \$2,781.

Veterinarian: $\$88,199 / 1,800 = \49.00 x eight (8) new Veterinarian x 2 hours each = \$784.

Veterinary Technician: $\$53,587 / 1,800 = \29.77 x seven (7) new Veterinary Technicians x 2 hours each = \$417.

OR

<u>Title</u>	<u>Expense</u>
Animal Care Technician	\$2,781
Veterinarian	\$ 784
Veterinary Technician	<u>\$ 417</u>
EXPENSE TOTAL	\$3,982

**CITY OF LOS ANGELES
Department of Animal Services
SB 90 Cost Claims For FY 2006-07**

COMPUTER SOFTWARE

DESCRIPTION:

Develop and / or procure computer software for the maintenance of non-medical animal records

EXPENSE:

Sr. Systems Analyst I. Twenty-five (25) percent of Sr. Systems Analyst I annual salary for the maintenance of animal information systems and the Department's website.

CALCULATION:

Sr. System analyst I: $\$89,585 \times \text{twenty-five (25) percent} = \$22,396$

OR

Sr. Systems Analyst I	<u>\$22,396</u>
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EXPENSE TOTAL	\$22,396
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CITY OF LOS ANGELES
Department of Animal Services
SB 90 Cost Claims For FY 2006-07

CARE OF DOGS AND CATS

DESCRIPTION:

Provide care and maintenance for dogs and cats that die during the increased holding period or were ultimately euthanized.

FORMULA:

Total shelter cost for all animals:	\$11,585,706
Yearly Census (Total animal days):	655,576
Number that died during increased holding period or were euthanized:	5,486
Number of reimbursable days:	2

CALCULATION:

Annual shelter cost / yearly census = daily cost per animal

Daily cost per animal x number of dogs and cats that die or are euthanized x number of reimbursable days = reimbursable expense

OR

$$\$11,585,706 / 655,576 = \$17.67$$

$$\$17.67 \times 5,486 \times 2 = \$193,875$$

EXPENSE TOTAL

\$193,875

**CITY OF LOS ANGELES
Department of Animal Services
SB 90 Cost Claims For FY 2006-07**

CARE OF OTHER ANIMALS

DESCRIPTION:

Provide care and maintenance for other animals, including but not limited to rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles and/or tortoises that die during the increased holding period or were ultimately euthanized.

FORMULA:

Total shelter cost for all animals:	\$11,585,706
Yearly Census (Total animal days):	655,576
Number that died during increased holding period or were euthanized:	1,402
Number of reimbursable days:	4

CALCULATION:

Annual shelter cost / yearly census = daily cost per animal

Daily cost per animal x number of other animals that die or are euthanized x number of reimbursable days = reimbursable expense

OR

$$\$11,585,706 / 655,576 = \$17.67$$

$$\$17.67 \times 1,402 \times 4 = \$99,093$$

EXPENSE TOTAL

\$99,093

CITY OF LOS ANGELES
Department of Animal Services
SB 90 Cost Claims For FY 2006-07

HOLDING PERIOD

DESCRIPTION:

The Shelter are open for five (5) hours on Sunday to make animals available for owner redemption as mandated.

FORMULA:

Animal Care Technician: Annual Salary / 1,800 x number of hours = Expense for keeping shelters open on Sunday, Total hours worked = 22,402 / 8 hour day x 5 hours shelters are open.

Clerk Typist: Annual Salary / 1,800 x number of hours = Expense for keeping shelters open on Sunday, Total hours worked = 822 / 8 hour day x 5 hours shelters are open.

Relief Animal Regulation Worker: Hourly rate x number of hours = Expense for keeping shelters open on Sunday, Total hours worked = 2,812 / 8 hour day x 5 hours shelters are open..

CALCULATION:

Animal Care Technician: $\$42,421 / 1,800 = \23.57 . Total hours worked = 22,402 / 8 x 5 x $\$23.57 = \$330,009$.

Clerk Typist: $\$39,096 / 1,800 = \21.72 . Total hours worked = 822 / 8 hour day x 5 x $\$21.72 = \$11,159$.

Relief Animal Regulation Worker Relief (As needed) hourly rate = $\$15.89$. Total hours worked = 2,812 / 8 hour day x 5 x $\$15.89 = \$27,927$.

OR

Animal Control Officer	\$330,009
Clerk Typist	11,159
Relief Animal Regulation Worker (As Needed)	<u>27,927</u>
EXPENSE TOTAL	\$369,095

CITY OF LOS ANGELES
Department of Animal Services
SB 90 Cost Claims For FY 2006-07

LOST AND FOUND LIST

DESCRIPTION:

Provide lost and found lists for owners and rescuers of lost animals. The list includes type of animal, referrals, shelter contact information, advice on how to publish and disseminate lost animal information.

FORMULA:

Six Shelters:

- North Central Shelter
- South Los Angeles Shelter
- East Valley Shelter
- West Valley Shelter
- West Los Angeles Shelter
- Harbor Shelter

CALCULATION:

Personnel:

- Six Clerk Typists

Time Spent to Prepare List:

- Eleven minutes per day to prepare Summary Sheet for each shelter for 365 days per year.

Salary:

- Clerk Typist Salary for Fiscal Year 2006-07 = \$39,096
- Clerk Typist Average Hourly Salary ($\$39,096 / 1,800$) = \$21.72

COMPUTATION:

Number of shelters x clerk typist x number of days x preparation time / 1hour (60 minutes) x hourly salary = Expense

Or

Six (6) shelters (x) 1 Clerk Typist each (x) 365 days (x) 11 minutes = 24,090 minutes per year to prepare list / 60 minutes = 402 hours per year (x) \$21.72 average hourly salary = \$8,731 per year to prepare lost and found list.

EXPENSE TOTAL:

\$8,731

CITY OF LOS ANGELES
Department of Animal Services
SB 90 Cost Claims For FY 2006-07

MAINTAINING NON-MEDICAL RECORDS

DESCRIPTION:

Maintaining non-medical records on animals that are taken up, euthanized after the holding period or impound.

FORMULA:

Time required to input non-medical records = five (5) minutes per record.

Number of records: 7,127.

CALCULATION:

Time required to input individual record (x) number of records / 1hour (60 minutes) = total hours required to input non-medical records.

Average salary for animal Care Technician is \$42,421 / 1,800 annual hours = \$23.57 Hourly Rate.

Hours to input non-medical records (x) hourly rate for Animal Care Technician = Total cost.

OR

Five (5) minutes x 7,127 / 60 minutes =594 hours

\$42,421 / 1800 work hours = \$23.57

594 x \$23.57 = \$14,001

EXPENSE TOTAL

\$14,001

CITY OF LOS ANGELES
Department of Animal Services
SB 90 Cost Claims For FY 2006-07

VETERINARY CARE

DESCRIPTION:

Providing necessary and prompt veterinary care for stray and abandoned animals that die during the increased holding period or were ultimately euthanized.

FORMULA:

Veterinarian annual and hourly rate: $\$88,199 / 1,800 = \49.00 .
Veterinarian Technician annual and hourly rate: $\$53,587 / 1,800 = \29.77 .

Average time to provide medical treatment: 12 minutes.

Cost of providing Veterinarian medical treatment per animal: $\$49.00 / 60 \text{ minutes} \times 12 \text{ minutes} = \9.80

Cost of a Veterinary Technician assisting Veterinarians in medical treatment per animal: $\$29.77 / 60 \text{ minutes} \times 12 \text{ minutes} = \5.95

Number of animals requiring prompt medical care: 13,487

CALCULATION:

Cost of providing medical treatment x number of animals requiring prompt medical care
= Total Expense.

Medical supply use was based on a comparison between FY 1997-98, the last full fiscal year before SB 1785 and FY 2005-06, the current reporting year.

- In FY 1997-98 there were 2 Veterinarians and 12 Veterinary Technician. Expenses for Account 3190 – Animal Medical Supplies was \$131,878.
- In FY 2006-07 there were 5 Veterinarians and 22 Veterinary Technicians. Expenses for Account 3190 – Animal Medical Supplies was \$310,831

Therefore $\$310,831 - \$131,878 = \boxed{\$178,953}$ in expenditure of Animal Medical Supplies to support additional Veterinary Care under SB 1785.

OR

Veterinarian:	$\$9.80 \times 13,487 = \$132,173$
Veterinary Technicians:	$\$5.95 \times 13,487 = \$ 80,248$
<u>Animal Medical Supplies</u>	<u>$= \\$178,953$</u>
Expense Total	\$391,374

STATISTICS



LA Animal Services Outcome Totals for Cats and Dogs From 1/1/02 to 12/31/07

		January	February	March	April	May	June	July	August	September	October	November	December	Total
Adoptions	2007	1,156	1,100	1,134	1,043	1,343	1,550	1,613	1,595	1,528	1,409	1,278	1,513	16,262
	2006	1,098	1,010	1,137	1,102	1,238	1,233	1,328	1,473	1,251	1,338	1,104	1,269	14,581
	2005	1,035	901	988	1,104	1,155	1,202	1,365	1,345	1,129	1,226	1,123	1,118	13,691
	2004	1,064	1,010	921	938	1,166	1,266	1,398	1,288	1,119	1,045	963	1,011	13,189
	2003	989	946	978	1,077	1,238	1,260	1,234	1,190	1,141	1,087	1,037	971	13,148
	2002	1,037	890	1,066	973	1,090	1,280	1,159	1,188	1,029	1,148	928	1,110	12,898
	Total	6,379	5,857	6,224	6,237	7,230	7,791	8,097	8,079	7,197	7,253	6,433	6,992	83,769
New Hope Placements	2007	371	351	587	768	519	525	486	569	559	506	553	351	6,145
	2006	450	319	529	623	703	564	504	504	488	604	507	309	6,104
	2005	406	507	682	718	765	709	591	579	486	380	419	395	6,637
	2004	322	400	496	609	565	457	374	402	346	378	414	344	5,107
	2003	418	364	591	690	646	488	530	441	454	506	377	350	5,855
	2002	473	302	367	485	493	378	425	430	404	449	285	354	4,845
	Total	2,440	2,243	3,252	3,893	3,691	3,121	2,910	2,925	2,737	2,823	2,555	2,103	34,693
Returned to Owners	2007	403	324	365	308	334	343	396	317	350	390	298	368	4,196
	2006	375	290	373	347	321	376	498	333	311	369	350	377	4,320
	2005	475	407	422	357	350	371	488	393	391	463	316	363	4,796
	2004	414	389	377	372	348	363	465	329	350	428	374	411	4,620
	2003	433	383	430	383	401	378	533	397	372	398	438	420	4,966
	2002	471	343	404	400	366	372	499	385	315	403	390	465	4,813
	Total	2,571	2,136	2,371	2,167	2,120	2,203	2,879	2,154	2,089	2,451	2,166	2,404	27,711
Foster	2007	9	24	29	59	115	175	94	131	129	152	83	62	1,062
	2006	1	5	15	15	38	10	43	16	30	13	2	16	204
	2005	0	2	5	25	8	7	7	34	16	23	8	0	135

		January	February	March	April	May	June	July	August	September	October	November	December	Total
Foster	2004	0	0	0	0	1	0	0	0	0	0	0	0	1
	2003	0	0	0	0	0	0	1	0	0	0	0	0	1
	Total	10	31	49	99	162	192	145	181	175	188	93	78	1,403
Died (not euthanized)	2007	50	61	81	90	146	147	207	144	132	123	116	52	1,349
	2006	33	30	72	90	67	86	70	56	52	49	35	51	691
	2005	31	30	51	64	74	112	108	64	59	73	51	40	757
	2004	36	26	34	39	49	102	59	44	46	41	50	29	555
	2003	33	53	40	62	55	52	58	52	46	83	59	44	637
	2002	50	60	58	54	63	66	66	65	53	50	33	38	656
	Total	233	260	336	399	454	565	568	425	388	419	344	254	4,645
DOA	2007	79	70	91	105	81	101	113	137	132	94	114	96	1,213
	2006	77	46	80	74	84	106	125	84	86	88	98	75	1,023
	2005	86	87	116	82	85	84	98	79	97	77	70	58	1,019
	2004	83	68	95	83	84	103	113	83	83	72	80	73	1,020
	2003	60	54	66	72	64	104	116	93	73	80	78	82	942
	2002	83	97	88	91	97	71	109	74	83	78	72	65	1,008
	Total	468	422	536	507	495	569	674	550	554	489	512	449	6,225
Euth (includes feral cats)	2007	739	643	547	856	1,338	1,849	1,872	2,087	1,746	1,496	1,065	771	15,009
	2006	768	569	763	1,100	2,043	2,647	2,597	2,912	2,292	1,634	1,085	828	19,238
	2005	957	844	1,166	1,501	1,812	2,663	2,496	2,778	2,176	1,778	1,380	1,011	20,562
	2004	1,131	913	1,313	1,794	2,260	3,016	3,260	2,694	2,340	2,003	1,414	981	23,119
	2003	1,403	1,202	1,577	2,113	2,986	3,262	3,534	3,422	2,863	2,453	1,742	1,407	27,964
	2002	1,996	1,425	1,727	2,478	3,389	3,431	3,717	3,601	3,173	2,743	1,932	1,547	31,159
	Total	6,994	5,596	7,093	9,842	13,828	16,868	17,476	17,494	14,590	12,107	8,618	6,545	137,051
Escaped	2007	7	3	8	10	11	10	25	21	13	20	6	4	138
	2006	7	3	15	8	7	23	26	18	17	19	21	5	169

		January	February	March	April	May	June	July	August	September	October	November	December	Total
Escaped	2005	3	3	9	4	6	5	6	14	5	5	7	6	73
	2004	0	3	3	3	5	3	7	7	8	7	2	3	51
	2003	2	0	9	4	7	15	11	8	13	10	6	2	87
	2002	3	4	1	5	5	4	8	8	6	2	5	2	53
	Total	22	16	45	34	41	60	83	76	62	63	47	22	571
Stolen	2007	0	0	0	1	0	1	0	1	1	0	0	0	4
	2006	3	0	0	2	3	0	3	0	0	1	0	4	16
	2005	0	2	1	1	1	1	0	0	1	1	1	0	9
	2004	0	0	2	0	2	0	1	1	0	0	1	0	7
	2003	1	0	0	0	0	1	2	2	0	0	0	2	8
	2002	0	0	0	1	3	1	0	0	0	0	0	0	5
	Total	4	2	3	5	9	4	6	4	2	2	2	6	49
Total	19,121	16,563	19,909	23,183	28,030	31,373	32,838	31,888	27,794	25,795	20,770	18,853	296,117	

LA Animal Services Intake Totals for Cats and Dogs From 1/1/02 to 12/31/07

	January	February	March	April	May	June	July	August	September	October	November	December	Total
2007	2,754	2,509	3,077	3,552	4,334	4,808	4,899	4,902	4,454	4,013	3,455	3,118	45,875
2006	2,778	2,373	2,986	3,395	4,659	4,981	5,413	5,308	4,398	4,081	3,244	2,811	46,427
2005	2,947	2,890	3,420	3,975	4,623	5,005	5,097	5,184	4,210	4,101	3,204	2,847	47,503
2004	2,966	2,756	3,423	3,857	4,681	5,370	5,512	4,746	4,255	4,021	3,133	2,906	47,626
2003	3,365	3,011	3,852	4,484	5,425	5,713	6,085	5,459	4,877	4,626	3,698	3,142	53,737
2002	3,955	3,079	3,817	4,546	5,609	5,665	5,913	5,715	5,123	4,722	3,683	3,394	55,221
Total	18,765	16,618	20,575	23,809	29,331	31,542	32,919	31,314	27,317	25,564	20,417	18,218	296,389



LA Animal Services Outcome Totals for Other Animals From 1/1/02 to 12/31/07

		January	February	March	April	May	June	July	August	September	October	November	December	Total
Adoptions	2007	71	33	54	53	37	86	48	34	34	37	35	49	571
	2006	72	47	52	95	55	68	69	79	68	70	38	106	819
	2005	33	24	44	156	66	73	106	75	123	66	102	128	996
	2004	46	29	30	20	22	32	24	44	27	35	16	37	362
	2003	29	19	19	22	23	35	55	66	43	24	14	30	379
	2002	46	36	41	16	183	27	21	50	40	15	19	10	504
	Total	297	188	240	362	386	321	323	348	335	247	224	360	3,631
New Hope Placements	2007	164	48	99	252	335	308	303	212	223	152	194	186	2,476
	2006	308	163	200	274	662	375	314	342	209	133	316	384	3,680
	2005	91	222	290	595	370	509	426	526	303	557	108	377	4,374
	2004	91	153	135	577	318	289	285	244	209	1,104	317	338	4,060
	2003	85	125	56	138	128	113	407	180	126	137	220	81	1,796
	2002	171	83	97	178	250	209	92	215	800	89	161	97	2,442
	Total	910	794	877	2,014	2,063	1,803	1,827	1,719	1,870	2,172	1,316	1,463	18,828
Returned to Owners	2007	0	0	1	1	1	1	1	3	1	3	0	4	16
	2006	1	0	1	3	1	8	2	2	3	2	4	0	27
	2005	0	2	6	1	0	1	5	0	5	11	1	4	36
	2004	3	1	10	1	2	1	2	1	2	9	8	6	46
	2003	10	4	5	4	1	2	10	8	14	3	1	8	70
	2002	3	1	18	5	3	0	5	12	3	1	3	6	60
	Total	17	8	41	15	8	13	25	26	28	29	17	28	255
Foster	2007	0	1	0	0	8	2	3	0	7	0	0	4	25
	2006	0	0	0	1	0	0	0	1	1	0	0	0	3
	2005	0	0	0	1	0	0	0	0	11	0	0	0	12

		January	February	March	April	May	June	July	August	September	October	November	December	Total
Foster	Total	0	1	0	2	8	2	3	1	19	0	0	4	40
Died (not euthanized)	2007	110	98	166	225	175	76	130	670	181	63	29	10	1,933
	2006	58	28	92	45	50	59	79	65	85	67	66	24	718
	2005	13	19	18	27	37	36	29	36	74	46	30	46	411
	2004	10	15	16	23	19	23	66	74	35	15	39	86	421
	2003	17	25	18	19	30	42	48	31	25	21	21	9	306
	2002	22	40	51	53	86	30	78	39	23	25	16	14	477
	Total	230	225	361	392	397	266	430	915	423	237	201	189	4,266
DOA	2007	14	15	18	32	24	49	23	26	22	20	12	14	269
	2006	12	9	16	18	23	35	22	15	34	17	5	26	232
	2005	17	8	18	47	19	17	13	22	15	14	12	15	217
	2004	18	5	24	29	39	46	41	52	25	9	10	29	327
	2003	17	4	20	23	44	27	30	9	17	21	11	15	238
	2002	11	9	20	43	22	11	14	24	14	12	54	6	240
	Total	89	50	116	192	171	185	143	148	127	93	104	105	1,523
Euth	2007	114	183	123	183	160	308	130	265	295	196	301	105	2,363
	2006	205	233	98	148	201	548	192	214	205	182	166	191	2,583
	2005	124	97	323	230	227	250	198	228	336	134	101	193	2,441
	2004	204	154	218	264	304	380	535	549	344	285	164	92	3,493
	2003	333	239	336	387	564	435	495	458	373	304	247	138	4,309
	2002	189	177	466	614	707	564	571	416	414	367	218	203	4,906
	Total	1,169	1,083	1,564	1,826	2,163	2,485	2,121	2,130	1,967	1,468	1,197	922	20,095
Escaped	2007	2	1	3	5	1	6	1	4	1	18	3	2	47
	2006	2	0	2	2	4	3	7	4	0	0	3	0	27
	2005	1	0	6	1	2	5	3	4	3	2	3	2	32
	2004	5	0	1	5	2	3	6	3	7	2	4	2	40
	2003	4	1	4	7	8	8	2	5	2	4	5	2	52

		January	February	March	April	May	June	July	August	September	October	November	December	Total
Escaped	2002	3	4	5	3	4	5	12	5	5	4	3	2	55
	Total	17	6	21	23	21	30	31	25	18	30	21	10	253
Stolen	2007	0	0	0	1	0	0	0	0	0	0	0	0	1
	2005	0	0	0	0	1	0	0	0	0	0	0	0	1
	Total	0	0	0	1	1	0	0	0	0	0	0	0	2
Total		2,729	2,355	3,220	4,827	5,218	5,105	4,903	5,312	4,787	4,276	3,080	3,081	48,893

LA Animal Services Intake Totals for Other Animals From 1/1/02 to 12/31/07

	January	February	March	April	May	June	July	August	September	October	November	December	Total
2007	460	387	540	919	632	1,145	890	815	542	472	539	379	7,720
2006	570	530	447	714	837	1,093	845	723	679	498	449	711	8,096
2005	301	365	757	1,004	773	848	858	860	1,047	667	481	695	8,656
2004	431	284	440	915	750	714	992	1,046	651	1,388	664	448	8,723
2003	495	429	463	575	791	703	1,101	681	647	446	553	265	7,149
2002	373	359	757	1,295	952	797	659	1,360	662	511	476	344	8,545
Total	2,630	2,354	3,404	5,422	4,735	5,300	5,345	5,485	4,228	3,982	3,162	2,842	48,889

SALARY SCHEDULE

FISCAL YEAR

CLASS CODE	CLASS TITLE	RATE	NT	GR	TP	FLSA	S STEP-1	A STEP-2	L STEP-3	A STEP-4	R STEP-5	Y STEP-6	R STEP-7	A STEP-8	N STEP-9	G STEP-10	E STEP-11	BU	ANNUAL MINIMUM	ANNUAL MAXIMUM
8178	A/P ADMINISTRATOR	1675.59		7	3	E												00	43,732.89	43,732.89
2208	ACADEMY TRAINEE	13.36		5		N	1,068.80	1,128.00	1,191.20	1,257.60	1,328.00							00	27,895.68	34,660.80
7652	ACCESS SERVICES ANALYST	29.54			1	E	2,363.20	2,495.20	2,634.40	2,781.60	2,936.80							00	61,679.52	76,650.48
15131	ACCOUNTANT I	21.62			1	E	1,729.60	1,826.40	1,928.00	2,035.20	2,148.80							01	45,142.56	56,083.68
15132	ACCOUNTANT II	23.87			1	E	1,909.60	2,016.00	2,128.80	2,247.20	2,372.80							01	49,840.56	61,930.08
1585	ACCOUNTING AIDE	20.23			1	N	1,618.40	1,708.80	1,804.00	1,904.80	2,011.20							01	42,240.24	52,492.32
12231	ACCOUNTING CLERK I	19.58			1	N	1,566.40	1,653.60	1,745.60	1,843.20	1,945.60							03	40,883.04	50,780.16
12232	ACCOUNTING CLERK II	20.66			1	N	1,652.80	1,744.80	1,842.40	1,944.80	2,053.60							03	43,138.08	53,598.96
8525	ACCOUNTING MANAGER	2281.00		7	3	E												00	59,534.10	59,534.10
11191	ACCOUNTING REC SUPVR I	24.01			1	E	1,920.80	2,028.00	2,140.80	2,260.00	2,386.40							20	50,132.88	62,285.04
11192	ACCOUNTING REC SUPVR II	28.27			1	E	2,261.60	2,388.00	2,520.80	2,661.60	2,810.40							20	59,027.76	73,351.44
9157A	ADA COMPLIANCE OFCR A	26.43			1	E	2,114.40	2,232.00	2,356.80	2,488.00	2,626.40							00	55,185.84	68,549.04
9157B	ADA COMPLIANCE OFCR B	34.91			1	E	2,792.80	2,948.80	3,113.60	3,287.20	3,470.40							00	72,892.08	90,577.44
15072	ADMIN AIDE II	17.31			1	N	1,384.80	1,462.40	1,544.00	1,630.40	1,721.60							01	36,143.28	44,933.76
15901	ADMIN ANALYST I	25.04			1	E	2,003.20	2,115.20	2,232.80	2,357.60	2,488.80							00	52,283.52	64,957.68
15902	ADMIN ANALYST II	29.54			1	E	2,363.20	2,495.20	2,634.40	2,781.60	2,936.80							00	61,679.52	76,650.48
8354	ADMIN ASST ACCOUNTING	1109.69		7	3	E												00	28,962.90	28,962.90
8356	ADMIN ASST COLISEUM	1317.05		7	3	E												00	34,375.00	34,375.00
1355	ADMIN ASST COMM CY&FAM	20.98			1	E	1,678.40	1,772.00	1,871.20	1,975.20	2,085.60							00	43,806.24	54,434.16
9153	ADMIN COORD CONTROLLER	32.76			1	E	2,620.80	2,767.20	2,921.60	3,084.80	3,256.80							00	68,402.88	85,002.48
9178	ADMIN COORD MAYOR	32.92			1	E	2,633.60	2,780.80	2,936.00	3,100.00	3,272.80							00	68,736.96	85,420.08
9177	ADMIN DEPUTY CONTROLLER	32.92			1	E	2,633.60	2,780.80	2,936.00	3,100.00	3,272.80							00	68,736.96	85,420.08
9177A	ADMIN DEPUTY CONTROLLER	4421.60			3	E												00	115,403.76	115,403.76
9177B	ADMIN DEPUTY CONTROLLER	4966.40			3	E												00	129,623.04	129,623.04
9135	ADMIN HEARING OFCR	25.74			1	E	2,059.20	2,174.40	2,296.00	2,424.00	2,559.20							01	53,745.12	66,795.12
15351	ADMIN INTERN	13.76		5		N	1,100.80	1,162.40	1,227.20	1,296.00	1,368.00							01	28,730.88	35,704.80
15352	ADMIN INTERN	14.97		5		N	1,197.60	1,264.00	1,334.40	1,408.80	1,487.20							01	31,257.36	38,815.92
8355	ADMIN MARKETING ASST	1336.21		7	3	E												00	34,875.08	34,875.08
1327	ADMIN SECRETARY	19.20			1	E	1,536.00	1,621.60	1,712.00	1,807.20	1,908.00							00	40,089.60	49,798.80
0820	ADMIN TRAINEE	12.71		5		N	1,016.80	1,073.60	1,133.60	1,196.80	1,263.20							00	26,538.48	32,969.52
23251	ADV PR PRO COR CARE I	32.02			1	E	2,561.60	2,704.80	2,856.00	3,015.20	3,183.20							10	66,857.76	83,081.52
23252	ADV PR PRO COR CARE II	34.44			1	E	2,755.20	2,908.80	3,071.20	3,242.40	3,423.20							10	71,910.72	89,345.52
1951	AGRICUL LAND DEVELOPER	30.71			1	E	2,456.80	2,593.60	2,738.40	2,891.20	3,052.80							21	64,122.48	79,678.08
0855	AIR COND MECH - HH	31.53			8	E												35		
3761	AIR COND MECH SUPVR	3114.40			3	E												13	81,285.84	81,285.84
37811	AIR COND MECH SUPVR I	2980.80			3	E												13	77,798.88	77,798.88
37812	AIR COND MECH SUPVR II	3114.40			3	E												13	81,285.84	81,285.84

FISCAL YEAR

CLASS CODE	CLASS TITLE	RATE	NT	GR	TP	FLSA	S STEP-1	A STEP-2	L STEP-3	A STEP-4	R STEP-5	Y STEP-6	R STEP-7	A STEP-8	N STEP-9	G STEP-10	E STEP-11	BU	ANNUAL MINIMUM	ANNUAL MAXIMUM
3774	AIR COND MECHANIC	2712.00				3	N											02	70,783.20	70,783.20
3132	AIR COND TECHNCL ADVISR	3287.20				3	E											13	85,795.92	85,795.92
94221	AIRP ENVRNMTL MGR I	43.25				1	E	3,460.00	3,652.80	3,856.80	4,072.00	4,299.20	36	90,306.00	112,209.12			36	90,306.00	112,209.12
94222	AIRP ENVRNMTL MGR II	51.94				1	E	4,155.20	4,387.20	4,632.00	4,890.40	5,163.20	36	108,450.72	134,759.52			36	108,450.72	134,759.52
3331	AIRP MAINTENANCE SUPT	38.15				1	E	3,052.00	3,222.40	3,402.40	3,592.00	3,792.00	36	79,657.20	98,971.20			36	79,657.20	98,971.20
72601	AIRP MANAGER I	39.91				1	E	3,192.80	3,371.20	3,559.20	3,757.60	3,967.20	36	83,332.08	103,543.92			36	83,332.08	103,543.92
72602	AIRP MANAGER II	45.49				1	E	3,639.20	3,842.40	4,056.80	4,283.20	4,522.40	36	94,983.12	118,034.64			36	94,983.12	118,034.64
72603	AIRP MANAGER III	56.41				1	E	4,512.80	4,764.80	5,030.40	5,311.20	5,607.20	36	117,784.08	146,347.92			36	117,784.08	146,347.92
17881	AIRP PUB/COMM REL DIR I	36.62				1	E	2,929.60	3,092.80	3,265.60	3,448.00	3,640.00	36	76,462.56	95,004.00			36	76,462.56	95,004.00
17882	AIRP PUB/COMM REL DIR I	46.75				1	E	3,740.00	3,948.80	4,168.80	4,401.60	4,647.20	36	97,614.00	121,291.92			36	97,614.00	121,291.92
1540	AIRPORT AIDE	17.48				1	N	1,398.40	1,476.00	1,558.40	1,645.60	1,737.60	00	36,498.24	45,351.36			00	36,498.24	45,351.36
3234	AIRPORT ASST POL CHIEF	56.32				1	E	4,505.60	4,756.80	5,022.40	5,302.40	5,598.40	00	117,596.16	146,118.24			00	117,596.16	146,118.24
		56.32		1	1			4,505.60	4,756.80	5,022.40	5,302.40	5,598.40		117,596.16	146,118.24					
08451	AIRPORT GUIDE I	11.78		5		1	E	942.40	995.20	1,050.40	1,108.80	1,170.40	00	24,596.64	30,547.44			00	24,596.64	30,547.44
08452	AIRPORT GUIDE II	12.39		5		1	E	991.20	1,046.40	1,104.80	1,166.40	1,231.20	00	25,870.32	32,134.32			00	25,870.32	32,134.32
3201	AIRPORT INFO AIDE	17.60				1	N	1,408.00	1,486.40	1,569.60	1,656.80	1,748.80	03	36,748.80	45,643.68			03	36,748.80	45,643.68
17831	AIRPORT INFO SPEC I	20.00				1	E	1,600.00	1,689.60	1,784.00	1,883.20	1,988.00	00	41,760.00	51,886.80			00	41,760.00	51,886.80
17832	AIRPORT INFO SPEC II	25.04				1	E	2,003.20	2,115.20	2,232.80	2,357.60	2,488.80	00	52,283.52	64,957.68			00	52,283.52	64,957.68
32281	AIRPORT POLICE CAPT I	.00				1	E											40		
32282	AIRPORT POLICE CAPT II	.00				1	E											40		
3232	AIRPORT POLICE CHIEF	59.51				1	E	4,760.80	5,026.40	5,306.40	5,602.40	5,914.40	00	124,256.88	154,365.84			00	124,256.88	154,365.84
		59.51		1	1			4,760.80	5,026.40	5,306.40	5,602.40	5,914.40		124,256.88	154,365.84					
3227	AIRPORT POLICE LT	39.34				1	E	3,147.20	3,322.40	3,508.00	3,703.20	3,909.60	39	82,141.92	102,040.56			39	82,141.92	102,040.56
32251	AIRPORT POLICE OFCR I	.00			1	3	E											30		
32252	AIRPORT POLICE OFCR II	.00			1	3	E											30		
3226	AIRPORT POLICE SGT	34.63				1	E	2,770.40	2,924.80	3,088.00	3,260.00	3,441.60	39	72,307.44	89,825.76			39	72,307.44	89,825.76
3202	AIRPORT SAFETY OFFICER	2044.80				3	N											30	53,369.28	53,369.28
33361	AIRPORTS MTCE SUPVR I	28.48				1	E	2,278.40	2,405.60	2,540.00	2,681.60	2,831.20	12	59,466.24	73,894.32			12	59,466.24	73,894.32
33362	AIRPORTS MTCE SUPVR II	30.08				1	E	2,406.40	2,540.80	2,682.40	2,832.00	2,989.60	12	62,807.04	78,028.56			12	62,807.04	78,028.56
33363	AIRPORTS MTCE SUPVR III	30.94				1	E	2,475.20	2,613.60	2,759.20	2,912.80	3,075.20	12	64,602.72	80,262.72			12	64,602.72	80,262.72
7267	AIRPORTS OPERATNS COORD	22.30				1	E	1,784.00	1,883.20	1,988.00	2,099.20	2,216.00	01	46,562.40	57,837.60			01	46,562.40	57,837.60
4310	ANIMAL CARE TECH	17.06				1	N	1,364.80	1,440.80	1,520.80	1,605.60	1,695.20	04	35,621.28	44,244.72			04	35,621.28	44,244.72
4313	ANIMAL CARE TECH SUPV	19.64				1	N	1,571.20	1,659.20	1,752.00	1,849.60	1,952.80	12	41,008.32	50,968.08			12	41,008.32	50,968.08
4308	ANIMAL COLLECTN CURATOR	43.23				1	E	3,458.40	3,651.20	3,854.40	4,069.60	4,296.80	00	90,264.24	112,146.48			00	90,264.24	112,146.48
43111	ANIMAL CONTROL OFCR I	19.58				1	N	1,566.40	1,653.60	1,745.60	1,843.20	1,945.60	18	40,883.04	50,780.16			18	40,883.04	50,780.16
43112	ANIMAL CONTROL OFCR II	20.66				1	N	1,652.80	1,744.80	1,842.40	1,944.80	2,053.60	18	43,138.08	53,598.96			18	43,138.08	53,598.96
4304	ANIMAL KEEPER	19.32				1	N	1,545.60	1,632.00	1,723.20	1,819.20	1,920.80	04	40,340.16	50,132.88			04	40,340.16	50,132.88

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CLASS CODE	CLASS TITLE	RATE	NT	GR	TP	FLSA	S STEP-1	A STEP-6	L STEP-2	A STEP-7	R STEP-3	Y STEP-8	R STEP-4	A STEP-5	N STEP-5	G STEP-5	E STEP-5	BU	ANNUAL MINIMUM	ANNUAL MAXIMUM
4330	ANIMAL LIC CANVASSER	13.60			1	E	1,088.00		1,148.80		1,212.80		1,280.80		1,352.00		18	28,396.80	35,287.20	
2121	APPARATUS OPERATOR	.05			1	N			2,748.00		2,900.00		3,058.40		3,232.00		23	71,722.80		
							3,414.40													89,115.84
1429	APPLICATIONS PROGRAMMER	25.57			1	E	2,045.60		2,160.00		2,280.80		2,408.00		2,542.40		21	53,390.16	66,356.64	
24001	AQUARIST I	22.51			1	E	1,800.80		1,901.60		2,008.00		2,120.00		2,238.40		00	47,000.88	58,422.24	
24002	AQUARIST II	25.04			1	E	2,003.20		2,115.20		2,232.80		2,357.60		2,488.80		00	52,283.52	64,957.68	
24931	AQUARIUM EDUCATOR I	20.98		4	1	E	1,678.40		1,772.00		1,871.20		1,975.20		2,085.60		00	43,806.24	54,434.16	
24932	AQUARIUM EDUCATOR II	22.51		4	1	E	1,800.80		1,901.60		2,008.00		2,120.00		2,238.40		00	47,000.88	58,422.24	
2419	AQUATIC DIRECTOR	27.18		3	1	E	2,174.40		2,296.00		2,424.00		2,559.20		2,701.60		20	56,751.84	70,511.76	
24231	AQUATIC FACILITY MGR I	20.58			1	N	1,646.40		1,738.40		1,835.20		1,937.60		2,045.60		20	42,971.04	53,390.16	
24232	AQUATIC FACILITY MGR II	22.92			1	N	1,833.60		1,936.00		2,044.00		2,157.60		2,277.60		20	47,856.96	59,445.36	
24233	AQUATIC FACILITY MGR III	25.53		4	1	E	2,042.40		2,156.00		2,276.00		2,403.20		2,536.80		20	53,306.64	66,210.48	
7925	ARCHITECT	39.85			1	E	3,188.00		3,365.60		3,553.60		3,752.00		3,960.80		17	83,206.80	103,376.88	
7926B	ARCHITECT ASSOC/PM I	43.37		5	1	E	3,469.60		3,663.20		3,867.20		4,083.20		4,311.20		08	90,556.56	112,522.32	
7926C	ARCHITECT ASSOC/PM II	50.20		5	1	E	4,016.00		4,240.00		4,476.80		4,726.40		4,989.60		08	104,817.60	130,228.56	
7926D	ARCHITECT ASSOC/PM III	57.37		5	1	E	4,589.60		4,845.60		5,116.00		5,401.60		5,702.40		08	119,788.56	148,832.64	
7925B	ARCHITECT/PM I	43.37		5	1	E	3,469.60		3,663.20		3,867.20		4,083.20		4,311.20		17	90,556.56	112,522.32	
7925C	ARCHITECT/PM II	50.20		5	1	E	4,016.00		4,240.00		4,476.80		4,726.40		4,989.60		17	104,817.60	130,228.56	
7925D	ARCHITECT/PM III	57.37		5	1	E	4,589.60		4,845.60		5,116.00		5,401.60		5,702.40		17	119,788.56	148,832.64	
79261	ARCHITECTURAL ASSOC I	29.45			1	E	2,356.00		2,487.20		2,625.60		2,772.00		2,926.40		08	61,491.60	76,379.04	
79262	ARCHITECTURAL ASSOC II	32.92			1	E	2,633.60		2,780.80		2,936.00		3,100.00		3,272.80		08	68,736.96	85,420.08	
79263	ARCHITECTURAL ASSOC III	36.67			1	E	2,933.60		3,096.80		3,269.60		3,452.00		3,644.80		08	76,566.96	95,129.28	
79264	ARCHITECTURAL ASSOC IV	39.85			1	E	3,188.00		3,365.60		3,553.60		3,752.00		3,960.80		08	83,206.80	103,376.88	
7922	ARCHITECTURAL DRFT TECH	22.50			1	N	1,800.00		1,900.00		2,005.60		2,117.60		2,236.00		21	46,980.00	58,359.60	
		23.78		2	1		1,902.40		2,008.80		2,120.80		2,239.20		2,364.00			49,652.64	61,700.40	
11911	ARCHIVIST I	25.38			1	E	2,030.40		2,144.00		2,263.20		2,389.60		2,523.20		01	52,993.44	65,855.52	
11912	ARCHIVIST II	30.07			1	E	2,405.60		2,540.00		2,681.60		2,831.20		2,988.80		01	62,786.16	78,007.68	
7922H	ARCHTRL DRAFT TECH	23.78			1	E	1,902.40		2,008.80		2,120.80		2,239.20		2,364.00		21	49,652.64	61,700.40	
		24.50		2	1		1,960.00		2,069.60		2,184.80		2,306.40		2,435.20			51,156.00	63,558.72	
72681	ARPT SUPT OF OPER I	25.25			1	E	2,020.00		2,132.80		2,252.00		2,377.60		2,510.40		01	52,722.00	65,521.44	
72682	ARPT SUPT OF OPER II	31.20			1	E	2,496.00		2,635.20		2,782.40		2,937.60		3,101.60		01	65,145.60	80,951.76	
72683	ARPT SUPT OF OPER III	37.02			1	E	2,961.60		3,126.40		3,300.80		3,484.80		3,679.20		01	77,297.76	96,027.12	
24781	ART CENTER DIRECTOR I	24.13			1	E	1,930.40		2,038.40		2,152.00		2,272.00		2,398.40		20	50,383.44	62,598.24	
24782	ART CENTER DIRECTOR II	27.95			1	E	2,236.00		2,360.80		2,492.80		2,632.00		2,778.40		20	58,359.60	72,516.24	
24783	ART CENTER DIRECTOR III	34.71			1	E	2,776.80		2,932.00		3,095.20		3,268.00		3,450.40		20	72,474.48	90,055.44	
2448	ART CURATOR	22.83			1	E	1,826.40		1,928.00		2,035.20		2,148.80		2,268.80		01	47,669.04	59,215.68	
2433	ART INSTRUCTOR	25.00			8	N											07			

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72464	CIVIL ENGRG ASSOC IV	39.85				1 E	3,188.00	3,365.60	3,553.60	3,752.00	3,960.80	08	83,206.80	103,376.88						
7246D	CIVIL ENGRG ASSOC/PM II	57.37	5			1 E	4,589.60	4,845.60	5,116.00	5,401.60	5,702.40	08	119,788.56	148,832.64						
7232	CIVIL ENGRG DRAFT TECH	22.50				1 N	1,800.00	1,900.00	2,005.60	2,117.60	2,236.00	21	46,980.00	58,359.60						
		23.78		1	1		1,902.40	2,008.80	2,120.80	2,239.20	2,364.00		49,652.64	61,700.40						
		23.78		2	1		1,902.40	2,008.80	2,120.80	2,239.20	2,364.00		49,652.64	61,700.40						
1141	CLERK	15.23				1 N	1,218.40	1,286.40	1,358.40	1,434.40	1,514.40	03	31,800.24	39,525.84						
0745	CLERK PRECINCT BOARD	55.00				7 N												00		
1321	CLERK STENO	17.09				1 N	1,367.20	1,443.20	1,524.00	1,608.80	1,698.40	03	35,683.92	44,328.24						
1358	CLERK TYPIST	15.86				1 N	1,268.80	1,339.20	1,413.60	1,492.80	1,576.00	03	33,115.68	41,133.60						
2312	CLINICAL ASSISTANT	32.40	2			1 E	2,592.00	2,736.80	2,889.60	3,050.40	3,220.80	10	67,651.20	84,062.88						
0102	COMM HEARING EXMR-DAY/R	900.00				7 E												00		
97341	COMMISSION EXEC ASST I	24.01				1 E	1,920.80	2,028.00	2,140.80	2,260.00	2,386.40	01	50,132.88	62,285.04						
97342	COMMISSION EXEC ASST II	30.43				1 E	2,434.40	2,570.40	2,713.60	2,864.80	3,024.80	01	63,537.84	78,947.28						
01011	COMMISSIONER	25.00				7 E												00		
01012	COMMISSIONER	50.00				7 E												00		
2477	COMMNTY ARTS DIRECTOR	35.38				1 E	2,830.40	2,988.00	3,154.40	3,330.40	3,516.00	00	73,873.44	91,767.60						
8500	COMMNTY HSG PROGRMS MGR	42.90				1 E	3,432.00	3,623.20	3,825.60	4,039.20	4,264.80	36	89,575.20	111,311.28						
9053	COMMNTY SERVICES REP	16.92				1 N	1,353.60	1,428.80	1,508.80	1,592.80	1,681.60	01	35,328.96	43,889.76						
38001	COMMUN CABLE SUPV I	26.62	3			1 E	2,129.60	2,248.00	2,373.60	2,505.60	2,645.60	12	55,582.56	69,050.16						
38002	COMMUN CABLE SUPV II	28.29	3			1 E	2,263.20	2,389.60	2,523.20	2,664.00	2,812.80	12	59,069.52	73,414.08						
38003	COMMUN CABLE SUPV III	29.97	3			1 E	2,397.60	2,531.20	2,672.00	2,820.80	2,978.40	12	62,577.36	77,736.24						
3802	COMMUN CABLE WORKER	25.84				1 N	2,067.20	2,182.40	2,304.00	2,432.80	2,568.80	14	53,953.92	67,045.68						
3686	COMMUN ELECTRICIAN	2601.60				3 N												02	67,901.76	67,901.76
3689	COMMUN ELECTRICIAN SUPV	2988.80				3 E												13	78,007.68	78,007.68
08611	COMMUN ELECTRICN I - H	29.65				8 E												35		
08612	COMMUN ELECTRICN II - H	40.96				8 E												35		
7610	COMMUN ENGINEER	39.85				1 E	3,188.00	3,365.60	3,553.60	3,752.00	3,960.80	17	83,206.80	103,376.88						
7610B	COMMUN ENGINEER/PM1	43.37	5			1 E	3,469.60	3,663.20	3,867.20	4,083.20	4,311.20	17	90,556.56	112,522.32						
7610C	COMMUN ENGINEER/PM2	50.20	5			1 E	4,016.00	4,240.00	4,476.80	4,726.40	4,989.60	17	104,817.60	130,228.56						
7610D	COMMUN ENGINEER/PM3	57.37	5			1 E	4,589.60	4,845.60	5,116.00	5,401.60	5,702.40	17	119,788.56	148,832.64						
76071	COMMUN ENGRG ASSOC I	29.45				1 E	2,356.00	2,487.20	2,625.60	2,772.00	2,926.40	08	61,491.60	76,379.04						
76072	COMMUN ENGRG ASSOC II	32.92				1 E	2,633.60	2,780.80	2,936.00	3,100.00	3,272.80	08	68,736.96	85,420.08						
76073	COMMUN ENGRG ASSOC III	36.67				1 E	2,933.60	3,096.80	3,269.60	3,452.00	3,644.80	08	76,566.96	95,129.28						
76074	COMMUN ENGRG ASSOC IV	39.85				1 E	3,188.00	3,365.60	3,553.60	3,752.00	3,960.80	08	83,206.80	103,376.88						
7607B	COMMUN ENGRG ASSOC/PM1	43.37	5			1 E	3,469.60	3,663.20	3,867.20	4,083.20	4,311.20	08	90,556.56	112,522.32						
7607C	COMMUN ENGRG ASSOC/PM2	50.20	5			1 E	4,016.00	4,240.00	4,476.80	4,726.40	4,989.60	08	104,817.60	130,228.56						
7607D	COMMUN ENGRG ASSOC/PM3	57.37	5			1 E	4,589.60	4,845.60	5,116.00	5,401.60	5,702.40	08	119,788.56	148,832.64						

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CLASS CODE	CLASS TITLE	RATE	NT	GR	TP	FLSA	S STEP-1	A STEP-2	L STEP-3	A STEP-4	R STEP-5	Y STEP-6	R STEP-7	A STEP-8	N STEP-9	G STEP-10	E STEP-11	BU	ANNUAL MINIMUM	ANNUAL MAXIMUM
2467	RECREATION SVCS REP	16.95				1 N	1,356.00	1,432.00	1,512.00	1,596.00	1,684.80	11	35,391.60	43,973.28						
4101	REF COLL SUPERVISOR	31.18				1 E	2,494.40	2,633.60	2,780.80	2,936.00	3,100.00	12	65,103.84	80,910.00						
35809	REF COLL TR OPR I/1-MAN	20.24		3		1 E	1,619.20	1,709.60	1,804.80	1,905.60	2,012.00	04	42,261.12	52,513.20						
35801	REF COLL TRUCK OPER I	20.24		3		1 E	1,619.20	1,709.60	1,804.80	1,905.60	2,012.00	04	42,261.12	52,513.20						
35802	REF COLL TRUCK OPER II	22.33		3		1 E	1,786.40	1,886.40	1,991.20	2,102.40	2,220.00	04	46,625.04	57,942.00						
4100	REF CREW FIELD INSTR	24.26				1 N	1,940.80	2,048.80	2,163.20	2,284.00	2,411.20	12	50,654.88	62,932.32						
15691	REHAB CONSTR SPEC I	29.13		3		1 E	2,330.40	2,460.00	2,596.80	2,741.60	2,894.40	05	60,823.44	75,543.84						
15692	REHAB CONSTR SPEC II	34.11				1 E	2,728.80	2,880.80	3,041.60	3,211.20	3,390.40	05	71,221.68	88,489.44						
15693	REHAB CONSTR SPEC III	36.02				1 E	2,881.60	3,042.40	3,212.00	3,391.20	3,580.00	05	75,209.76	93,438.00						
85021	REHAB PROJECT COORD I	38.71				1 E	3,096.80	3,269.60	3,452.00	3,644.80	3,848.00	20	80,826.48	100,432.80						
85022	REHAB PROJECT COORD II	40.87				1 E	3,269.60	3,452.00	3,644.80	3,848.00	4,062.40	20	85,336.56	106,028.64						
0703	RELIEF ANIMAL CARE WKR	17.03				8 E														04
0702	RELIEF ANIMAL RGLTN WKR	15.89				8 E														00
2321	RELIEF CORR NURSE	40.26				8 E														10
2321F	RELIEF CORR NURSE	40.73				8 E														10
23211	RELIEF CORR NURSE I	38.60				8 E														10
23212	RELIEF CORR NURSE II	34.92				8 E														10
23213	RELIEF CORR NURSE III	37.84				8 E														10
23214	RELIEF CORR NURSE IV	40.73				8 E														10
1133	RELIEF RETIRE WORKER	13.36		2		1 N	1,068.80	1,128.00	1,191.20	1,257.60	1,328.00	00	27,895.68	34,660.80						
3162A	REPROGRAPHIC OPERATOR I	16.68			1	1 N	1,334.40	1,408.80	1,487.20	1,570.40	1,657.60	03	34,827.84	43,263.36						
31621	REPROGRAPHIC OPER I	16.50				1 N	1,320.00	1,393.60	1,471.20	1,553.60	1,640.00	03	34,452.00	42,804.00						
		16.68			1	1	1,334.40	1,408.80	1,487.20	1,570.40	1,657.60		34,827.84	43,263.36						
31622	REPROGRAPHIC OPER II	18.71				1 N	1,496.80	1,580.00	1,668.00	1,760.80	1,859.20	03	39,066.48	48,525.12						
31631	REPROGRAPHICS SUPVR I	21.18				1 E	1,694.40	1,788.80	1,888.80	1,994.40	2,105.60	20	44,223.84	54,956.16						
31632	REPROGRAPHICS SUPVR II	26.45				1 E	2,116.00	2,233.60	2,358.40	2,489.60	2,628.80	20	55,227.60	68,611.68						
2421A	RESIDENT CAMP COUNSELOR	10.55				7 E														00
2421B	RESIDENT CAMP COUNSELOR	12.50				7 E														00
2421C	RESIDENT CAMP COUNSELOR	15.00				7 E														00
1203	RETIRE BENEFITS SPEC	24.01				1 E	1,920.80	2,028.00	2,140.80	2,260.00	2,386.40	20	50,132.88	62,285.04						
9149B	RETIRE PLAN MGR (CERS)	7199.20				3 E														00
																				187,899.12
9149A	RETIRE PLAN MGR (PENS)	6923.20				3 E														00
																				180,695.52
9149R	RETIRE PLAN MGR (PENS)	86.45				8 E														00
1620	REVENUE MANAGER	51.94				1 E	4,155.20	4,387.20	4,632.00	4,890.40	5,163.20	00	108,450.72	134,759.52						
2485	RIDESHARE PROGM ADMNSTR	42.90				1 E	3,432.00	3,623.20	3,825.60	4,039.20	4,264.80	00	89,575.20	111,311.28						
3473	RIGGER	2739.20				3 N														04
																				71,493.12
1645	RISK & INSURANCE ASST	23.21				1 E	1,856.80	1,960.00	2,069.60	2,184.80	2,306.40	00	48,462.48	60,197.04						

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15301	RISK MANAGER I	34.91			1	E	2,792.80		2,948.80		3,113.60		3,287.20		3,470.40	36	72,892.08	90,577.44
15302	RISK MANAGER II	43.23			1	E	3,458.40		3,651.20		3,854.40		4,069.60		4,296.80	36	90,264.24	112,146.48
15303	RISK MANAGER III	51.94			1	E	4,155.20		4,387.20		4,632.00		4,890.40		5,163.20	36	108,450.72	134,759.52
7982	RISK MGT/PREV PROG MGR	43.25			1	E	3,460.00		3,652.80		3,856.80		4,072.00		4,299.20	36	90,306.00	112,209.12
7980	RISK MGT/PREV PROG SPEC	39.85			1	E	3,188.00		3,365.60		3,553.60		3,752.00		3,960.80	08	83,206.80	103,376.88
3476	ROOFER	2213.60			3	N										02	57,774.96	57,774.96
0875	ROOFER - HH	26.42			8	E										35		
3478	ROOFER SUPVR	2546.40			3	E										13	66,461.04	66,461.04
1728	SAFETY ADMINISTRATOR	45.83			1	E	3,666.40		3,871.20		4,087.20		4,315.20		4,556.00	36	95,693.04	118,911.60
1727	SAFETY ENGINEER	37.77			1	E	3,021.60		3,190.40		3,368.00		3,556.00		3,754.40	20	78,863.76	97,989.84
4263	SAFETY ENGR ELEVATORS	31.38		3	1	E	2,510.40		2,650.40		2,798.40		2,954.40		3,119.20	05	65,521.44	81,411.12
4261	SAFETY ENGR PRESS VES	31.38		3	1	E	2,510.40		2,650.40		2,798.40		2,954.40		3,119.20	05	65,521.44	81,411.12
17261	SAFETY ENGRG ASSC I	27.36		3	1	E	2,188.80		2,311.20		2,440.00		2,576.00		2,720.00	01	57,127.68	70,992.00
17262	SAFETY ENGRG ASSC II	30.84		3	1	E	2,467.20		2,604.80		2,750.40		2,904.00		3,065.60	01	64,393.92	80,012.16
3118	SANDBLAST OPERATOR	18.73			1	N	1,498.40		1,581.60		1,669.60		1,762.40		1,860.80	04	39,108.24	48,566.88
41281	SANITATION WSTWATER MGR	39.36			1	E	3,148.80		3,324.00		3,509.60		3,705.60		3,912.00	36	82,183.68	102,103.20
41282	SANITATION WSTWATER MGR	46.75			1	E	3,740.00		3,948.80		4,168.80		4,401.60		4,647.20	36	97,614.00	121,291.92
41283	SANITATION WSTWATER MGR	51.94			1	E	4,155.20		4,387.20		4,632.00		4,890.40		5,163.20	36	108,450.72	134,759.52
2409	SEASONAL POOL MGR I	16.00			8	N										18		
2408	SEASONAL POOL MGR II	21.01			8	N										18		
0807	SECOND DEPUTY GM HARBOR	69.84			1	E	5,587.20		5,898.40		6,227.20		6,574.40		6,940.80	36	145,825.92	181,154.88
1116	SECRETARY	21.26			1	N	1,700.80		1,796.00		1,896.00		2,001.60		2,113.60	03	44,390.88	55,164.96
6117	SECRETARY	1625.71		7	3	E										00	42,431.03	42,431.03
3199	SECURITY AIDE	14.14			1	N	1,131.20		1,194.40		1,260.80		1,331.20		1,405.60	18	29,524.32	36,686.16
3199A	SECURITY AIDE	13.55			1	N	1,084.00		1,144.80		1,208.80		1,276.00		1,347.20	18	28,292.40	35,161.92
3181	SECURITY OFFICER	17.44			1	N	1,395.20		1,472.80		1,555.20		1,641.60		1,732.80	18	36,414.72	45,226.08
11281	SENIOR FINANCE CLERK I	19.58			1	E	1,566.40		1,653.60		1,745.60		1,843.20		1,945.60	03	40,883.04	50,780.16
11282	SENIOR FINANCE CLERK II	20.60			1	E	1,648.00		1,740.00		1,836.80		1,939.20		2,047.20	03	43,012.80	53,431.92
0883	SERVICE COORDINATOR	38.80			1	E	3,104.00		3,276.80		3,459.20		3,652.00		3,856.00	01	81,014.40	100,641.60
3777	SHEET METAL SUPVR	3003.20			3	E										13	78,383.52	78,383.52
3775	SHEET METAL WORKER	2610.40			3	N										02	68,131.44	68,131.44
0876	SHEET METAL WORKER - HH	32.00			8	E										35		
0876A	SHEET METAL WORKER - HH	10.55			8	E										35		
0876B	SHEET METAL WORKER - HH	12.31			8	E										35		
0876C	SHEET METAL WORKER - HH	14.06			8	E										35		
0876D	SHEET METAL WORKER - HH	15.82			8	E										35		
0876E	SHEET METAL WORKER - HH	17.58			8	E										35		

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CLASS CODE	CLASS TITLE	RATE	NT	GR	TP	FLSA	S A STEP-1	L A R Y STEP-2	STEP-3	R A N G E STEP-4	STEP-5	BU	ANNUAL MINIMUM	ANNUAL MAXIMUM
1837	SR STOREKEEPER	22.61			1	E	1,808.80	1,909.60	2,016.00	2,128.80	2,247.20	12	47,209.68	58,651.92
18371	SR STOREKEEPER I	20.63			1	E	1,650.40	1,742.40	1,839.20	1,941.60	2,049.60	12	43,075.44	53,494.56
1837M	SR STOREKEEPER II	24.50			1	E	1,960.00	2,069.60	2,184.80	2,306.40	2,435.20	12	51,156.00	63,558.72
18372	SR STOREKEEPER II	21.25			1	E	1,700.00	1,794.40	1,894.40	2,000.00	2,111.20	12	44,370.00	55,102.32
9536	SR STREET LTG ENGINEER	46.88			1	E	3,750.40	3,959.20	4,180.00	4,412.80	4,659.20	17	97,885.44	121,605.12
9536C	SR STREET LTG ENGR/PM2	50.20	5		1	E	4,016.00	4,240.00	4,476.80	4,726.40	4,989.60	17	104,817.60	130,228.56
9536D	SR STREET LTG ENGR/PM3	57.37	5		1	E	4,589.60	4,845.60	5,116.00	5,401.60	5,702.40	17	119,788.56	148,832.64
9425C	SR STRUCTRL ENGR/PM II	50.20	5		1	E	4,016.00	4,240.00	4,476.80	4,726.40	4,989.60	17	104,817.60	130,228.56
9425D	SR STRUCTRL ENGR/PM III	57.37	5		1	E	4,589.60	4,845.60	5,116.00	5,401.60	5,702.40	17	119,788.56	148,832.64
9425	SR STRUCTURAL ENGINEER	49.53			1	E	3,962.40	4,183.20	4,416.80	4,663.20	4,923.20	17	103,418.64	128,495.52
7288	SR SURVEY SUPERVISOR	45.09			1	E	3,607.20	3,808.00	4,020.00	4,244.00	4,480.80	19	94,147.92	116,948.88
15971	SR SYSTEMS ANALYST I	35.97			1	E	2,877.60	3,038.40	3,208.00	3,387.20	3,576.00	20	75,105.36	93,333.60
15972	SR SYSTEMS ANALYST II	44.53			1	E	3,562.40	3,760.80	3,970.40	4,192.00	4,425.60	20	92,978.64	115,508.16
1519	SR TAX AUDITOR	36.07			1	E	2,885.60	3,046.40	3,216.00	3,395.20	3,584.80	20	75,314.16	93,563.28
13571	SR TAX RENEWAL ASST I	12.06	5		1	E	964.80	1,018.40	1,075.20	1,135.20	1,198.40	03	25,181.28	31,278.24
13572	SR TAX RENEWAL ASST II	13.00	5		1	E	1,040.00	1,097.60	1,158.40	1,223.20	1,291.20	03	27,144.00	33,700.32
13573	SR TAX RENEWAL ASST III	15.70	5		1	E	1,256.00	1,326.40	1,400.00	1,478.40	1,560.80	03	32,781.60	40,736.88
1192	SR TELLER	20.60			1	N	1,648.00	1,740.00	1,836.80	1,939.20	2,047.20	03	43,012.80	53,431.92
1947	SR TITLE EXAMINER	27.35			1	E	2,188.00	2,309.60	2,438.40	2,574.40	2,717.60	21	57,106.80	70,929.36
3831	SR TRAF SIGNAL SUPVR	3136.80			3	E						13	81,870.48	81,870.48
7282	SR TRAFFIC CHECKER	20.09			1	N	1,607.20	1,696.80	1,791.20	1,891.20	1,996.80	20	41,947.92	52,116.48
3429	SR TRAFFIC PNT SIGN SPV	26.16			1	E	2,092.80	2,209.60	2,332.80	2,463.20	2,600.80	12	54,622.08	67,880.88
32181	SR TRAFFIC SUPV I	22.66			1	E	1,812.80	1,913.60	2,020.00	2,132.80	2,252.00	12	47,314.08	58,777.20
32182	SR TRAFFIC SUPV II	25.38			1	E	2,030.40	2,144.00	2,263.20	2,389.60	2,523.20	12	52,993.44	65,855.52
32183	SR TRAFFIC SUPV III	28.49			1	E	2,279.20	2,406.40	2,540.80	2,682.40	2,832.00	12	59,487.12	73,915.20
6405	SR TRANSIT ANALYST	35.94			1	E	2,875.20	3,035.20	3,204.80	3,383.20	3,572.00	20	75,042.72	93,229.20
9262	SR TRANSP ENGINEER	46.88			1	E	3,750.40	3,959.20	4,180.00	4,412.80	4,659.20	17	97,885.44	121,605.12
9262C	SR TRANSP ENGR/PM II	50.20	5		1	E	4,016.00	4,240.00	4,476.80	4,726.40	4,989.60	17	104,817.60	130,228.56
9262D	SR TRANSP ENGR/PM III	57.37	5		1	E	4,589.60	4,845.60	5,116.00	5,401.60	5,702.40	17	119,788.56	148,832.64
4273	SR TRANSP INVESTIGATOR	29.38			1	E	2,350.40	2,481.60	2,620.00	2,766.40	2,920.80	21	61,345.44	76,232.88
4124	SR W/W TREATMENT OPER	3343.20			3	E						09	87,257.52	87,257.52
3797	SR WELDER	2601.60			3	E						14	67,901.76	67,901.76
3174	SR WINDOW CLEANER	18.03			1	N	1,442.40	1,523.20	1,608.00	1,697.60	1,792.00	15	37,646.64	46,771.20
3174A	SR WINDOW CLEANER	19.85		1	1	N	1,588.00	1,676.80	1,770.40	1,868.80	1,972.80	15	41,446.80	51,490.08
0532	SR WITNESS SVC COORD	21.76			1	N	1,740.80	1,837.60	1,940.00	2,048.00	2,162.40	03	45,434.88	56,438.64
1769	SR WORKERS COMP ANALYST	30.42			1	E	2,433.60	2,569.60	2,712.80	2,864.00	3,024.00	20	63,516.96	78,926.40
3811	ST LTG ELECTRON	2601.60			3	N						02	67,901.76	67,901.76

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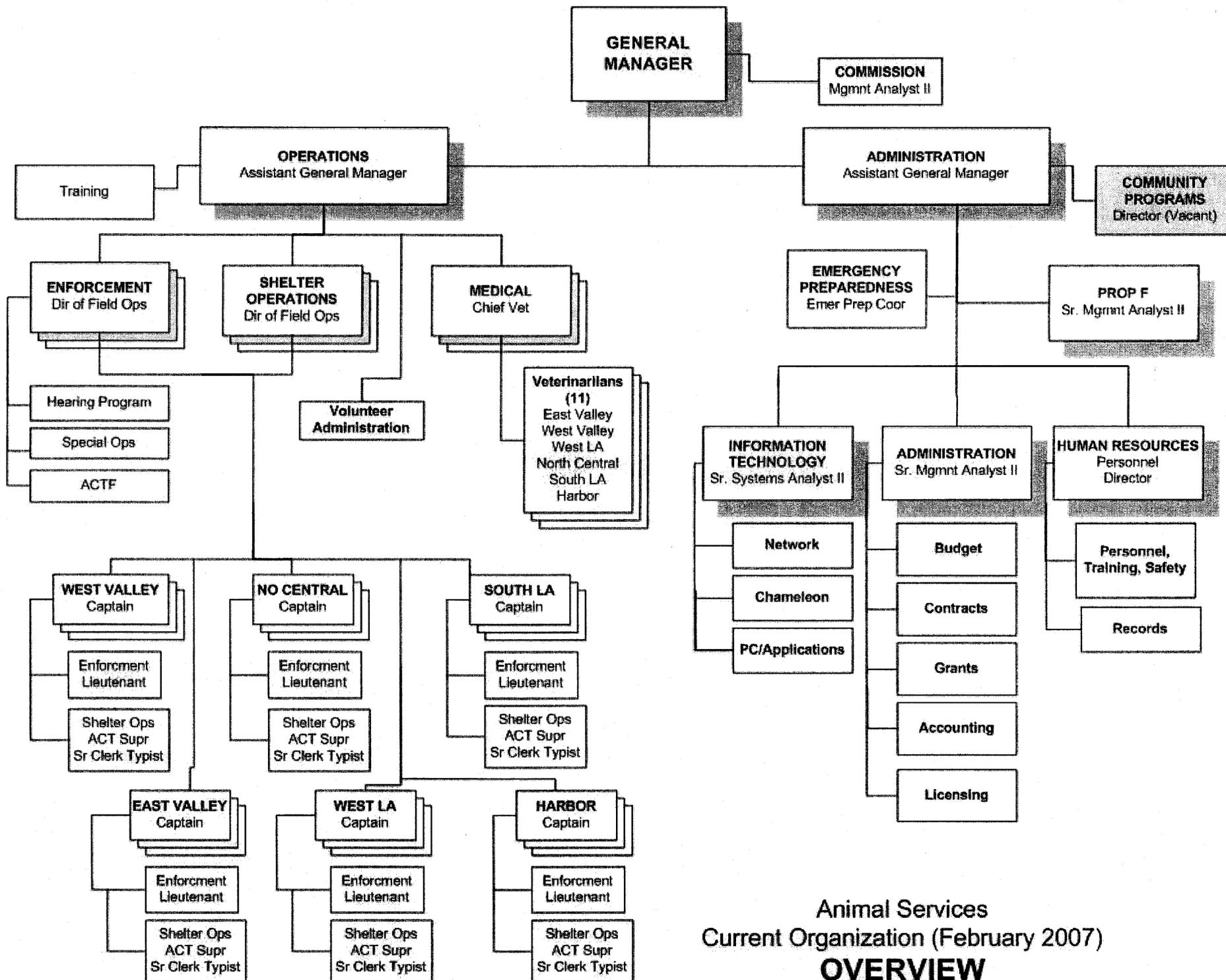
CLASS CODE	CLASS TITLE	RATE	NT	GR	TP	FLSA	S A STEP-1 STEP-6	L A R STEP-2 STEP-7	Y	STEP-3 STEP-8	R A N STEP-4	G E STEP-5	BU	ANNUAL MINIMUM	ANNUAL MAXIMUM
11312	SWIM POOL CLERK II	12.64		5		N	1,011.20	1,067.20		1,126.40	1,189.60	1,256.00	03	26,392.32	32,781.60
1599	SYSTEMS AIDE	21.62				E	1,729.60	1,826.40		1,928.00	2,035.20	2,148.80	01	45,142.56	56,083.68
15961	SYSTEMS ANALYST I	25.74		2		E	2,059.20	2,174.40		2,296.00	2,424.00	2,559.20	01	53,745.12	66,795.12
15962	SYSTEMS ANALYST II	30.43				E	2,434.40	2,570.40		2,713.60	2,864.80	3,024.80	01	63,537.84	78,947.28
14551	SYSTEMS PROGRAMMER I	37.77				E	3,021.60	3,190.40		3,368.00	3,556.00	3,754.40	21	78,863.76	97,989.84
14552	SYSTEMS PROGRAMMER II	40.63				E	3,250.40	3,432.00		3,623.20	3,825.60	4,039.20	21	84,835.44	105,423.12
14553	SYSTEMS PROGRAMMER III	44.02				E	3,521.60	3,717.60		3,924.80	4,144.00	4,375.20	21	91,913.76	114,192.72
5943	TANK FARM OPERATOR	25.99				E	2,079.20	2,195.20		2,317.60	2,447.20	2,584.00	21	54,267.12	67,442.40
		25.23		5	2		2,018.40	2,131.20		2,250.40	2,376.00	2,508.80		52,680.24	65,479.68
15141	TAX AUDITOR I	26.31				E	2,104.80	2,222.40		2,346.40	2,477.60	2,616.00	01	54,935.28	68,277.60
15142	TAX AUDITOR II	31.01				E	2,480.80	2,619.20		2,765.60	2,920.00	3,083.20	01	64,748.88	80,471.52
1173	TAX COMPLNCE AIDE	21.62				E	1,729.60	1,826.40		1,928.00	2,035.20	2,148.80	01	45,142.56	56,083.68
11792	TAX COMPLNCE OFCR II	27.21				E	2,176.80	2,298.40		2,426.40	2,561.60	2,704.80	01	56,814.48	70,595.28
11793	TAX COMPLNCE OFCR III	33.76				E	2,700.80	2,851.20		3,010.40	3,178.40	3,356.00	01	70,490.88	87,591.60
11791	TAX COMPLNCE OFFCR I	24.01				E	1,920.80	2,028.00		2,140.80	2,260.00	2,386.40	01	50,132.88	62,285.04
13561	TAX RENEWAL ASST I	11.53				E							03		
13562	TAX RENEWAL ASST II	9.92		5		E	793.60	837.60		884.00	933.60	985.60	03	20,712.96	25,724.16
13563	TAX RENEWAL ASST III	10.54		5		E	843.20	890.40		940.00	992.80	1,048.00	03	22,007.52	27,352.80
13564	TAX RENEWAL ASST IV	11.86		5		E	948.80	1,001.60		1,057.60	1,116.80	1,179.20	03	24,763.68	30,777.12
8870	TAXICAB ADMINISTRATOR	42.90				E	3,432.00	3,623.20		3,825.60	4,039.20	4,264.80	36	89,575.20	111,311.28
7642	TELECOM PLANNER	35.35				E	2,828.00	2,985.60		3,152.00	3,328.00	3,513.60	08	73,810.80	91,704.96
7640	TELECOM PLN & UTIL OFCR	42.05				E	3,364.00	3,551.20		3,749.60	3,958.40	4,179.20	36	87,800.40	109,077.12
76501	TELECOM REG OFFICER I	38.69				E	3,095.20	3,268.00		3,450.40	3,642.40	3,845.60	36	80,784.72	100,370.16
76502	TELECOM REG OFFICER II	42.05				E	3,364.00	3,551.20		3,749.60	3,958.40	4,179.20	36	87,800.40	109,077.12
0849	TELESCOPE DEMONSTRATOR	17.99				N	1,439.20	1,519.20		1,604.00	1,693.60	1,788.00	00	37,563.12	46,666.80
7615	TELEVISION ENGINEER	32.92				E	2,633.60	2,780.80		2,936.00	3,100.00	3,272.80	21	68,736.96	85,420.08
0007	TEMPORARY PARAMEDIC	.01				N	2,091.20	2,204.00		2,329.60	2,453.60	2,599.20	23	54,580.32	
							2,748.00								71,722.80
0709	THEATER ATTENDANT	12.65				E							00		
0710A	THEATER TECH A	12.00				E							00		
0710B	THEATER TECH B	15.00				E							00		
0710C	THEATER TECH C	17.50				E							00		
0710D	THEATER TECH D	20.00				E							00		
2445	THERAPEUTIC REC SPEC	24.81				E	1,984.80	2,095.20		2,212.00	2,335.20	2,465.60	11	51,803.28	64,352.16
8103	TICKET SELLER	864.37		7		E							00	22,560.05	22,560.05
3493	TILE SETTER	2504.80				N							02	65,375.28	65,375.28
0880A	TILE SETTER I - HH	14.19				E							35		

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CLASS CODE	CLASS TITLE	RATE	NT	GR	TP	FLSA	S STEP-1	A STEP-2	L STEP-3	A STEP-4	R STEP-5	Y STEP-6	R STEP-7	A STEP-8	N STEP-9	G STEP-10	E STEP-11	BU	ANNUAL MINIMUM	ANNUAL MAXIMUM
7280D	TRANSP ENG ASSC/PM III	57.37		5		1 E	4,589.60		4,845.60		5,116.00		5,401.60		5,702.40		08	119,788.56	148,832.64	
7278	TRANSP ENGINEER	39.85				1 E	3,188.00		3,365.60		3,553.60		3,752.00		3,960.80		17	83,206.80	103,376.88	
7278B	TRANSP ENGINEER/PM I	43.37		5		1 E	3,469.60		3,663.20		3,867.20		4,083.20		4,311.20		17	90,556.56	112,522.32	
7278C	TRANSP ENGINEER/PM II	50.20		5		1 E	4,016.00		4,240.00		4,476.80		4,726.40		4,989.60		17	104,817.60	130,228.56	
7278D	TRANSP ENGINEER/PM III	57.37		5		1 E	4,589.60		4,845.60		5,116.00		5,401.60		5,702.40		17	119,788.56	148,832.64	
72851	TRANSP ENGRG AIDE I	23.20				1 N	1,856.00		1,959.20		2,068.80		2,184.00		2,305.60		21	48,441.60	60,176.16	
72852	TRANSP ENGRG AIDE II	25.94				1 N	2,075.20		2,191.20		2,313.60		2,442.40		2,578.40		21	54,162.72	67,296.24	
72801	TRANSP ENGRG ASSC I	29.45				1 E	2,356.00		2,487.20		2,625.60		2,772.00		2,926.40		08	61,491.60	76,379.04	
72802	TRANSP ENGRG ASSC II	32.92				1 E	2,633.60		2,780.80		2,936.00		3,100.00		3,272.80		08	68,736.96	85,420.08	
72803	TRANSP ENGRG ASSC III	36.67				1 E	2,933.60		3,096.80		3,269.60		3,452.00		3,644.80		08	76,566.96	95,129.28	
72804	TRANSP ENGRG ASSC IV	39.85				1 E	3,188.00		3,365.60		3,553.60		3,752.00		3,960.80		08	83,206.80	103,376.88	
4271	TRANSP INVESTIGATOR	24.95				1 N	1,996.00		2,107.20		2,224.80		2,348.80		2,480.00		21	52,095.60	64,728.00	
24801	TRANSP PLANNING ASSC I	27.35				1 E	2,188.00		2,309.60		2,438.40		2,574.40		2,717.60		21	57,106.80	70,929.36	
24802	TRANSP PLANNING ASSC II	32.92				1 E	2,633.60		2,780.80		2,936.00		3,100.00		3,272.80		21	68,736.96	85,420.08	
9645	TREASURER	6490.40				3 E											00	169,399.44	169,399.44	
16091	TREASURY ACCOUNTANT I	27.18				1 E	2,174.40		2,296.00		2,424.00		2,559.20		2,701.60		01	56,751.84	70,511.76	
16092	TREASURY ACCOUNTANT II	34.02				1 E	2,721.60		2,873.60		3,033.60		3,202.40		3,380.80		01	71,033.76	88,238.88	
3114	TREE SURGEON	20.20				1 N	1,616.00		1,706.40		1,801.60		1,902.40		2,008.80		04	42,177.60	52,429.68	
3151	TREE SURGEON ASST	15.81				1 N	1,264.80		1,335.20		1,409.60		1,488.00		1,571.20		04	33,011.28	41,008.32	
31171	TREE SURGEON SUPVSR I	25.50				1 E	2,040.00		2,153.60		2,273.60		2,400.00		2,533.60		12	53,244.00	66,126.96	
31172	TREE SURGEON SUPVSR II	27.81				1 E	2,224.80		2,348.80		2,480.00		2,618.40		2,764.00		12	58,067.28	72,140.40	
3557	TRUCK CRANE OILER	2629.60				3 N											04	68,632.56	68,632.56	
3583	TRUCK OPERATOR	18.73		3		1 N	1,498.40		1,581.60		1,669.60		1,762.40		1,860.80		04	39,108.24	48,566.88	
35836	TRUCK OPERATOR	20.24		3		1 N	1,619.20		1,709.60		1,804.80		1,905.60		2,012.00		04	42,261.12	52,513.20	
3723	UPHOLSTERER	2267.61				3 N											14	59,184.62	59,184.62	
37235	UPHOLSTERER	2324.80				3 N											14	60,677.28	60,677.28	
3590	VEHICLE MAINT COORD	19.18				1 N	1,534.40		1,620.00		1,710.40		1,805.60		1,906.40		14	40,047.84	49,757.04	
4205	VEHICLE NUISANCE INSP	19.26				1 N	1,540.80		1,626.40		1,716.80		1,812.80		1,913.60		05	40,214.88	49,944.96	
2365	VETERINARIAN	34.74		3		1 E	2,779.20		2,934.40		3,098.40		3,271.20		3,453.60		10	72,537.12	90,138.96	
23651	VETERINARIAN I	34.74		3		1 E	2,779.20		2,934.40		3,098.40		3,271.20		3,453.60		10	72,537.12	90,138.96	
23652	VETERINARIAN II	37.81				1 E	3,024.80		3,193.60		3,372.00		3,560.00		3,758.40		10	78,947.28	98,094.24	
23653	VETERINARIAN III	39.89				1 E	3,191.20		3,368.80		3,556.80		3,755.20		3,964.80		10	83,290.32	103,481.28	
2369	VETERINARY TECHNICIAN	21.32				1 N	1,705.60		1,800.80		1,901.60		2,008.00		2,120.00		21	44,516.16	55,332.00	
1802	VIDEO PRODUCTION COORD	24.01				1 E	1,920.80		2,028.00		2,140.80		2,260.00		2,386.40		21	50,132.88	62,285.04	
61451	VIDEO TECHNICIAN I	24.01				1 E	1,920.80		2,028.00		2,140.80		2,260.00		2,386.40		21	50,132.88	62,285.04	
61452	VIDEO TECHNICIAN II	26.60				1 E	2,128.00		2,246.40		2,372.00		2,504.00		2,644.00		21	55,540.80	69,008.40	
6149	VIDEOTAPE LIBRARIAN	22.01				1 E	1,760.80		1,859.20		1,963.20		2,072.80		2,188.00		21	45,956.88	57,106.80	

FISCAL YEAR

CLASS CODE	CLASS TITLE	RATE	NT	GR	TP	FLSA	S STEP-1	A STEP-6	L STEP-2	A STEP-7	R STEP-3	Y STEP-8	R STEP-4	A STEP-5	N STEP-5	G STEP-5	E STEP-5	BU	ANNUAL MINIMUM	ANNUAL MAXIMUM
15822	YOUTH EMPLMT SPEC II	10.26				8 N												00		
15823	YOUTH EMPLMT SPEC III	11.77				8 N												00		
15824	YOUTH EMPLMT SPEC IV	14.00				8 E												00		
4297	ZOO CURATOR	28.66		3		1 E	2,292.80		2,420.80		2,556.00		2,698.40		2,848.80			11	59,842.08	74,353.68
4276	ZOO CURATOR OF BIRDS	28.66				1 E	2,292.80		2,420.80		2,556.00		2,698.40		2,848.80			11	59,842.08	74,353.68
43001	ZOO CURATOR OF EDUC I	24.31				1 E	1,944.80		2,053.60		2,168.00		2,288.80		2,416.80			11	50,759.28	63,078.48
43002	ZOO CURATOR OF EDUC II	28.66				1 E	2,292.80		2,420.80		2,556.00		2,698.40		2,848.80			11	59,842.08	74,353.68
43003	ZOO CURATOR OF EDUC III	34.89				1 E	2,791.20		2,947.20		3,111.20		3,284.80		3,468.00			11	72,850.32	90,514.80
4277	ZOO CURATOR OF REPTILES	28.66				1 E	2,292.80		2,420.80		2,556.00		2,698.40		2,848.80			11	59,842.08	74,353.68
4302	ZOO RESEARCH DIRECTOR	29.67				1 E	2,373.60		2,505.60		2,645.60		2,792.80		2,948.80			08	61,950.96	76,963.68
23671	ZOO VETERINARIAN I	34.74				1 E	2,779.20		2,934.40		3,098.40		3,271.20		3,453.60			10	72,537.12	90,138.96
23672	ZOO VETERINARIAN II	37.81		3		1 E	3,024.80		3,193.60		3,372.00		3,560.00		3,758.40			10	78,947.28	98,094.24
23673	ZOO VETERINARIAN III	39.89		3		1 E	3,191.20		3,368.80		3,556.80		3,755.20		3,964.80			10	83,290.32	103,481.28
9206	311 DIRECTOR	51.94				1 E	4,155.20		4,387.20		4,632.00		4,890.40		5,163.20			00	108,450.72	134,759.52



Animal Services
 Current Organization (February 2007)
OVERVIEW

COST ALLOCATION PLAN 29 (CAP 29) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2006-07. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
AGING:					
Balance of Department	38.60%	58.79%	na	*	25.55%
Title V	10.55%	2.97%	na	*	11.83%
ANIMAL SERVICES	49.07%	32.20%	50.09%(82.29)	*	20.42%
BUILDING & SAFETY	38.34%	15.06%	18.14%	*	19.01%
CITY ADMINISTRATIVE OFFICER (OARS):					
CRA, Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	34.63%	43.26%	43.10%	*	18.55%
Disaster Grants Coordination	36.97%	186.65%	38.85%	*	18.55%
CITY ATTORNEY:					
Criminal	34.74%	13.64%	13.28%	*	24.64%
Direct Billed - User's Site (Proprietary Depts.)	31.82%	1.29%	8.65%	*	24.64%
Direct Billed - In City Space	39.41%	18.23%	17.12%	*	24.64%
CITY CLERK:					
Elections	6.92%	39.44%	13.77%	*	3.83%
Land Records	44.05%	52.41%	132.88%	*	16.58%
COMMISSION FOR CHILDREN, YOUTH AND THEIR FAMILIES	37.83%	126.00%	60.86%	*	21.67%
COMMISSION ON STATUS OF WOMEN	43.22%	91.28%	33.15%	*	29.88%
COMMUNITY DEVELOPMENT:					
Balance of Department	35.81%	13.65%	na	*	19.52%
As Needed Employees	8.64%	10.71%	na	*	n/a
CONTROLLER:					
Direct Billed (at User's site)	39.17%	5.59%	37.99%	*	19.97%
Direct Billed (in City space)	40.73%	67.26%	43.04%	*	19.97%
CULTURAL AFFAIRS	46.52%	77.37%	6.45%	*	18.04%
DEPARTMENT on DISABILITY	33.85%	39.85%	33.44%	*	17.11%
EL PUEBLO	34.50%	143.32%	488.31%	*	17.46%
EMERGENCY PREPAREDNESS DEPT					
Em. Prep. Policy & Public info.	38.06%	79.71%	58.39%	*	24.08%
ENVIRONMENTAL AFFAIRS:					
Policy/Public Information	39.04%	34.17%	25.48%	*	21.36%

COST ALLOCATION PLAN 29 (CAP 29) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2006-07. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
FINANCE, OFFICE OF Revenue Collections	38.13%	53.13%	13.62%	*	19.77%
FIRE:					
Civilian	39.43%	12.87%	12.36%	*	26.30%
Sworn (Firefighters)	42.78%	17.47%	19.72% a.	*	25.70%
			12.14% b.		
			31.86% c.		
			Field Support Rate, Sworn only **		
GENERAL SERVICES:					
Materials Testing	34.22%	28.35%	6.97%	*	19.04%
Print Shop	41.72%	42.25%	7.39%	*	20.10%
HOUSING:					
Grant-Funded Housing	33.04%	12.14%	na	*	18.34%
Enforcement	37.69%	10.49%	na	*	18.34%
Internal Administration	34.53%	26.60%	na	*	18.34%
HUMAN RELATIONS COMMISSION	35.68%	50.60%	24.58%	*	17.69%
LIBRARY	43.17%	17.06%	12.29%	*	18.12%
LOS ANGELES CONVENTION CENTER	41.61%	28.44%	32.21%	*	22.20%
MAYOR:					
Executive/Policy	35.82%	141.08%	65.90%	*	21.40%
Grant Funded/Spec. Programs	35.75%	157.60%	54.69%	*	17.03%
Direct in City Space	32.16%	94.27%	39.09%	*	21.40%
NEIGHBORHOOD EMPOWERMENT	35.45%	55.48%	45.92%	*	12.75%
PERSONNEL:					
Custody Care (Jails)	38.49%	16.90%	2.54%	*	19.95%
Personnel Grant Funded/Spec. Programs	37.03%	15.28%	0.00%	*	19.95%
PLANNING	36.10%	26.87%	23.04%	*	17.92%
POLICE:					
Civilian	43.13%	14.01%	15.19%	*	23.82%
Sworn	43.58%	18.16%	26.71% a.	*	26.20%
			27.49% b.		
			54.20% c.		
			Field Support Rate, Sworn only **		
			Combined Dept. Admin. & Support Rate, including Field Support Rate		

**NOTE: For Fire and Police, the Field Support rate (line b.) captures overhead costs that are in addition to other Administrative and Support Costs. It has been added to the Department Administration rate on this schedule. Please use this combined rate (line c.) for sworn positions in field operations. For other, non-field sworn positions, do NOT use the Field Support rate; use only the regular Department Administration rate (line a.), together with the other (Fringe, Central Service and CTO) rates.

COST ALLOCATION PLAN 29 (CAP 29) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2006-07. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
PUBLIC WORKS, Board Office: Public Services	49.30%	39.50%	6.82%	*	20.05%
PW - Contract Administration: Construction Inspection	36.09%	14.60%	12.52%	57.02%	17.74%
PW - Engineering:					
Stormwater Facilities Engineering	35.59%	11.63%	16.94%	48.03%	18.28%
Wastewater Facilities Engineering	35.21%	16.01%	17.05%	55.92%	18.28%
Privately Financed & Assessment	34.71%	25.07%	16.93%	5.15%	18.28%
Street Improvements	34.76%	16.53%	16.94%	59.91%	18.28%
Municipal Facilities	34.15%	1.11%	17.21%	28.39%	18.28%
General Mapping & Survey	36.62%	11.93%	16.84%	172.09%	18.28%
PW - Sanitation					
Solid Waste Program	40.05%	140.51%	8.12%	*	20.42%
Wastewater/Stormwater Division	39.58%	24.65%	6.66%	*	20.42%
PW - Street Lighting	38.04%	40.41%	24.47%	*	19.37%
PW - Street Services	44.70%	73.67%	19.80%	*	22.49%
Street Maint General					
Street Use Inspection					
Lot Cleaning					
Street Tree Division					
Street Maint Administration					
ST MNT Facilities Maintenance					
Street Maint Executive					
Resurf & Reconstr Div					
Special Proj Constr Div					
Street Improvement Div					
RECREATION & PARKS	60.17%	33.39%	14.14%	*	19.42%
TRANSPORTATION	44.60%	28.00%	8.10%	*	21.21%
TREASURER					
Cash Management & Street Bonds	37.04%	10.17%	103.44%	*	16.43%
Zoo Department	48.92%	20.56%	35.65%	*	27.37%

These ten Division Overhead rates, calculated by St. Services, assume that Equipment is billed as a direct cost. When such is done, the Central Services rate will be reduced to exclude the directly billed equipment.

Notes:

* Division Overhead includes costs of division heads, section supervisors, clerical and other support staff within divisions or sections. These costs are not part of the Department Administration rate, but are legitimate costs which should be recovered if allowed by your grantor. If these costs are not charged directly to a grant, a Division Overhead indirect cost rate should be calculated. To maintain consistency and insure that Division Overhead costs do not overlap with Department Administration costs, please contact CAP staff for assistance in calculating these rates. Public Works Division Overhead rates are computed by Public Works staff and published herein as a courtesy.

Instructions for Using Indirect Cost Rates

Modifying the rates. Usually departments use the CAP rates as published; however, situations may arise necessitating revision of the rates. **Your Department's CAP rate should be modified if your Department directly charges to a grant or fee payer any of the indirect costs, or if the grantor or fee payer directly provides any of the services listed on Attachment C.** For example, if you purchase a computer and the total cost is paid directly by a fee payer or grantor, your CAP rate must be reduced to avoid double billing for the directly charged item(s). This means: if the entity you are billing provides office space, telephone service, computers, vehicles, or any other item listed on Attachment C, your rates must be adjusted to exclude those items.

An example of the necessity for rate modification is the Police Department's bill to the Airports Department. Airports provides space, utilities, telephones and equipment for Police Department staff at the Airport substation. To properly bill the Airports Department for law enforcement services at this site, the Police Department indirect cost rates are revised to exclude the building use, building lease, equipment use, and telephone line items.

Contact the CAP Office for adjusted rates if any cost listed in Attachment C is directly billed to grants or fees, or if any of the listed services are provided by your client.

Using the rates as published. The CAP indirect cost rates are computed based on "gross annual salaries" **excluding** overtime. (For rates applicable to overtime salaries, please contact the CAP office.) Compensated time off (CTO) is included in this gross salaries base. (See Attachment C paragraph 5 for a definition of CTO.) The CAP Fringe Benefits, Central Services, and Department Administration indirect cost rates, therefore, must be applied to salaries which include CTO and exclude overtime. Please refer to the example below, where:

Fringe Benefits Rate	=	28.10%	of Gross Salaries
Central Services Rate	=	39.77%	of Gross Salaries
Department Administration & Support Rate	=	18.87%	of Gross Salaries
Compensated Time Off Rate	=	16.26%	of Net Salaries

1. Assume Gross Salaries = \$ 1,000.00 *(Gross Salaries are salaries for straight time worked plus Compensated Time Off.)*

Given the above-listed indirect cost rates, and assuming your CTO costs are included in your salaries as billed, total indirect costs are calculated below:

a.	\$ 1,000	x	28.10%	=	\$ 281.00	Fringe Benefit Cost
b.	\$ 1,000	x	39.77%	=	\$ 397.70	Central Service Cost
c.	\$ 1,000	x	18.87%	=	\$ 188.70	Department Administration & Support Cost
	Sum of (a + b + c)			=	\$ 867.40	

2. Assume Net Salaries = \$ 860.14 *(Net Salaries are salaries for straight time worked, not including Compensated Time Off. Such net salaries would typically be accumulated through direct charges in a cost accounting system.)*

Convert net salaries to gross salaries by adding CTO % of Net:

a.	Net Salary times CTO %:	\$ 860.14	x	16.26%	=	\$ 139.86	= CTO Amount
b.	Net Salary plus CTO amt:	\$ 860.14	+	\$ 139.86	=	\$ 1,000.00	= Gross Salaries

c.	\$ 1,000	x	28.10%	=	\$ 281.00	Fringe Benefit Cost
d.	\$ 1,000	x	39.77%	=	\$ 397.70	Central Service Cost
e.	\$ 1,000	x	18.87%	=	\$ 188.70	Department Administration & Support Cost
	Sum of (a + b + c)			=	\$ 867.40	

REMINDER: CTO rates are to be used only when paid time off such as sick and vacation time are not directly charged to a special service or grant project. Please see Attachment C, paragraph 5 for further information.

COST ALLOCATION PLAN 29 INDIRECT COSTS INCLUDED IN RATE CALCULATIONS**1. Fringe Benefits Rate includes the department's share of the Citywide costs of:**

Retirement (Civilians)	Employee Assistance	Union Sponsored Benefits
Pensions (Fire/Police Sworn)	Ordinance Life Insurance	Unused Sick/Vacation Payout
FLEX Benefit Program	Medicare	Unemployment Insurance
- Health Insurance	Social Security	Workers' Compensation
- Dental Insurance	Part Time/Seasonal/Temporary	Hiring Hall Fringe
- Basic Life Insurance	(PST) 457 Retirement Plan	

2. Central Services Rate includes the department's share of the Citywide costs of:

Building Leases [GSD & Spec. Funds]	Equipment Use Allowance (Equipment costing \$5,000 & above)	General City Purposes [League Dues and audits]
Building Depreciation	Equipment Exp. Under \$5,000 (Equipment Costing under \$5,000)	Liability Claims
Computer Assets Depreciation (items costing \$5,000 & above)	Gas (Natural Gas Utility) [GSD]	Petroleum Products [GSD]
Communications Lease (Telephone bill)	Insurance on bond-financed assets	Vehicle Depreciation
		Water & Electricity
		Emergency Operations Organization
City Administrative Officer (CAO, formerly OARS)	COUNCIL & CLA	MAYOR
Budget		Department Liaison & Grants Citywide Coordinator
Employee Relations	EMPLOYEE RELATIONS BOARD	
Gen. Support (Finance, Systems, Productivity & Risk Management)		PERSONNEL
Dept Liaison/ Mgt. Analysis	ENVIRONMENTAL AFFAIRS	Workers' Compensation & Safety
Municipal Facilities Projects	Environmental Coordination	Personnel Balance of Dept.
CITY ATTORNEY	EMERGENCY PREPAREDNESS	PUBLIC WORKS
Civil Liability	Emergency Preparedness Coordination	Board Office
Employee Relations		Contract Admin:
Municipal Counsel / Legis. Svcs.		Office of Contract Compliance
Land Use	FINANCE	Engineering: General Engineering
Police Division	Citywide Collections	
CITY CLERK	GENERAL SERVICES	TREASURER
Council and Public Services	Building Services	Custody & Disbursement & Debt Administration
Records Management	Construction Division	
	Fleet Services	
	Assets Management (Leasing & Real Estate)	PENSIONS: OVERHEADS ALLOCATED
CITY ETHICS COMMISSION	Mail & Messenger	
	Parking Services	TO PENSIONS. (Other Pension costs included in Fringe Benefits)
CONTROLLER	Supply Services	
Accounts Payable		CERS: OVERHEADS ALLOCATED
Budget & General Acctg.		
CAP	INFORMATION TECHNOLOGY	
FMIS	AGENCY (ITA)	TO CERS. (Other CERS costs included in Fringe Benefits)
Internal Audit	IT Services	
Payroll (incl. Fiscal Systems)	Communications Division	
Single Audit	Telecommunications (PPEB)	
Workers' Compensation		

INDIRECT COSTS INCLUDED IN CAP 29 RATE CALCULATIONS (continued)**3. Department Administration and Support Rate includes costs of support functions within a department:**

The rate includes expenditures which: --- benefit the department as a whole
 --- are NOT directly charged to a grant or fee program
 --- are NOT line operations.

Expenditures include those of:

Accounting staff	Department Management (Gen. Mgr. & Asst. Gen. Mgrs)
Budget staff	Clerical Staff/word processing staff serving the entire department.
Payroll staff	Systems Staff (if serving the whole department, not a special project)
Personnel & training staff	Warehouse/inventory/stores staff
Inventory staff	Vehicle maintenance staff (Police & Fire only)

NOTE: The support costs discussed here must conform to Federal definitions of allowable overhead costs and are not necessarily the same as the City's General Administration and Support Program (GASP) in a departmental budget.

4. Division Overhead Rates include the costs of support functions within divisions:

The rate includes the salary and expenses of division heads, section supervisors, and other support within divisions which are not included in the Department Administration costs discussed above. For example, within the Bureau of Engineering, the City Engineer, Deputies, their secretaries and the Administration Division are included in the Department Administration indirect cost rate. Within operating divisions, division heads, assistant division heads, and their secretaries and division support staff are NOT included in the Department Administration rate.

To recover the overhead costs within a division, a department or bureau should directly charge the time of the division head, secretary, assistant division head, and other division support services to a project, or calculate an indirect cost rate to recover their costs. Please work with the CAP office when calculating such rates, to insure that Division Overhead costs do not overlap Department Administration costs.

5. Compensated Time Off Rate includes the salary paid to employees who are on paid leave such as:

Sick Leave	Jury Duty	Floating Holiday
Vacation	Bereavement leave	Injury on Duty
Holiday	Preventive Medicine	
Military Leave	Workers' Compensation (salary continuance	
Family Illness	paid by the employing department.)	

Special Note regarding CTO:

CTO rates are to be used only when sick, vacation, and other CTO hours are not directly charged to a fee or grant project. For employees who charge only part of their hours worked to a grant, their time off is usually not being charged to the project, so the cost of that time off must be recovered using the CTO Rate. For employees whose entire annual salary is charged to a fee or grant, CTO is recovered as they take their time off, and the CTO Rate is not to be used. When the CTO Rate is applied to net salaries, the amount derived is added to net salaries to create gross salaries. The derived gross salaries becomes the base against which the fringe benefit rate and other indirect cost rates described above are applied.

6. OTHER DEFINITIONS

- Gross Salaries - Total annual salaries, which include pay for time worked AND compensated time off.
- Net Salaries - Pay for time worked only, not including compensated time off.

**CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE**

DATE: September 13, 2007 **MEMORANDUM NO. 07-028**
TO: All City Office/Department Heads
FROM: Rushmore D. Cervantes, Chief Deputy Controller *RDCS*
SUBJECT: **2006-07 INDIRECT COST RATES—COST ALLOCATION PLAN
(CAP) 29**

Attached are the approved Cost Allocation Plan (CAP) 29 indirect cost rates and instructions on their use. Please note that there are a number of changes from the interim rates distributed on September 13, 2006.

The rates were approved by the U.S. Department of Health and Human Services under contract with the City's cognizant federal agency, the U.S. Department of Housing and Urban Development. These rates must be used as follows: (a) for new billings on grant activities during fiscal year 2006-07 (you must adjust billings that were already made) and (b) to compute overhead charges, to be included with fees for special services, incurred in fiscal year 2006-07 but are going to be billed in fiscal year 2007-08.

Questions regarding the Cost Allocation Plan or indirect cost rates may be directed to the CAP staff, Lillian Sedlak at 978-7326, or Achilles Gonzales at 978-7327.

Attachments: A – Indirect Cost Rates
B – Instructions
C – Costs Included in Rate Calculations

CLAIM FOR PAYMENT			For State Controller Use Only		Program
Pursuant to Government Code Section 17561 ANIMAL ADOPTION			(19) Program Number 00213	(20) Date Filed FEB 17 2009	213
(01) Claimant Identification Number 9819487			Reimbursement Claim Data		
(02) Claimant Name City of Los Angeles			(22) AA-1, (04)(A)(1)(g)	0	
County of Location Los Angeles			(23) AA-1, (04)(A)(2)(g)	2,928	
Street Address of P.O. Box 221 North Figueroa Street			(24) AA-1, (04)(A)(3)(g)	0	
Suite Suite 500			(25) AA-1, (04)(B)(1)(g)	0	
City Los Angeles			(26) AA-1, (04)(B)(2)(g)	0	
State CA			(27) AA-1, (04)(B)(3)(g)	194,118	
Zip Code 90012			(28) AA-1, (04)(B)(4)(g)	44,252	
Type of Claim	Estimated Claim	Reimbursement Claim	(29) AA-1, (04)(B)(5)(g)	293,501	
(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(10) Combined <input type="checkbox"/>	(30) AA-1, (04)(B)(6)(g)	0	
(04) Combined <input type="checkbox"/>	(11) Amended <input type="checkbox"/>		(31) AA-1, (04)(B)(7)(g)	12,206	
(05) Amended <input type="checkbox"/>			(32) AA-1, (04)(B)(8)(g)	51,878	
Fiscal Year of Cost	(06)	(12) 2007-2008	(33) AA-1, (04)(B)(9)(g)	462,329	
Total Claimed Amount	(07)	(13) \$1,416,007	(34) AA-1, (04)(B)(10)(g)	0	
LESS: 10% Late Penalty, not to exceed \$1,000		(14)	(35) AA-1, (06)	64	
LESS: Prior Claim Payment Received		(15)	(36)		
Net Claimed Amount		(16)			
Due from State	(08)	(17) \$1,416,007			
Due to State		(18)			
(37) CERTIFICATION OF CLAIM					
<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 2-13-09		
Edward A. Boks			General Manager		
Type or Print Name			Title		
(38) Name of Contact Person for Claim Graciela Valero			Telephone Number	(916) 669-3583 X 5534	
			E-mail Address	gracielavalero@maximus.com	

Program 213	MANDATED COSTS ANIMAL ADOPTION CLAIM SUMMARY						FORM AA-1
(01) Claimant: City of Los Angeles			(02) Fiscal year costs were incurred: 2007-2008				
(03) Department		Animal Services					
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
	A. One-Time Costs						
	1. Policies and Procedures						
	2. Training	\$2,051	\$877				\$2,928
	3. Computer Software						
	B. Ongoing Costs						
	1. Acquiring Space/Facilities						
	2. Renovating Facilities						
	3. Care of Dogs & Cats			\$194,118			\$194,118
	4. Care of Other Animals			\$44,252			\$44,252
	5. Holding Period	\$205,634	\$87,867				\$293,501
6. Feral Cats							
7. Lost and Found Lists	\$8,552	\$3,654				\$12,206	
8. Non-Medical Records	\$36,347	\$15,531				\$51,878	
9. Veterinary Care	\$297,827		\$164,502			\$462,329	
10. Procuring Equipment							
(05) Total Direct Costs		\$550,411	\$107,929	\$402,872			\$1,061,212
Indirect Costs							
(06) Indirect Cost Rate		[From ICRP] Salary and Wages				64.46%	
(07) Total Indirect Costs		[Line (06)(a) x line(05)(a)]or [{Line(06) x line (05)(a)} + line (05)(b)]					\$354,795
(08) Total Direct and Indirect Costs		[Line(05)(g) + line(07)]					\$1,416,007
Cost Reduction							
(09) Less: Offsetting Savings							
(10) Less: Other Reimbursements							
(11) Total Claimed Amount		{Line(08) - {Line (09) + Line(10)}}					\$1,416,007

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2007-2008
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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 checked="" 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 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.
Time to train staff on the reimbursable activities. <i>(One-time per employee)</i>										
Animal Care Technicians (33)	\$22.91	42.73%	66.00					\$1,512	\$646	\$2,159
Veterinarian (4)		42.73%	18.00							
Veterinary Technicians (9)	\$29.95	42.73%	18.00					\$539	\$230	\$769
<i>Each new employee received 2 hours of training on the mandated activities.</i>										
(05) Total () Subtotal ()								\$2,051	\$877	\$2,928

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2007-2008
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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"/>	<input checked="" type="checkbox"/> Care of Dogs & Cats
<input type="checkbox"/> Care of Other Animals	Holding Period <input type="checkbox"/>	Feral Cats <input type="checkbox"/>
<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.	
Care and maintenance for impounded stray or abandoned dogs and cats that die or are ultimately euthanized during the increased holding period.											
Total Shelter Cost for all animals				\$194,118							
Yearly Census \$12,856,179											
Number Euthanized 799,326											
Reimbursable days 6,036											
Cost Per Animal 2											
Cost Per Animal \$16.08											
Cost per day = \$12,856,179 / 799,326 Total cost = Cost per animal x number of dogs and cats that die or are euthanized x number of reimbursable days = reimbursable expense. \$16.08 x 6,036 x 2 = \$194,118											
(05) Total () Subtotal () Page: ____ of ____				\$194,118							

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2007-2008
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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 checked="" type="checkbox"/> Care of Other Animals	Holding Period <input type="checkbox"/>	Feral Cats <input type="checkbox"/>
<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.
Care and maintenance for impounded stray or abandoned "other" animals that die or are ultimately euthanized during the increased holding period.										
Total Shelter Cost for all animals				\$44,252						
Yearly Census <input style="width: 80px;" type="text" value="\$12,856,179"/>										
Number Euthanized <input style="width: 80px;" type="text" value="799,326"/>										
Reimbursable days <input style="width: 80px;" type="text" value="688"/>										
Cost Per Animal <input style="width: 80px;" type="text" value="4"/>										
Cost Per Animal <input style="width: 80px;" type="text" value="\$16.08"/>										
Cost per day = \$12,856,179 / 799,326 Total cost = Cost per animal x number of other animals that die or are euthanized x number of reimbursable days = reimbursable expense. \$16.08 x 688 x 4 = \$44,252										
(05) Total () Subtotal () Page: _____ of _____				\$44,252						

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2007-2008
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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 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.
The Shelter is open for 5 hours on Sundays to make animals available for owner redemption, as mandated.										
Animal Care Technicians (33)	\$22.91	42.73%	8580.00					\$196,568	\$83,993	\$280,561
Clerk Typist (6)	\$21.30	42.73%	425.63					\$9,066	\$3,874	\$12,940
Relief Animal Regulation Workers (16)										
(05) Total () Subtotal ()								\$205,634	\$87,867	\$293,501

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2007-2008
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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"/>	Feral Cats <input type="checkbox"/>
<input checked="" 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.
Provide various information to owners of lost animals and those who have found lost animals. The lists include the type of animal, referrals, shelter contact info, advice on how to publish and disseminate los animal information. <u>Six Shelters:</u> North Central Shelter South Central Shelter East Valley Shelter West Valley Shelter West Los Angeles Shelter Harbor Shelter Clerk Typist (6) 11 minutes per day per employee to prepare stray summary sheet for each shelter for 365 days per year.	\$21.30	42.73%	401.50					\$8,552	\$3,654	\$12,206
(05) Total () Subtotal () Page: _____ of _____								\$8,552	\$3,654	\$12,206

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2007-2008
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(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.
Maintain non-medical records on animals that are taken up, euthanized after the holding period, or impounded. Minutes per Record <input style="width: 50px;" type="text" value="5"/> Number of Records <input style="width: 50px;" type="text" value="7,175"/> Animal Care Technicians (33) Develop and/or procure and maintain computer software for the maintenance of non-medical animal records. Sr. System Analyst I <i>Time spent on maintenance of animal information systems and the Department's website.</i>	\$22.91	42.73%	598.00					\$13,700	\$5,854	\$19,554
	\$50.33	42.73%	450.00					\$22,647	\$9,677	\$32,324
(05) Total () Subtotal () Page: _____ of _____								\$36,347	\$15,531	\$51,878

Revised 09/03

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL	FORM AA-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2007-2008
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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 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.	
Provide "necessary and prompt" veterinary care" for stray and abandoned animals. 18,982 animals required care Animal Medical Supplies Cost of Veterinarian treatment per animal is \$9.70 Cost of Veterinarian Tech treatment per animal is \$5.99				\$164,502							
								\$184,125			\$184,125
								\$113,702			\$113,702
(05) Total () Subtotal ()				\$164,502				\$297,827			\$297,827

Revised 09/03

**CITY OF LOS ANGELES
Department of Animal Services
Cost Claims for FY 2007-08**

TRAINING EXPENSE

DESCRIPTION:

Training employees (new hires) on the mandated activities.

EXPENSE:

Animal Care Technicians, two (2) hours per employee: Annual Salary / 1,800 x number of employees x number of hours. Thirty-three (33) new hires.

Veterinarian, two (2) hours per employee: Annual Salary / 1,800 x number of employees x number of hours. Four (4) new hires.

Veterinary Technicians, two (2) hours per employee: Annual Salary / 1,800 x number of employees x number of hours. Nine (9) new hires.

CALCULATION:

Animal Care Technician: $\$41,246 / 1,800 = \$22.91 \times \text{thirty-three (33) new ACT's} \times 2 \text{ hours each} = \$1,512.$

Veterinarian: $\$87,312 / 1,800 = \$48.51 \times \text{four (4) new Veterinarian} \times 2 \text{ hours each} = \$388.$

Veterinary Technician: $\$53,910 / 1,800 = \$29.95 \times \text{nine (9) new Veterinary Technicians} \times 2 \text{ hours each} = \$539.$

OR

<u>Title</u>	<u>Expense</u>
Animal Care Technician	\$1,512
Veterinarian	\$ 388
Veterinary Technician	<u>\$ 539</u>
EXPENSE TOTAL	\$2,439

**CITY OF LOS ANGELES
Department of Animal Services
Cost Claims for FY 2007-08**

CARE OF DOGS AND CATS

DESCRIPTION:

Provide care and maintenance for dogs and cats that die during the increased holding period or were ultimately euthanized.

FORMULA:

Total shelter cost for all animals:	\$12,856,179
Yearly Census (Total animal days):	799,326
Number that died during increased holding period or were euthanized:	6,036
Number of reimbursable days:	2

CALCULATION:

Annual shelter cost / yearly census = daily cost per animal

Daily cost per animal x number of dogs and cats that die or are euthanized x number of reimbursable days = reimbursable expense

OR

$$\$12,856,179 / 799,326 = \$16.08$$

$$\$16.08 \times 6,036 \times 2 = \$194,118$$

EXPENSE TOTAL

\$194,118

**CITY OF LOS ANGELES
Department of Animal Services
Cost Claims for FY 2007-08**

CARE OF OTHER ANIMALS

DESCRIPTION:

Provide care and maintenance for other animals, including but not limited to rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles and/or tortoises that die during the increased holding period or were ultimately euthanized.

FORMULA:

Total shelter cost for all animals:	\$12,856,179
Yearly Census (Total animal days):	799,326
Number that died during increased holding period or were euthanized:	688
Number of reimbursable days:	4

CALCULATION:

Annual shelter cost / yearly census = daily cost per animal

Daily cost per animal x number of other animals that die or are euthanized x number of reimbursable days = reimbursable expense

OR

$$\$12,856,179 / 799,326 = \$16.08$$

$$\$16.08 \times 688 \times 4 = \$44,252$$

EXPENSE TOTAL: \$44,252

CITY OF LOS ANGELES
Department of Animal Services
Cost Claims for FY 2007-08

LOST AND FOUND LIST

DESCRIPTION:

Provide lost and found lists for owners and rescuers of lost animals. The list includes type of animal, referrals, shelter contact information, advice on how to publish and disseminate lost animal information.

FORMULA:

Six Shelters:

- North Central Shelter
- South Los Angeles Shelter
- East Valley Shelter
- West Valley Shelter
- West Los Angeles Shelter
- Harbor Shelter

CALCULATION:

Personnel:

- Six Clerk Typists

Time Spent to Prepare List:

- Eleven minutes per day to prepare Summary Sheet for each shelter for 365 days per year.

Salary:

- Clerk Typist Salary for Fiscal Year 2007-08 = \$38,384
- Clerk Typist Average Hourly Salary ($\$38,384 / 1,800$) = \$21.30

COMPUTATION:

Number of shelters x clerk typist x number of days x preparation time / 1hour (60 minutes) x hourly salary = Expense

Or

Six (6) shelters (x) 1 Clerk Typist each (x) 365 days (x) 11 minutes = 24,090 minutes per year to prepare list / 60 minutes = 402 hours per year (x) \$21.30 average hourly salary = \$8,552 per year to prepare lost and found list.

EXPENSE TOTAL: \$8,552

CITY OF LOS ANGELES
Department of Animal Services
Cost Claims for FY 2007-08

MAINTAINING NON-MEDICAL RECORDS

DESCRIPTION:

Maintaining non-medical records on animals that are taken up, euthanized after the holding period or impound.

FORMULA:

Time required to input non-medical records = five (5) minutes per record.

Number of records: 7,175.

CALCULATION:

Time required to input individual record (x) number of records / 1hour (60 minutes) = total hours required to input non-medical records.

Average salary for animal Care Technician is \$41,246/ 1,800 annual hours = \$22.91 Hourly Rate.

Hours to input non-medical records (x) hourly rate for Animal Care Technician = Total cost.

OR

Five (5) minutes x 7,175 / 60 minutes =598 hours

\$41,246 / 1800 work hours = \$22.91

598 x \$22.91 = \$13,700

EXPENSE TOTAL

\$13,700

**CITY OF LOS ANGELES
Department of Animal Services
Cost Claims for FY 2007-08**

VETERINARY CARE

DESCRIPTION:

Providing necessary and prompt veterinary care for stray and abandoned animals that die during the increased holding period or were ultimately euthanized.

FORMULA:

Veterinarian annual and hourly rate: $\$87,312 / 1,800 = \48.51 .

Veterinarian Technician annual and hourly rate: $\$53,910 / 1,800 = \29.95 .

Average time to provide medical treatment: 12 minutes.

Cost of providing Veterinarian medical treatment per animal: $\$48.51 / 60 \text{ minutes} \times 12 \text{ minutes} = \9.70

Cost of a Veterinary Technician assisting Veterinarians in medical treatment per animal: $\$29.95 / 60 \text{ minutes} \times 12 \text{ minutes} = \5.99

Number of animals requiring prompt medical care: 18,982

CALCULATION:

Cost of providing medical treatment x number of animals requiring prompt medical care
= Total Expense.

Medical supply use was based on a comparison between FY 1997-98, the last full fiscal year before SB 1785 and FY 2007-08, the current reporting year.

- In FY 1997-98 there were 2 Veterinarians and 12 Veterinary Technician. Expenses for Account 3190 – Animal Medical Supplies was \$131,878.
- In FY 2007-08 there were 5 Veterinarians and 22 Veterinary Technicians. Expenses for Account 3190 – Animal Medical Supplies was \$296,380

Therefore $\$296,380 - \$131,878 = \$164,502$ in expenditure of Animal Medical Supplies to support additional Veterinary Care under SB 1785.

OR

Veterinarian:	$\$9.70 \times 18,982 = \$184,125$
Veterinary Technicians:	$\$5.99 \times 18,982 = \$113,702$
<u>Animal Medical Supplies</u>	<u>$= \\$164,502$</u>
Expense Total	\$462,329

**2007- 08 PROPOSED BUDGET
WAGES AND COUNT SALARY BASE CALCULATION**

ANIMAL SERVICES

CODE	PG	CLASSIFICATION	FY 2007-08 ADJUSTED WEIGHTED ANNUAL AVERAGE (A)	FY 2006-07 DPO REGULAR COUNT (B)	FY 2007-08 ANNUAL SALARY BASE (C) = (A) * (B)
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2007-08 SALARY BASE (Enter on Line 2a of CAO Form 665)

321.0

\$ 16,269,016

1101	0	OFFICE TRAINEE	24,531		-
1117	3	EXEC ADMIN ASST III	71,223	1.0	71,223
1170	1	PAYROLL SUPERVISOR I	64,007	1.0	64,007
1223	1	ACCOUNTING CLERK I	48,080	1.0	48,080
1223-2	1	ACCOUNTING CLERK II	50,748		-
1358	0	CLERK TYPIST	38,384	41.0	1,573,744
1368	0	SR CLERK TYPIST	50,172	11.0	551,892
1508	0	MANAGEMENT AIDE	68,469		-
1513	1	ACCOUNTANT I	43,810	1.0	43,810
1523	2	SR ACCOUNTANT II	74,084	1.0	74,084
1539	0	MANAGEMENT ASSISTANT	50,748		-
1596	2	SYSTEMS ANALYST II	76,646	2.0	153,292
1597	1	SR SYSTEMS ANALYST I	90,587	2.0	181,174
1597	2	SR SYSTEMS ANALYST II	112,150	1.0	112,150
1702	1	EMERGNCY PREP COORD I	85,655	1.0	85,655
1714	1	PERSONNEL DIR I	95,306	1.0	95,306
1731-2	1	PERSONNEL ANALYST II	72,567	1.0	72,567
1800	1	PUB INFO DIRECTOR I	94,985		-
2360	1	CHIEF VETERINARIAN	98,060	1.0	98,060
2365	0	VETERINARIAN	87,312	7.0	611,184
2369	0	VETERINARY TECHNICIAN	53,910	28.0	1,509,480
2495	0	VOLUNTEER COORDINATOR	58,285		-
3113	1	VOCATIONAL WORKER I	24,339		-
4310	0	ANIMAL CARE TECH	41,246	97.0	4,000,862
4311	1	ANIMAL CONTROL OFCR I	46,828	41.0	1,919,948
4311	2	ANIMAL CONTROL OFCR II	54,061	43.0	2,324,623
4313	0	ANIMAL CARE TECH SUPV	50,941	10.0	509,410
4316	1	SR ANIMAL CNTRL OFCR I	57,209	7.0	400,463
4316	2	SR ANIMAL CNTRL OFCR II	62,947	8.0	503,576
4321	0	DIR OF FIELD OPERATIONS	111,467	2.0	222,934
4330	0	ANIMAL LIC CANVASSER	29,975		-
9171	2	SR MGMT ANALYST II	106,301	1.0	106,301
9184	2	MANAGEMENT ANALYST I	61,528	6.0	369,166
9184	2	MANAGEMENT ANALYST II	70,881	2.0	141,762
2360	1	ASSISTANT GEN MGR ANI REG	127,650	2.0	255,301
9245	0	GEN MGR ANIMAL SERVICES	168,962	1.0	168,962

COST ALLOCATION PLAN 30 (CAP 30) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and compute Fees for Special Services, during 2007-08. They are to be applied only to straight time, gross sal (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries usi the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: Y MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	CTO
AGING:				
Balance of Department	36.04%	48.36%	na	20.24%
Title V	7.21%	1.87%	na	13.76%
ANIMAL SERVICES	42.73%	45.35%	19.11%	20.15%
BUILDING & SAFETY	36.72%	21.53%	21.91%	20.04%
CITY ADMINISTRATIVE OFFICER (OARS):				
CRA, Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	32.68%	37.64%	112.66%	19.55%
Disaster Grants Coordination	34.11%	96.38%	95.17%	19.55%
CITY ATTORNEY:				
Criminal	35.34%	17.26%	7.72%	18.54%
Direct Billed - User's Site (Proprietary Dept)	33.09%	1.82%	1.69%	18.54%
Direct Billed - In City Space	32.27%	14.73%	5.63%	18.54%
CITY CLERK:				
Elections	62.27%	82.04%	50.59%	7.56%
Land Records	37.63%	83.88%	139.27%	20.70%
COMMISSION FOR CHILDREN, YOUTH AND THEIR FAMILIES	36.71%	105.15%	91.04%	14.53%
COMMISSION ON STATUS OF WOMEN	39.95%	65.68%	19.13%	20.03%
COMMUNITY DEVELOPMENT:				
Balance of Department	36.54%	21.95%	na	20.61%
As Needed Employees	9.87%	5.07%	na	n/a
CONTROLLER:				
Direct Billed (at User's site)	36.24%	3.32%	33.85%	19.22%
Direct Billed (in City space)	41.02%	99.73%	42.37%	19.22%
CULTURAL AFFAIRS	44.52%	84.36%	5.35%	18.21%
DEPARTMENT on DISABILITY	35.42%	26.79%	45.50%	21.81%
EL PUEBLO	26.20%	266.13%	556.28%	21.68%
EMERGENCY PREPAREDNESS DEPT				
Em. Prep. Policy & Public info.	31.07%	101.23%	75.89%	25.52%
ENVIRONMENTAL AFFAIRS:				
Policy/Public Information	34.71%	55.97%	75.61%	21.86%

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 ANIMAL ADOPTION			For State Controller Use Only	PROGRAM
			(19) Program Number 99213	213
			(20) Date Filed FEB 16 2010	
			(21) LRS Input ___/___/___	
(01) Claimant Identification Number 9819487			Reimbursement Claim Data	
(02) Claimant Name City of Los Angeles			(22) FORM-1, (04)(A)(1)(g)	0
County of Location Los Angeles			(23) FORM-1, (04)(A)(2)(g)	0
Street Address or P.O. Box 221 N. Figueroa Street			(24) FORM-1, (04)(A)(3)(g)	0
City Los Angeles			(25) FORM-1, (04)(B)(1)(g)	0
State CA			(26) FORM-1, (04)(B)(2)(g)	0
Suite 5th Floor			(27) FORM-1, (04)(B)(3)(g)	0
Zip Code 90012			(28) FORM-1, (04)(B)(4)(g)	0
Type of Claim			(29) FORM-1, (04)(B)(5)(g)	0
			(03) (09) Reimbursement <input checked="" type="checkbox"/>	0
			(04) (10) Combined <input type="checkbox"/>	0
			(11) Amended <input type="checkbox"/>	0
(06) Fiscal Year of Cost 2008-2009			(30) FORM-1, (04)(B)(6)(g)	0
(07) Total Claimed Amount \$1,504,930 ✓			(31) FORM-1, (04)(B)(7)(g)	0
Less: 10% Late penalty (refer to attached instructions)			(32) FORM-1, (04)(B)(8)(g)	0
Less: Prior Claim Payment Received			(33) FORM-1, (04)(B)(9)(g)	0
Net Claimed Amount			(34) FORM-1, (04)(B)(10)(g)	0
(08) Due from State \$1,504,930			(35) FORM-1, (06)	10
Due to State			(36) FORM-1, (07)	0
(37) CERTIFICATION OF CLAIM				
<p>In accordance with the provisions of Government Code Section 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 Article 4, Chapter 1 of Division 4 of Title 1 Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grants or payments received for reimbursement of costs claimed herein and claimed 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 current maintained by the claimant.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>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 Signed	
 Kathleen J. Davis, Interim General Manager			Telephone Number	(213) 485-2121
			E-Mail Address	kathleen.davis@lacity.org
Type or Print Name and Title of Authorized Signatory				
(38) Name of Agency Contact person for Claim			Telephone Number	(213) 482-9501
Ross Pool			E-Mail Address	ross.pool@lacity.org
Name of Consulting Firm / Claim Preparer			Telephone Number	(916) 471-5538
MAXIMUS/Allan P. Burdick			E-Mail Address	allanburdick@maximus.com

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 ANIMAL ADOPTION			For State Controller Use Only	PROGRAM
			(19) Program Number <u>69213</u>	213
			(20) Date Filed <u>FEB 16 2010</u>	
			(21) LRS Input <u> </u>	
(01) Claimant Identification Number 9819487	Reimbursement Claim Data			
(02) Claimant Name City of Los Angeles	ORIGINAL			(22) FORM-1, (04)(A)(1)(g) 0
County of Location Los Angeles				(23) FORM-1, (04)(A)(2)(g) 0
Street Address or P.O. Box 221 N. Figueroa Street	Suite 5th Floor	(24) FORM-1, (04)(A)(3)(g) 0		
City Los Angeles	State CA	Zip Code 90012	(25) FORM-1, (04)(B)(1)(g) 0	
	(03) (04) (05)	Type of Claim	(26) FORM-1, (04)(B)(2)(g) 0	
		(09) Reimbursement <input checked="" type="checkbox"/>	(27) FORM-1, (04)(B)(3)(g) 0	
		(10) Combined <input type="checkbox"/>	(28) FORM-1, (04)(B)(4)(g) 0	
		(11) Amended <input type="checkbox"/>	(29) FORM-1, (04)(B)(5)(g) 0	
Fiscal Year of Cost	(06)	(12) 2008-2009	(30) FORM-1, (04)(B)(6)(g) 0	
Total Claimed Amount	(07)	(13) \$1,504,930 ✓	(31) FORM-1, (04)(B)(7)(g) 0	
Less: 10% Late penalty (refer to attached instructions)		(14)	(32) FORM-1, (04)(B)(8)(g) 0	
Less: Prior Claim Payment Received		(15)	(33) FORM-1, (04)(B)(9)(g) 0	
Net Claimed Amount		(16) \$1,504,930	(34) FORM-1, (04)(B)(10)(g) 0	
Due from State	(08)	(17) \$1,504,930	(35) FORM-1, (06)	10
Due to State		(18)	(36) FORM-1, (07)	0
(37) CERTIFICATION OF CLAIM				
<p>In accordance with the provisions of Government Code Section 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 Article 4, Chapter 1 of Division 4 of Title 1 Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grants or payments received for reimbursement of costs claimed herein and claimed 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 current maintained by the claimant.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>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 Signed		
		Telephone Number	<u>(213) 485-2121</u>	
Kathleen J. Davis, Interim General Manager		E-Mail Address	<u>kathleen.davis@lacity.org</u>	
Type or Print Name and Title of Authorized Signatory				
(38) Name of Agency Contact person for Claim		Telephone Number	<u>(213) 482-9501</u>	
Ross Pool		E-Mail Address	<u>ross.pool@lacity.org</u>	
Name of Consulting Firm / Claim Preparer		Telephone Number	<u>(916) 471-5538</u>	
MAXIMUS/Allan P. Burdick		E-Mail Address	<u>allanburdick@maximus.com</u>	

Program 213	MANDATED COSTS ANIMAL ADOPTION CLAIM SUMMARY	FORM 1
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(01) Claimant: City of Los Angeles	(02) Fiscal Year: 2008-2009
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(03) Department	
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Direct Costs	Object Accounts
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)
(04) Reimbursable Activities	Salaries	Benefits	Materials & Supplies	Contract Services	Travel & Training	Fixed Assets	Total
A. One-Time Costs							
1. Policies and Procedures							
2. Training	\$295	\$114					\$409
3. Computer Software	\$24,034	\$9,323					\$33,357
B. Ongoing Costs							
1. Acquiring Space/Facilities							
2. Renovating Facilities							
3. Care of Dogs & Cats			\$167,922				\$167,922
4. Care of Other Animals			\$11,248				\$11,248
5. Holding Period	\$276,592	\$107,290					\$383,881
6. Feral Cats							
7. Lost and Found Lists	\$9,298	\$3,607					\$12,905
8. Non-Medical Records	\$14,488	\$5,620					\$20,108
9. Veterinary Care	\$358,484	\$139,056	\$249,394				\$746,934
10. Procuring Equipment							
(05) Total Direct Costs	\$683,190	\$265,010	\$428,564				\$1,376,764

Indirect Costs	
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(06) Indirect Cost Rate	[From ICRP or 10%]	18.76%
(07) Total Indirect Costs	[Refer to claiming instructions]	\$128,167
(08) Total Direct and Indirect Costs	[Line(05)(g) + Line(07)]	\$1,504,930

Cost Reduction	
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(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements/Offsetting Revenue		

(11) Total Claimed Amount	959 [Line(08) - {Line (09) + Line(10)}]	\$1,504,930
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Program 213	MANDATED COSTS ANIMAL ADOPTION SUMMARY OF SERVICES PROVIDED UNDER CONTRACT	FORM 3
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(01) Claimant City of Los Angeles	(02) Fiscal Year 2008-2009
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(03) Is your agency providing animal shelter services under contract with another entity? Yes
No

(04) If yes, list each entity, the amount received, and any mandate-related offsetting revenue below:

Name of Entity	(a) Amount Received	(b) Offsetting Revenue
Total (Include column (b) total on Form1, line 10		

(05) The amount reported as offsetting revenue should also be reported by the contracting entity as reimbursable mandated costs. List other mandated-related offsetting revenue not identified above.

Type of Revenue	Offsetting Revenue
Total (Include column (b) total on Form 1, line 10)	

(06) Is another entity providing animal shelter services under contract for your agency? Yes
No

If yes, identify the entity and list the amount paid to the other entity.

Name of Entity	Amount Paid
960	

Total

Program 213	MANDATED COSTS ANIMAL ADOPTION ACTIVITY COST DETAIL	FORM 2
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(01) Claimant: City of Los Angeles	(02) Fiscal Year: 2008-2009
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time	<input checked="" 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 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	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<p><u>Develop policies and procedures to implement the reimbursable on-going activities.</u></p> <p>No Eligible Costs this FY.</p>									

(05) Total () Subtotal () Page: **961** of _____

Program 213	MANDATED COSTS ANIMAL ADOPTION ACTIVITY COST DETAIL	FORM 2
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(01) Claimant: City of Los Angeles	(02) Fiscal Year: 2008-2009
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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 checked="" 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 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	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<u>Time to train staff on the reimbursable activities.</u> <i>(one-time per employee)</i>									
Chief Veterinarian	\$61.04	38.79%	2.00	\$122	\$47				
Veterinarian II	\$50.05	38.79%	2.00	\$100	\$39				
Volunteer Coordinator	\$36.26	38.79%	2.00	\$73	\$28				

(05) Total () Subtotal () Page: ____ of ____	\$295	\$114	
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Program 213	MANDATED COSTS ANIMAL ADOPTION ACTIVITY COST DETAIL	FORM 2
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(01) Claimant: City of Los Angeles	(02) Fiscal Year: 2008-2009
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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 checked="" 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"/>	Feral Cats <input type="checkbox"/>
<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	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(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>Senior Systems Analyst I</p> <p><i>25% of the Senior Systems Analyst's position is dedicated to the maintenance of animal information systems.</i></p>		38.79%		\$24,034	\$9,323				

(05) Total () Subtotal () Page: _____ of _____	963	\$24,034	\$9,323			
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Program 213	MANDATED COSTS ANIMAL ADOPTION ACTIVITY COST DETAIL	FORI 2
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(01) Claimant: City of Los Angeles	(02) Fiscal Year: 2008-2009
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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 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	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<u>Acquire additional space by purchase or lease and/or construction of new facilities to provide appropriate shelter necessary to comply with the increased holding period for impounded stray or abandoned dogs, cats, and other animals as mandated.</u>									
964									

(05) Total () Subtotal () Page: _____ of _____

Program 213	MANDATED COSTS ANIMAL ADOPTION ACTIVITY COST DETAIL	FORM 2
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(01) Claimant: City of Los Angeles	(02) Fiscal Year: 2008-2009
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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 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	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<u>Remodel/renovate the existing facilities to provide adequate shelter necessary to comply with the required increased holding period for stray or abandoned dogs, cats, and other animals.</u>									

(05) Total () Subtotal () Page: _____ of _____

Program 213	MANDATED COSTS ANIMAL ADOPTION ACTIVITY COST DETAIL	FORM 2
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(01) Claimant: City of Los Angeles	(02) Fiscal Year: 2008-2009
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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					(f)	(g)	(h)	(i)
(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	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training
<u>Care and maintenance for impounded stray or abandoned dogs and cats that die or are ultimately euthanized during the increased holding period.</u>									
Total Shelter Cost for all animals						\$167,922			
Yearly Census	\$11,043,321								
Number Euthanized	859,756								
Reimbursable days	6,539								
Cost Per Animal	2								
Cost per day = \$11,043,321 / 859,756									
Total cost = Cost per animal x number of dogs and cats that die or are euthanized x number of reimbursable days = reimbursable expense.									
\$12.84 x 6539 x 2 = \$167,922									
(05) Total () Subtotal () Page: _____ of _____						\$167,922			

Program 213	MANDATED COSTS ANIMAL ADOPTION ACTIVITY COST DETAIL	FORM 2
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(01) Claimant: City of Los Angeles	(02) Fiscal Year: 2008-2009
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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 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	(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>Total Shelter Cost for all animals</p> <table style="width:100%; margin-left: 20px;"> <tr> <td style="width:80%;"></td> <td style="border: 1px solid black; text-align: right;">\$11,043,321</td> </tr> <tr> <td>Yearly Census</td> <td style="border: 1px solid black; text-align: right;">859,756</td> </tr> <tr> <td>Number Euthanized</td> <td style="border: 1px solid black; text-align: right;">219</td> </tr> <tr> <td>Reimbursable days</td> <td style="border: 1px solid black; text-align: right;">4</td> </tr> <tr> <td>Cost Per Animal</td> <td style="border: 1px solid black; text-align: right;">\$12.84</td> </tr> </table> <p>Cost per day = \$11,043,321 / 859,756 Total cost = Cost per animal x number of other animals that die or are euthanized x number of reimbursable days = reimbursable expense. \$12.84 x 219 x 4 = \$11,248</p>		\$11,043,321	Yearly Census	859,756	Number Euthanized	219	Reimbursable days	4	Cost Per Animal	\$12.84						\$11,248			
	\$11,043,321																		
Yearly Census	859,756																		
Number Euthanized	219																		
Reimbursable days	4																		
Cost Per Animal	\$12.84																		
967																			

(05) Total () Subtotal () Page: _____ of _____	967	\$11,248		
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Program 213	MANDATED COSTS ANIMAL ADOPTION ACTIVITY COST DETAIL	FORM 2
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(01) Claimant: City of Los Angeles	(02) Fiscal Year: 2008-2009
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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 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	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<p><u>Making the animals available for owner redemption as mandated.</u></p> <p><i>The Shelters are open 5 hours on Sundays to make animals available for owner redemption as mandated.</i></p>									
Animal Care Technician	\$23.29	38.79%	10142.50	\$236,219	\$91,629				
Clerk Typist	\$23.16	38.79%	416.88	\$9,655	\$3,745				
Relief Animal Regulation Worker	\$17.03	38.79%	1803.75	\$30,718	\$11,915				
968									

(05) Total () Subtotal () Page: _____ of _____	\$276,592	\$107,290			
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Program 213	MANDATED COSTS ANIMAL ADOPTION ACTIVITY COST DETAIL	FORM 2
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(01) Claimant: City of Los Angeles	(02) Fiscal Year: 2008-2009
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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 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	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) 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>									

(05) Total () Subtotal () Page: ____ of ____	
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Program
213

MANDATED COSTS
ANIMAL ADOPTION
ACTIVITY COST DETAIL

FORM
2

(01) Claimant: **City of Los Angeles** (02) Fiscal Year: **2008-2009**

(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	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<p><u>Provide various information to owners of lost animals and those who have found lost animals.</u></p> <p>Six Shelters: North Central Shelter South Central Shelter East Valley Shelter West Valley Shelter West Los Angeles Shelter Harbor Shelter</p>									
<p>Clerk Typist (6)</p> <p>11 minutes per day per employee to prepare stray summary sheet for each shelter for 365 days per year.</p>	\$23.16	38.79%	401.50	\$9,298	\$3,607				
970									
(05) Total () Subtotal () Page: _____ of _____				\$9,298	\$3,607				

Program
213

**MANDATED COSTS
ANIMAL ADOPTION
ACTIVITY COST DETAIL**

FORM
2

(01) Claimant:

City of Los Angeles

(02) Fiscal Year:

2008-2009

(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 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	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<p><u>Maintain non-medical records on animals that are taken up, euthanized after the holding period, or impounded.</u></p> <p>Minutes per Record <input type="text" value="5"/></p> <p>Number of Records <input type="text" value="7,465"/></p> <p>Animal Care Technicians (33)</p>	\$23.29	38.79%	622.08	\$14,488	\$5,620				
971									

(05) Total () Subtotal () Page: _____ of _____

\$14,488 \$5,620

Program 213	MANDATED COSTS ANIMAL ADOPTION ACTIVITY COST DETAIL	FORM 2
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(01) Claimant: City of Los Angeles	(02) Fiscal Year: 2008-2009
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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 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	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<u>Provide "necessary and prompt veterinary care" for stray and abandoned animals.</u>									
22,137 animals required care									
Animal Medical Supplies						\$249,394			
The Veterinarian spends 12 minutes per animal providing medical treatment.									
Veterinarian	\$50.05	38.79%	4427.40	\$221,599	\$85,958				
The Veterinary Technician assists the Veterinarian during those 12 minutes of medical treatment.									
Veterinary Technician	\$30.92	38.79%	4427.40	\$136,885	\$53,098				
972									
(05) Total () Subtotal () Page: _____ of _____				\$358,484	\$139,056	\$249,394			

Program 213	MANDATED COSTS ANIMAL ADOPTION ACTIVITY COST DETAIL	FORM 2
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(01) Claimant: City of Los Angeles	(02) Fiscal Year: 2008-2009
---	------------------------------------

(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 type="checkbox"/>	Lost and Found Lists	<input type="checkbox"/>	Non-Medical Records	<input type="checkbox"/>	Veterinary Care
	<input checked="" 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	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<p><u>Procure medical, kennel, and computer equipment necessary to comply with the mandate.</u></p> <p>No Eligible Costs this FY.</p>									
973									

**CITY OF LOS ANGELES
Department of Animal Services
Cost Claims for FY 2008-09**

TRAINING EXPENSE

DESCRIPTION:

Training employees (new hires) on the mandated activities.

EXPENSE:

Chief Veterinarian (2) hours per employee: Annual Salary / 1,800 x number of employees x number of hours. One (1) new hire.

Veterinarian, two (2) hours per employee: Annual Salary / 1,800 x number of employees x number of hours. One (1) new hires.

Volunteer Coordinator, two (2) hours per employee: Annual Salary / 1,800 x number of employees x number of hours. One (1) new hires.

CALCULATION:

Chief Veterinarian: $\$109,871 / 1,800 = \61.00 one (1) new Chief Veterinarian's x 2 hours each = \$122.00.

Veterinarian II: $\$90,093 / 1,800 = \50.00 x one (1) new Veterinarian x 2 hours each = \$100.00.

Volunteer Coordinator: $\$65,272 / 1,800 = \36.00 x one (1) new Volunteer Coordinator x 2 hours each = \$73.00.

OR

<u>Title</u>	<u>Expense</u>
Chief Veterinarian	\$122.00
Veterinarian	\$100.00
Volunteer Coordinator	<u>\$ 73.00</u>
EXPENSE TOTAL	\$295.00

**CITY OF LOS ANGELES
Department of Animal Services
Cost Claims for FY 2008-09**

COMPUTER SOFTWARE

DESCRIPTION:

Develop and / or procure and maintain computer software for the maintenance of non-medical animal records

EXPENSE:

Sr. Systems Analyst I. Twenty-five (25) percent of Sr. Systems Analyst I annual salary for the maintenance of animal information systems and the Department's website.

CALCULATION:

Sr. System analyst I: $\$96,134 \times \text{twenty-five (25) percent} = \$24,034$

OR

Sr. Systems Analyst I	<u>\$24,034</u>
EXPENSE TOTAL	\$24,034

**CITY OF LOS ANGELES
Department of Animal Services
Cost Claims for FY 2008-09**

CARE OF DOGS AND CATS

DESCRIPTION:

Provide care and maintenance for dogs and cats that die during the increased holding period or were ultimately euthanized.

FORMULA:

Total shelter cost for all animals:	\$11,043,321
Yearly Census (Total animal days):	859,756
Number that died during increased holding period or were euthanized:	6,539
Number of reimbursable days:	2

CALCULATION:

Annual shelter cost / yearly census = daily cost per animal

Daily cost per animal x number of dogs and cats that die or are euthanized x number of reimbursable days = reimbursable expense

OR

$$\$11,043,321 / 859,756 = \$12.84$$

$$\$12.84 \times 6,539 \times 2 = \$167,922$$

EXPENSE TOTAL

\$167,922

**CITY OF LOS ANGELES
Department of Animal Services
Cost Claims for FY 2008-09**

CARE OF OTHER ANIMALS

DESCRIPTION:

Provide care and maintenance for other animals, including but not limited to rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles and/or tortoises that die during the increased holding period or were ultimately euthanized.

FORMULA:

Total shelter cost for all animals:	\$11,043,321
-	
Yearly Census (Total animal days):	859,756
Number that died during increased holding period or were euthanized:	219
Number of reimbursable days:	4

CALCULATION:

Annual shelter cost / yearly census = daily cost per animal

Daily cost per animal x number of other animals that die or are euthanized x number of reimbursable days = reimbursable expense

OR

$$\$11,043,321 / 859,756 = \$12.84$$

$$\$12.84 \times 219 \times 4 = \$11,248$$

EXPENSE TOTAL: \$11,248

**CITY OF LOS ANGELES
Department of Animal Services
Cost Claims for FY 2008-09**

HOLDING PERIOD

DESCRIPTION:

The Shelters are open for five (5) hours on Sunday to make animals available for owner redemption as mandated.

FORMULA:

Animal Care Technician: Annual Salary / 1,800 x number of hours = Expense for keeping shelters open on Sunday, Total hours worked = 16,228 / 8 hour day x 5 hours shelters are open.

Clerk Typist: Annual Salary / 1,800 x number of hours = Expense for keeping shelters open on Sunday, Total hours worked = 667 / 8 hour day x 5 hours shelters are open.

Relief Animal Regulation Worker: Hourly rate x number of hours = Expense for keeping shelters open on Sunday, Total hours worked = 2,886 / 8 hour day x 5 hours shelters are open.

CALCULATION:

Animal Care Technician: $\$41,921 / 1,800 = \23.29 . Total hours worked = 16,228 / 8 x 5 x $\$23.29 = \$236,219$.

Clerk Typist: $\$41,685 / 1,800 = \23.16 . Total hours worked = 667 / 8 hour day x 5 x $\$23.16 = \$9,655$

Relief Animal Regulation Worker Relief (As needed) hourly rate = $\$17.03$. Total hours worked = 2,886 / 8 hour day x 5 x $\$17.03 = \$30,718$.

OR

Animal Care Technician	\$236,219
Clerk Typist	9,655
Relief Animal Regulation Worker (As Needed)	<u>30,718</u>
EXPENSE TOTAL	\$276,592

**CITY OF LOS ANGELES
Department of Animal Services
Cost Claims for FY 2008-09**

LOST AND FOUND LIST

DESCRIPTION:

Provide lost and found lists for owners and rescuers of lost animals. The list includes type of animal, referrals, shelter contact information or advice on how to publish and disseminate lost animal information.

FORMULA:

Six Shelters:

- North Central Shelter
- South Los Angeles Shelter
- East Valley Shelter
- West Valley Shelter
- West Los Angeles Shelter
- Harbor Shelter

CALCULATION:

Personnel:

Six Clerk Typists

Time Spent to Prepare List:

Eleven minutes per day to prepare Summary Sheet for each shelter for 365 days per year.

Salary:

Clerk Typist Salary for Fiscal Year 2008-09 = \$41,685

Clerk Typist Average Hourly Salary ($\$41,685 / 1,800$) = \$23.16

COMPUTATION:

Number of shelters x clerk typist x number of days x preparation time / 1hour (60 minutes) x hourly salary = Expense

Or

Six (6) shelters (x) 1 Clerk Typist each (x) 365 days (x) 11 minutes = 24,090 minutes per year to prepare list / 60 minutes = 402 hours per year (x) \$23.16 average hourly salary = \$9,299 per year to prepare lost and found list.

EXPENSE TOTAL: \$9,299

CITY OF LOS ANGELES
Department of Animal Services
Cost Claims for FY 2008-09

MAINTAINING NON-MEDICAL RECORDS

DESCRIPTION:

Maintaining non-medical records on animals that are taken up, euthanized after the holding period or impound.

FORMULA:

Time required to input non-medical records = five (5) minutes per record.

Number of records: 7,465

CALCULATION:

Time required to input individual record (x) number of records / 1hour (60 minutes) = total hours required to input non-medical records.

Average salary for animal Care Technician is \$41,921 /1800 annual hours = \$23.29 Hourly Rate.

Hours to input non-medical records (x) hourly rate for Animal Care Technician = Total cost.

OR

Five (5) minutes x 7,465 / 60 minutes =622 hours

\$41,921 / 1800 work hours = \$23.29

622 x \$23.29 = \$14,486

EXPENSE TOTAL

\$14,486

**CITY OF LOS ANGELES
Department of Animal Services
Cost Claims for FY 2008-09**

VETERINARY CARE

DESCRIPTION:

Providing necessary and prompt veterinary care for stray and abandoned animals that die during the increased holding period or were ultimately euthanized.

FORMULA:

Veterinarian annual and hourly rate: $\$90,093 / 1,800 = \50.05 .
Veterinarian Technician annual and hourly rate: $\$55,652 / 1,800 = \30.92 .

Average time to provide medical treatment: 12 minutes.

Cost of providing Veterinarian medical treatment per animal: $\$50.05 / 60 \text{ minutes} \times 12 \text{ minutes} = \10.01

Cost of a Veterinary Technician assisting Veterinarians in medical treatment per animal: $\$30.92 / 60 \text{ minutes} \times 12 \text{ minutes} = \6.18

Number of animals requiring prompt medical care: 22,137

CALCULATION:

Cost of providing medical treatment x number of animals requiring prompt medical care = Total Expense.

Medical supply use was based on a comparison between FY 1997-98, the last full fiscal year before SB 1785 and FY 2008-09, the current reporting year.

- In FY 1997-98 there were 2 Veterinarians and 12 Veterinary Technician. Expenses for Account 3190 – Animal Medical Supplies were \$131,878.
- In FY 2008-09 there were 5 Veterinarians and 22 Veterinary Technicians. Expenses for Account 3190 – Animal Medical Supplies were \$268,573. Expenses for Fund 859-Animal Welfare Trust Fund, used to purchase medical supplies was \$112,699 for a total of \$381,272.

Therefore $\$381,272 - \$131,878 = \$249,394$ in expenditure of Animal Medical Supplies to support additional Veterinary Care under SB 1785.

OR

Veterinarian:	$\$10.01 \times 22,137 = \$221,591$
Veterinary Technicians:	$\$ 6.18 \times 22,137 = \$136,807$
Animal Medical Supplies	$= \$249,394$
Expense Total	\$607,792

COST ALLOCATION PLAN 31 (CAP 31) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2008-09. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to part time or overtime salaries, please contact CAP staff. Note: You **MUST** adjust rates to deduct directly billed costs. See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
AGING:					
Balance of Department	32.51%	38.65%	na	*	19.40%
Title V	15.15%	1.66%	na	*	7.91%
ANIMAL SERVICES	38.79%	47.81%	18.76%	*	18.98%
BUILDING & SAFETY	33.63%	21.04%	20.21%	*	19.91%
CITY ADMINISTRATIVE OFFICER (OARS):					
CRA, Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	27.89%	1.72%	26.04%	*	20.31%
Disaster Grants Coordination	26.45%	109.64%	32.92%	*	20.31%
CITY ATTORNEY:					
Criminal	31.67%	21.29%	9.38%	*	18.54%
Direct Billed - User's Site (Proprietary Depts.)	28.78%	3.40%	6.68%	*	18.54%
Direct Billed - In City Space	29.85%	6.06%	7.32%	*	18.54%
CITY CLERK:					
Elections	42.59%	37.53%	10.78%	*	18.86%
Land Records	32.54%	66.17%	49.32%	*	5.53%
COMMISSION FOR CHILDREN, YOUTH AND THEIR FAMILIES	40.27%	142.81%	136.20%	*	15.09%
COMMISSION ON STATUS OF WOMEN	33.05%	87.46%	65.44%	*	17.71%
COMMUNITY DEVELOPMENT:					
Balance of Department	31.87%	24.54%	na	*	19.75%
As Needed Employees	5.91%	16.02%	na	*	n/a
CONTROLLER:					
Direct Billed (at User's site)	28.13%	3.38%	74.32%	*	19.96%
Direct Billed (In City space)	31.36%	97.51%	97.67%	*	19.96%
CULTURAL AFFAIRS	43.25%	93.12%	23.89%	*	18.09%
DEPARTMENT on DISABILITY	34.14%	94.52%	92.80%	*	20.04%
EL PUEBLO	25.90%	218.64%	316.67%	*	26.94%
EMERGENCY PREPAREDNESS DEPT					
Em. Prep. Policy & Public info.	27.61%	181.26%	123.41%	*	22.91%
ENVIRONMENTAL AFFAIRS:					
Policy/Public Information	28.34%	102.95%	85.20%	*	20.96%

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Solano 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 May 28, 2014, I served the:

**Incorrect Reduction Claim Filing; and
Notice of Complete Filing and Schedule for Comments**

Incorrect Reduction Claim

Animal Adoption, 13-9811-I-02

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 Los Angeles, 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 May 28, 2014 at Sacramento, California.



Heidi J. Palchik
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 5/22/14

Claim Number: 13-9811-I-02

Matter: Animal Adoption

Claimant: City of Los Angeles

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, § 1181.2.)

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Phone: (213) 978-7682

AnaMae.Yutan@lacity.org



RECEIVED
September 08, 2015
Commission on
State Mandates

BETTY T. YEE
California State Controller

LATE FILING

September 4, 2015

Heather Halsey
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

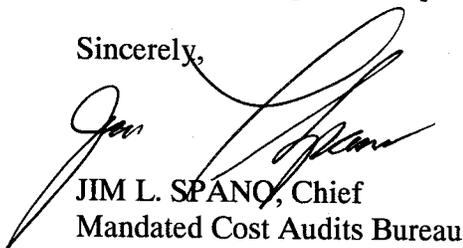
Re: Incorrect Reduction Claim (IRC)
Animal Adoption, 13-9811-I-02
Civil Code Sections 1834 and 1846 and
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003
Statutes 1998, Chapter 752; Statutes 2004, Chapter 313
Fiscal Years: 1998-1999, 1999-2000, 2000-01, 2001-2002, 2002-2003, 2005-2006,
2006-2007, and 2007-2008
City of Los Angeles, 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/lb

16005

**RESPONSE BY THE STATE CONTROLLER'S OFFICE
TO THE INCORRECT REDUCTION CLAIM (IRC) BY
THE CITY OF LOS ANGELES**

Animal Adoption Program

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Note: References to Exhibits relate to the city's IRC filed on April 7, 2014, as follows:

- Exhibit A – City of Los Angeles Written Narrative of Issues – PDF pg. 9
- Exhibit B – Local Agencies Mandated Costs Manual (September 2002) – PDF Pg. 21
- Exhibit C – SCO Costs Claiming Instructions (May 7, 2002) – PDF Pg. 61
- Exhibit D – Local Agencies Mandated Costs Manual (September 2003) – PDF Pg. 87
- Exhibit E – SCO Costs Claiming Instructions (May 7, 2002) – PDF Pg. 131
- Exhibit F – SCO Costs Claiming Instructions (September 30, 2005) – PDF Pg. 159
- Exhibit G – School Mandated Costs Manual (September 2004) – PDF Pg. 172
- Exhibit H – SCO Costs Claiming Instructions (May 7, 2002) – PDF Pg. 193
- Exhibit I – Local Agencies Mandated Costs Manual (December 2005) – PDF Pg. 219
- Exhibit J – SCO Costs Claiming Instructions (May 7, 2002) – PDF Pg. 267
- Exhibit K – Local Agencies Mandated Costs Manual (December 2006) – PDF Pg. 293
- Exhibit L – SCO Costs Claiming Instructions (April 3, 2006) – PDF Pg. 342
- Exhibit M – Local Agencies Mandated Costs Manual (October 2007) – PDF Pg. 371
- Exhibit N – SCO Costs Claiming Instructions (April 3, 2006) – PDF Pg. 419
- Exhibit O – Local Agencies Mandated Costs Manual (February 2009) – PDF Pg. 448
- Exhibit P – SCO Costs Claiming Instructions (January 30, 2009) – PDF Pg. 498
- Exhibit Q – Local Agencies Mandated Costs Manual (October 2009) – PDF Pg. 527
- Exhibit R – SCO Costs Claiming Instructions (October 26, 2009) – PDF Pg. 571
- Exhibit S – Local Agencies Mandated Costs Manual (October 2010) – PDF Pg. 602
- Exhibit T – School Mandated Cost Manual (November 2010) – PDF Pg. 623
- Exhibit U – SCO Costs Claiming Instructions (November 15, 2010) – PDF Pg. 633
- Exhibit V – SCO Audit Report (April 2011) – PDF Pg. 664
- Exhibit W – Claim for Payment (FY 1998-99) – PDF Pg. 737
- Exhibit X – Claim for Payment (FY 1999-00) – PDF Pg. 763
- Exhibit Y – Claim for Payment (FY 2000-01) – PDF Pg. 779
- Exhibit Z – Claim for Payment (FY 2001-02) – PDF Pg. 794
- Exhibit AA – Claim for Payment (FY 2002-03) – PDF Pg. 821
- Exhibit AB – Claim for Payment (FY 2005-06) – PDF Pg. 869
- Exhibit AC – Claim for Payment (FY 2006-07) – PDF Pg. 894
- Exhibit AD – Claim for Payment (FY 2007-08) – PDF Pg. 940
- Exhibit AE – Claim for Payment (FY 2008-09) – PDF Pg. 957
- Exhibit AF – Declarations of Services by Email / Mailing List – PDF Pg. 983

Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

3301 C Street, Suite 725

2 Sacramento, CA 95816

3 Telephone No.: (916) 324-8907

4 BEFORE THE

5 COMMISSION ON STATE MANDATES

6 STATE OF CALIFORNIA

7
8
9
10 INCORRECT REDUCTION CLAIM (IRC)
ON:

No.: IRC 13-9811-I-02

11 *Animal Adoption Program*

AFFIDAVIT OF BUREAU CHIEF

12 Civil Code Sections 1834 and 1846 and
13 Food and Agriculture Code
14 Sections 31108, 31752, 31752.5, 31753,
15 32001, and 32003
(Chapter 752, Statutes of 1998; and
Chapter 313, Statutes of 2004)

16 CITY OF LOS ANGELES, Claimant
17

18 I, Jim L. Spano, make the following declarations:

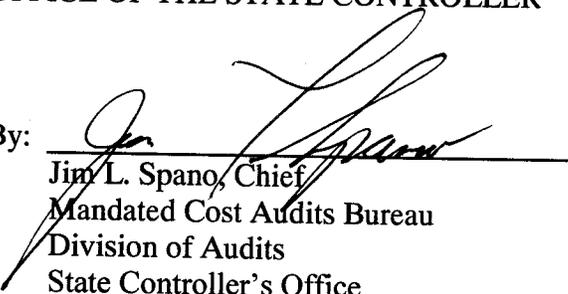
- 19 1) I am an employee of the State Controller's Office (SCO) and am over the age of
20 18 years.
- 21 2) I am currently employed as a bureau chief, and have been so since April 21, 2000.
Before that, I was employed as an audit manager for two years and three months.
- 22 3) I am a California Certified 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 Los
25 Angeles or retained at our place of business.

- 1 6) The records include claims for reimbursement, along with any attached supporting
2 documentation, explanatory letters, or other documents relating to the above-entitled IRC.
- 3 7) A field audit of the claims for fiscal year (FY) 1998-99, FY 1999-2000, FY 2000-01, FY 2001-
4 02, FY 2002-03, FY 2005-06, FY 2006-07, and FY 2007-08 commenced on April 7, 2009,
5 (entrance start letter date) and was completed on April 6, 2011 (issuance of final audit report)
6 (Tab 15).

7 I do declare that the above declarations are made under penalty of perjury and are true and
8 correct to the best of my knowledge, and that such knowledge is based on personal
9 observation, information, or belief.

10 Date: September 4, 2015

11 OFFICE OF THE STATE CONTROLLER

12 By: 

13 Jim L. Spano, Chief
14 Mandated Cost Audits Bureau
15 Division of Audits
16 State Controller's Office

Tab 2

**STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE
TO THE INCORRECT REDUCTION CLAIM BY
THE CITY OF LOS ANGELES**

**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 Los Angeles submitted on April 7, 2014. 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 April 6, 2011 (**Tab 3**).

The city submitted reimbursement claims totaling \$13,368,151—\$759,353 for fiscal year (FY) 1998-99 (**Exhibit W**), \$2,081,935 for FY 1999-2000 (**Exhibit X**), \$2,172,046 for FY 2000-01 (**Exhibit Y**), \$2,670,168 for FY 2001-02 (**Exhibit Z**), \$978,114 for FY 2002-03 (**Exhibit AA**), \$1,463,827 for FY 2005-06 (**Exhibit AB**), \$1,826,701 for FY 2006-07 (**Exhibit AC**), and \$1,416,007 for FY 2007-08 (**Exhibit AD**). Subsequently, the SCO audited these claims and determined that \$7,942,338 is allowable and \$5,425,813 is unallowable because the city claimed ineligible costs, claimed estimated costs, claimed unsupported costs, understated the number of non-medical records, understated the annual animal census data, overstated the number of eligible animals, understated productive hourly rates, and misstated indirect cost rates.

The following table summarizes the audit results:

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable Per Audit</u>	<u>Audit Adjustments</u>
<u>July 1, 1998, through June 30, 1999</u>			
Direct costs:			
Training	\$ 9,468	\$ 563	\$ (8,905)
Computer Software	1,855	1,062	(793)
Care and maintenance of dogs and cats	186,383	-	(186,383)
Care and maintenance of other animals	5,510	3,156	(2,354)
Increased holding period	337,191	90,266	(246,925)
Lost and found lists	12,655	3,852	(8,803)
Non-medical records	47,236	56,834	9,598
Necessary and prompt veterinary care	50,984	25,409	(25,575)
Total direct costs	651,282	181,142	(470,140)
Indirect costs	108,071	133,057	24,986
Total program costs	<u>\$ 759,353</u>	314,199	<u>\$ (445,154)</u>
Less amount paid by the State ¹		(314,199)	
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, 1999, through June 30, 2000</u>			
Direct costs:			
Training	\$ 5,357	\$ 3,897	\$ (1,460)
Computer Software	131,896	45,453	(86,443)
Care and maintenance of dogs and cats	577,369	375,062	(202,307)
Care and maintenance of other animals	40,450	7,031	(33,419)
Increased holding period	754,105	201,949	(552,156)
Lost and found lists	26,185	8,615	(17,570)
Non-medical records	140,516	127,181	(13,335)
Necessary and prompt veterinary care	129,149	56,834	(72,315)
Total direct costs	1,805,027	826,022	(979,005)
Indirect costs	276,908	299,826	22,918
Total program costs	<u>\$ 2,081,935</u>	1,125,848	<u>\$ (956,087)</u>
Less amount paid by the State ¹		(1,125,848)	
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, 2000, through June 30, 2001</u>			
Direct costs:			
Training	\$ 3,521	\$ 2,572	\$ (949)
Computer Software	145,193	54,313	(90,880)
Care and maintenance of dogs and cats	463,535	487,021	23,486
Care and maintenance of other animals	13,107	7,157	(5,950)
Increased holding period	784,231	211,205	(573,026)
Lost and found lists	30,373	9,008	(21,365)
Non-medical records	126,793	135,995	9,202
Necessary and prompt veterinary care	308,004	67,504	(240,500)
Total direct costs	1,874,757	974,775	(899,982)
Indirect costs	297,289	362,228	64,939
Total program costs	<u>\$ 2,172,046</u>	1,337,003	<u>\$ (835,043)</u>
Less amount paid by the State ¹		(1,337,003)	
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, 2001, through June 30, 2002</u>			
Direct costs:			
Training	\$ 3,070	\$ 2,261	\$ (809)
Computer Software	123,836	72,576	(51,260)
Care and maintenance of dogs and cats	686,106	307,530	(378,576)
Care and maintenance of other animals	21,184	7,358	(13,826)
Increased holding period	805,160	213,025	(592,135)
Lost and found lists	79,450	9,087	(70,363)
Non-medical records	26,714	131,162	104,448
Necessary and prompt veterinary care	244,864	51,839	(193,025)
Total direct costs	1,990,384	794,838	(1,195,546)
Indirect costs	701,641	268,017	(433,624)
Total direct and indirect costs	2,692,025	1,062,855	(1,629,170)
Less late penalty	(21,857)	(21,857)	-
Total program costs	<u>\$ 2,670,168</u>	<u>1,040,998</u>	<u>\$ (1,629,170)</u>
Less amount paid by the State ¹		(1,040,998)	
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, 2002, through June 30, 2003</u>			
Direct costs:			
Training	\$ 1,130	\$ 550	\$ (580)
Computer Software	58,826	29,413	(29,413)
Care and maintenance of dogs and cats	291,737	228,809	(62,928)
Care and maintenance of other animals	12,018	5,642	(6,376)
Increased holding period	115,785	218,413	102,628
Lost and found lists	9,371	9,318	(53)
Non-medical records	23,921	124,455	100,534
Necessary and prompt veterinary care	226,389	38,753	(187,636)
Procuring equipment	78,179	12,932	(65,247)
Total direct costs	817,356	668,285	(149,071)
Indirect costs	160,758	197,216	36,458
Total program costs	<u>\$ 978,114</u>	<u>865,501</u>	<u>\$ (112,613)</u>
Less amount paid by the State ¹		(865,501)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

<u>Cost Elements</u>	Actual Costs <u>Claimed</u>	Allowable <u>Per Audit</u>	Audit <u>Adjustments</u>
<u>July 1, 2005, through June 30, 2006</u>			
Direct costs:			
Training	\$ 2,735	\$ 4,590	\$ 1,855
Computer Software	30,522	27,261	(3,261)
Care and maintenance of dogs and cats	244,197	233,359	(10,838)
Care and maintenance of other animals	37,227	15,318	(21,909)
Increased holding period	246,783	295,417	48,634
Lost and found lists	12,237	12,600	363
Non-medical records	30,738	155,122	124,384
Necessary and prompt veterinary care	379,918	40,823	(339,095)
Total direct costs	984,357	784,490	(199,867)
Indirect costs	479,470	358,986	(120,484)
Total program costs	<u>\$ 1,463,827</u>	1,143,476	<u>\$ (320,351)</u>
Less amount paid by the State ¹		(1,143,476)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

<u>Cost Elements</u>	Actual Costs <u>Claimed</u>	Allowable <u>Per Audit</u>	Audit <u>Adjustments</u>
<u>July 1, 2006, through June 30, 2007</u>			
Direct costs:			
Training	\$ 5,936	\$ 5,625	\$ (311)
Computer Software	33,385	28,693	(4,692)
Care and maintenance of dogs and cats	193,875	196,262	2,387
Care and maintenance of other animals	99,093	17,929	(81,164)
Increased holding period	550,209	308,794	(241,415)
Lost and found lists	13,016	13,364	348
Non-medical records	20,871	156,162	135,291
Necessary and prompt veterinary care	391,374	40,429	(350,945)
Total direct costs	1,307,759	767,258	(540,501)
Indirect costs	518,942	298,681	(220,261)
Total program costs	<u>\$ 1,826,701</u>	1,065,939	<u>\$ (760,762)</u>
Less amount paid by the State ¹		(1,065,939)	
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, 2007, through June 30, 2008</u>			
Direct costs:			
Training	\$ 2,928	\$ 4,647	\$ 1,719
Computer Software	-	12,000	12,000
Care and maintenance of dogs and cats	194,118	231,063	36,945
Care and maintenance of other animals	44,252	19,581	(24,671)
Increased holding period	293,501	302,164	8,663
Lost and found lists	12,206	13,270	1,064
Non-medical records	51,878	178,308	126,430
Necessary and prompt veterinary care	462,329	43,577	(418,752)
Total direct costs	1,061,212	804,610	(256,602)
Indirect costs	354,795	244,764	(110,031)
Total program costs	<u>\$ 1,416,007</u>	<u>1,049,374</u>	<u>\$ (366,633)</u>
Less amount paid by the State ¹		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 1,049,374</u>	

Cost Elements	Actual Costs	Allowable	Audit
	Claimed	Per Audit	Adjustments
<u>Summary: July 1, 1998, through June 30, 2008</u>			
Direct costs:			
Training	\$ 34,145	\$ 24,705	\$ (9,440)
Computer Software	525,513	270,771	(254,742)
Care and maintenance of dogs and cats	2,837,320	2,059,106	(778,214)
Care and maintenance of other animals	272,841	83,172	(189,669)
Increased holding period	3,886,965	1,841,233	(2,045,732)
Lost and found lists	195,493	79,114	(116,379)
Non-medical records	468,667	1,065,219	596,552
Necessary and prompt veterinary care	2,193,011	365,168	(1,827,843)
Procuring equipment	78,179	12,932	(65,247)
Total direct costs	10,492,134	5,801,420	(4,690,714)
Indirect costs	2,897,874	2,162,775	(735,099)
Total direct and indirect costs	13,390,008	7,964,195	(5,425,813)
Less late penalty	(21,857)	(21,857)	-
Total program costs	<u>\$ 13,368,151</u>	<u>7,942,338</u>	<u>\$ (5,425,813)</u>
Less amount paid by the State ¹		(6,892,964)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 1,049,374</u>	

¹ Payment information current as of August 18, 2015.

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 C**) 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 L**). 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. MISAPPLICATION OF PURIFOY V. HOWELL

(Finding 3: Overstated Care and Maintenance Costs)

Issue

The SCO determined that the city overstated care and maintenance costs by \$967,883 for the audit period (Tab 10). The SCO concluded that the city claimed unallowable costs because the city incorrectly reported annual expenditures attributed to the care and maintenance function, incorrectly calculated the yearly census of dogs and cats and other animals, and subsequently overstated the claimed costs per animal per day in each fiscal period. In addition, the SCO found that the city incorrectly calculated the number of eligible stray dogs and cats and other animals that died during the increased holding period or were ultimately euthanized. The SCO also found that the city used an incorrect number of reimbursable days for this component.

In an IRC filed on April 7, 2015, the city disagreed with the 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. 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 Finding 3:

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments	
Care and maintenance of dogs and cats	\$ 2,837,320	\$ 2,059,106	\$ (778,214)	Finding 3
Care and maintenance of other animals	272,841	83,172	(189,669)	Finding 3
	\$ 3,110,161	\$ 2,142,278	\$ (967,883)	

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 unallowable care and maintenance costs (Finding 3).

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

Finding 3: Overstated Care and Maintenance Costs

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].)¹

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.)² 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 222³ 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.

The analysis of the Senate Agriculture Committee⁴ explained the reason for the statutory change as follows:

According to the author's office, AB 222 clarifies the definition of "business day" when determining how long a shelter holds a dog or cat. A recent court decision on *Veena Purifoy, et. al., v. Glenn Howell, et. al.*, by the First Appellate District, Court of Appeals stated that Saturday is not a "business day" when determining the holding periods. Defining a business day as any day the shelter is open for at least four hours provides clarity to shelters and the public on shelter holding periods of dogs and cats.

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.

¹ See also, *Gentis v. Safeguard Business Systems, Inc.* (1998) 60 Cal.App.4th 1294, *Rose v. Hudson* (2007) 153 Cal.App.4th 641.

² See also, *Woods v. Young* (1991) 53 Cal.3d 315.

³ Stats. 2011, ch. 97.

⁴ See attached.

SCO's Comment

The city addresses the same general argument already discussed in the audit report. The city has not provided any additional support showing why Saturday should be considered a business day since the final audit report was issued.

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 final audit report under the "Other Issues – Audit Findings and the Audit Process" (Tab 3). 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 as to 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 be applied only to claims audited by the SCO.
- Retroactive application will not increase the holding period for animals long ago retrieved.

A considerable amount of public records are 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 the court used in its 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."

Calculations of allowable care and maintenance costs

The city argues that all care and maintenance costs should be reinstated. However, the city fails to address all of the elements that determine allowable costs for the Care and Maintenance cost component, aside from the definition of a business day. The city's actual expenditures and animal census data are the main components necessary to determine the allowable costs.

The city provided expenditure information for the Care and Maintenance cost component, including Animal Care Technicians and Supervisor labor and overhead costs and materials and supplies costs. These annual expenditures, along with the total annual animal census data, determine the average care and maintenance cost per animal per day. Allowable care and maintenance costs are then determined by multiplying the average care and maintenance cost per animal per day times eligible population of animals per the requirements of the parameters and guidelines times increased number of days for the required holding period per the requirements of the parameters and guidelines. The SCO used the city-provided expenditure and animal census information to calculate allowable costs for this costs component using the formula outlined in the parameters and guidelines (Tab 10). It would be

unreasonable to reinstate care and maintenance costs, as requested by the city, because allowable costs calculated during the audit represent actual allowable costs for this component calculated using the city's data and using the calculation methodology outlined per the requirements of this program.

III. MISINTERPRETATION OF THE PARAMATERS AND GUIDELINES

(Finding 4: Overstated Holding Period Costs)

Issue

The SCO determined that the city overstated increased holding period costs by \$2,045,732 for the audit period (Tab 11). 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, misstated the number of allowable hours per each position, and understated productive hourly rates.

In an IRC filed on April 7, 2015, the city stated that it believes that additional costs should 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 that did not perform 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, performing lost-and-found list activities, processing non-medical records, performing initial physical examinations, and administering wellness vaccines are already allowable costs reimbursable in their respective components. Reimbursing the city for these same staff costs 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

II. Misinterpretation of the Parameters and Guidelines

Finding 4: Overstated Holding Period Costs

SCO Finding: The city claimed \$3,886,965 for increased holding period costs for the audit period. We determined that \$1,841,233 is allowable and \$2,045,732 is unallowable. The unallowable costs occurred because the city overstated allowable hours and the number of allowable positions (\$2,172,695) and understated productive hourly rates (\$126,963).

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 the city's 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 (Tab 3).

Section IV.B.5 of the parameters and guidelines allows reimbursement under this category for the costs associated with keeping shelters open to 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 that did not perform 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 stating that the reason the shelter should 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 we used 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 shelters on Saturdays were allowable costs in the final audit report (Tab 3).

Our audit report addressed the fact that other shelter staff on duty during Saturdays are already reimbursable within other cost components of the mandated program. For example, the Animal Care Technicians not involved with duties under the Holding Period cost component 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 performing lost-and-found list activities, processing non-medical records, performing initial physical examinations, and administering wellness vaccines. 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 on Saturdays performed 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, and 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.

IV. MISINTERPRETATION OF THE PARAMATERS AND GUIDELINES

(Finding 7: Overstated Necessary and Prompt Veterinary Care Costs)

Issue

The SCO determined that the city overstated necessary and prompt veterinary care costs by \$1,827,843 for the audit period (**Tab 12**). The SCO concluded that the city claimed unallowable costs because the city claimed estimated materials and supplies costs (\$488,137), claimed unsupported materials and supplies costs (\$608,849), claimed misstated and unallowable hours (\$732,515), and understated productive hourly rates (\$1,658).

In an IRC filed on April 7, 2015, the city stated that it believes that costs the SCO determined to be unsupported were appropriate and should be allowable under this component.

SCO Analysis:

The parameters and guidelines allow reimbursement under this category for the costs associated with providing specific activities attributed to necessary and prompt veterinary care for stray and abandoned animals that die during the holding period or are ultimately euthanized during the holding period specified in Statutes of 1998, Chapter 752. The parameters and guidelines specify four reimbursable activities, population exclusions, and veterinary procedure exclusions.

The city claimed costs that were co-mingled with non-reimbursable costs in the documentation provided. The city did not provide any analysis or additional documentation to determine whether unsupported costs in question were incurred for any reimbursable activities and whether the costs took place during the holding period for the animals that died during the holding period and animals that were euthanized after the required holding period as specified in the parameters and guidelines.

We believe that the city's materials and supplies costs claimed are not allowable because the city did not determine what portion of the costs actually related to the eligible animals and allowable treatments that took place during the required holding period.

City's Response

II. Misinterpretation of the Parameters and Guidelines

Finding 7: Overstated Necessary and Prompt Veterinary Care Costs

SCO Finding: The city claimed \$2,193,011 under the cost component of Necessary and Prompt Veterinary Care during the audit period. We determined that \$365,168 is allowable and \$1,827,843 is unallowable. The costs were unallowable because the city claimed estimated materials and supplies costs (\$488,137), claimed unsupported materials and supplies costs (\$608,849), claimed misstated and unallowable hours (\$732,515), and understated productive hourly rates (\$1,658).

The City challenges the SCO's disallowance of some of the costs associated with Necessary and Prompt Veterinary Care in Finding 7. The provisions at issue are contained in original March 20, 2002, 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 here.

The City objects to the SCO's determination that it did not submit the proper documentation to support the Necessary and Prompt Veterinary Care materials and supply cost. During the audit, the SCO requested additional documentation for medical costs incurred and the City submitted expenses within expenditure account 3190 medical supplies (\$2,086,819).

SCO's Comments

The city is disputing the SCO's determination that it did not submit the proper documentation to support the necessary and prompt veterinary care materials and supplies costs. 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 (**Tab 3**).

Section IV.B.9 of the parameters and guidelines allows reimbursement under this category for the costs associated with providing specific activities attributed to necessary and prompt veterinary care for stray and abandoned animals that die during the holding period or are ultimately euthanized during the holding period specified in Statutes of 1998, Chapter 752. The parameters and guidelines specify four reimbursable activities, population exclusions, and veterinary procedure exclusions.

Initially, the city did not provide any supporting documentation for the costs in question. Following the issuance of the SCO's draft audit report, the city submitted a summary of expenses by fiscal year and vendor for Account 3190 – Medical Supplies (**Tab 13**). However, the expense summary listed all medical supplies expenses in each fiscal year, without identification of the type of expense, what activity the costs were incurred for, and for which animals the costs were expended. Medical supplies purchased for the city's shelters are used for multitude of veterinary procedures and various populations of animals that include both reimbursable and non-reimbursable components. As we noted in our final audit report, in order for veterinary materials and supplies to be reimbursable, the city needed to show what specific materials and supplies were expended for the eligible population of animals. Further, the city needed to show that these medical expenditures took place as a result of treatments occurring during the holding period days for those eligible animals. The expenditure summaries provided showed none of those details necessary to comply with the reimbursable criteria for this cost component. Thus, the listing of all medical supplies expenses did not support whether any of those expenses were incurred as a result of complying with this mandated program.

The SCO responded to this same issue in our final audit report (**Tab 3**). The city has not provided any additional documentation since the issuance of our final audit report to support costs in question.

V. MISINTERPRETATION OF THE USE OF PROPOSITION F FUNDS

(Issue 1: Proposition F and the Construction of New Facilities)

Issue

In an IRC filed on April 7, 2015, the city stated that it believes that the SCO should have considered construction of new facilities costs as a reimbursable activity. These construction costs were funded via Proposition F bonds approved by the city's voters in November 2000 general election. The city's taxpayers have been assessed property taxes in amounts specifically for the purpose of retiring the Proposition F bonds.

The city's argument did not note that the city did not include these construction costs in any of its claims within the audit period. In addition, the city did not note that the final audit report does not include any cost reductions associated with this issue.

SCO Analysis:

The city did not claim any costs during the audit period under the Acquisition of Additional Space and/or Construction of New Facilities cost components. The city also did not amend its claims during the allowable time allotment to include these costs. During the audit, the SCO reviewed documentation associated with the construction costs of the city's shelter at the city's request. The city proposed to add the construction costs to the audit period after the deadline to amend the claims had expired. The city did not provide any analysis or calculations to show what portion of the construction costs would have been attributed to the reimbursable component.

We reviewed the Proposition F and construction of the city's shelter background information at the city's request and concluded that the costs in question were not reimbursable because the construction costs incurred were funded entirely by the city's taxpayers via property tax assessment.

City's Response

III. Misinterpretation of the Use of Proposition F Funds

Issue 1: Proposition F and the Construction of New Facilities

SCO Issue: The city provided background information of this project for our review. After reviewing the information provided, we determined that the terms of Proposition F required that the city's taxpayers would fund the construction projects through additional levies made to their property taxes. The city's taxpayers have been and are still currently assessed property taxes in amounts specifically for the purpose of retiring the Proposition F bonds. Therefore, the city's taxpayers are funding both the entire bond principal and interest amounts. Accordingly, we determined that this non-discretionary revenue source was used to build the city's animal shelters and none of the city's discretionary general fund moneys were involved.

While the city performed the required analysis to determine that additional shelter space was needed to provide additional capacity in order to comply with the provisions of the Hayden Bill, restricted resources funded the construction costs for the additional capacity, not the city's general fund. Therefore, the city did not incur any increased costs to construct/remodel its animal shelters under Government Code section 17514.

The SCO's reliance on Government Code section 17514 is misplaced. The section states:

"Costs mandated by the state" means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution.

There is nothing in the statute that would raise any issue as to whether the costs mandated by the state were paid out of the general fund or any other funds.

The SCO is likely relying on the language of *Redevelopment Agency of the City of San Marcos v. Commission on State Mandates* (1997) 55 Cal.App.4th 976 in which the court, after much analysis, held:

[W]e conclude the same policies which support exempting tax increment revenues from article XIII B appropriations limits also support denying reimbursement under section 6 for this particular allocation of those revenues to the Housing Fund. Tax increment financing is not within the scope of article XIII B. (*Brown v. Community Redevelopment*

Agency, supra, 168 Cal.App.3d at pp. 1016-1020.) Section 6 “requires subvention only when the costs in question can be recovered solely from tax revenues.” (County of Fresno v. State of California, supra, 53 Cal.3d at p.487, original italics.) No state duty of subvention is triggered where the local agency is not required to expend its proceeds of taxes.

(Id. At p. 987.) And while this case, at first blush, appears to support the contentions of the SCO, it is limited in its application.

As issue before the court was whether the Low and Moderate Income Housing Fund program, which required a deposit of the tax increment financing for improving the supply of affordable housing, is a state mandate, that is, as the court partially framed the question (after a discussion on the tax and spend capabilities of redevelopment agencies): are the costs incurred as a result of the state mandate paid from general fund monies? The Animal Adoption program, however, has already been found to be a state mandate. So the issue before this Commission is whether all costs associated with a state mandated program must be paid solely from the general fund. The City argues the answer is, and must be, no.

The Hayden Bill, requiring an extended holding period for shelter animals, forced local government to expand its shelter capabilities. The state provide no funding for such expansion and the City, along with other agencies, was required to come up with the funding by the best means available. For funding to cover the sizable expense of construction, the City had a bonding measure placed on the ballot. The City was free to use its general fund for construction; but nothing in the Constitution, statutes or case law says that any local government must exhaust all its general fund moneys before seeking funding elsewhere. Moreover, the state legislature passed the unfunded mandate and the state should not be able to shirk its responsibility to reimburse the City simply because the City in its management of its financial obligations chose to have a bond initiative rather than empty its general fund.

SCO's Comments

The city proposes that it be reimbursed for costs that were not included in its claims. The deadline to amend the claims had expired prior to the start of our audit. The IRC process provides the city an opportunity to dispute the SCO's findings and reductions to its claims noted in the SCO's final audit report. However, none of the findings noted in the SCO's final audit report for the Animal Adoption program (**Tab 3**) include any cost reductions associated with the construction of the city's shelter. The city did not claim these costs and the SCO did not reduce the city's claims for these costs in question. Therefore, we believe that this issue is irrelevant for the purposes of this IRC.

VI. UNREASONABLE TIME LIMITATIONS

Issue

In an IRC filed on April 7, 2015, the city stated that it was denied the necessary time to comply with the requirements of the audit. The city did not identify specific findings or reductions associated with this argument, nor did the city provide any additional documentation for our review.

SCO Analysis:

The city provides the same comments as already noted in our final audit report (**Tab 3**). The city maintains that it was denied the necessary time to comply with the requirements of the audit when the SCO placed the audit on hold for staff changes. We disagree.

Even though the SCO did change audit teams during the audit process, we maintained regular communication with the city's staff, made timely documentation requests, and held multiple status meetings with the city. The SCO has worked extensively with the city representatives throughout the audit process to determine allowable costs to the maximum extent possible.

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 (**Tab 3**).

City's Response

IV. Unreasonable Time Limitations

The City maintains that it was denied necessary time to comply with the requirements of the audit due to the SCO's placing the audit on hold for staffing changes for nine months which left the City having to assemble documentation for a huge operation with less time than was provided by law. The audit began with an entrance conference held on April 28, 2009. The City staff worked closely with the SCO's auditing staff for a period of 7 months providing the requested documents and spending over 200 hours of City staff time. In November 2009, work on the audit was temporarily discontinued by the SCO when their Audit Manager overseeing the project transferred to another unit within the SCO. The audit was then transferred to another Audit Manager and Auditor-in-Charge.

On July 19, 2010 a second entrance conference was held and the auditing staff resumed their fieldwork. This was a delay of 9 months stemming from the SCO auditor transition. The auditor requested documentation that required a significant amount of City resources in order to locate the information requested. The City provided an additional 250 hours of staff time to address these requests. Due to the size of the City's Animal Services Department, there were millions of line items to go through in order to locate some of the requested information that dated back as far as 12 years.

Adding to the frustration, some of the invoices had been destroyed as they exceeded the time limitations for record retention under the law. 5 The current statute that dictates how long a City must keep their records for mandated claims submitted goes directly against the record retention policies of the City. The City cannot be expected to have to hold on to records from 1998 for an indeterminate amount of time and be forced to retain all detailed expenditures records. Such a record retention requirement would cause a burden that is both inefficient and unnecessary.

While the auditors did make several requests for the same information from the end of July through November, it would not have made any difference in the City's staffing resources that it could lend to review the amount of documents requested for a department the size of the City's Animal Services. The City had already spent over 450 staff hours in total towards this audit during a time when the City was undergoing significant staffing reductions and furloughs. It could not assign any additional resources without having a disruption in the services they provide. The administration of animal care and control services depends on efficiency and any inefficiency of any type leads to fewer adoptions, less revenue, less policing, and more euthanasia.

On January 12, 2011, the SCO held an exit conference with the representatives of the Animal Services Department and addressed each audit finding. During this exit conference, the SCO stated that it would be issuing the final audit report in early April. The Department acted in good faith to comply with all audit material requests. A short time after the exit meeting, the City lost Linda Barth, the Department's Assistant General Manager, who was the main contact person for the audit causing a further setback in the City's attempt to provide the remaining information requested.

The SCO issued their draft audit report on March 10, 2011. The City requested an additional 30 day extension to submit additional material and was granted only two days so that the State could file their audit report within the two year statute of limitations. The final audit report was issued on April 6, 2011.

The City maintains that had the audit not been placed on hold for 9 months, it would have had enough time to address all of the auditor's requests for additional information which would have resulted in fewer disallowances.

SCO's Comments

The city believes the audit would have resulted in fewer disallowances had the audit not been placed temporarily on hold. However, we believe the allowable costs calculations noted in our final audit report (**Tab 3**) represent allowable costs that were properly supported by the city and allowable for reimbursement per the requirements of the parameters and guidelines.

Throughout the audit process, we worked with the city's staff to not only obtain proper supporting documentation, but also to arrange for alternative methods to support claimed costs. For example, we revised Finding 3 – Unallowable Care and Maintenance costs in our final audit report (**Tab 3**) following additional supporting documentation provided by the city after the draft report was issued. In addition, we maintained regular correspondence and held status meetings with city staff to ensure timely communication of the preliminary findings and outstanding supporting documentation. The samples of our correspondence prior to the exit meeting are presented in **Tab 14**.

We provided the city multiple opportunities to support claimed costs. It is unreasonable for the city to state that it did not have enough time to provide supporting documentation, as the city is required to maintain supporting documentation for costs claimed. The city did not provide any additional supporting documentation for our review since our final audit report was issued.

The SCO responded to these same comments in our final audit report under "Other Issues – Audit Findings and the Audit process" (**Tab 3**).

VII. CONCLUSION

The SCO audited the City of Los Angeles'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, 2008, excluding July 1, 2003, through June 30, 2005. The city claimed \$13,368,151 (\$13,390,008 less a \$21,857 penalty for filing a late claim) for the mandated program. Our audit found that \$7,942,338 is allowable and \$5,425,813 is unallowable. The costs are unallowable primarily because the city claimed unallowable costs, claimed estimated costs, claimed unsupported costs, understated the number of non-medical records, understated the annual animal census data, overstated the number of eligible animals, understated productive hourly rates, and misstated indirect cost rates.

The Commission should find that: (1) the SCO correctly reduced the city's FY 1998-99 claim by \$445,154; (2) the SCO correctly reduced the city's FY 1999-2000 claim by \$956,087; (3) the SCO correctly reduced the city's FY 2000-01 claim by \$835,043; (4) the SCO correctly reduced the city's FY 2001-02 claim by \$1,629,170; (5) the SCO correctly reduced the city's FY 2002-03 claim by \$112,613; (6) the SCO correctly reduced the city's FY 2005-06 claim by \$320,351; (7) the SCO correctly reduced the city's FY 2006-07 claim by \$760,762; and (8) the SCO correctly reduced the city's FY 2007-08 claim by \$366,633.

VIII. 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 September 4, 2015, at Sacramento, California, by:



Jim L. Spano, Chief
Mandated Cost Audits Bureau
Division of Audits
State Controller's Office

Tab 3

CITY OF LOS ANGELES

Audit Report

ANIMAL ADOPTION PROGRAM

Chapter 752, Statutes of 1998,
and Chapter 313, Statutes of 2004

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



JOHN CHIANG
California State Controller

April 2011



JOHN CHIANG
California State Controller

April 6, 2011

The Honorable Antonio R. Villaraigosa
Mayor of the City of Los Angeles
200 North Main Stret, Suite 303
Los Angeles, CA 90012

Dear Mayor Villaraigosa:

The State Controller's Office audited the costs claimed by the City of Los Angeles for 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, 2008, excluding July 1, 2003, through June 30, 2005.

The city claimed \$13,368,151 (\$13,390,008 less a \$21,857 penalty for filing a late claim) for the mandated program. Our audit disclosed that \$7,942,338 is allowable and \$5,425,813 is unallowable. The costs are unallowable primarily because the city claimed ineligible costs, claimed estimated costs, claimed unsupported costs, understated the number of non-medical records, understated the annual animal census data, overstated the number of eligible animals, understated productive hourly rates, and misstated indirect cost rates. The State paid the city \$8,303,862. The amount paid exceeds allowable costs claimed by \$361,524.

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.

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/wm

cc: Wendy Greuel, City Controller
City of Los Angeles
Brenda Barnette, General Manager
Animal Services Department, City of Los Angeles
Jeff Carosone, Principal Program Budget Analyst
Cor-Gen Unit, Department of Finance
Jay Lal, Manager
Division of Accounting and Reporting
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the City of Los Angeles for 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, 2008, excluding July 1, 2003, through June 30, 2005.

The city claimed \$13,368,151 (\$13,390,008 less a \$21,857 penalty for filing a late claim) for the mandated program. Our audit disclosed that \$7,942,338 is allowable and \$5,425,813 is unallowable. The costs are unallowable primarily because the city claimed ineligible costs, claimed estimated costs, claimed unsupported costs, understated the number of non-medical records, understated the annual animal census data, overstated the number of eligible animals, understated productive hourly rates, and misstated indirect cost rates. The State paid the city \$8,303,862. The amount paid exceeds allowable costs claimed by \$361,524.

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 Los Angeles claimed \$13,368,151 (\$13,390,008 less a \$21,857 penalty for filing a late claim) for costs of the Animal Adoption Program. Our audit disclosed that \$7,942,338 is allowable and \$5,425,813 is unallowable.

For the FY 1998-99 claim, the State paid the city \$759,353. Our audit disclosed that \$314,199 is allowable. The State will offset \$445,154 from other mandated program payments due the city. Alternatively, the city may remit this amount to the State.

For the FY 1999-2000 claim, the State paid the city \$2,081,935. Our audit disclosed that \$1,125,848 is allowable. The State will offset \$956,087 from other mandated program payments due the city. Alternatively, the city may remit this amount to the State.

For the FY 2000-01 claim, the State paid the city \$2,172,046. Our audit disclosed that \$1,337,003 is allowable. The State will offset \$835,043 from other mandated program payments 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 \$1,040,998 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$1,040,998, contingent upon available appropriations.

For the FY 2002-03 claim, the State made no payment to the city. Our audit disclosed that \$865,501 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$865,501, contingent upon available appropriations.

For the FY 2005-06 claim, the State paid the city \$1,463,827. Our audit disclosed that \$1,143,476 is allowable. The State will offset \$320,351 from other mandated program payments due the city. Alternatively, the city may remit this amount to the State.

For the FY 2006-07 claim, the State paid the city \$1,826,701. Our audit disclosed that \$1,065,939 is allowable. The State will offset \$760,762 from other mandated program payments 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 \$1,049,374 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$1,049,374, contingent upon available appropriations.

**Views of
Responsible
Officials**

We issued a draft audit report on March 10, 2011. Brenda Barnette, General Manager, responded by letter dated March 29, 2011 (Attachment), expressing general disagreement with the audit process without responding to any specific audit findings.

Restricted Use

This report is solely for the information and use of the City of Los Angeles, 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

April 6, 2011

**Schedule 1—
Summary of Program Costs
July 1, 1998, through June 30, 2008**

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments	Reference ¹
<u>July 1, 1998, through June 30, 1999</u>				
Direct costs:				
Training	\$ 9,468	\$ 563	\$ (8,905)	Finding 1
Computer software	1,855	1,062	(793)	Finding 2
Care of maintenance of dogs and cats	186,383	—	(186,383)	Finding 3
Care and maintenance of other animals	5,510	3,156	(2,354)	Finding 3
Increased holding period	337,191	90,266	(246,925)	Finding 4
Lost and found lists	12,655	3,852	(8,803)	Finding 5
Non-medical records	47,236	56,834	9,598	Finding 6
Necessary and prompt veterinary care	50,984	25,409	(25,575)	Finding 7
Total direct costs	651,282	181,142	(470,140)	
Indirect costs	108,071	133,057	24,986	Finding 9
Total program costs	<u>\$ 759,353</u>	314,199	<u>\$ (445,154)</u>	
Less amount paid by the State		(759,353)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (445,154)</u>		
<u>July 1, 1999, through June 30, 2000</u>				
Direct costs:				
Training	\$ 5,357	\$ 3,897	\$ (1,460)	Finding 1
Computer software	131,896	45,453	(86,443)	Finding 2
Care and maintenance of dogs and cats	577,369	375,062	(202,307)	Finding 3
Care and maintenance of other animals	40,450	7,031	(33,419)	Finding 3
Increased holding period	754,105	201,949	(552,156)	Finding 4
Lost and found lists	26,185	8,615	(17,570)	Finding 5
Non-medical records	140,516	127,181	(13,335)	Finding 6
Necessary and prompt veterinary care	129,149	56,834	(72,315)	Finding 7
Total direct costs	1,805,027	826,022	(979,005)	
Indirect costs	276,908	299,826	22,918	Finding 9
Total program costs	<u>\$ 2,081,935</u>	1,125,848	<u>\$ (956,087)</u>	
Less amount paid by the State		(2,081,935)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (956,087)</u>		
<u>July 1, 2000, through June 30, 2001</u>				
Direct costs:				
Training	\$ 3,521	\$ 2,572	\$ (949)	Finding 1
Computer software	145,193	54,313	(90,880)	Finding 2
Care and maintenance of dogs and cats	463,535	487,021	23,486	Finding 3
Care and maintenance of other animals	13,107	7,157	(5,950)	Finding 3
Increased holding period	784,231	211,205	(573,026)	Finding 4
Lost and found lists	30,373	9,008	(21,365)	Finding 5
Non-medical records	126,793	135,995	9,202	Finding 6
Necessary and prompt veterinary care	308,004	67,504	(240,500)	Finding 7

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments	Reference ¹
<u>July 1, 2000, through June 30, 2001 (continued)</u>				
Total direct costs	1,874,757	974,775	(899,982)	
Indirect costs	297,289	362,228	64,939	Finding 9
Total program costs	<u>\$ 2,172,046</u>	1,337,003	<u>\$ (835,043)</u>	
Less amount paid by the State		(2,172,406)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (835,043)</u>		
<u>July 1, 2001, through June 30, 2002</u>				
Direct costs:				
Training	\$ 3,070	\$ 2,261	\$ (809)	Finding 1
Computer software	123,836	72,576	(51,260)	Finding 2
Care and maintenance of dogs and cats	686,106	307,530	(378,576)	Finding 3
Care and maintenance of other animals	21,184	7,358	(13,826)	Finding 3
Increased holding period	805,160	213,025	(592,135)	Finding 4
Lost and found lists	79,450	9,087	(70,363)	Finding 5
Non-medical records	26,714	131,162	104,448	Finding 6
Necessary and prompt veterinary care	244,864	51,839	(193,025)	Finding 7
Total direct costs	1,990,384	794,838	(1,195,546)	
Indirect costs	701,641	268,017	(433,624)	Finding 9
Total direct and indirect costs	2,692,025	1,062,855	(1,629,170)	
Less late penalty	(21,857)	(21,857)	—	
Total program costs	<u>\$ 2,670,168</u>	1,040,998	<u>\$ (1,629,170)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 1,040,998</u>		
<u>July 1, 2002, through June 30, 2003</u>				
Direct costs:				
Training	\$ 1,130	\$ 550	\$ (580)	Finding 1
Computer software	58,826	29,413	(29,413)	Finding 2
Care and maintenance of dogs and cats	291,737	228,809	(62,928)	Finding 3
Care and maintenance of other animals	12,018	5,642	(6,376)	Finding 3
Increased holding period	115,785	218,413	102,628	Finding 4
Lost and found lists	9,371	9,318	(53)	Finding 5
Non-medical records	23,921	124,455	100,534	Finding 6
Necessary and prompt veterinary care	226,389	38,753	(187,636)	Finding 7
Procuring equipment	78,179	12,932	(65,247)	Finding 8
Total direct costs	817,356	668,285	(149,071)	
Indirect costs	160,758	197,216	36,458	Finding 9
Total program costs	<u>\$ 978,114</u>	865,501	<u>\$ (112,613)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 865,501</u>		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments	Reference ¹
<u>July 1, 2005, through June 30, 2006</u>				
Direct costs:				
Training	\$ 2,735	\$ 4,590	\$ 1,855	Finding 1
Computer software	30,522	27,261	(3,261)	Finding 2
Care and maintenance of dogs and cats	244,197	233,359	(10,838)	Finding 3
Care and maintenance of other animals	37,227	15,318	(21,909)	Finding 3
Increased holding period	246,783	295,417	48,634	Finding 4
Lost and found lists	12,237	12,600	363	Finding 5
Non-medical records	30,738	155,122	124,384	Finding 6
Necessary and prompt veterinary care	379,918	40,823	(339,095)	Finding 7
Total direct costs	984,357	784,490	(199,867)	
Indirect costs	479,470	358,986	(120,484)	Finding 9
Total program costs	<u>\$ 1,463,827</u>	1,143,476	<u>\$ (320,351)</u>	
Less amount paid by the State		(1,463,827)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (320,351)</u>		
<u>July 1, 2006, through June 30, 2007</u>				
Direct costs:				
Training	\$ 5,936	\$ 5,625	\$ (311)	Finding 1
Computer software	33,385	28,693	(4,692)	Finding 2
Care and maintenance of dogs and cats	193,875	196,262	2,387	Finding 3
Care and maintenance of other animals	99,093	17,929	(81,164)	Finding 3
Increased holding period	550,209	308,794	(241,415)	Finding 4
Lost and found lists	13,016	13,364	348	Finding 5
Non-medical records	20,871	156,162	135,291	Finding 6
Necessary and prompt veterinary care	391,374	40,429	(350,945)	Finding 7
Total direct costs	1,307,759	767,258	(540,501)	
Indirect costs	518,942	298,681	(220,261)	Finding 9
Total program costs	<u>\$ 1,826,701</u>	1,065,939	<u>\$ (760,762)</u>	
Less amount paid by the State		(1,826,701)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (760,762)</u>		
<u>July 1, 2007, through June 30, 2008</u>				
Direct costs:				
Training	\$ 2,928	\$ 4,647	\$ 1,719	Finding 1
Computer software	—	12,000	12,000	Finding 2
Care and maintenance of dogs and cats	194,118	231,063	36,945	Finding 3
Care and maintenance of other animals	44,252	19,581	(24,671)	Finding 3
Increased holding period	293,501	302,164	8,663	Finding 4
Lost and found lists	12,206	13,270	1,064	Finding 5
Non-medical records	51,878	178,308	126,430	Finding 6
Necessary and prompt veterinary care	462,329	43,577	(418,752)	Finding 7

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments	Reference ¹
<u>July 1, 2007, through June 30, 2008 (continued)</u>				
Total direct costs	1,061,212	804,610	(256,602)	
Indirect costs	354,795	244,764	(110,031)	Finding 9
Total program costs	<u>\$ 1,416,007</u>	1,049,374	<u>\$ (366,633)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 1,049,374</u>		
<u>Summary: July 1, 1998, through June 30, 2008</u>				
Direct costs:				
Training	\$ 34,145	\$ 24,705	\$ (9,440)	
Computer software	525,513	270,771	(254,742)	
Care and maintenance of dogs and cats	2,837,320	2,059,106	(778,214)	
Care and maintenance of other animals	272,841	83,172	(189,669)	
Increased holding period	3,886,965	1,841,233	(2,045,732)	
Lost and found lists	195,493	79,114	(116,379)	
Non-medical records	468,667	1,065,219	596,552	
Necessary and prompt veterinary care	2,193,011	365,168	(1,827,843)	
Procuring equipment	78,179	12,932	(65,247)	
Total direct costs	10,492,134	5,801,420	(4,690,714)	
Indirect costs	2,897,874	2,162,775	(735,099)	
Total direct and indirect costs	13,390,008	7,964,195	(5,425,813)	
Less late penalty	(21,857)	(21,857)	—	
Total program costs	<u>\$ 13,368,151</u>	7,942,338	<u>\$ (5,425,813)</u>	
Less amount paid by the State		(8,303,862)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (361,524)</u>		
<u>Recap: by Object Account</u>				
Direct costs:				
Salaries and benefits	\$ 5,772,308	\$ 3,435,113	\$ (2,337,195)	
Materials and supplies	4,641,647	2,353,375	(2,288,272)	
Fixed assets	78,179	12,932	(65,247)	
Total direct costs	10,492,134	5,801,420	(4,690,714)	
Indirect costs	2,897,874	2,162,775	(735,099)	
Less late payment penalty	(21,857)	(21,857)	—	
Total program costs	<u>\$ 13,368,151</u>	<u>\$ 7,942,338</u>	<u>\$ (5,425,813)</u>	

¹ See the Findings and Recommendations section.

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

Category	Actual Costs Claimed	Allowable Per Audit			Audit Adjustments
		Salaries, Benefits, and Related Indirect Costs	Materials and Supplies	Total	
January 1, 1999, through June 30, 1999					
Total care and maintenance costs	\$ 3,398,931	\$ 4,294,154	\$ 103,013		
Total animal census	÷ 258,420	÷ 476,517	÷ 476,517		
Cost per day	<u>\$13.12</u>	<u>\$ 9.01</u>	<u>\$ 0.22</u>		
Care and maintenance of dogs and cats:					
Cost per day	\$13.12	\$ 9.01	\$ 0.22		
Number of eligible dogs and cats	× 7,103	× —	× —		
Reimbursable days	× 2	× 3	× 3		
Total care and maintenance costs for dogs and cats	<u>\$ 186,383</u>	<u>\$ —</u>	<u>\$ —</u>	\$ —	\$ (186,383)
Care and maintenance of other "eligible" animals:					
Cost per day	13.12	\$ 9.01	\$ 0.22		
Number of eligible other animals	× 105	× 57	× 57		
Reimbursable days	× 4	× 6	× 6		
Total care and maintenance costs for other animals	<u>\$ 5,510</u>	<u>\$ 3,081</u>	<u>\$ 75</u>	3,156	(2,354)
Total care and maintenance	<u>\$ 191,893</u>	<u>\$ 3,081</u>	<u>\$ 75</u>	<u>\$ 3,156</u>	<u>\$ (188,737)</u>
July 1, 1999, through June 30, 2000					
Total care and maintenance costs	\$ 4,304,979	\$ 4,801,703	\$ 136,599		
Total animal census	÷ 258,420	÷ 476,517	÷ 476,517		
Cost per day	<u>\$16.66</u>	<u>\$10.08</u>	<u>\$ 0.29</u>		
Care and maintenance of dogs and cats:					
Cost per day	\$16.66	\$10.08	\$ 0.29		
Number of eligible dogs and cats	× 17,328	× 12,056	× 12,056		
Reimbursable days	× 2	× 3	× 3		
Total care and maintenance costs for dogs and cats	<u>\$ 577,369</u>	<u>\$ 364,573</u>	<u>\$ 10,489</u>	\$ 375,062	\$ (202,307)
Care and maintenance of other "eligible" animals:					
Cost per day	\$16.66	\$10.08	\$ 0.29		
Number of eligible other animals	× 607	× 113	× 113		
Reimbursable days	× 4	× 6	× 6		
Total care and maintenance costs for other animals	<u>\$ 40,450</u>	<u>\$ 6,834</u>	<u>\$ 197</u>	7,031	(33,419)
Total care and maintenance	<u>\$ 617,819</u>	<u>\$ 371,407</u>	<u>\$ 10,686</u>	<u>\$ 382,093</u>	<u>\$ (235,726)</u>
July 1, 2000, through June 30, 2001					
Total care and maintenance costs	\$ 4,890,106	\$ 5,299,831	\$ 74,446		
Total animal census	÷ 322,295	÷ 455,088	÷ 455,088		
Cost per day	<u>\$15.17</u>	<u>\$11.65</u>	<u>\$ 0.16</u>		
Care and maintenance of dogs and cats:					
Cost per day	\$15.17	\$11.65	\$ 0.16		
Number of eligible dogs and cats	× 15,278	× 13,746	× 13,746		
Reimbursable days	× 2	× 3	× 3		
Total care and maintenance costs for dogs and cats	<u>\$ 463,535</u>	<u>\$ 480,423</u>	<u>\$ 6,598</u>	\$ 487,021	\$ 23,486

Schedule 2 (continued)

Category	Actual Costs Claimed	Allowable Per Audit			Audit Adjustments
		Salaries, Benefits, and Related Indirect Costs	Materials and Supplies	Total	
<u>January 1, 2000, through June 30, 2001 (continued)</u>					
Care and maintenance of other "eligible" animals:					
Cost per day	\$15.17	\$11.65	\$ 0.16		
Number of eligible other animals	× 216	× 101	× 101		
Reimbursable days	× 4	× 6	× 6		
Total care and maintenance costs for other animals	\$ 13,107	\$ 7,060	\$ 97	7,157	(5,950)
Total care and maintenance	\$ 476,642	\$ 487,483	\$ 6,695	\$ 494,178	\$ 17,536
<u>July 1, 2001, through June 30, 2002</u>					
Total care and maintenance costs	\$ 6,899,953	\$ 4,792,766	\$ 131,473		
Total animal census	÷ 272,290	÷ 497,945	÷ 497,945		
Cost per day	\$25.34	\$ 9.63	\$ 0.26		
Care and maintenance of dogs and cats:					
Cost per day	\$25.34	\$ 9.63	\$ 0.26		
Number of eligible dogs and cats	× 13,538	× 10,365	× 10,365		
Reimbursable days	× 2	× 3	× 3		
Total care and maintenance costs for dogs and cats	\$ 686,106	\$ 299,445	\$ 8,085	\$ 307,530	\$ (378,576)
Care and maintenance of other "eligible" animals:					
Cost per day	\$25.34	\$ 9.63	\$ 0.26		
Number of eligible other animals	× 209	× 124	× 124		
Reimbursable days	× 4	× 6	× 6		
Total care and maintenance costs for other animals	\$ 21,184	\$ 7,165	\$ 193	7,358	(13,826)
Total care and maintenance	\$ 707,290	\$ 306,610	\$ 8,278	\$ 314,888	\$ (392,402)
<u>July 1, 2002, through June 30, 2003</u>					
Total care and maintenance costs	\$ 6,257,289	\$ 4,405,861	\$ 141,952		
Total animal census	÷ 449,730	÷ 450,176	÷ 450,176		
Cost per day	\$13.91	\$ 9.79	\$ 0.32		
Care and maintenance of dogs and cats:					
Cost per day	\$13.91	\$ 9.79	\$ 0.32		
Number of eligible dogs and cats	× 10,484	× 7,544	× 7,544		
Reimbursable days	× 2	× 3	× 3		
Total care and maintenance costs for dogs and cats	\$ 291,737	\$ 221,567	\$ 7,242	\$ 228,809	\$ (62,928)
Care and maintenance of other "eligible" animals:					
Cost per day	\$13.91	\$ 9.79	\$ 0.32		
Number of eligible other animals	× 216	× 93	× 93		
Reimbursable days	× 4	× 6	× 6		
Total care and maintenance costs for other animals	\$ 12,018	\$ 5,463	\$ 179	5,642	(6,376)
Total care and maintenance costs	\$ 303,755	\$ 227,030	\$ 7,421	\$ 234,451	\$ (69,304)
<u>July 1, 2005, through June 30, 2006</u>					
Total care and maintenance costs	\$ 10,487,509	\$ 6,775,244	\$ 223,754		
Total animal census	÷ 509,248	÷ 515,312	÷ 515,312		
Cost per day	\$20.59	\$13.15	\$ 0.43		
Care and maintenance of dogs and cats:					
Cost per day	\$20.59	\$13.15	\$ 0.43		
Number of eligible dogs and cats	× 5,930	× 5,728	× 5,728		
Reimbursable days	× 2	× 3	× 3		

Schedule 2 (continued)

Category	Actual Costs Claimed	Allowable Per Audit			Audit Adjustments
		Salaries, Benefits, and Related Indirect Costs	Materials and Supplies	Total	
<u>July 1, 2005, through June 30, 2006 (continued)</u>					
Total care and maintenance costs for dogs and cats	\$ 244,197	\$ 225,970	\$ 7,389	\$ 223,359	\$ (10,3838)
Care and maintenance of other "eligible" animals:					
Cost per day	\$20.59	\$ 13.15	\$ 0.43		
Number of eligible other animals	452	188	× 188		
Reimbursable days	4	6	× 6		
Total care and maintenance costs for other animals	\$ 37,227	\$ 14,833	\$ 485	15,318	(21,909)
Total care and maintenance costs	\$ 281,424	\$ 240,803	\$ 7,874	\$ 248,677	\$ (32,747)
<u>July 1, 2006, through June 30, 2007</u>					
Total care and maintenance costs	\$ 11,585,706	\$ 8,687,989	\$ 329,620		
Total animal census	÷ 655,576	÷ 706,491	÷ 706,491		
Cost per day	\$17.67	\$12.30	\$ 0.47		
Care and maintenance of dogs and cats:					
Cost per day	\$17.67	\$12.30	\$ 0.47		
Number of eligible dogs and cats	× 5,486	× 5,123	× 5,123		
Reimbursable days	× 2	× 3	× 3		
Total care and maintenance costs for dogs and cats	\$ 193,875	\$ 189,039	\$ 7,223	\$ 196,262	\$ 2,387
Care and maintenance of other "eligible" animals:					
Cost per day	\$17.67	\$12.30	\$ 0.47		
Number of eligible other animals	× 1,402	× 234	× 234		
Reimbursable days	× 4	× 6	× 6		
Total care and maintenance costs for other animals	\$ 99,093	\$ 17,269	\$ 660	17,929	(81,164)
Total care and maintenance costs	\$ 292,968	\$ 206,308	\$ 7,883	\$ 214,191	\$ (78,777)
<u>July 1, 2007, through June 30, 2008</u>					
Total care and maintenance costs	\$ 12,856,179	\$10,432,321	\$ 539,706		
Total animal census	÷ 799,326	÷ 816,858	÷ 816,858		
Cost per day	\$16.08	\$ 12.77	\$ 0.66		
Care and maintenance of dogs and cats:					
Cost per day	\$16.08	\$12.77	\$ 0.66		
Number of eligible dogs and cats	× 6,036	× 5,735	× 5,735		
Reimbursable days	× 2	× 3	× 3		
Total care and maintenance costs for dogs and cats	\$ 194,118	\$ 219,708	\$ 11,355	\$ 231,063	\$ 36,945
Care and maintenance of other "eligible" animals:					
Cost per day	\$16.08	\$12.77	\$ 0.66		
Number of eligible other animals	× 688	× 243	× 243		
Reimbursable days	× 4	× 6	× 6		
Total care and maintenance costs for other animals	\$ 44,252	\$ 18,619	\$ 962	19,581	(24,671)
Total care and maintenance costs	\$ 238,370	\$ 238,327	\$ 12,317	\$ 250,644	\$ 12,274
<u>Summary: July 1, 1998, through June 30, 2008, excluding July 1, 2003, through June 30, 2005</u>					
Care and maintenance of dogs and cats	\$ 2,837,320	\$ 2,000,725	\$ 58,381	\$ 2,059,106	\$ (778,214)
Care and maintenance of other 'eligible' animals	272,841	80,324	2,848	83,172	(189,669)
Total care and maintenance costs	\$ 3,110,161	\$ 2,081,049	\$ 61,229	\$ 2,142,278	\$ (967,883)

Findings and Recommendations

FINDING 1— Overstated training costs

The city claimed \$34,145 for training costs during the audit period. We determined that \$24,705 is allowable and \$9,440 is unallowable. The costs were unallowable because the city overstated training hours for new employees (\$15,309) and understated productive hourly rates (\$5,869).

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

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
Salaries and Benefits:			
1998-99	\$ 9,468	\$ 563	\$ (8,905)
1999-2000	5,357	3,897	(1,460)
2000-01	3,521	2,572	(949)
2001-02	3,070	2,261	(809)
2002-03	1,130	550	(580)
2005-06	2,735	4,590	1,855
2006-07	5,936	5,625	(311)
2007-08	2,928	4,647	1,719
Total	\$ 34,145	\$ 24,705	\$ (9,440)

Overstated Training Hours

The city claimed training hours for Chameleon software for all newly hired employees within the Training Costs component. During our fieldwork, the Animal Services Department provided a sample training agenda to showcase the multitude of topics covered during the training process. The department pro-rated a portion of the training time and claimed three- and two-hour increments in different fiscal periods attributed to the portion of training related to Chameleon software. The department provided a list of all new hires throughout the audit period. We calculated allowable hours based on the list of new hires provided by the department.

We concluded that the three- and two-hour training increments claimed were reasonable. However, we noted that the number of new employees reported on the claims was misstated. Subsequently, we determined that the city overstated 39 hours spent on training activities during the first four years of the audit period and understated 24 hours spent on training activities during the last four years of the audit period. As a result, allowable costs were overstated by \$15,309 during the audit period.

Misstated Productive Hourly Rates

The city incorrectly calculated employee productive hourly rates during the audit period. The rates were calculated based on budgeted information rather than the actual payroll. We recalculated all productive hourly rates for all classifications of employees based on the actual annual payroll information.

During fieldwork, we received and were able to analyze the actual payroll summaries for all classifications of employees included in the claims for the last three years of the audit period fiscal year (FY) 2005-06 through FY 2007-08). However, the actual payroll information was not available for the earlier five years of the audit period. We used a consumer price index to deflate the amounts paid for labor in prior years. Our analysis revealed that the claimed productive hourly rates were generally understated. We used the revised rates in our calculations of allowable costs for all cost components. For the Training cost component, we determined that allowable costs were understated by \$5,869.

Summary of Productive Hourly Rate Adjustments by Reimbursable Components

The productive hourly rate calculation noted previously also affected the following reimbursable components:

<u>Reimbursable Component</u>	<u>Audit Adjustment</u>
Training	\$ 5,869
Computer software	1,707
Increased holding period	126,963
Lost and found lists	3,097
Non-medical records	35,708
Veterinary care	1,658
Total	<u>\$ 175,002</u>

The program's parameters and guidelines allow reimbursement for the one-time activity of providing training to staff on reimbursable activities.

Recommendation

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

City's Response

The city did not provide a response to this specific finding. However, the city did comment on the audit process and the audit findings in general. See the city's response under "Other Issues."

**FINDING 2—
Overstated computer
software costs**

The city claimed \$525,513 for computer software costs during the audit period. We determined that \$270,771 is allowable and \$254,742 is unallowable (\$56,259 for salaries and benefits and \$198,483 for materials and supplies). The material and supply costs were unallowable because the city did not pro-rate computer equipment and software costs attributed to the mandated activities (\$164,849), claimed unsupported costs (\$41,889), claimed unallowable invoices (\$37,991), and did not claim allowable costs of \$46,246. The salary and benefit costs were unallowable because the city did not pro-rate the Chameleon maintenance hours attributed to the mandated activities (\$57,966) and understated productive hourly rates (\$1,707).

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

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
Salaries and benefits:			
1998-99	\$ 1,855	\$ 1,062	\$ (793)
1999-2000	5,237	2,997	(2,240)
2000-01	4,655	3,110	(1,545)
2001-02	5,453	3,138	(2,315)
2002-03	34,826	17,413	(17,413)
2005-06	30,522	15,261	(15,261)
2006-07	33,385	16,693	(16,692)
Total salaries and benefits	115,933	59,674	(56,259)
Materials and supplies:			
1999-2000	126,659	42,456	(84,203)
2000-01	140,538	51,203	(89,335)
2001-02	118,383	69,438	(48,945)
2002-03	24,000	12,000	(12,000)
2005-06	—	12,000	12,000
2006-07	—	12,000	12,000
2007-08	—	12,000	12,000
Total materials and supplies	409,580	211,097	(198,483)
Total	\$ 525,513	\$ 270,771	\$ (254,742)

Chameleon System Screens Analysis

The Los Angeles Animal Services Department purchased Chameleon software for FY 1999-2000. All of the city's shelters use the Chameleon system to maintain animal records. The Chameleon database has various screens that contain options for storing animal information. Some screens relate to the mandated activities and some do not.

The department performed an analysis of its Chameleon software system to determine the extent the system was used for mandated activities. In this analysis, the department identified the following 10 screens and the approximate percentages of those screens as they relate to the entire software system:

1. Animal Window – 11%
2. Kennel Window – 20%
3. Cham Cam – 4%
4. Person Window – 7%
5. Tag / Link Window – 10%

6. Receipt Window – 13%
7. Treatment and To Do Window – 15%
8. Activity and Dispatch Windows – 10%
9. Memo Window – 5%
10. Other Windows – 5%

In suggesting percentages for each of the screens, the department took into consideration how much time, on average, shelter staff spends noting information in each screen, how often these screens get updated, and the approximate amount of information contained within each screen.

Per discussions with the department's staff, we determined that 5 of the 10 screens identified above have a direct relation to the mandated activities. The mandate-related screens are as follows:

1. Animal Window
2. Kennel Window
3. Cham Cam
4. Person Window
5. Memo Window

We determined that the mandate-related windows comprise approximately 50% of the total Chameleon screens and information contained in those screens. We applied this 50% pro-rata percentage to all allowable costs in our calculations. Subsequently, we concluded that the city overstated allowable computer equipment costs totaling \$164,849 and overstated salary and benefit costs totaling \$57,966 during the audit period.

Misstated and Unsupported Computer Equipment Costs

The city was unable to provide invoices for all computer purchases claimed throughout the audit period. The unsupported portion of the costs totaled \$41,889. In addition, the city claimed unallowable costs totaling \$37,991 for FY 2000-01. The unallowable costs consisted of one license-renewal fee that was claimed twice in the same fiscal year and one invoice containing generic software licenses that were unrelated to Chameleon software. In addition, the city did not include in its claims additional costs totaling \$46,246 for FY 2001-02 and FY 2005-06 through FY 2007-08. The additional amount includes additional invoices totaling \$10,246 for computer hardware for FY 2001-02 and Chameleon licensing fees totaling \$36,000 for FY 2005-06 through FY 2007-08.

Understated Productive Hourly Rates

As identified in Finding 1, the city generally understated employee productive hourly rates. We applied the adjusted rates and determined that allowable costs for this component were understated by \$1,707.

The parameters and guidelines allow reimbursement for developing or procuring computer software for the maintenance of specified animal records. In addition, the parameters and guidelines state that if the computer software is used in a way that is not directly related to the

maintenance of animal records, then only the pro-rata portion of the activity that is used for compliance with the mandated program is reimbursable.

Recommendation

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

City's Response

The city did not provide a response to this specific finding. However, the city did comment on the audit process and the audit findings in general. See the city's response under "Other Issues."

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

The city claimed \$3,110,161 for care and maintenance costs during the audit period. We determined that \$2,142,278 is allowable and \$967,883 is unallowable. The costs were unallowable because the city incorrectly reported annual expenditures attributed to the care and maintenance function, incorrectly calculated the yearly census of dogs and cats and other animals, and subsequently overstated the claimed costs per animal per day in each fiscal period. In addition, the city incorrectly calculated the number of eligible stray dogs and cats and other animals that died during the increased holding period or were ultimately euthanized. The city also used an incorrect number of reimbursable days for this component.

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

Fiscal Year	Amount Claimed			Amount Allowable			Audit Adjustment
	Dogs/Cats	Other Animals	Total Claimed	Dogs/Cats	Other Animals	Total Allowable	
Care and maintenance:							
1998-99	\$ 186,383	\$ 5,510	\$ 191,893	\$ —	\$ 3,156	\$ 3,156	\$ (188,737)
1999-2000	577,369	40,450	617,819	375,062	7,031	382,093	(235,726)
2000-01	463,535	13,107	476,642	487,021	7,157	494,178	17,536
2001-02	686,106	21,184	707,290	307,530	7,358	314,888	(392,402)
2002-03	291,737	12,018	303,755	228,809	5,642	234,451	(69,304)
2005-06	244,197	37,227	281,424	233,359	15,318	248,677	(32,747)
2006-07	193,875	99,093	292,968	196,262	17,929	214,191	(78,777)
2007-08	194,118	44,252	238,370	231,063	19,581	250,644	12,274
Total	\$ 2,837,320	\$ 272,841	\$ 3,110,161	\$ 2,059,106	\$ 83,172	\$ 2,142,278	\$ (967,883)

The care and maintenance formula calculations of claimed, allowable, and unallowable costs by fiscal year are presented in Schedule 2—Summary of Care and Maintenance Costs.

During our review, we noted the following issues:

- The city did not use actual expenditure amounts relating to care and maintenance to calculate the cost per animal per day. Instead, the city used budgeted expenditure amounts that were not actual costs. In addition, the costs that the city reported were not pro-rated to the portion of the costs relating to the care and maintenance functions.
- The city did not use accurate annual animal census information to calculate the cost per animal per day.
- The city overstated the cost per animal per day in each fiscal year of the audit period.
- The city did not use the accurate number of eligible dogs and cats and other animals that died during the increased holding period or were ultimately euthanized. This error occurred primarily because the city did not account for all animal population exclusions noted in the parameters and guidelines.
- The city did not use the correct number of reimbursable increased holding period days to calculate claimed costs.

Our analysis of each issue identified in this list is presented below in the same order as listed above.

Total Annual Expenditures Related to Care and Maintenance

The city did not use the actual expenditure amounts relating to care and maintenance that it incurred to calculate the cost per animal per day. Instead, the city used budgeted expenditure amounts that were not actual costs and were not pro-rated to the portion of the costs relating to the care and maintenance functions.

The following table summarizes claimed, allowable, and unallowable expenditure amounts used for the calculation of care and maintenance costs:

Fiscal Year	Amount Claimed	Amount Allowable		Audit Adjustment
		Salaries, Benefits and Indirect Cost	Materials and Supplies	
Care and maintenance expenditures:				
1998-99	\$ 3,398,931	\$ 4,294,154	\$ 103,013	\$ 998,236
1999-2000	4,304,979	4,801,703	136,599	633,323
2000-01	4,890,106	5,299,831	74,446	484,171
2001-02	6,899,953	4,792,766	131,473	(1,975,714)
2002-03	6,257,289	4,405,861	141,952	(1,709,476)
2005-06	10,487,509	6,775,244	223,754	(3,488,511)
2006-07	11,585,706	8,687,989	329,620	(2,568,097)
2007-08	12,856,179	10,432,321	539,706	(1,884,152)
Total	\$ 60,680,652	\$ 49,489,869	\$ 1,680,563	\$ (9,510,220)

Labor Costs Related to Care and Maintenance (Salaries, Benefits, and Indirect Costs)

During the course of the audit, we requested that the city provide the actual salary amounts paid to those employee classifications directly involved with the care and maintenance function. We also requested the duty statements for such classifications to assist us in determining the percentage of daily workload that was devoted to caring and maintaining animals. The Animal Services Department provided a list of personnel who participate in the care and maintenance functions. The department also provided information relating to the involvement level of each classification and submitted job duty statements that supported the its proposed pro-rated percentages.

As proposed by the department, we used the following employee classifications and percentages of their annual salary, benefit, and related indirect costs to calculate labor costs relating to the Care and Maintenance cost component for each fiscal year:

- Animal Care Technicians (80%)
- Animal Care Technician Supervisor (40%)

We used actual annual payroll information for each employee classification for the last three years of the audit period (FY 2005-06 through FY 2007-08). However, the actual payroll information was not

available for the earlier five years of the audit period. We used a consumer price index to deflate the amounts paid for labor in these prior years.

Materials and Supplies Costs Related to Care and Maintenance

Subsequent to the issuance of the draft audit report, the city submitted documentation supporting actual materials and supplies expenditures incurred for care and maintenance activities. The city submitted summary reports containing year end expenditures by vendor for two accounts:

1. Account 4580 – Animal Food
2. Account 6020 – Shelters Operating Supplies

For the audit period, the year end expenses submitted totaled \$2,488,030 for both accounts. We examined the detailed spreadsheets with expenditures by vendor in both accounts to determine whether any of the submitted costs could be potentially included in our calculation of allowable care and maintenance costs. Of the \$2,488,030 in costs submitted, we concluded that costs totaling \$1,680,563 were allowable. Accordingly, we included these costs in the care and maintenance formula calculations.

The following table summarizes the amounts submitted, allowable, and audit adjustment by fiscal year:

<u>Fiscal Year</u>	<u>Amount Claimed</u>	<u>Amount Allowable</u>	<u>Audit Adjustment</u>
Account 4580 – Animal Food:			
1998-99	\$ 79,175	\$ 79,175	\$ —
1999-2000	118,361	112,034	(6,327)
2000-01	48,325	48,325	—
2001-02	71,335	71,335	—
2002-03	76,695	76,695	—
2005-06	115,602	107,736	(7,866)
2006-07	178,828	178,828	—
2007-08	288,067	288,067	—
Total animal food	976,388	962,195	(56,259)
Account 6020 – Operating supplies			
1998-99	148,213	23,838	(124,375)
1999-2000	89,209	24,565	(64,644)
2000-01	126,057	26,121	(99,936)
2001-02	136,362	60,138	(76,224)
2002-03	125,345	65,257	(60,088)
2005-06	200,587	116,018	(84,569)
2006-07	325,315	150,792	(174,523)
2007-08	360,554	251,639	(108,915)
Total operating supplies	1,511,642	718,368	(793,274)
Total	\$ 2,488,030	\$ 1,680,563	\$ (807,467)

Expenses Unrelated to the function of caring and maintaining animals:

During fieldwork, we discussed with department staff the reimbursable criteria for this cost component. With the department's assistance, we identified specific types of materials and supplies expenditures that

might be allowable under the component of care and maintenance. The department's staff agreed that allowable expenditures for this component would primarily include animal food and cleaning supplies.

Upon our review of the city's additional documentation, we concluded that some expenditures were unallowable under the Care and Maintenance cost component. We excluded any expenses that were unrelated to the function of caring and maintaining the animals. The examples of unallowable expenses include the following:

- Office supplies, such, calculators, staples, office furniture, etc.
- Printing supplies, such as paper and ink
- Film processing and camera expenses
- Shooting range expenses
- Cell phone expenses
- Relocation expenses
- Expenses for animal traps
- Expenses for license tags
- Magazine subscription expenses
- Laboratory services
- Diagnostic services
- Medical waste disposal services
- Medical expenses
- Petty cash funds
- Bank card payment expenditures for the department's administrative purchases

During fieldwork and status meetings, we discussed the types of vendors and allowable expenses that could be included in our calculation of allowable care and maintenance costs. We determined that allowable expenses by vendor included the following:

- Newco Distributors – Account 4580, Vendor ID #000022807
- Empire Cleaning Supply – Account 6020, Vendor ID #000001138
- Gale Supply Co (Cleaning Supplies) – Account 6020, Vendor ID #000001313
- Animal Health and Sanitary Supply (Cleaning Supplies) – Account 6020, Vendor ID #000041889
- C Specialties Inc (Animal Care Products) – Account 6020, Vendor ID #000038437
- BJ Enterprises (food storage supplies) – Account 6020, Vendor ID #000022709
- Animal Care – Account 6020, Vendor ID #000029262

Additional Allowable Care and Maintenance Costs Resulting from New Information

We incorporated the additional materials and supplies costs identified above into our calculations of allowable care and maintenance costs. After adding the allowable materials and supplies costs into the care and maintenance formula, additional allowable care and maintenance costs total \$61,229 for the audit period.

The following table summarized the revised allowable amounts for care and maintenance expenses by fiscal year:

Fiscal Year	Previous Allowable Amount			Revised Allowable Amount			Audit Adjustment
	Dogs/Cats	Other Animals	Total Allowable Amount	Dogs/Cats	Other Animals	Total Revised Allowable Amount	
Care and maintenance:							
1998-99	\$ —	\$ 3,081	\$ 3,081	\$ —	\$ 3,156	\$ 3,156	\$ 75
1999-2000	364,573	6,834	371,407	375,062	7,031	382,093	10,686
2000-01	480,423	7,060	487,483	487,021	7,157	494,178	6,695
2001-02	299,445	7,165	306,610	307,530	7,358	314,888	8,278
2002-03	221,567	5,463	227,030	228,809	5,642	234,451	7,421
2005-06	225,970	14,833	240,803	233,359	15,318	248,677	7,874
2006-07	189,039	17,269	206,308	196,262	17,929	214,191	7,883
2007-08	219,708	18,619	238,327	231,063	19,581	250,644	12,317
Total	\$ 2,000,725	\$ 80,324	\$ 2,081,049	\$ 2,059,106	\$ 83,172	\$ 2,142,278	\$ 61,229

The revised care and maintenance formula calculations of claimed, allowable, and unallowable costs by fiscal year are also presented in Schedule 2—Summary of Care and Maintenance Costs.

Annual Animal Census Data

The yearly census refers to the total number of days that all animals were housed in the city's shelters. The Animal Services Department was able to provide the actual animal census information from its Chameleon tracking system for FY 2000-01 through FY 2007-08. For the earlier two years, for which Chameleon statistics were not available, we were able to use the average data from animal statistics available for FY 2000-01 and FY 2001-02.

Exclusions

The only two exclusions noted in this category were the animals that came in Dead on Arrival (DOA) or Missing. We did not count DOA animals as part of the annual census because no costs were incurred to care for them. In addition, we did not count Missing animals as part of the annual census because their holding period was unknown.

Input Errors

During our analysis of the annual census information, we noted some data input errors relating to dates. Some animal entries showed a negative holding period or extraordinarily long holding periods (e.g., exceeding ten years). Because these input errors were very obvious, we either eliminated these animals from the population or changed the incoming or outgoing dates.

Our review of the Chameleon animal information indicated that the city understated the annual animal census in each fiscal year of the audit period.

The following table summarizes the claimed, allowable, and revised animal census information by fiscal year:

Fiscal Year	Total Claimed	Animal Census Allowable			Total Allowable	Audit Adjustment
		Dogs/Cats	Birds	Other Animals		
Annual animal census:						
1998-99	258,420	—	—	—	476,517	218,097
1999-2000	258,420	—	—	—	476,517	218,097
2000-01	322,295	405,287	21,792	28,009	455,088	132,793
2001-02	272,290	418,756	37,926	41,263	497,945	225,655
2002-03	449,730	407,574	13,821	28,781	450,176	446
2005-06	509,248	415,652	17,307	82,353	515,312	6,064
2006-07	655,576	525,522	15,520	165,449	706,491	50,915
2007-08	799,326	695,980	34,574	86,304	816,858	17,532
Total	3,525,305	2,868,771	140,940	432,159	4,394,904	869,599

Cost Per Animal Per Day

The actual cost formula requires the eligible annual 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 holding period days.

We used the audited annual expenditures and the annual animal census information to calculate the allowable cost per animal per day. We concluded that the city overstated the cost per animal per day in each fiscal period, as shown in the table below.

Fiscal Year	Cost Claimed	Cost Allowable	Audit Adjustment
Cost per animal per day:			
1998-99	\$ 13.12	\$ 9.23	\$ (3.89)
1999-2000	16.66	10.37	(6.29)
2000-01	15.17	11.81	(3.36)
2001-02	25.34	9.89	(15.45)
2002-03	13.91	10.11	(3.80)
2005-06	20.59	13.58	(7.01)
2006-07	17.67	12.77	(4.90)
2007-08	16.08	12.43	(2.65)

Eligible Animal Population

We determined the eligible animal population for dogs and cats and other animals by analyzing the Chameleon database information and taking into account all exclusions per the requirement of the mandated program. The following animals were excluded from the population of eligible animals:

- 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;
- 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;
- 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).

Our review of the Chameleon database revealed that the city overstated eligible animal populations in each fiscal period.

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

Fiscal Year	Animals Claimed			Animals Allowable			Audit Adjustment
	Dogs/ Cats	Other Animals	Total Claimed	Dogs/ Cats	Other Animals	Total Allowable	
Eligible animals:							
1998-99	7,103	105	7,208	—	56	56	(7,152)
1999-2000	17,328	607	17,935	12,056	113	12,169	(5,766)
2000-01	15,278	216	15,494	13,746	101	13,847	(1,647)
2001-02	13,538	209	13,747	10,365	124	10,489	(3,258)
2002-03	10,484	216	10,700	7,544	93	7,637	(3,063)
2005-06	5,930	452	6,382	5,728	188	5,916	(466)
2006-07	5,486	1,402	6,888	5,123	234	5,357	(1,531)
2007-08	6,036	688	6,724	5,735	243	5,978	(746)
Total	81,183	3,895	85,078	60,297	1,152	61,449	(23,629)

Increased Holding Period Days

The parameters and guidelines identify the number of reimbursable days for dogs and cats to be the difference between three days from the day of capture and four business days from the day after impoundment. For other animals, the parameters and guidelines identify the number of reimbursable days to be four business days from the day after impoundment.

Determining the exact number of reimbursable days is often difficult. Depending on the impound day, each animal will have a different holding period requirement. For example, for a dog impounded at noon on Monday, the “old” law (prior to 1999) requires the city to hold the dog until noon on Thursday (72 hours); the current law requires the city to hold the dog until closing on Friday (which is 4 business days following impoundment). Under the current law, the holding period was increased by 1 day and 5 hours (or 29 hours). However, for the dog impounded at noon on Friday, the “old” law requires the city to hold the dog until noon on Monday (72 hours); and the current law requires the city to hold the dog until closing on Friday (which is 4 business days following impoundment). Under the current law, the holding period was increased by 4 days and 5 hours (or 101 hours).

This calculation takes into consideration that the required holding period does not include either Saturday or Sunday as a business day, which is consistent with the Appellate Court decision dated March 26, 2010, in the case of *Purifoy et al v. Howell*. We also took into consideration the operating schedules of the city’s shelters; some shelters are closed on Mondays. In such cases, we did not count Monday as a business day.

To determine the number of reimbursable days for all of the city’s shelters, we analyzed every possible impound option (e.g., Monday impound, Tuesday impound, Wednesday impound, etc.) and determined the average increased holding period for dogs and cats to be 3 days and the average increased holding period for other “eligible” animals to be 6 days.

The following chart summarizes the formula:

Care and Maintenance Formula for Dogs and Cats

$$\begin{array}{l} \text{Cost per animal} \times \text{Eligible dogs and cats} \times \text{Number of Increased Days} \\ \text{per day} \qquad \qquad \qquad \text{(died days 4,5,6)} \qquad \qquad \qquad \text{(3 days for dogs and cats)} \\ \qquad \qquad \qquad \qquad \qquad \text{(euthanized days 7 and on)} \end{array}$$

Care and Maintenance Formula for Other Animals

$$\begin{array}{l} \text{Cost per animal} \times \text{Eligible Animals} \times \text{Number of Increased Days} \\ \text{per day} \qquad \qquad \qquad \text{(died days 2,3,4,5,6)} \qquad \qquad \qquad \text{(6 days for other)} \\ \qquad \qquad \qquad \qquad \qquad \text{(euthanized days 7 and on)} \end{array}$$

The parameters and guidelines (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) identify the following reimbursable activities:

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.

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) also state:

Beginning January 1, 1999 – For providing care and maintenance for . . . 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.

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of dogs and 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 when 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.

Eligible claimants may elect one of two methods, actual cost method or 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.

Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period. The computation method is as follows:

1. 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.
2. 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.
3. Multiply the average daily census of dogs, cats, and other animals by 365 = the yearly census of dogs and cats and the yearly census of other animals.
4. Divide the total annual cost of care by the yearly census of dogs and cats = cost per dog and cat per day and yearly census of other animals = cost per other animal per day.
5. 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. The reimbursable day for cats and dogs is the difference between three days from the day of capture, and four or six business days from the day after impoundment.

Care and Maintenance Formula

The parameters and guidelines provide for a formula-driven methodology to determine allowable mandated costs for the care and maintenance of dogs and 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.

The mandate is reimbursing 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.

Recommendation

We recommend that the city 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 finding. However, the city provided additional supporting documentation subsequent to the issuance of the draft audit report.

SCO's Comment

The finding amount decreased by \$61,229—from \$1,029,112 to \$967,883 based on the additional information provided. The recommendation remains unchanged.

**FINDING 4—
Overstated increased
holding period costs**

The city claimed \$3,886,965 for increased holding period costs for the audit period. We determined that \$1,841,233 is allowable and \$2,045,732 is unallowable. The unallowable costs occurred because the city overstated allowable hours and the number of allowable positions (\$2,172,695) and understated productive hourly rates (\$126,963).

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

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
Salaries and benefits:			
1998-99	\$ 337,191	\$ 90,266	\$ (246,925)
1999-2000	754,105	201,949	(552,156)
2000-01	784,231	211,205	(573,026)
2001-02	805,160	213,025	(592,135)
2002-03	115,785	218,413	102,628
2005-06	246,783	295,417	48,634
2006-07	550,209	308,794	(241,415)
2007-08	293,501	302,164	8,663
Total	\$ 3,886,965	\$ 1,841,233	\$ (2,045,732)

Misstated Allowable Hours and Employee Positions

The city claimed hours for Animal Care Technicians, Animal Care Technician Supervisors, Animal Control Officers, and Clerk Typists for working on one of the weekend days. The city, however, did not take into account the difference between the regular staffing needs and the increased staffing needs to comply with the requirement of this component. As a result, the city overstated the number of eligible employee positions and did not properly calculate the number of reimbursable hours per each position. This resulted in overstated costs totaling \$2,172,695 during the audit period.

Hours of Operation

The city provided documentation identifying the hours of operation for its animal shelters. All shelters in the city operate on the same schedule and stay open to the public six days a week (excluding Mondays), from 8 am until 5 pm. Thus, as per the requirement of the mandate, each shelter makes animals available for owner redemption or adoption on either of the weekend days. We concluded that reimbursement is allowable for the increased and eligible staffing on Saturdays.

Staffing Requirements

For agencies using the holding period of four business days after the day of impoundment, we needed to determine the additional costs incurred to have the impounded animals available for owner redemption or adoption. In order to determine the additional staffing requirements, we inquired about the number of employees and classifications of staff members working when the shelter is closed to the public (Mondays) and the staffing needed to comply with the mandate and stay open during the increased hours (Saturdays).

When the shelter is closed to the public, animals must still be cared for and fed. Usually, most of the staff members whose duties include caring for animals would be at the shelters regardless of whether the shelters were open to the public or not. Therefore, as the main duties of these employees are to care and maintain animals, these positions are generally not reimbursable for this cost component.

However, some positions are reimbursable under this component depending on the increased staffing needs on those days when the shelter is open to the public. To demonstrate the increased staffing requirements for Saturdays, the city provided monthly working schedules for each shelter. After reviewing these schedules, we determined that the following additional employees were needed to comply with the mandate requirement and stay open during one weekend day.

- Animal Care Technicians (10 positions, 9 hours each)
- Animal Care Technician Supervisor (1 position, 9 hours)
- Front Counter Clerks (10 positions, 8 hours each)

Allowable Annual Hours

Starting with FY 1999-2000, we calculated allowable annual hours the same way for every year using the following formula:

$$\frac{\text{Allowable weekly hours per classification} \times \text{Number of positions} \times 52}{\text{weeks}}$$

The following table summarizes the annual hours per employee classification needed to perform the mandated activities:

<u>Employee Classification</u>	<u>Number of Eligible Employees</u>	<u>Allowable Weekly Hours</u>	<u>Allowable Annual Hours</u>
Animal Care Technicians	10	9	4,680
ACT Supervisor	1	9	468
Front Counter Clerks	10	8	4,160
			<u>9,308</u>

The FY 1998-99 reimbursement period for this cost component began in January 1999. Accordingly, we reduced allowable annual hours by half for this fiscal period.

Understated Productive Hourly Rates

As identified in Finding 1, the city generally understated employee productive hourly rates. We applied the adjusted rates and determined that allowable costs for this component were understated by \$126,963.

The parameters and guidelines (section IV.B.5—Using the Holding Period of Four Business Days After the Day of Impoundment) state that the following activities are reimbursable beginning January 1, 1999, for impounded animals specified in Food and Agriculture Code section 31753 (“other animals”), and beginning July 1, 1999, for impounded dogs and cats:

- 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 the owner to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

Recommendation

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

City's Response

The city did not provide a response to this specific finding. However, the city did comment on the audit process and the audit findings in general. See the city's response under "Other Issues."

**FINDING 5—
Overstated lost and
found lists costs**

The city claimed \$195,493 for the Lost and Found Lists cost component during the audit period. We determined that \$79,114 is allowable and \$116,379 is unallowable. The costs were unallowable because the city claimed estimated hours in the first four years of the audit period (\$77,428), claimed unsupported Web project development costs (\$44,699), understated allowable hours due to rounding errors in the time study (\$2,651), and understated employee productive hourly rates (\$3,097).

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

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
Salaries and benefits:			
1998-99	\$ 12,655	\$ 3,852	\$ (8,803)
1999-2000	26,185	8,615	(17,570)
2000-01	30,373	9,008	(21,365)
2001-02	54,530	9,087	(45,443)
2002-03	9,371	9,318	(53)
2005-06	12,237	12,600	363
2006-07	13,016	13,364	348
2007-08	12,206	13,270	1,064
Total salaries and benefits	<u>170,573</u>	<u>79,114</u>	<u>(91,459)</u>
Materials and supplies:			
2001-02	24,920	—	(24,920)
Total	<u>\$ 195,493</u>	<u>\$ 79,114</u>	<u>\$ (116,379)</u>

Estimated and Unsupported Costs

The city claimed estimated hours for Clerk Typists for FY 1998-99 through FY 2001-02. The estimated salary and benefit costs totaled \$77,428. Furthermore, the city also claimed unsupported costs for the creation of its Web site for FY 2001-02 totaling \$19,779 for salaries and benefits and \$24,920 for materials and supplies. The city did not provide any documentation to support claimed costs nor document the pro-rated portion of these costs attributed to the mandated activity of Lost and Found Lists.

Time Study

Starting with FY 2002-03, the city started claiming hours based on a time study that it conducted for this cost component. The time study recorded the time increments for the Clerk Typists to print out and display the stray sheets and inventory of stray animals for the public to review. The time study results showed that it takes an average of 11.63 minutes each day for Clerk Typists to perform this activity at each of the city's shelters. The city claimed 11 minutes per clerk (one clerk per each shelter) for this component starting in FY 2002-03. Our review of the time study revealed rounding errors in the city's favor. We calculated allowable hours using 11.63 minutes for one Clerk Typists per day at each of the six shelters. We applied the results of the time study for all years in the audit period.

Using the methodology described above, we calculated allowable annual hours totaling 424.50 per fiscal year, as shown in the table below. For FY 1998-99, reimbursement begins in January 1999, so we used half of total hours allowable for this fiscal year.

<u>Employee Classification</u>	<u>Number of Eligible Employees</u>	<u>Allowable Daily Minutes</u>	<u>Allowable Annual Hours</u>
Front Counter Clerks	6	11.63	424.50

The city understated allowable hours from the time study due to the rounding errors. As a result, allowable costs were understated by \$2,651 for the audit period.

Understated Productive Hourly Rates

As identified in Finding 1, the city generally understated employee productive hourly rates. We applied the adjusted rates and determined that allowable costs for this component were understated by \$3,097.

The parameters and guidelines (section IV.B.7—Lost and Found Lists) identify the following reimbursable activities:

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 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 ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

City’s Response

The city did not provide a response to this specific finding. However, the city did comment on the audit process and the audit findings in general. See the city’s response under “Other Issues.”

**FINDING 6—
Understated non-medical
records costs**

The city claimed \$468,667 for the Maintaining Non-Medical Records cost component during the audit period. We determined that \$1,065,219 is allowable and the city underclaimed costs in the net amount of \$596,552. The costs were misstated because the city claimed overstated and unallowable time increments per non-medical record during the first three years of the audit period (\$237,933), understated the number of eligible animal records (\$814,940), overstated hours spent by the Systems Analyst classification performing mandated activities (\$16,163), and understated productive hourly rates (\$35,708).

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

<u>Fiscal Year</u>	<u>Amount Claimed</u>	<u>Amount Allowable</u>	<u>Audit Adjustment</u>
Salaries and benefits:			
1998-99	\$ 47,236	\$ 56,834	\$ 9,598
1999-2000	140,516	127,181	(13,335)
2000-01	126,793	135,995	9,202
2001-02	26,714	131,162	104,448
2002-03	23,921	124,455	100,534
2005-06	30,738	155,122	124,384
2006-07	20,871	156,162	135,291
2007-08	51,878	178,308	126,430
Total	<u>\$ 468,667</u>	<u>\$ 1,065,219</u>	<u>\$ 596,552</u>

Overstated and Unallowable Costs

In the first three years of the audit period (FY 1998-99 through FY 2000-01), the city claimed 20 minutes per animal record for Veterinary Assistants to record information relating to the health of animals. However, recording animal health information is not a reimbursable activity and is, therefore, unallowable. The unallowable costs in the first three years of the audit period totaled \$237,933.

Time Study

In the latter five years of the audit period (FY 2001-02, FY 2002-03, and FY 2005-06 through FY 2007-08), the city claimed 5 minutes per non-medical animal record for the Animal Care Technicians to input animal intake information based on the results of the time study. The city then applied the 5-minute increments from the time study to the number of records processed for euthanized animals. After reviewing the time study results, we concluded that the 5-minute increments were reasonable and well-supported. We applied the 5-minute increments per non-medical record in all fiscal years of the audit period, including the first three years during which the hours were unallowable.

Involvement Level of Various Employee Classifications

The city's time study documented that record-keeping was performed by the Animal Care Technicians. However, during audit fieldwork, the city provided intake animal statistics supporting the involvement level of

Animal Care Technicians and Animal Control Officers with this activity. These intake statistics segregated the intake procedures and record-keeping activities performed by these two employee classifications.

The intake statistics reports documented that about 23% of animals are brought in from the field, and that Animal Control Officers perform the intake record-keeping for this population of animals. The Animal Care Technicians perform intake record-keeping for the remaining 77% of the animal population. We used these statistics in our calculations of allowable costs.

Understated Non-Medical Records

Allowable animal records for this cost component include any non-medical record that was created for any animal impounded throughout the audit period. We were able to retrieve this information from the Chameleon database by checking the number of animals that came into the city's shelters during each fiscal year. After analyzing the Chameleon data, we concluded that the city understated the number of eligible records in all fiscal years of the audit period. The city understated the records because it claimed only the records for animals that died or were euthanized. However, the mandated program allows reimbursement for maintaining non-medical records for all impounded animals.

We were able to retrieve Chameleon intake information dating back to FY 2000-01. Chameleon statistics were not available for the first two years of the audit period. To determine the eligible number of records for FY 1998-99 and FY 1999-00, we calculated an average number of animal records processed during FY 2000-01 and FY 2001-02. For FY 1998-99, we used half of this average because reimbursement begins in January 1999 for this component.

After calculating the actual number of intake records, we concluded that the city under-claimed the total number of animal records processed by 356,909 during the audit period, resulting in understated allowable costs totaling \$814,940 during the audit period.

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

<u>Fiscal Year</u>	<u>Records Claimed</u>	<u>Records Allowable</u>	<u>Audit Adjustment</u>
Non-Medical Records			
1998-99	7,136	32,447	25,311
1999-2000	17,935	64,893	46,958
2000-01	15,494	66,343	50,849
2001-02	13,747	63,443	49,696
2002-03	11,960	58,717	46,757
2005-06	11,135	54,102	42,967
2006-07	7,127	52,580	45,453
2007-08	7,175	56,093	48,918
Total	<u>91,709</u>	<u>448,618</u>	<u>356,909</u>

Senior Systems Analyst Time

For FY 2007-08, the city claimed 25% of the Senior Systems Analyst's total annual productive hours as time spent to maintain the Chameleon database. According to the Systems Analyst, claimed hours were spent on general oversight and maintenance of the animal database. However, claimed hours did not account for the 50% share of the Chameleon software that is used for non-mandated activities. Accordingly, we pro-rated claimed hours by 50%, which resulted in overstated costs totaling \$16,163 for FY 2007-08.

Understated Productive Hourly Rates

As stated in Finding 1, the city generally understated employee productive hourly rates. We applied the adjusted rates and determined that allowable costs for this component were understated by \$35,708.

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

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.

Recommendation

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

City's Response

The city did not provide a response to this specific finding. However, the city did comment on the audit process and the audit findings in general. See the city's response under "Other Issues."

**FINDING 7—
Overstated necessary
and prompt
veterinary care costs**

The city claimed \$2,193,011 under the cost component of Necessary and Prompt Veterinary Care during the audit period. We determined that \$365,168 is allowable and \$1,827,843 is unallowable. The costs were unallowable because the city claimed estimated materials and supplies costs (\$488,137), claimed unsupported materials and supplies costs (\$608,849), claimed misstated and unallowable hours (\$732,515), and understated productive hourly rates (\$1,658).

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

<u>Fiscal Year</u>	<u>Amount Claimed</u>	<u>Amount Allowable</u>	<u>Audit Adjustment</u>
Salaries and benefits:			
1998-99	\$ —	\$ 25,409	\$ 25,409
1999-2000	—	56,834	56,834
2000-01	—	67,504	67,504
2001-02	179,750	51,839	(127,911)
2002-03	143,387	38,753	(104,634)
2005-06	262,640	40,823	(221,817)
2006-07	212,421	40,429	(171,992)
2007-08	297,827	43,577	(254,250)
Total salaries and benefits	1,096,025	365,168	(730,857)
Materials and supplies:			
1998-99	50,984	—	(50,984)
1999-2000	129,149	—	(129,149)
2000-01	308,004	—	(308,004)
2001-02	65,114	—	(65,114)
2002-03	83,002	—	(83,002)
2005-06	117,278	—	(117,278)
2006-07	178,953	—	(178,953)
2007-08	164,502	—	(164,502)
Total materials and supplies	1,096,986	—	(1,096,986)
Total	\$ 2,193,011	\$ 365,168	\$ (1,827,843)

Salary and Benefit Costs

The city did not claim any labor costs in the first three years of the audit period (FY 1998-99 through FY 2000-01). Starting in FY 2001-02, the city began claiming costs for Veterinarians and Veterinary Technicians to perform various activities. The claimed hours were based on a time study that recorded increments of time to perform various medical procedures. We reviewed the city's initial time study and determined that it was inadequate.

The initial time study focused on recording non-routine medical procedures as opposed to repetitive activities. Non-routine procedures are not appropriate for a time study because they are unique in nature and in the duration of time spent. Furthermore, non-routine medical procedures are reimbursable only for medical services performed during the required holding period for animals that either died during the holding period or were euthanized after the required holding period. Thus, these types of non-recurring expenses would need to be examined on a case-by-case basis to determine eligibility for reimbursement.

Our review also indicated that included in the time study were some emergency treatments, microchip implantation procedures, and euthanasia procedures, all of which are excluded activities under this cost component.

The two repetitive tasks that are appropriate for a time study under this cost component are (1) performing an initial physical examination to determine the animal's baseline health status and classification as adoptable, treatable, or non-rehabilitatable and (2) administering wellness vaccines to treatable or adoptable animals. We advised the city that it should perform a new time study to capture time spent on these two repetitive and eligible procedures.

Allowable Time Study

During the course of the audit, the city performed a new time study. The new time study included the following activities (usually performed by Veterinary Technicians):

- Performing the initial physical examination;
- Administering of wellness vaccine upon animal's intake (excluding rabies vaccines);
- Administering other routine medications upon animal's intake (flea, tic, etc.); and
- Inputting animal medical statistics into the Chameleon database about animal's baseline health (not a reimbursable activity).

Out of the four activities noted above, the first two are reimbursable under this component as applied to the eligible animal population. The third activity, administering routine medications to eligible animals, is also reimbursable, but would normally be claimed under the Care and Maintenance cost component. Considering the agency's procedure that Veterinary Technicians perform all three activities at the same time, we decided to allow the third activity under this component as well.

However, the fourth activity, input of medical information into Chameleon, is outside the scope of this component. Noting the animals' baseline health and medical information in the Chameleon software is not a reimbursable activity. We worked with representatives of the city's Animal Services Department to segregate the time study results per each individual activity. We were able to calculate a 10-minute time increment per animal that accounted for time spent on the three reimbursable activities noted above. Subsequently, we used the 10-minute increments to calculate allowable costs for this component by applying it to the eligible population of animals per the Chameleon database.

Our analysis revealed that the city misstated salary and benefit costs for this component by \$732,515 during the audit period.

Materials and Supplies

During the audit period, the city claimed estimated materials and supplies costs (\$488,137) and claimed unsupported materials and supplies costs (\$608,849). The estimated costs occurred in the first three years of the audit period (FY 1998-99 through FY 2000-01), when the city estimated that 3% of the operating costs were attributable to the component of Necessary and Prompt Veterinary Care. In the latter five years of the audit period (FY 2001-02, FY 2002-03, and FY 2005-06 through FY 2007-08), the city claimed materials and supplies costs that were not supported, and we were unable to determine what portion of the cost might have been attributed to reimbursable activities.

Understated Productive Hourly Rates

As identified in Finding 1, the city generally understated employee productive hourly rates. We applied the adjusted rates and determined that allowable costs for this component were understated by \$1,658.

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

Beginning January 1, 1999 – For 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 . . . ;
- 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.

Recommendation

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

City's Response

The city did not directly address this audit finding in its response. However, the city submitted documentation subsequent to the issuance of the draft report, providing expenditure amounts for veterinary materials and supplies. The city submitted summary reports containing year end expenditures by vendor for Account 3190 – Medical Supplies. For the audit period, the expenses submitted totaled \$2,086,819.

SCO's Comment

The finding and recommendation remain unchanged.

We examined the detailed spreadsheets containing expenditures by vendor to determine whether any of the submitted costs were allowable costs under the Necessary and Prompt Veterinary Care cost component.

During fieldwork, we discussed with the department's staff the reimbursable criteria for this component. We specifically addressed all of the exclusions and limitations noted in the parameters and guidelines. In order for veterinary materials and supplies to be reimbursable, the department needed to show what specific materials and supplies were expended for the eligible population of animals. Further, the department needed to show that these medical expenditures took place as a result of treatments occurring during the holding period days for those eligible animals.

We concluded that we are unable to consider the medical expenses submitted for reimbursement, because the city did not determine what portion of the costs actually related to the eligible animals and allowable treatments that took place during the required holding period.

**FINDING 8—
Overstated procuring
equipment costs**

The city claimed \$78,179 for procuring equipment costs for FY 2002-03. We determined that \$12,932 is allowable and \$65,247 is unallowable. The unallowable costs occurred because the city claimed unsupported costs (\$52,316) and did not pro-rate allowable computer equipment costs proportionate to the share attributed to the mandated activities (\$12,931).

The parameters and guidelines (section IV.B.10–Procuring Equipment) state that:

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 purposes of the mandated program is reimbursable.

Recommendation

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

City's Response

The city did not provide a response to this specific finding. However, the city did comment on the audit process and the audit findings in general. See the city's response under "Other Issues."

**FINDING 9—
Overstated indirect
costs**

The city claimed \$2,897,874 for indirect costs during the audit period. We determined that \$2,162,775 is allowable and the net amount of \$735,099 is unallowable (overstated by \$1,229,323 and understated by \$494,224). The overstatement of \$1,229,322 occurred as a result of the unallowable salaries identified in audit Findings 1 through 8. The city also understated indirect costs totaling \$494,223 because it understated its indirect cost rates in FY 1998-99, FY 1999-2000, and FY 2000-01.

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

<u>Fiscal Year</u>	<u>Amount Claimed</u>	<u>Amount Allowable</u>	<u>Audit Adjustment</u>
Indirect costs:			
1998-99	\$ 108,071	\$ 133,057	\$ 24,986
1999-2000	276,908	299,826	22,918
2000-01	297,289	362,228	64,939
2001-02	701,641	268,017	(433,624)
2002-03	160,758	197,216	36,458
2005-06	479,470	358,986	(120,484)
2006-07	518,942	298,681	(220,261)
2007-08	354,795	244,764	(110,031)
Total	<u>\$ 2,897,874</u>	<u>\$ 2,162,775</u>	<u>\$ (735,099)</u>

Unallowable Indirect Costs Related to Unallowable Salaries

As a result of the unallowable salaries identified in Findings 1 through 8, related indirect costs totaling \$1,229,322 are also unallowable.

Understated Indirect Cost Rates

The city understated its indirect cost rates in FY 1998-99, FY 1999-2000, and FY 2000-01. The rates were understated because the city used incorrect rates from the annual citywide Cost Allocation Plans (CAP).

The City Controller prepares annual CAPs, which provide details for approved fringe benefit rates and indirect cost rates for each of the city's departments. The rates indicated in each CAP are approved by the U.S. Department of Health and Human Services under the contract with the city's cognizant federal agency, the U.S. Department of Housing and Urban Development. The city uses these approved rates to prepare claims for various programs, grants, and contracts.

As per the CAP instructions, the indirect cost rates consist of two separate rates: the central services rate and the departmental administration and support rate. Both overhead rates should be combined and applied to direct salaries, excluding fringe benefits, and overtime.

However, the Animal Services Department did not combine the two overhead rates in the first three years of the audit period, and thus understated the rates for those fiscal years, as noted in the table:

Category	Fiscal Year		
	1998-99	1999-2000	2000-01
Claimed indirect cost rates	30.82%	37.13%	39.31%
Allowable indirect cost rates:			
Central services rate	56.25%	56.14%	66.61%
Department administration and support rate	30.82%	37.13%	39.31%
Total allowable rate	87.07%	93.27%	105.92%
Audit adjustment	56.25%	56.14%	66.61%

The understated rates resulted in underclaimed indirect costs totaling \$494,223 as noted in the following table:

Category	Fiscal Year			Total
	1998-99	1999-2000	2000-01	
Rate claimed	30.82%	37.13%	39.31%	
Rate allowable	87.07%	93.27%	105.92%	
Difference	56.25%	56.14%	66.61%	
Allowable salaries	× \$ 152,816	× \$ 321,460	× \$ 341,982	
Audit adjustment	\$ 85,959	\$ 180,469	\$ 227,795	\$ 494,223

The parameters and guidelines (section V.B.—Claim Preparation and Submission, Indirect Cost Rates) state that compensation for indirect costs is eligible for reimbursement using the procedure provided in the Office of Management and Budget Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal if the indirect cost rate exceeds 10%.

Recommendation

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

City's Response

The city did not provide a response to this specific finding. However, the city did comment on the audit process and the audit findings in general. See the city's response under "Other Issues."

OTHER ISSUES

In its response dated March 29, 2011, the city commented on the audit process and the audit findings in general.

**ISSUE 1—
Proposition F and
construction of new
facilities**

The city did not claim any costs during the audit period under the Acquisition of Additional Space and/or Construction of New Facilities cost component. During audit fieldwork, the city inquired about the eligibility of costs it incurred for the construction and renovation of animal shelters under the mandated program.

During the audit period, the city constructed new animal shelters and underwent renovation work on existing animal shelters. These improvements have been an ongoing project for the City of Los Angeles that involved a ballot measure in the November 2000 general election. In that general election, the voters passed Proposition F, which allowed the city to issue bonds for the purposes of constructing new animal shelter facilities and fire stations.

The city provided background information on this project for our review. After reviewing the information provided, we determined that the terms of Proposition F required that the city's taxpayers would fund the construction projects through additional levies made to their property taxes. The city's taxpayers have been and are still currently assessed property taxes in amounts specifically for the purpose of retiring the Proposition F bonds. Therefore, the city's taxpayers are funding both the entire bond principal and interest amounts. Accordingly, we determined that this non-discretionary revenue source was used to build the city's animal shelters and none of the city's discretionary general fund moneys were involved.

While the city performed the required analysis to determine that additional shelter space was needed to provide additional capacity in order to comply with the provisions of the Hayden Bill, restricted resources funded the construction costs for the additional capacity, not the city's general fund. Therefore, the city did not incur any increased costs to construct/remodel its animal shelters under Government Code section 17514.

City's Response

First, there should not seem to be any dispute whether there was a cost mandated by the State. The costs are clearly identified as reimbursable costs in the Controller's claiming instructions for the Hayden Bill which meets all the requirements of Section 17514 above.

The Controller's issue seems to be, are these local revenues or "proceeds of taxes." The state has the right to preclude the City from being reimbursed for state, federal or grant funds, but not for local revenues which are proceeds of taxes.

On January 31, 2001, the Los Angeles City Council adopted a resolution providing for the issuance and sale of the City of Los Angeles General Obligation Bonds authorized by the voters by Proposition F, in an aggregate principal amount not to exceed \$201.3 million for a variety of local projects and services. The Council identified up to \$36.5 million for animal shelter facilities. These are clearly local revenues and to the extent the funds are used to pay for state mandate programs, there should be reimbursed by the state.

A similar issue was contested in *Redevelopment Agency v. Commission on State Mandates* (1997) 55 Cal.App.4th 976. The court set forth the following analysis:

The California Supreme Court's summary of the history and substance of the law applicable to state mandates, commented: "Through adoption of Proposition 13 in 1978, the voters added article XIII A to the California Constitution, which 'imposes a limit on the power of state and local governments to adopt and levy taxes. [Citation.] [Citation.] The next year, the voters added article XIII B to the Constitution, which 'impose[s] a complementary limit on the rate of growth in governmental spending.' [Citation.] These two constitutional articles 'work in tandem, together restricting California governments' power both to levy and to spend for public purposes.' [Citation.] Their goals are 'to protect residents from excessive taxation and government spending. [Citation.] [Citation.]" (*County of San Diego v. State of California*, supra, 15 Cal.4th at pp. 80-81.)

In *County of San Diego v. State of California*, supra, 15 Cal.4th at page 81, the Supreme Court explained that section 6 represents recognition that together articles XIII A and XIII B severely restrict the taxing and spending powers of local agencies. The purpose of the section is to preclude the state from shifting financial responsibility for governmental functions to local agencies, which are ill equipped to undertake increased financial responsibilities because they are subject to taxing and spending limitations under articles XIII A and XIII B. (*County of San Diego v. State of California*, supra, at p. 81.)

In *County of Placer v. Corin* (1980) 113 Cal.App.3d 443, 451 [170 Cal.Rptr. 232], the court defined "proceeds of taxes" in this way: "Under article XIII B, with the exception of state subventions, the items that make up the scope of 'proceeds of taxes' concern charges levied to raise general revenues for the local entity. 'Proceeds of taxes,' in addition to 'all tax revenues' includes 'proceeds ... from ... regulatory licenses, user charges, and user fees [only] to the extent that such proceeds exceed the costs reasonably borne by such entity in providing the regulation, product or service....' (§ 8, subd. (c).) (Italics added.) Such 'excess' regulatory or user fees are but taxes for the raising of general revenue for the entity. [Citations.] Moreover, to the extent that an assessment results in revenue above the cost of the improvement or is of general public benefit, it is no longer a special assessment but a tax. [Citation.] We conclude 'proceeds of taxes' generally contemplates only those impositions which raise general tax revenues for the entity." (Italics added.) (Id. at 980- 984.)

In summary, the courts have held, and the Commission will follow suit in holding, that Proposition F funds are clearly proceeds of taxes and local revenue and to the extent they were used to pay for state mandated costs associated with the increased cost of building animal shelters due to the Hayden bill, should be reimbursed by the State.

SCO's Comment

The draft report contains our response to the city's request to consider reimbursement for animal shelter construction costs under the section entitled "Other Issues." In our response, we stated that such costs were not reimbursable because the construction costs incurred were funded entirely by the city's taxpayers via property tax assessments. However, the city attached to its draft report response a legal argument suggesting that such costs should be reimbursable under the mandated program. We submitted the city's legal arguments to SCO legal counsel for follow-up. Based upon our legal counsel's guidance, we will revisit this issue if necessary.

**ISSUE 2—
Audit findings and the
audit process**

The city provided three separate documents (Attachment) in response to the draft audit report. These documents consisted of:

- Letter to State Controller John Chiang from Brenda Barnette, General Manager of Animal Control Services
- Bullet Point List containing various comments related to the audit, and
- Summary of Department's Response to Finding 8 – Prop F costs

Our comments related to the city's response concerning Proposition F is noted above. We will address our comments to the first two responses provided by the city below.

Letter to Controller John Chiang

The letter from Animal Services Department General Manager Brenda Barnette contains a number of allegations about the SCO audit process that misrepresent what occurred during the course of audit fieldwork. Ms. Barnette was not directly involved in the audit process. We documented the actual sequence of events that transpired during the audit process, as described below. Our comments relate to the main points that appear in Ms. Barnette's letter to the Controller.

“Unreasonable time constraints imposed . . . on the Department.”

City's Response

Due to the unreasonable time constraints imposed by the State on the Department, substantial and delinquent demand made by the State that the City provide detailed documentation for audit periods as long as 12 years, and strong likelihood that the [sic] with sufficient and fair notice to the City the actual reimbursement to the City would be closer to the actual amounts billed, the Department of Animals Services recommends that the City of Los Angeles direct the State of California to immediately and fully reimburse all amounts claimed by the Department of Animal Services that have not been paid by the State.

SCO's Comment

The audit began with an entrance conference held on April 28, 2009. In November 2009, further work on the audit was temporarily discontinued when the Audit Manager overseeing the project transferred to another unit within the SCO. Subsequently, the audit was transferred to another Audit Manager and Auditor-In-Charge (AIC) for completion.

This new audit group met with Animal Services Department representatives and their mandated cost consultant on July 19, 2010, to resume fieldwork for the audit. At that time, the city was given notice that a final audit report would be issued no later than April 2011, nine months later. We provided department representatives with a status report documenting where things stood with the audit as of that date. During the next four days, the SCO Audit Manager visited four of the city's animal shelters to gather information on how the city operated its animal shelters, while the AIC worked with department employees to gather information in support of claimed costs.

Subsequent to the July 19, 2010 meeting, the city's mandated cost consultant was no longer involved in the audit process (i.e., did not participate in any audit discussions with department representatives nor had any contact with SCO auditors with questions or concerns about the audit as it progressed).

At the end of this first week (July 22, 2010), we conducted another status meeting with department representatives to address some of the issues we noted and request documents to support training costs, computer software costs, care and maintenance costs (labor as well as materials and supplies), increased holding period costs, lost-and-found lists costs, non-medical records, and necessary and prompt veterinary care costs. We then discussed each cost component in detail with the department staff and discussed which types of expenditures would be reimbursable. We addressed the criteria for reimbursement found in the program's parameters and guidelines, and possible audit findings.

We also discussed in detail the support needed for care and maintenance expenditures and even identified the city's expenditure accounts that probably contained the information (expenditure account 6020 – Operating Expenses, and account 4580 – Animal Food Expenses). When we asked about actual expenditure information, department representatives had no knowledge of any actual expenditure information that was available. We were informed that the department only worked with budgeted information. We suggested that the department contact the City Controller's Office for actual cost data.

Over the weeks that followed, we maintained constant contact with department representatives via telephone and e-mail. The AIC revisited the department during the week of October 19, 2010, for a second week of fieldwork. At that time, we provided department representatives with a detailed write-up of our preliminary findings to date. This handout also provided a list of documentation still needed to complete calculations for training, computer equipment and software license renewal, care and maintenance, lost-and-found lists, and veterinary care.

At the conclusion of this additional week of fieldwork, we conducted another status meeting with department representatives addressing the progress made that week. We provided the department another detailed handout containing information relating to the lack of documentation for some of the cost components. We again addressed the missing documents related to the care and maintenance expenses we previously requested. The department staff stated they were still working on retrieving expenditure amounts from accounts 6020 – Operating Supplies, and 4580 – Animal Food. The department stated it was still in the process of determining the proration of time attributed to the function of care and maintenance by some key employee classifications. At this point, the city still was not able to provide any supporting documentation for part of lost-and-found lists costs, all veterinary care costs, and part of the computer software costs.

On October 28, 2010, per the department's request, we sent a document containing details about our analysis of the city's Chameleon database information. We addressed that our calculations were based on the raw animal data provided by the department from its system. We provided details of our calculations for the annual census of animals and the number of eligible animals per each fiscal year in the audit period. We also provided a list of the excluded animals that we noted during our review of the animal data. To date, the city has not provided any objections to our analysis of its Chameleon data.

On November 23, 2010, we made another attempt to request documentation that had not yet been provided. This included the expenditure amounts for care and maintenance costs, veterinary expenditures relating to reimbursable activities, and the proration analysis for the Chameleon software that relates to the mandated activities. All of these items were originally requested in July 2010.

On January 12, 2011, we held an exit conference with representatives of the Animal Services Department and addressed each audit finding in detail. The city's mandated cost consultant did not attend this meeting. We discussed how we calculated the allowable costs and noted the documentation that was still needed, primarily the actual cost information supporting materials and supplies expenditures for care and maintenance. At the exit conference, we advised department representatives again that we would be issuing a final report no later than early April. We also explained that even though a final report was issued, we would still consider additional information that the city provided and adjust the final audit report as appropriate.

A short time after the exit meeting, we were advised that Linda Barth, our main contact person for the audit, and the Department's Assistant General Manager, had left the department. The department did not provide any more documentation to us after the exit meeting, up to the issuance of the draft report on March 10, 2011.

As noted above, we have worked extensively with city representatives to determine allowable costs to the maximum extent possible.

"The claims filed by the City were submitted timely and were properly documented."

City's Response

Full reimbursement is proper because the claims filed by the City were submitted timely (except as noted), and were properly documented according to all of the State's guidelines and rules in place at the time each request for reimbursement was submitted.

SCO's Comment

The city did not provide supporting documentation for all of its costs claimed, consistent with the rules in place when the claims were filed. The documentation requirements for the city's mandated cost claims are contained within the parameters and guidelines adopted by the CSM on February 28, 2002, and amended on January 26, 2006. The parameters

and guidelines require that all costs claimed be traceable to source documents that show evidence of the validity of such costs and their relationship to this mandate.

The city is responsible for maintaining documentation for the period the claims were subject to audit. However, the department representatives indicated to us that some of the supporting documentation has been destroyed, specifically invoices supporting materials and supplies costs related to animal care and maintenance activities.

“The audit [must] be reopened to [reconsider] Prop F funds.”

City’s Response

If the audit must be closed to meet a statutory deadline, we additionally request that the audit be reopened to allow adequate time to consider acceptance of offset allowance for Prop F funds expended on facility construction and other expenditures to comply with the Hayden Bill.

SCO’s Comment

As noted previously in our comments above, we advised department representatives that we would welcome any additional documentation subsequent to the issuance of the final audit report that supports additional allowable costs. We also advised that we would adjust the audit results as appropriate and reissue the audit report.

In light of the city’s legal argument related to Prop F funds, we have requested further guidance from our legal counsel. We will adjust the audit results as appropriate based on the guidance that we receive concerning this issue.

“The State’s audit [was] untimely, lack[ed] proper notification, and [is] contrary to the general purposes of good government.”

City’s Response

For all the reasons stated in the attached, the Department recommends that the city reject the State’s audit as untimely, lacking proper notification, and contrary to the general purposes of good government, and as a result, reject the audit findings.

SCO’s Comment

Our audit was conducted in accordance with *Generally Accepted Auditing Standards*. These standards require that we obtain sufficient and relevant evidence that adequately supports the audit findings and conclusions. We did this. As noted above, the audit was performed within the statutory time period and the city was provided proper notification of audit issues. As noted in our audit report, the city filed its mandate claims with significant errors and omissions.

“Audit process . . . should support the good faith and honest efforts of local agencies to comply with the mandate.”

City’s Response

Rather than reducing the burden on local animal care and control agencies of implementing a valuable State-mandated law, the Hayden Bill, the entire audit process by the State Controller’s Office is resulting in numerous large financial penalties to local jurisdictions for following the rules of the State and, therefore, for supporting the mandates of the Hayden Bill in good faith, and for reporting expenses honestly. The State Mandates reimbursement process, including the audit, should accomplish just the opposite, that is, it should support the good faith and honest efforts of local agencies to comply with the mandate.

SCO’s Comment

Our audit determined whether costs claimed represent increased costs resulting from the mandated program. The city is not entitled to mandated reimbursement for costs not allowable under the parameters and guidelines.

A city’s good faith and honest effort is not relevant in determining costs reimbursable under the mandate.

Bullet Point List of Comments Related to the Audit

The city provided a list of 31 bullet points related to our audit of its claims filed under the Animal Adoption Program for the audit period. Many of these bullet points contain comments that are unrelated to the audit findings, but rather are comments related to the audit process. Some of the city’s comments were already addressed in our comments related to the letter sent to the Controller by General Manager Barnette. Some of the bullet points have nothing to do with the audit findings; therefore we did not respond to them. The city’s bullet points are not numbered. Our responses below follow the same general headings used by the city.

Deadline

City’s Response

- The State Controller’s Office (State) extended the deadline for providing the Department’s response to the by two days to allow submission of additional material when the Department has requested 30 days. The State’s refusal to allow the time requested by the Department is based on the State’s April 6, 2011 deadline to file the audit in order to stay within the two-year statute of limitations that an audit must be completed within two years of initiation.
- The State’s refusal to allow additional time requested by the Department as allowed in the guidelines is attributable to the State’s delay, not that of the Department. The Department was initially contacted by the State Controller’s Office almost two years ago to schedule the audit. The entrance conference was held and for seven months the State auditors met with Department staff and documents were requested and provided. The Department provided over 200 hours to the audit. In November 2009, the State discontinued contact with the Department. In about June 2010 the Department was contacted by the State again, a new State auditor was assigned. A second entrance conference was held and the State periodically contacted the Department to request information. The

Department provided at least 250 hours in support of this audit. Over 450 hours has been allocated by the Department to support the continuous audit process mostly because of the continual demand of the State auditors for exact detailed information of expenditures including vendor, year, and detailed description of each line item expenditure included in the request for reimbursement.

- The Department has acted in good faith to comply with all audit requests. In a few minor cases, the State auditor agreed to accept some samples of invoices instead of full and complete detailed verification.
- The State issued the draft audit in March, 2011. As of today, the State auditor is still determining methods to allocate various costs among what the State determines to be eligible and ineligible costs.

SCO's Comment

We advised Animal Services Department representatives in July 2010 that actual cost information was needed to support materials and supplies costs for care and maintenance. We also informed the city that it would have 15 days to respond to the draft report findings and that we would issue a final audit report no later than April 2011. The city did not respond to our e-mails and telephone calls and did not take an active role in supporting these allowable costs until after the issuance of the draft audit report on March 10, 2011. All of the additional information provided by the city should have been available at the beginning of the audit in April 2009.

We also advised city representatives that even after we issued a final report, the audit findings could be updated and a revised report would be issued based upon new information that became available.

The SCO has devoted significant hours of employee time to this project, so there is a considerable amount of involvement by both parties. Contrary to the city's comments, we are not still determining methods to allocate costs for our audit findings. Instead, we were waiting for the city to supply the information that we requested long ago so that we could put it into the actual cost formula to determine allowable care and maintenance costs. We reviewed the additional documentation the city provided after the issuance of the draft report. As a result, allowable costs increased by \$61,229.

Additional Information Submitted or Eligible

City's Response

- The Department is providing additional detailed information to the State auditors as part of its response to the draft audit in the format and level of detail acceptable to the State auditors covering expenditures for medical supplies, cleaning supplies, animal food, staff training, and Prop F costs.
- Information for just the medical supplies, cleaning supplies, and animal food in a linked spreadsheet contains 4.5 million bits of information. These three accounts cover categories of expenditures that are essential for maintenance of animals. Additional information could be provided for other qualifying expenditures in other accounts, such as Account 4460, Private Vet Care, but there are not sufficient time or staff resources to continue to provide millions of items of information going back 12 years

for yet-to-be determined eligibility criteria. Some spay/neuter surgeries for adopted animals are required by the Hayden Bill. Also, details for purchases of eligible cleaning and maintenance supplies from accounts other than Account 6020 have not been calculated due to lack of time and staff resources.

- The Department has requested that the State consider reimbursement for medical supplies. (Account 3190) The State auditors had determined these costs were not eligible, but per our request, agreed to consider them. The State Controller has not yet developed a method to allocate these costs among their determination of what are eligible and ineligible costs. Today the Department is submitting detailed statements of expenditures by year and by line item for medical supplies for the audit period. Stray animals taken to the shelter have unknown medical conditions until they are given a check up and examined by a veterinarian. Animals are given two vaccinations, and medication for deworming and flea control. This treatment is standard. If the animal is ill, additional treatment or medications could include IV fluid, splints, X-rays, or other treatment. The State auditors have yet to develop a formula for allocation of these costs.
- The State auditor has agreed that cleaning and other supplies (Account 6020) would be considered if expenses are determined to be eligible and if the Department is able to provide detailed records of expenditure by vendor and by invoice line item for all years audited. The Department was able to verify the largest vendors. These records are being submitted to the State Controller today.
- The State auditor has agreed that animal food (Account 4580) would be considered if the Department is able to provide detailed records of expenditure by vendor and by invoice line item for all years audited. These records are being submitted today.
- The State auditors rejected Department costs incurred in 2000 to provide initial training of staff for use of a new central database system called Chameleon purchased by the Department to comply with the requirements of the Hayden Bill. The Department was required by the State auditors to provide a list of all employees in the Department in the year 2000 who received the training in order to be reimbursed for it – a 10 years after the training was provided. No prior request to maintain these employee records was provided to the City. The Department was able to retrieve the records but only after considerable expense and time.

SCO's Comment

We understand the eligible and ineligible activities under this mandated program. We communicated this information to Animal Services Department personnel multiple times.

During the audit process, Animal Services Department representatives had a difficult time obtaining actual cost information from the city's accounting system. As an alternative, we suggested that they prepare a list of costs expended by vendor. We noted that if the city could provide sample invoices from these vendors, we could verify that the costs incurred for these vendors were for care and maintenance activities. The city could then prepare cumulative reports of expenditures for these vendors, which we would in turn accept for the entire audit period, rather than requiring invoices or other supporting documents. This is what department representatives have now provided. Based on the additional supporting documentation provided, we revised the audit finding amount for Finding 3—Unallowable Care and Maintenance costs, as appropriate.

The city states that "The State auditors rejected Department costs incurred in 2000 to provide initial training of staff for use of a new central database system called Chameleon purchased by the Department to comply with the requirements of the Hayden Bill." However, this statement is incorrect. In the draft audit report, allowable training costs for FY 1999-2000 totaled \$3,897. This represented costs for training 51 new employees identified by the department, although no support was provided other than a training agenda being used currently within the city's animal shelters for newly hired staff. Subsequent to the issuance of the draft report, the city requested that we consider allowing 2-3 hours to train all 282 employees on payroll within the Animal Services Department. However, the city has no documentation available to support that any of these employees actually received any training concerning the requirements of the Hayden Bill.

Response to Audit Process and Draft Audit

City's Response

- Claims in the early years of the Hayden mandate (1999-2002) were built on averages and estimates before the publication of the current guidelines. According to the current guidelines as interpreted by the State auditor, the City's claims were uniformly overstated as were claims by virtually all local agencies. The State Controller's Office has indicated that the State audits of local animal care agencies typically reduce the amount reimbursed to about 50% of the amount originally claimed. For example: Contra Costa County billed the State \$11,457,157 for Hayden Bill expenses. The State allowed \$5,521,096 of the amount submitted and did not allow \$5,930,661. Disallowed costs exceeded allowed costs for seven of the nine local jurisdictions audited by the State Controller's Office where audits are posted on their web site.
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- A court of appeals decision in May 2010 regarding the definition of "business-day" leaves both Saturday and Sunday as non-business days for purposes of calculating the hold days. The auditors have been advised by state legal counsel to apply this standard back to 1999. This has an unknown effect on the reimbursement. Our number of eligible animals decreases if we euthanized before newly defined four-day period. This is more likely a problem in the earlier years when shelter capacity was small. On the other hand, the average-holding-days calculation increases because typically we would have to hold animals longer if Saturday, Sunday, and Monday do not count as hold days. This issue needs significant further research and discussion for the audit and for the future when Hayden is no longer suspended.
- The State is in arrears to the City for a little more than \$5 million in past claims not yet reimbursed. After further adjustment and submissions expected, the amount the auditors find to be overstated is just about \$5 million.
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- The City used the annual budget total attributed to animal care to calculate the per animal day cost. The State auditors pro-rated actual salaries of ACT staff only to narrowly define and ascertain care and maintenance eligibility. Department staff has submitted additional records of medical, cleaning, and animal food expenditures from the City's Financial Management Information System (FMIS) central accounting database.
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- According to the State auditor, the City's claims included overstated medical costs. Hayden only reimburses for routine wellness checks for incoming animals, not special care, not rabies vaccination, and not emergency care, because the latter was already required of shelters by state law. The City had claimed nearly all medical supplies and a high level of medical staff. For the audit, we performed a time study to determine the actual average wellness exam time.

SCO's Comment

The first bullet point in this section refers to audits of other local agencies that the SCO has performed under the Animal Adoption Program. The purpose of this comment is unclear, since audits of other local agency claims have nothing to do with SCO's audit of claims filed by the City of Los Angeles.

The response also refers to the city's claims filed for FY 1999-2000 through FY 2001-02 and makes the statement that the claims were overstated because they were based on estimates. This statement is inconsistent with the specifics documented in the draft audit report. None of the unallowable costs for this time frame were based solely on the use of estimates. The city even notes a few bullet points later that we used employee productive hourly rates that were higher than the estimated rates used in the city's claims.

Most of the unallowable costs were for the cost component of Holding Period. For this cost component, the city's claims included costs for employee classifications that are already reimbursable under other cost components of the mandated program, as well as certain other employee classifications that performed non-mandated activities and were not

reimbursable under the mandated program just because they were working on Saturday. Another significant area of unallowable costs occurred for the Care and Maintenance of Dogs and Cats cost component. For this cost component, costs were unallowable primarily because animal census figures were understated, thereby inflating the cost per animal per day.

The city's comments point out that the audit adjustment is about the same amount that is currently owed to the city for its filed claims. This comment infers that the SCO audit process included an agenda to reduce the State's liability to zero. This comment is invalid as we increased allowable costs for the cost component of Non-Medical Records by 227% over the amount claimed by the city during the audit period.

The city also had concerns about the proration of employee classifications performing care and maintenance activities. We don't understand the comment suggesting that our analysis was narrowly defined. Instead, our proration was based on discussions held with Animal Services Department management regarding the percentage of time spent on these activities by various employee classifications. We noted the calculations in the audit report. The city is welcome to provide a more comprehensive analysis for reconsideration if the information that they already agreed was correct is actually incorrect.

We concur that the animal census figures used by the city in its claims are misstated. However, the city's statement that there was a lack of guidelines for reimbursement is incorrect. The specifics of animal census data required for reimbursement has always existed within the language of the applicable cost components within the parameters and guidelines as adopted by the CSM. The city's statement that they have not been able to verify the animal census calculations is incorrect. We conferred with the department's Senior Systems Analyst when we obtained and analyzed animal census data from the city's Chameleon system database. We explained our analysis of the animal data, including which animals were excluded and why. We were told that the animal census numbers that we were using to determine allowable costs was correct. The city is welcome to provide a more comprehensive analysis for reconsideration if the information that they already agreed was correct is actually incorrect.

The city states:

Hayden only reimburses for routine wellness checks for incoming animals, not special care, not rabies vaccination, and not emergency care, because the latter was already required of shelters by state law. The City had claimed nearly all medical supplies and a high level of medical staff. . . .

This statement is incorrect. The parameters and guidelines (Section IV.B.9—Necessary and Prompt Veterinary Care) identify the following reimbursable activities:

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 "re-habilitatable."

- 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 language under this cost component goes on to note animal population exclusions and veterinary care exclusions. The requirements also state that reimbursement is limited to veterinary procedures performed during the holding period and is only applicable to animals that died during the holding period plus those that were euthanized after the required holding period. The city provided additional documentation for medical costs incurred within expenditure account 3190, Medical Supplies. However, reimbursable costs are co-mingled with non-reimbursable costs in the documentation provided. Therefore, we cannot make a determination at this time of the extent to which the city incurred allowable costs under the mandated program.

The city conducted a time study supporting the amount of time spent to perform the first two activities cited in the parameters and guidelines. We requested that the city also provide information relating to costs incurred for the wellness vaccines administered. While the city has supplied materials and supplies costs incurred for medical supplies in total, the city has not yet provided specific information relating to vaccine costs. The second two bullet points describe activities that are not suitable for a time study because they are not repetitive activities. The costs for salaries and benefits, and materials and supplies for these procedures must be supported by actual cost information that also notes that the procedures were performed during the required holding period. The city did not maintain or provide this kind of detailed information for the procedures performed by its medical staff.

Reimbursement and Audit Procedures

City’s Response

- The Department was not given notice at beginning of audit period and not given notice at beginning of audit periods of requirements for methods to follow or records to maintain.
- Other minor areas in which follow up will result in slight increases in the reimbursement calculations: Start-up training information has been retrieved by the Department’s systems staff and verified by the payroll section and was provided to the auditor.
- The City questions the Controller’s retroactive application of the Purifoy decision that Saturday is not a business day, and of the description of the scope of work reasonably required to be performed in accordance with the mandate on a Saturday. The City’s believes retroactive application of the Purifoy case is improper. 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. Applying the rule retroactively, as the State has done, is unfair and tends to inhibit or defeat the purpose of the Hayden Bill of extending the holding period so that animals are treated humanely (redeemed or adopted).

- The City followed all guidelines provided by the State and available at the time each request for reimbursement was filed.
- The State waited for as long as 12 years after the close of an audit period to conduct an audit of the claimed expenses incurred during that audit period, then requested a level of detailed proof (original document as proof of each line item expenditure, including name of vendor, quantity, and description of each item purchased) not previously requested or required. Many vendors have destroyed the detailed information (invoices) as the time exceeds any Statute of Limitations. The City General Services Department destroyed copies of invoices because these times exceeded the required records retention period. Requiring the City to guess in what future distant period the State may decide to audit records in any given year and be forced to retain all detailed expenditure records is a burden that is inefficient and unnecessary.
- Initially, the State accepted budgeted expenditures as sufficient proof of expenditure. However, in this audit, the State accepted only detailed proof of actual expenditures and rejected budgeted amounts. This surprise change in documentation requirements is burdensome.
- The State reimbursement process is inefficient. For example, due to the lack of prior notice as to the specific levels and form of proof required, lack of adequate prior guidelines, and delay in audit, the Department was required to allocate well over 450 hours of staff time to respond to this audit - at a time when both the State and City are undergoing significant staffing reductions and furloughs. Administration of animal care and control services depends on efficiency. Inefficiency of any type leads to fewer adoptions, less revenue, less policing, and more euthanasia. This is contrary to the intent of the Hayden Bill.
- The State process of sending the notices of the entrance conferences and exit conferences to the City of Los Angeles Department of Animal Services only, and the draft final audit to the City Controller only, and copying the Department is confusing.

SCO's Comment

The city notes its disagreement with 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 unallowable care and maintenance costs (Finding 3), and misstated necessary and prompt veterinary care costs (Finding 7). We contend that the court decision defines the legal definition of a business day for the required holding period as of the date that the statute was enacted in 1998. The decision published in the *Purifoy vs. Howell* court case did not change the verbiage in the parameters and guidelines nor did the definition of a business day change when the court case was published on March 26, 2010. The holding period requirement per the Hayden Bill has always read "four or six 'business days' after the day of impoundment." We acknowledge that the court's decision did not take into consideration the effect that this decision would have on mandated cost claims filed by local agencies.

The city's statement that they were not given notice at the beginning of the audit period nor given notice of methods to follow or records to maintain are both incorrect. We sent a letter dated April 7, 2009, to Laura Chick, City Controller, documenting the beginning of our audit of the city's mandated cost claims for FY 1998-99 through FY 2007-08 (excluding FY 2003-04 and FY 2004-05). A copy of this letter was also sent to Edward Boks, General Manager of the city's Animal Services Department.

The requirements of methods to follow in order to compute reimbursement under the Animal Adoption Program have always been contained within the cost components of the parameters and guidelines. Parameters and guidelines section VI requires the city to maintain the supporting documentation, as no funds were appropriated for the mandated program.

However, the city goes on to state:

The State waited for as long as 12 years after the close of an audit period to conduct an audit of the claimed expenses incurred during that audit period, then requested a level of detailed proof (original document as proof of each line item expenditure, including name of vendor, quantity, and description of each item purchased) not previously requested or required. Many vendors have destroyed the detailed information (invoices) as the time exceeds any Statute of Limitations. The City General Services Department destroyed copies of invoices because these times exceeded the required records retention period. Requiring the City to guess in what future distant period the State may decide to audit records in any given year and be forced to retain all detailed expenditure records is a burden that is inefficient and unnecessary.

The city overstates the amount of time that has elapsed since their initial claims were filed. The city's Animal Adoption Program claims for FY 1998-99, FY 1999-2000, and FY 2000-01 were all filed on September 10, 2002. We initiated an audit of these claims six and one-half years after they were filed. We had statutory authority under Government Code section 17558.5 to audit these claims, as no moneys were appropriated.

We are uncertain why the city would expect its vendors to maintain supporting documentation for its mandated cost claims. The city is responsible for maintaining relevant supporting documentation. The city's statement that it would need to guess when the SCO would actually conduct an audit is meaningless in light of the requirements stated in section VI of the parameters and guidelines of the mandated program, as described above. These requirements were adopted by the CSM, not the SCO. It appears that the city's mandated cost consultant failed to clarify this information with city representatives. The city is entitled to reimbursement from the State for the increased costs that it incurred to comply with the requirements of the mandated program if it follows the provisions contained within the parameters and guidelines describing what the requirements are, and applies them accordingly. If city representatives have questions pertaining to the Animal Adoption Program, we encourage them to contact our office and we will assist them.

The city states, "... in this audit, the State accepted only detailed proof of actual expenditures and rejected budgeted amounts. This surprise change in documentation requirements is burdensome." We are uncertain how the city arrived at this determination. We audit to the requirements of the adopted parameters and guidelines. These criteria require that all costs claimed be traceable to source documents. Budgeted information is not a source document that shows evidence of the validity of such costs.

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

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MAYOR**

**DEPARTMENT OF
ANIMAL SERVICES**
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BRENDA F. BARNETTE
GENERAL MANAGER

KATHLEEN J. DAVIS
ASST. GENERAL MANAGER

March 29, 2011

John Chiang, California State Controller
California State Controller's Office
P.O. Box 94250-5874
Sacramento, CA 94250-5874

Attention: James L. Spano, Chief
Mandated Cost Audits Bureau, Division of Audits

Re: Response to Draft Audit Report of the City of Los Angeles Animal Adoption Program

Dear Mr. Chiang:

Attached are the main points of the response by the Department of Animal Services to the Draft Audit of the State Controller's Office, and a rough draft response to audit finding number 8 regarding eligibility of Prop F funding for construction of animal care centers. These attachments have been provided to the City Controller, Wendy Greuel because the draft audit was addressed to Ms. Greuel.

Due to the unreasonable time constraint imposed by the State on the Department, substantial and delinquent demand made by the State that the City provide detailed documentation for audit periods as long ago as 12 years, and strong likelihood that the with sufficient and fair notice to the City the actual reimbursement to the City would be closer to the actual amounts billed, the Department of Animal Services recommends that the City of Los Angeles direct the State of California to immediately and fully reimburse all amounts claimed by the Department of Animal Services that have not been paid by the State. Full reimbursement is proper because the claims filed by the City were submitted timely (except as noted), and were properly documented according to all of the State's guidelines and rules in place at the time each request for reimbursement was submitted. If the audit must be closed to meet a statutory deadline, we additionally request that the audit be reopened to allow adequate time to consider acceptance of offset allowances for Prop F funds expended on facility construction and other expenditures to comply with the Hayden Bill.

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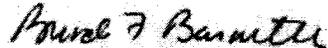
John Chiang, California State Controller
Page 2

For all the reasons stated in the attached, the Department recommends that the City reject the State's audit as untimely, lacking proper notification, and contrary to the general purposes of good government, and as a result, reject the audit findings.

Rather than reducing the burden on local animal care and control agencies of implementing a valuable State-mandated law, the Hayden Bill, the entire audit process by the State Controller's Office is resulting in numerous large financial penalties to local jurisdictions for following the rules of the State and, therefore, for supporting the mandates of the Hayden Bill in good faith, and for reporting expenses honestly. The State Mandates reimbursement process, including the audit, should accomplish just the opposite, that is, it should support the good faith and honest efforts of local agencies to comply with the mandate.

Should you have any questions, please contact John Forland of our staff.

Thank you.



Brenda F. Barnett, General Manager
Department of Animal Services

Attachments:

Bullet Points
Prop F Offsets

Copies:

Wendy Greuel, Controller, City of Los Angeles
Jim Venneman, Audit Manager, State Controller's Office
Masha Vorobyova, Auditor, State Controller's Office
Alan Burdick, Consultant, MGT of America

**Attachment the Los Angeles Department of Animal Services'
Response to the State Controller's Office
Draft Audit of Hayden Bill Mandated Reimbursement Requests
1998-99 through 2007-08**

Bullet Points

Deadline:

- The State Controller's Office (State) extended the deadline for providing the Department's response to the by two days to allow submission of additional material when the Department has requested 30 days. The State's refusal to allow the time requested by the Department is based on the State's April 6, 2011 deadline to file the audit in order to stay within the two-year statute of limitations that an audit must be completed within two years of initiation.
- The State's refusal to allow additional time requested by the Department as allowed in the guidelines is attributable to the State's delay, not that of the Department. The Department was initially contacted by the State Controller's Office almost two years ago to schedule the audit. The entrance conference was held and for seven months the State auditors met with Department staff and documents were requested and provided. The Department provided over 200 hours to the audit. In November 2009, the State discontinued contact with the Department. In about June 2010 the Department was contacted by the State again, a new State auditor was assigned. A second entrance conference was held and the State periodically contacted the Department to request information. The Department provided at least 250 hours in support of this audit. Over 450 hours has been allocated by the Department to support the continuous audit process mostly because of the continual demand of the State auditors for exact detailed information of expenditures including vendor, year, and detailed description of each line item expenditure included in the request for reimbursement.
- The Department has acted in good faith to comply with all audit requests. In a few minor cases, the State auditor agreed to accept some samples of invoices instead of full and complete detailed verification.
- The State issued the draft audit in March, 2011. As of today, the State auditor is still determining methods to allocate various costs among what the State determines to be eligible and ineligible costs.

Additional Information Submitted or Eligible:

- The Department is providing additional detailed information to the State auditors as part of its response to the draft audit in the format and level of detail acceptable to the State auditors covering expenditures for medical supplies, cleaning supplies, animal food, staff training, and Prop F costs.
- Information for just the medical supplies, cleaning supplies, and animal food in a linked spreadsheet contains 4.5 million bits of information. These three accounts cover categories of expenditures that are essential for maintenance of animals. Additional information could be provided for other qualifying expenditures in other accounts, such as Account 4460, Private Vet Care, but there are not sufficient time or staff resources to continue to provide

1 of 5

millions of items of information going back 12 years for yet-to-be determined eligibility criteria. Some spay/neuter surgeries for adopted animals are required by the Hayden Bill. Also, details for purchases of eligible cleaning and maintenance supplies from accounts other than Account 6020 have not been calculated due to lack of time and staff resources.

- The Department has requested that the State consider reimbursement for medical supplies. (Account 3190) The State auditors had determined these costs were not eligible, but per our request, agreed to consider them. The State Controller has not yet developed a method to allocate these costs among their determination of what are eligible and ineligible costs. Today the Department is submitting detailed statements of expenditures by year and by line item for medical supplies for the audit period. Stray animals taken to the shelter have unknown medical conditions until they are given a check up and examined by a veterinarian. Animals are given two vaccinations, and medication for de-worming and flea control. This treatment is standard. If the animal is ill, additional treatment or medications could include IV fluid, splints, X-rays, or other treatment. The State auditors have yet to develop a formula for allocation of these costs.
- The State auditor has agreed that cleaning and other supplies (Account 6020) would be considered if expenses are determined to be eligible and if the Department is able to provide detailed records of expenditure by vendor and by invoice line item for all years audited. The Department was able to verify the largest vendors. These records are being submitted to the State Controller today.
- The State auditor has agreed that animal food (Account 4580) would be considered if the Department is able to provide detailed records of expenditure by vendor and by invoice line item for all years audited. These records are being submitted today.
- The State auditors rejected Department costs incurred in 2000 to provide initial training of staff for use of a new central database system called Chameleon purchased by the Department to comply with the requirements of the Hayden Bill. The Department was required by the State auditors to provide a list of all employees in the Department in the year 2000 who received the training in order to be reimbursed for it – a 10 years after the training was provided. No prior request to maintain these employee records was provided to the City. The Department was able to retrieve the records but only after considerable expense and time.

Response to Audit Process and Draft Audit:

- Claims in the early years of the Hayden mandate (1999-2002) were built on averages and estimates before the publication of the current guidelines. According to the current guidelines as interpreted by the State auditor, the City's claims were uniformly overstated as were claims by virtually all local agencies. The State Controller's Office has indicated that the State audits of local animal care agencies typically reduce the amount reimbursed to about 50% of the amount originally claimed. For example: Contra Costa County billed the State \$11,457,157 for Hayden Bill expenses. The State allowed \$5,521,096 of the amount submitted and did not allow \$5,930,661. Disallowed costs exceeded allowed costs for seven

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1998-99 through 2007-08**

Summary of Department's Response to Finding 8 - Prop F Costs

Controller Finding:

The City did not incur any increased costs to construct or remodel its animal shelters under Government Code section 17514. Government Code section 17514 states:

"Costs mandated by the state" means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandate a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution.

The Controller argued that Proposition F of 1990 required city's taxpayers to fund construction projects through additional levies made to their property taxes. As a result, the taxpayers and not the City incurred the cost. The Controller determined that the non-discretionary revenue source was used to build the City's animal shelters and none of the city's discretion general fund was involved.

City Response:

First, there should not seem to be any dispute whether there was a cost mandated by the State. The costs are clearly identified as reimbursable costs in the Controller's claiming instructions for the Hayden Bill which meets all the requirements of Section 17514 above.

The Controller's issue seems to be, are these local revenues or "proceeds of taxes." The state has the right to preclude the City from being reimbursed for state, federal or grant funds, but not for local revenues which are proceeds of taxes.

On January 31, 2001, the Los Angeles City Council adopted a resolution providing for the issuance and sale of the City of Los Angeles General Obligation Bonds authorized by the voters by Proposition F, in an aggregate principal amount not to exceed \$201.3 million for a variety of local projects and services. The Council identified up to \$36.5 million for animal shelter facilities. These are clearly local revenues and to the extent the funds are used to pay for state mandate programs, there should be reimbursed by the state.

A similar issue was contested in *Redevelopment Agency v. Commission on State Mandates* (1997) 55 Cal.App.4th 976. The court set forth the following analysis:

The California Supreme Court's summary of the history and substance of the law applicable to state mandates, commented: "Through adoption of Proposition 13 in 1978, the voters added article XIII A to the California Constitution, which 'imposes a limit on the power of state and local governments to adopt and levy taxes. [Citation.]' [Citation.] The next year, the voters added article XIII B to the Constitution, which 'impose[s] a complementary limit on the rate of growth in governmental spending.' [Citation.] These two constitutional articles 'work in tandem, together restricting California governments' power both to levy and to spend for public purposes.' [Citation.] Their goals are 'to protect residents from excessive taxation and government spending. [Citation.]' [Citation.]" (County of San Diego v. State of California, supra, 15 Cal.4th at pp. 80-81.)

* * *

In County of San Diego v. State of California, supra, 15 Cal.4th at page 81, the Supreme Court explained that section 6 represents recognition that together articles XIII A and XIII B severely restrict the taxing and spending powers of local agencies. The purpose of the section is to preclude the state from shifting financial responsibility for governmental functions to local agencies, which are ill equipped to undertake increased financial responsibilities because they are subject to taxing and spending limitations under articles XIII A and XIII B. (County of San Diego v. State of California, supra, at p. 81.)

* * *

In County of Placer v. Corin (1980) 113 Cal.App.3d 443, 451 [170 Cal.Rptr. 232], the court defined "proceeds of taxes" in this way: "Under article XIII B, with the exception of state subventions, the items that make up the scope of 'proceeds of taxes' concern charges levied to raise general revenues for the local entity. 'Proceeds of taxes,' in addition to 'all tax revenues' includes 'proceeds ... from ... regulatory licenses, user charges, and user fees [only] to the extent that such proceeds exceed the costs reasonably borne by such entity in providing the regulation, product or service....' (§ 8, subd. (c).) (Italics added.) Such 'excess' regulatory or user fees are but taxes for the raising of general revenue for the entity. [Citations.] Moreover, to the extent that an assessment results in revenue above the cost of the improvement or is of general public benefit, it is no longer a special assessment but a tax. [Citation.] We conclude 'proceeds of taxes' generally contemplates only those impositions which raise general tax revenues for the entity." (Italics added.) (Id. at 980-984.)

In summary, the courts have held, and the Commission will follow suit in holding, that Proposition F funds are clearly proceeds of taxes and local revenue and to the extent they

were used to pay for state mandated costs associated with the increased cost of building animal shelters due to the Hayden bill, should be reimbursed by the State.

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**State Controller's Office
Division of Audits
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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

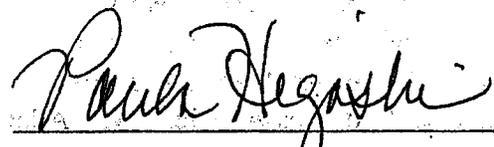
STATEMENT OF DECISION
PURSUANT TO GOVERNMENT
CODE SECTION 17500 ET SEQ.;
TITLE 2, CALIFORNIA CODE OF
REGULATIONS, DIVISION 2,
CHAPTER 2.5, ARTICLE 7

(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

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.

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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."¹ 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.² 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;

¹ See, Civil Code section 1834.4; Food and Agriculture Code section 17005; and Penal Code section 599d.

² 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).³ 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 1984.⁴

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

³ Food and Agriculture Code section 31752, as added by Statutes of 1980, Chapter 1060.

⁴ 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*.⁵ 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.

⁵ *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.⁶

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.

⁶ 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."⁷

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*⁸, 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 6.⁹

⁷ 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.

⁸ *County of Los Angeles*, *supra*, 43 Cal.3d 46, 56.

⁹ *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.¹⁰ 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

¹⁰ 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.¹¹

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.¹²

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.¹³

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.¹⁴ Thus, had the Legislature intended to apply

¹¹ 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.

¹² Department of Finance's response to Draft Staff Analysis.

¹³ *City of Merced v. State of California* (1984) 153 Cal.App.3d 777; *Carrisales v. Department of Corrections* (1999) 21 Cal.4th 1132.

¹⁴ 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.¹⁵

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:

¹⁵ 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.)¹⁶

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.)¹⁷

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.¹⁸ 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.¹⁹ 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

¹⁶ Added by Statutes of 1967, Chapter 15.

¹⁷ Added by Statutes of 1995, Chapter 415 (derived from Statutes of 1957, Chapter 1781).

¹⁸ Added by Statutes of 1991, Chapter 4.

¹⁹ 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.²⁰ 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.)

²⁰ *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.²¹

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.²²

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,²³ and by
- Requiring the release of the animal to a nonprofit animal rescue or adoption organization upon request by the organization prior to euthanasia.

²¹ Food and Agriculture Code section 17006.

²² Food and Agriculture Code sections 31108 (as added by Statutes of 1967, Chapter 15) and 31752 (as added by Statutes of 1980, Chapter 1060)

²³ 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.²⁴ 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

²⁴ 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.²⁵

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.²⁶

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:

²⁵ Other commentators share the claimants' view (e.g., Virginia Handley, Jeffrey Zinder, and Richard Ward.)

²⁶ 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.²⁷

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

²⁷ 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.²⁸ 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.²⁹

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

²⁸ Comments filed by Ms. Bryant and comments filed by Lois Newman of The Cat and Dog Rescue Association.

²⁹ 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.³⁰ 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 depositary of living animals *shall* provide the animals with *necessary and prompt veterinary care*, nutrition, and shelter, and treat them kindly. Any depositary that fails to perform these duties may be liable for civil damages as provided by law. (Emphasis added.)

³⁰ 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. . . .

(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. (Emphasis added.)³¹

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.)

³¹ 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.³²

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.³³

³² Volume 58, Cal. Jur., sections 127 and 172; *Kaiser Steel Corp. v. County of Solano* (1979) 90 Cal.App.3d 662.

³³ 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.³⁴ 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;

³⁴ 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.³⁵

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,

³⁵ 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.³⁶

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.

³⁶ 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.³⁷ 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.

³⁷ 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*,³⁸ 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.³⁹
(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*.

³⁸ *Carrera v. Bertaini* (1976) 63 Cal.App.3d 721.

³⁹ *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*⁴⁰ 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”.⁴¹

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);

⁴⁰ (1997) 59 Cal.App.4th 382.

⁴¹ *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.)⁴² Finally, local agencies have the

⁴² 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.)

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

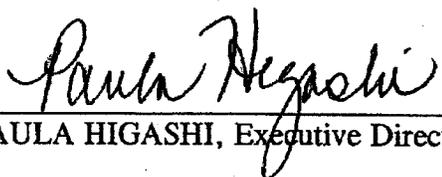
ADOPTION OF PARAMETERS AND
GUIDELINES PURSUANT TO
GOVERNMENT CODE SECTION 17557
AND TITLE 2, CALIFORNIA CODE OF
REGULATIONS, SECTION 1183.12

(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.



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

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE TEST CLAIM ON:

Civil Code Sections 1834 and 1846;
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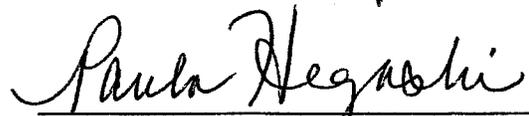
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PAULA HIGASHI, Executive Director

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:

- 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 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

MAILED: Mail List FAXED: _____
DATE: 2/1/06 INITIAL: LD
CHRON: _____ FILE: _____
WORKING BINDER: _____

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:¹

$$(I) = 2/5 \times C \times F$$

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:²

$$(J) = [(F/5 - D/3 \times C \times D) / (D/3)]$$

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

¹ 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.

² 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 chapter³ 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

³ 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 Code¹ 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,² 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.

¹ All undesignated statutory references are to the Food and Agricultural Code.

² 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.”³ (§ 31108(a).)

³ 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."⁴ 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

impoundment, and shall be available for owner redemption or adoption for the remainder of the holding period.

⁴ 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.⁵ Defendants requested the entry of summary judgment, or, in the alternative, summary adjudication on five specified issues.⁶

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

⁵ 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).

⁶ 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.⁷

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

⁷ 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.⁸ 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.”⁹ (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

⁸ 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.”

⁹ 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.¹⁰ (§ 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.¹¹

¹⁰ 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].)

¹¹ 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”].)¹²

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

¹² 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, subds. (a), (b), added by Sen. Bill No. 1785, § 10; Civ. Code, § 1834.4, subds. (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. 1785¹³ includes no direct evidence of legislative intent as to the meaning of “business days.”¹⁴ 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;

¹³ 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.)

¹⁴ 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."¹⁵

¹⁵ 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.”¹⁶ (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

¹⁶ 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.¹⁷

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”].)¹⁸

¹⁷ 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.”

¹⁸ 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.

[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).¹⁹ In the trial court, defendants conceded that, if Saturday is not a “business day” under section 31108, CCCAS did not hold Duke

¹⁹ 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, 2006.²⁰

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

²⁰ 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.

Jenkins, J.

We concur:

McGuinness, P. J.

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.

Tab 10

City of Los Angeles
 Legislatively Mandated Animal Adoption Program
 FY's 1998-99 through 2007-08 (excluding FY's 2003-04 and 2004-05)
 Summary of Care and Maintenance Costs
 Audit ID # S09-MCC-055

WP H.6.1
 Page 1/9

	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	Totals
Care & Maint									
Claimed Costs:									
Dogs and Cats	\$ 186,383	\$ 577,369	\$ 463,535	\$ 686,106	\$ 291,737	\$ 244,197	\$ 193,875	\$ 194,118	\$ 2,837,320
Other animals	5,510	40,450	13,107	21,184	12,018	37,227	99,093	44,252	272,841
Subtotal	\$ 191,893	\$ 617,819	\$ 476,642	\$ 707,290	\$ 303,755	\$ 281,424	\$ 292,968	\$ 238,370	\$ 3,110,161
Allowable Costs:									
Dogs and Cats	\$ -	\$ 364,573	\$ 480,423	\$ 299,445	\$ 221,567	\$ 225,970	\$ 189,039	\$ 219,708	\$ 2,000,725
Other animals	3,081	6,834	7,060	7,165	5,463	14,833	17,269	18,619	80,324
Subtotal	\$ 3,081	\$ 371,407	\$ 487,483	\$ 306,610	\$ 227,030	\$ 240,803	\$ 206,308	\$ 238,327	\$ 2,081,049
Audit adjustment:									
Dogs and Cats	\$ (186,383)	\$ (212,796)	\$ 16,888	\$ (386,661)	\$ (70,170)	\$ (18,227)	\$ (4,836)	\$ 25,590	\$ (836,595)
Other animals	(2,429)	(33,616)	(6,047)	(14,019)	(6,555)	(22,394)	(81,824)	(25,633)	(192,517)
Total adjustment	\$ (188,812)	\$ (246,412)	\$ 10,841	\$ (400,680)	\$ (76,725)	\$ (40,621)	\$ (86,660)	\$ (43)	\$ (1,029,112)

H.6.FS

EX3

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 page
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Step 1 - Labor Costs (actual salaries, benefits, and related indirect costs associated with care and maintenance functions)

Labor (related to Care and Maintenance)	Annual Salary	Ben Rate (CAP)	I/C Rate (CAP)	Total Labor	% attributed to Care and Maintenance %	Annual Labor Costs Allowable
	ACTUAL	16.47%	87.07%			
	A	B	C	D	E	F
		H 14.9	I 1.9		H 6.3	
		A * 16.47%	A * 87.07%	A+B+C		D*E

(all employees in these classif)

H 6.2

Animal Care Technicians	2,524,693.78	415,817.07	2,198,250.87	5,138,762	80%	4,111,009.00
ACT Supervisor	224,950.16	37,049.29	195,864.10	457,864	40%	183,145.00

Total Eligible Labor Costs

\$ 4,294,154



Step 2 - Food, Supplies, and Other Materials and Supplies



Step 3 - Total Annual Care and Maintenance Expenditures

\$ 4,294,154



Step 4 - Annual Census of All Animals

H 15.7

476,517



Step 5 - Average Cost Per Animal Per Day

(Total Annual Costs / Annual Census of All Animals)

\$ 9.01

Step 6 - Eligible Care and Maintenance Costs for Dogs and Cats

DOGS & CATS	Aver Cost per Animal per Day A	Eligible Dogs & Cats B	Increased Days C	Allowable Annual Cost A*B*C
	\$ 9.01	H 15.7	3	

Step 7 - Eligible Care and Maintenance Costs for Other Eligible Animals

OTHER ANIMALS	Aver Cost per Animal per Day A	Eligible Dogs & Cats B	Increased Days C	Allowable Annual Cost A*B*C
	\$ 9.01	H 15.7	57	6

Step 8 - Total Allowable Care and Maintenance Costs

\$ 3,081

WP H.6.1
 page 3/9

Step 1 - Labor Costs (actual salaries, benefits, and related indirect costs associated with care and maintenance functions)

Labor (related to Care and Maintenance)	Annual Salary	Ben Rate (CAP)	I/C Rate (CAP)	Total Labor	% attributed to Care and Maintenance %	Annual Labor Costs Allowable
	ACTUAL	24.89%	93.27%			
	A	B H.14.9 A * 24.89%	C I.1.9 A * 93.27%	D A+B+C	E H.6.3	F D * E

(all employees in these classif)

H.6.2

Animal Care Technicians	2,633,910.26	655,580.26	2,456,648.10	5,746,139	80%	4,596,911.00
ACT Supervisor	234,681.35	58,412.19	218,887.30	511,981	40%	204,792.00

Total Eligible Labor Costs

\$ 4,801,703



Step 2 - Food, Supplies, and Other Materials and Supplies



Step 3 - Total Annual Care and Maintenance Expenditures

\$ 4,801,703



Step 4 - Annual Census of All Animals

H.15.7

476,517



Step 5 - Average Cost Per Animal Per Day

(Total Annual Costs / Annual Census of All Animals)

10.08

Step 6 - Eligible Care and Maintenance Costs for Dogs and Cats

DOGS & CATS	Aver Cost per Animal per Day A	Eligible Dogs & Cats B	Increased Days C	Allowable Annual Cost A*B*C
	\$ 10.08	H.15.7 12,056	3	\$ 364,579

Step 7 - Eligible Care and Maintenance Costs for Other Eligible Animals

OTHER ANIMALS	Aver Cost per Animal per Day A	Eligible Dogs & Cats B	Increased Days C	Allowable Annual Cost A*B*C
	\$ 10.08	H.15.7 113	6	\$ 6,839

Step 8 - Total Allowable Care and Maintenance Costs

371,407

WP H.6, 1
 Page 419

Step 1 - Labor Costs (actual salaries, benefits, and related indirect costs associated with care and maintenance functions)

Labor (related to Care and Maintenance)	Annual Salary	Ben Rate (CAP)	I/C Rate (CAP)	Total Labor	% attributed to Care and Maintenance %	Annual Labor Costs Allowable
	ACTUAL	25.56%	105.92%			
	A	B	C	D	E	F
		H 14.9	I 1.9		H 6.3	
		A * 25.56%	A * 105.92%	A+B+C		D*E

(all employees in these classif)

H 6.2

Animal Care Technicians	2,739,866.55	700,309.89	2,902,066.65	6,342,243	80%	5,073,794.00
ACT Supervisor	244,122.05	62,397.60	258,574.08	565,094	40%	226,037.00

Total Eligible Labor Costs

\$ 5,299,831



Step 2 - Food, Supplies, and Other Materials and Supplies



Step 3 - Total Annual Care and Maintenance Expenditures

\$ 5,299,831



Step 4 - Annual Census of All Animals

H 15.7

455,088



Step 5 - Average Cost Per Animal Per Day

(Total Annual Costs / Annual Census of All Animals)

11.65

Step 6 - Eligible Care and Maintenance Costs for Dogs and Cats

DOGS & CATS	Aver Cost per Animal per Day A	Eligible Dogs & Cats B	Increased Days C	Allowable Annual Cost A*B*C
	\$ 11.65	H 15.7 13,746	3	480,423

Step 7 - Eligible Care and Maintenance Costs for Other Eligible Animals

OTHER ANIMALS	Aver Cost per Animal per Day A	Eligible Dogs & Cats B	Increased Days C	Allowable Annual Cost A*B*C
	\$ 11.65	H 15.7 101	6	7,060

Step 8 - Total Allowable Care and Maintenance Costs

487,483

WP H.6.1
 page 5/9

Step 1 - Labor Costs (actual salaries, benefits, and related indirect costs associated with care and maintenance functions)

Labor (related to Care and Maintenance)	Annual Salary	Ben Rate (CAP)	I/C Rate (CAP)	Total Labor	% attributed to Care and Maintenance %	Annual Labor Costs Allowable
	ACTUAL	24.31%	81.16%			
	A	B	C	D	E	F
		H 14.9	L 1.9		H 6.3	
		A * 24.31%	A * 81.16%	A+B+C		D*E

(all employees in these classif)

H 6.2

Animal Care Technicians	2,791,377.61	678,583.90	2,265,482.07	5,735,444	80%	4,588,355.00
ACT Supervisor	248,711.68	60,461.81	201,854.40	511,028	40%	204,411.00

Total Eligible Labor Costs \$ **4,792,766**

+

Step 2 - Food, Supplies, and Other Materials and Supplies

=

Step 3 - Total Annual Care and Maintenance Expenditures

\$ **4,792,766**

+

Step 4 - Annual Census of All Animals

H 15.7

497,945

=

Step 5 - Average Cost Per Animal Per Day

(Total Annual Costs / Annual Census of All Animals)

9.63

Step 6 - Eligible Care and Maintenance Costs for Dogs and Cats

DOGS & CATS	Aver Cost per Animal per Day A	Eligible Dogs & Cats B	Increased Days C	Allowable Annual Cost A*B*C
	\$ 9.63	H 15.7 10,365	3	\$ 299,445

Step 7 - Eligible Care and Maintenance Costs for Other Eligible Animals

OTHER ANIMALS	Aver Cost per Animal per Day A	Eligible Dogs & Cats B	Increased Days C	Allowable Annual Cost A*B*C
	\$ 9.63	H 15.7 124	6	\$ 7,165

Step 8 - Total Allowable Care and Maintenance Costs

\$ **306,610**

WP: H.6.1
 page 6/9

Step 1 - Labor Costs (actual salaries, benefits, and related indirect costs associated with care and maintenance functions)

Labor (related to Care and Maintenance)	Annual Salary	Ben Rate (CAP)	I/C Rate (CAP)	Total Labor	% attributed to Care and Maintenance %	Annual Labor Costs Allowable
	ACTUAL	22.89%	59.27%			
	A	B	C	D	E	F
		H.14.9	I.1.9		H.6.3	
		A * 22.89%	A * 59.27%	A+B+C		D*E

(all employees in these classif)

H.6.2

Animal Care Technicians	2,894,399.72	662,528.10	1,715,510.71	5,272,439	80%	4,217,951.00
ACT Supervisor	257,890.95	59,031.24	152,851.97	469,774	40%	187,910.00

Total Eligible Labor Costs

\$ 4,405,861



Step 2 - Food, Supplies, and Other Materials and Supplies



Step 3 - Total Annual Care and Maintenance Expenditures

\$ 4,405,861



Step 4 - Annual Census of All Animals

H.15.7

450,176



Step 5 - Average Cost Per Animal Per Day

(Total Annual Costs / Annual Census of All Animals)

9.79

Step 6 - Eligible Care and Maintenance Costs for Dogs and Cats

DOGS & CATS	Aver Cost per Animal per Day A	Eligible Dogs & Cats B	Increased Days C	Allowable Annual Cost A*B*C
	\$ 9.79	H.15.7 7,544	3	221,567

Step 7 - Eligible Care and Maintenance Costs for Other Eligible Animals

OTHER ANIMALS	Aver Cost per Animal per Day A	Eligible Dogs & Cats B	Increased Days C	Allowable Annual Cost A*B*C
	\$ 9.79	H.15.7 93	6	5,463

Step 8 - Total Allowable Care and Maintenance Costs

227,030

WP H.b.1
 page 7/9

Step 1 - Labor Costs (actual salaries, benefits, and related indirect costs associated with care and maintenance functions)

Labor (related to Care and Maintenance)	Annual Salary	Ben Rate (CAP)	I/C Rate (CAP)	Total Labor	% attributed to Care and Maintenance %	Annual Labor Costs Allowable
	ACTUAL	43.39%	98.27%			
	A	B	C	D	E	F
		H.14.9	I.1.9		H.6.3	
		A * 43.39%	A * 98.27%	A+B+C		D*E

(all employees in these classif)

H.6.2

Animal Care Technicians	3,355,065.05	1,455,762.73	3,297,022.42	8,107,850	80%	6,486,280.00
ACT Supervisor	298,936.22	129,708.43	293,764.62	722,409	40%	288,964.00

Total Eligible Labor Costs

\$ 6,775,244



Step 2 - Food, Supplies, and Other Materials and Supplies



Step 3 - Total Annual Care and Maintenance Expenditures

\$ 6,775,244



Step 4 - Annual Census of All Animals

H.15.7

515,312



Step 5 - Average Cost Per Animal Per Day

(Total Annual Costs / Annual Census of All Animals)

13.19

Step 6 - Eligible Care and Maintenance Costs for Dogs and Cats

DOGS & CATS	Aver Cost per Animal per Day A	Eligible Dogs & Cats B	Increased Days C	Allowable Annual Cost A*B*C
	\$ 13.15	H.15.7 5,728	3	225,970

Step 7 - Eligible Care and Maintenance Costs for Other Eligible Animals

OTHER ANIMALS	Aver Cost per Animal per Day A	Eligible Dogs & Cats B	Increased Days C	Allowable Annual Cost A*B*C
	\$ 13.15	H.15.7 188	6	14,833

Step 8 - Total Allowable Care and Maintenance Costs

\$ 240,803

WP. - H.6.1
 page 8/9

Step 1 - Labor Costs (actual salaries, benefits, and related indirect costs associated with care and maintenance functions)

Labor (related to Care and Maintenance)	Annual Salary	Ben Rate (CAP)	I/C Rate (CAP)	Total Labor	% attributed to Care and Maintenance %	Annual Labor Costs Allowable
	ACTUAL	49.07%	82.29%			
	A	B H.14.9	C I.1.9	D	E H.6.3	F
		A * 49.07%	A * 82.29%	A+B+C		D*E

(all employees in these classif)

H.6.2

Animal Care Technicians	4,477,083.06	2,196,904.66	3,684,191.65	10,358,179	80%	8,286,543.00
ACT Supervisor	433,789.46	212,860.49	356,965.35	1,003,615	40%	401,446.00

Total Eligible Labor Costs

\$ 8,687,989



Step 2 - Food, Supplies, and Other Materials and Supplies



Step 3 - Total Annual Care and Maintenance Expenditures

\$ 8,687,989



Step 4 - Annual Census of All Animals

H.15.7

706,491



Step 5 - Average Cost Per Animal Per Day

(Total Annual Costs / Annual Census of All Animals)

12.30

Step 6 - Eligible Care and Maintenance Costs for Dogs and Cats

DOGS & CATS	Aver Cost per Animal per Day A	Eligible Dogs & Cats B	Increased Days C	Allowable Annual Cost A*B*C
	\$ 12.30	H.15.7 5,123	3	189,039

Step 7 - Eligible Care and Maintenance Costs for Other Eligible Animals

OTHER ANIMALS	Aver Cost per Animal per Day A	Eligible Dogs & Cats B	Increased Days C	Allowable Annual Cost A*B*C
	\$ 12.30	H.15.7 234	6	17,289

Step 8 - Total Allowable Care and Maintenance Costs

206,300

WP = H.6.1
 page 9/9

Step 1 - Labor Costs (actual salaries, benefits, and related indirect costs associated with care and maintenance functions)

Labor (related to Care and Maintenance)	Annual Salary	Ben Rate (CAP)	I/C Rate (CAP)	Total Labor	% attributed to Care and Maintenance %	Annual Labor Costs Allowable
	ACTUAL	42.73%	64.46%			
	A	B H.14.9	C I.1.9	D	E H.6.3	F D*E
		A * 42.73%	A * 64.46%	A+B+C		

(all employees in these classif)

H.6.2

Animal Care Technicians	5,922,866.98	2,530,841.06	3,817,880.06	12,271,588	80%	9,817,270.00
ACT Supervisor	742,134.62	317,114.12	478,379.98	1,537,629	40%	615,051.00

Total Eligible Labor Costs

\$ 10,432,321



Step 2 - Food, Supplies, and Other Materials and Supplies



Step 3 - Total Annual Care and Maintenance Expenditures

\$ 10,432,321



Step 4 - Annual Census of All Animals

H.15.7

816,858



Step 5 - Average Cost Per Animal Per Day

(Total Annual Costs / Annual Census of All Animals)

12.77

Step 6 - Eligible Care and Maintenance Costs for Dogs and Cats

DOGS & CATS	Aver Cost per Animal per Day A	Eligible Dogs & Cats B	Increased Days C	Allowable Annual Cost A*B*C
	\$ 12.77	H.15.7 5,735	3	\$ 219,708

Step 7 - Eligible Care and Maintenance Costs for Other Eligible Animals

OTHER ANIMALS	Aver Cost per Animal per Day A	Eligible Dogs & Cats B	Increased Days C	Allowable Annual Cost A*B*C
	\$ 12.77	H.15.7 243	6	\$ 18,618

Step 8 - Total Allowable Care and Maintenance Costs

238,327

City of Los Angeles
 Legislatively Mandated Animal Adoption Program
 Salary expenses relating to Care and Maintenance
 FY's 1998-99 through 2007-08 (excluding FY's 2003-04 and 2004-05)
 Audit ID # S09-MCC-055

WP H.6.2
 page 1/1

The actual salary expenses were only available for the last three years of the audit period (FY's 2005-06, 2006-07, and 2007-08)
 The auditor used the IPD index to deflate the expenses to the prior years.

H 1337

102.91	88.78	85.62	84.04	80.79	77.44
1.159157468	1.036907265	1.018800571	1.040227751	1.043259298	

Employee Classifications	FY 2007-08	FY 2006-07	FY 2005-06	FY 2002-03	FY 2001-02	FY 2000-01	FY 1999-00	FY 1998-99
	Actual Total Salary Paid	Actual Total Salary Paid	Actual Total Salary Paid	IPD Index				
Animal Care Tech	5,922,866.98	4,477,083.06	3,355,065.05	2,894,399.72	2,791,377.61	2,739,866.55	2,633,910.26	2,524,693.78
ACT Supervisor	742,134.62	433,789.46	298,936.22	257,890.95	248,711.68	244,122.05	234,681.35	224,950.16
				15.9157468%	3.6907265%	1.8800571%	4.0227751%	4.3259298%

H 132

H 132

From: Linda Barth [linda.barth@lacity.org]
Sent: Tuesday, October 19, 2010 04:30 PM
To: Vorobyova, Mariya; Venneman, Jim; Forland, John
Subject: Percentage of Time - Care and Feed - Los Angeles Animal Services
Department/Hayden Mandate Reimbursement

WP H.6.3
Pg 111

In response to our discussion today on the topic above, we have completed our analysis relative to the portion of time that Animal Care Technicians and Animal Care Technician Supervisors perform care and feeding of impounded animals.

As you are aware, the position descriptions for these classifications include care and feeding of animals, a primary for both. However, our review indicates that neither classification is dedicated 100% to performing care and feed duties.

Animal Care Technicians spend some time intaking animals and assisting volunteers with adoption counseling. Our analysis estimates that **80%** of an Animal Care Technician's time is caring (including clean up) and feeding impounded animals.

Animal Care Technician Supervisors do perform care of animals, particularly aiding Animal Care Technicians in handling the more difficult animal situations, and filling in where needed. However, Supervisors also do intake of animals and help in adoption situations, but additionally they inventory and order supplies, assist in customer service matters, coordinate with vendors and volunteers, prepare work schedules, and perform general supervisory tasks. Our analysis estimates that **40%** of an Animal Care Technician Supervisor's time is directly providing care and feed to impounded animals.

Please advise if you have additional questions in this regard.

Category	Claimed	Allowable Per Audit		Allowable Costs	Audit Adjustments
	Annual Costs	Salaries, Benefits & Related Indirect Costs	Materials & Supplies		
<u>January 1, 1999, through June 30, 1999</u>					
Total care and maintenance costs	\$ 3,398,931	\$ 4,294,154	\$ -		
Total animal census	258,420 ÷	476,517 ÷	476,517 ÷		
Cost per day	\$ 13.12	\$ 9.01	\$ -		
Care and Maintenance of Dogs and Cats:					
Cost per day	\$ 13.12	\$ 9.01	\$ -		
Number of eligible dogs and cats	7,103 x	- x	- x		
Reimbursable days	2 x	3 x	3 x		
Total care and maintenance costs for dogs and cats	\$ 186,383	\$ -	\$ -	\$ -	\$ (186,383)
Care and Maintenance of Other 'Eligible' Animals:					
Cost per day	\$ 13.12	\$ 9.01	\$ -		
Number of eligible other animals	105 x	57 x	57 x		
Reimbursable days	4 x	6 x	6 x		
Total care and maintenance costs for other animals	\$ 5,510	\$ 3,081	\$ -	\$ 3,081	\$ (2,429)
Total care and maintenance	\$ 191,893	\$ 3,081	\$ -	\$ 3,081	\$ (188,812)
<u>July 1, 1999, through June 30, 2000</u>					
Total care and maintenance costs	\$ 4,304,979	\$ 4,801,703	\$ -		
Total animal census	258,420 ÷	476,517 ÷	476,517 ÷		
Cost per day	\$ 16.66	\$ 10.08	\$ -		
Care and Maintenance of Dogs and Cats:					
Cost per day	\$ 16.66	\$ 10.08	\$ -		
Number of eligible dogs and cats	17,328 x	12,056 x	12,056 x		
Reimbursable days	2 x	3 x	3 x		
Total care and maintenance costs for dogs and cats	\$ 577,369	\$ 364,573	\$ -	\$ 364,573	\$ (212,796)
Care and Maintenance of Other 'Eligible' Animals:					
Cost per day	\$ 16.66	\$ 10.08	\$ -		
Number of eligible other animals	607 x	113 x	113 x		
Reimbursable days	4 x	6 x	6 x		
Total care and maintenance costs for other animals	\$ 40,450	\$ 6,834	\$ -	\$ 6,834	\$ (33,616)
Total care and maintenance	\$ 617,819	\$ 371,407	\$ -	\$ 371,407	\$ (246,412)
<u>July 1, 2000, through June 30, 2001</u>					
Total care and maintenance costs	\$ 4,890,106	\$ 5,299,831	\$ -		
Total animal census	322,295 ÷	455,088 ÷	455,088 ÷		
Cost per day	\$ 15.17	\$ 11.65	\$ -		
Care and Maintenance of Dogs and Cats:					
Cost per day	\$ 15.17	\$ 11.65	\$ -		
Number of eligible dogs and cats	15,278 x	13,746 x	13,746 x		
Reimbursable days	2 x	3 x	3 x		
Total care and maintenance costs for dogs and cats	\$ 463,535	\$ 480,423	\$ -	\$ 480,423	\$ 16,888
Care and Maintenance of Other 'Eligible' Animals:					
Cost per day	\$ 15.17	\$ 11.65	\$ -		
Number of eligible other animals	216 x	101 x	101 x		
Reimbursable days	4 x	6 x	6 x		
Total care and maintenance costs for other animals	\$ 13,107	\$ 7,060	\$ -	\$ 7,060	\$ (6,047)
Total care and maintenance	\$ 476,642	\$ 487,483	\$ -	\$ 487,483	\$ 10,841

WP H.65
2/3

Category	Claimed	Allowable Per Audit		Allowable Costs	Audit Adjustments
	Annual Costs	Salaries, Benefits & Related Indirect Costs	Materials & Supplies		
<u>July 1, 2001, through June 30, 2002</u>					
Total care and maintenance costs	\$ 6,899,953	\$ 4,792,766	\$ -		
Total animal census	272,290 +	497,945 +	497,945 +		
Cost per day	\$ 25.34	\$ 9.63	\$ -		
Care and Maintenance of Dogs and Cats:					
Cost per day	\$ 25.34	\$ 9.63	\$ -		
Number of eligible dogs and cats	13,538 x	10,365 x	10,365 x		
Reimbursable days	2 x	3 x	3 x		
Total care and maintenance costs for dogs and cats	\$ 686,106	\$ 299,445	\$ -	\$ 299,445	\$ (386,661)
Care and Maintenance of Other 'Eligible' Animals:					
Cost per day	\$ 25.34	\$ 9.63	\$ -		
Number of eligible other animals	209 x	124 x	124 x		
Reimbursable days	4 x	6 x	6 x		
Total care and maintenance costs for other animals	\$ 21,184	\$ 7,165	\$ -	\$ 7,165	\$ (14,019)
Total care and maintenance	\$ 707,290	\$ 306,610	\$ -	\$ 306,610	\$ (400,680)
<u>July 1, 2002, through June 30, 2003</u>					
Total care and maintenance costs	\$ 6,257,289	\$ 4,405,861	\$ -		
Total animal census	449,730	450,176 +	450,176 +		
Cost per day	\$ 13.91	\$ 9.79	\$ -		
Care and Maintenance of Dogs and Cats:					
Cost per day	\$ 13.91	\$ 9.79	\$ -		
Number of eligible dogs and cats	10,484 x	7,544 x	7,544 x		
Reimbursable days	2 x	3 x	3 x		
Total care and maintenance costs for dogs and cats	\$ 291,737	\$ 221,567	\$ -	\$ 221,567	\$ (70,170)
Care and Maintenance of Other 'Eligible' Animals:					
Cost per day	\$ 13.91	\$ 9.79	\$ -		
Number of eligible other animals	216 x	93 x	93 x		
Reimbursable days	4 x	6 x	6 x		
Total care and maintenance costs for other animals	\$ 12,018	\$ 5,463	\$ -	\$ 5,463	\$ (6,555)
Total care and maintenance costs	\$ 303,755	\$ 227,030	\$ -	\$ 227,030	\$ (76,725)
<u>July 1, 2005, through June 30, 2006</u>					
Total care and maintenance costs	\$ 10,487,509	\$ 6,775,244	\$ -		
Total animal census	509,248 +	515,312 +	515,312 +		
Cost per day	\$ 20.59	\$ 13.15	\$ -		
Care and Maintenance of Dogs and Cats:					
Cost per day	\$ 20.59	\$ 13.15	\$ -		
Number of eligible dogs and cats	5,930 x	5,728 x	5,728 x		
Reimbursable days	2 x	3 x	3 x		
Total care and maintenance costs for dogs and cats	\$ 244,197	\$ 225,970	\$ -	\$ 225,970	\$ (18,227)
Care and Maintenance of Other 'Eligible' Animals:					
Cost per day	\$ 20.59	\$ 13.15	\$ -		
Number of eligible other animals	452 x	188 x	188 x		
Reimbursable days	4 x	6 x	6 x		
Total care and maintenance costs for other animals	\$ 37,227	\$ 14,833	\$ -	\$ 14,833	\$ (22,394)
Total care and maintenance costs	\$ 281,424	\$ 240,803	\$ -	\$ 240,803	\$ (40,621)

WP H.6.5
3/3

Category	Claimed	Allowable Per Audit		Allowable Costs	Audit Adjustments
	Annual Costs	Salaries, Benefits & Related Indirect Costs	Materials & Supplies		
<u>July 1, 2006, through June 30, 2007</u>					
Total care and maintenance costs	\$ 11,585,706	\$ 8,687,989	\$ -		
Total animal census	655,576 ÷	706,491 ÷	706,491 ÷		
Cost per day	\$ 17.67	\$ 12.30	\$ -		
Care and Maintenance of Dogs and Cats:					
Cost per day	\$ 17.67	\$ 12.30	\$ -		
Number of eligible dogs and cats	5,486 x	5,123 x	5,123 x		
Reimbursable days	2 x	3 x	3 x		
Total care and maintenance costs for dogs and cats	\$ 193,875	\$ 189,039	\$ -	\$ 189,039	\$ (4,836)
Care and Maintenance of Other 'Eligible' Animals:					
Cost per day	\$ 17.67	\$ 12.30	\$ -		
Number of eligible other animals	1,402 x	234 x	234 x		
Reimbursable days	4 x	6 x	6 x		
Total care and maintenance costs for other animals	\$ 99,093	\$ 17,269	\$ -	\$ 17,269	\$ (81,824)
Total care and maintenance costs	\$ 292,968	\$ 206,308	\$ -	\$ 206,308	\$ (86,660)
<u>July 1, 2007, through June 30, 2008</u>					
Total care and maintenance costs	\$ 12,856,179	\$ 10,432,321	\$ -		
Total animal census	799,326 ÷	816,858 ÷	816,858 ÷		
Cost per day	\$ 16.08	\$ 12.77	\$ -		
Care and Maintenance of Dogs and Cats:					
Cost per day	\$ 16.08	\$ 12.77	\$ -		
Number of eligible dogs and cats	6,036 x	5,735 x	5,735 x		
Reimbursable days	2 x	3 x	3 x		
Total care and maintenance costs for dogs and cats	\$ 194,118	\$ 219,708	\$ -	\$ 219,708	\$ 25,590
Care and Maintenance of Other 'Eligible' Animals:					
Cost per day	\$ 16.08	\$ 12.77	\$ -		
Number of eligible other animals	688 x	243 x	243 x		
Reimbursable days	4 x	6 x	6 x		
Total care and maintenance costs for other animals	\$ 44,252	\$ 18,619	\$ -	\$ 18,619	\$ (25,633)
Total care and maintenance costs	\$ 238,370	\$ 238,327	\$ -	\$ 238,327	\$ (43)
<u>Summary: Fiscal Years 1998-99 through 2007-08 (excluding FY's 2003-04 and 2004-05)</u>					
Care and maintenance of dogs and cats	\$ 2,837,320	\$ 2,000,725	\$ -	\$ 2,000,725	\$ (836,595)
Care and maintenance of other 'eligible' animals	272,841	80,324	-	80,324	(192,517)
Total care and maintenance costs	\$ 3,110,161	\$ 2,081,049	\$ -	\$ 2,081,049	\$ (1,029,112)

WP H.15.7
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City of Los Angeles
Legislatively Mandated Animal Adoption Program
Summary of Animal Data
FY's 1998-99 through 2007-08 (excluding FY's 2003-04 and 2004-05)
Audit ID # S09-MCC-055

	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08
Audited Annual Census:								
Dogs and Cats	H.15.1 405,287	H.15.2 418,756	H.15.3 407,574	H.15.4 415,652	H.15.5 525,522	H.15.6 695,980		
Birds	H.15.1 21,792	H.15.2 37,926	H.15.3 13,821	H.15.4 17,307	H.15.5 15,520	H.15.6 34,574		
Other Animals	H.15.1 28,009	H.15.2 41,263	H.15.3 28,781	H.15.4 82,353	H.15.5 165,449	H.15.6 86,304		
Total Allowable Census	H.6.1 476,517	H.6.1 497,945	H.6.1 450,176	H.6.1 515,312	H.6.1 706,491	H.6.1 816,858		
Claimed Annual Census	258,420	272,290	449,730	509,248	655,576	799,326		
Audit Adjustment	218,097	225,655	446	6,064	50,915	17,532		
Eligible Dogs and Cats	H.6.1 -	H.6.1 13,746	H.6.1 10,365	H.6.1 7,544	H.6.1 5,728	H.6.1 5,123	H.15.6 5,735	H.6.1
Claimed Dogs and Cats	7,103	15,278	10,484	5,930	5,486	6,036		
Audit Adjustment	(7,103)	(1,532)	(2,940)	(202)	(363)	(301)		
Eligible Other Animals:								
Birds	H.15.1 4	H.15.2 7	H.15.3 11	H.15.4 32	H.15.5 18	H.15.6 11		
Other	H.15.1 97	H.15.2 117	H.15.3 82	H.15.4 156	H.15.5 216	H.15.6 232		
Total Allowable Other	H.6.1 101	H.6.1 124	H.6.1 93	H.6.1 188	H.6.1 234	H.6.1 243		
Claimed Other Animals	105	607	216	452	1,402	688		
Audit Adjustment	(48)	(494)	(115)	(85)	(264)	(1,168)	(445)	

The auditee was not able to provide Chameleon data for the earliest two years of the audit period. The auditor did the following:

1. To determine the allowable annual census in the first two years of the audit period, the auditor used an average of FY's 2000-01 and 2001-02.
2. To determine the eligible dogs and cats and other animals, the auditor used an average of the same two years.
3. Reimbursement for dogs and cats begins in FY 1999-00.
4. Reimbursement for other animals begins mid year in FY 1998-99 (thus only half of costs are reimbursable)

Tab 11

City of Los Angeles
 Legislatively Mandated Animal Adoption Program
 Component of Holding Period, Salaries and Benefits
 FY's 1998-99 through 2007-08 (excluding FY's 2003-04 and 2004-05)
 Audit I.D. # S09-MCC-055

SUMMARY

Fiscal Year	Claimed Information			Audited Information			Adjustment Reasons			
	Salaries Claimed	Benefits Claimed	Total Claimed	Allowable Salaries	Allowable Benefits	Total Allowable	Misstated Hours and # of Eligible Positions	Ineligible Positions	Misstated PHR	Total
1998-99	289,509	47,682	337,191	77,501	12,765	90,266	(127,325)	(131,043)	11,443	(246,925)
1999-00	603,815	150,290	754,105	161,701	40,248	201,949	(290,076)	(295,003)	32,923	(552,156)
2000-01	624,587	159,644	784,231	168,210	42,995	211,205	(296,855)	(308,221)	32,050	(573,026)
2001-02	647,704	157,456	805,160	171,366	41,659	213,025	(304,768)	(317,011)	29,644	(592,135)
2002-03	98,200	17,585	115,785	177,730	40,683	218,413	93,619	-	9,009	102,628
2005-06	172,106	74,677	246,783	206,023	89,394	295,417	30,307	-	18,327	48,634
2006-07	369,095	181,114	550,209	207,147	101,647	308,794	(189,855)	(41,630)	(9,930)	(241,415)
2007-08	205,634	87,867	293,501	211,703	90,461	302,164	5,166	-	3,497	8,663
Total	\$ 3,010,650	\$ 876,315	\$ 3,886,965	\$ 1,381,381	\$ 459,852	\$ 1,841,233	\$ (1,079,787)	\$ (1,092,908)	\$ 126,963	\$ (2,045,732)

H.7.PS

EX4

WP H.F.1
Pg 1

Reimbursable Criteria for this component:

Reimbursement begins: 01/1999 for other animals and 07/1999 for dogs and cats
 (FY 1998-99 is reimbursed at 50%)

Allowable hours: one weekend day or one weeknight until 7 pm

Allowable staffing: Additional staffing that is required to comply with this requirement and stay open additional hours as per requirements of the mandate.

Los Angeles Shelters:

The city has 6 shelters. All shelters operate the same schedule. They are closed on Mondays and are open Tuesday through Sundays, daily, from 8 am till 5 (9 hours).

The auditor reviewed each shelter's schedule and compared staffing needs on Saturdays vs. Mondays when the shelter is closed.

The following classifications are eligible for reimbursement under this component based on schedules and staffing needs:

- * Animal Care Technicians - 9 hours each. The schedules specified that ACT's shifts vary in length.
- * Front Counter staff (Clerks) - 8 hours each. The schedules specified that Clerks work 7 or 8 hour shifts.
- * ACT Supervisor - 9 hours. The schedules for ACT classification indicated shifts of varied length.

B29	Description	Claimed Information				Auditor's Analysis										Adjustment Reason					
		A # of Emp Claimed	B PHR Claimed	C Salary Claimed (B * C)	D Benefit Rate Claimed	E Benefit Claimed (B * D)	F Total Claimed (C + D)	G # of Employees H7.1	H Allowable Weekly Hours	I Allowable Annual Hours (G*H*52)	J Allowable Hourly Rate H13.38	K Allowable Ben Rate H14.9	L Allowable Salaries (I*J)	M Allowable Benefits (I*K)	N Total Allowable (L+M)	O Audit Adjustments (N-F)	Missited Hours or # of Emp (Eligible Positions)	Unallowable Positions	Missited PHR	Total	
	FY 2006-07																				
	Animal Care Technicians	14,001.25	23.57	330,009.46	49.07%	161,935.64	491,945.10	10	9.00	4,680	22.68	106,142	52,084	158,226	(333,719)	(327,510)	(6,209)	(333,719)			
	Animal Care Tech Supv							1	9.00	468	28.09	13,146	6,451	19,597	19,597	19,597					
	Clerk Typists	513.75	21.72	11,158.65	49.07%	5,475.55	16,634.20	10	8.00	4,160	21.12	87,859	43,112	130,971	114,337	118,038	(3,721)	(114,337)			
	Relier Animal Regulation Wk Rounding	1,757.50	15.89	27,926.68	49.07%	13,703.62	41,630.30								(41,630)	(41,630)					
	Subtotal			\$ 369,095.00		\$ 181,114.00	\$ 550,209.00		9,308			207,147	101,647	308,794	(241,415)	(189,855)	(41,630)	(9,930)	(241,415)		
	FY 2007-08																				
	Animal Care Technicians	33	8,580.00	196,567.80	42.73%	83,993.42	280,561.22	10	9.00	4,680	22.90	107,172	45,795	152,967	(127,594)	(127,528)	(67)	(127,595)			
	Animal Care Tech Supv							1	9.00	468	28.69	13,427	5,737	19,164	19,164	19,164					
	Clerk Typists	6	425.63	9,065.92	42.73%	3,873.87	12,939.79	10	8.00	4,160	21.90	91,104	38,929	130,033	117,093	113,530	(3,564)	(117,094)			
	Subtotal			\$ 205,634.00		\$ 87,867.00	\$ 293,501.00		9,308			211,703	90,461	302,164	(8,663)	(5,166)	(41,630)	(9,930)	(8,663)		
	GRANT TOTAL			\$ 3,010,650		\$ 876,315	\$ 3,886,965		69,810			\$ 1,381,381	\$ 459,852	\$ 1,841,233	\$ (2,845,732)	\$ (1,875,787)	\$ (1,092,508)	\$ (126,963)	\$ (2,845,732)		

WP. H.7.1
pg 4

City of Los Angeles
 Legislatively Mandated Animal Adoption Program
 Component of Increased Holding Period
 FY's 1998-99 through 2007-08 (excluding FY's 2003-04 and 2004-05)
Audit I.D. # S09-MCC-055

Analysis of Shelters' Staff requiremntns
 Jim Venneman and Masha Vorobyova analyzed the department's schedules to arrive at allowable "increased" positions.

Shelter Name	Position Name	# of Increased Positions
H.7.4		
North Central	ACT	3
	Clerical	1
H.7.6		
South LA	ACT	1
	Clerical	2
H.7.2		
East Valley	ACT	2
	Clerical	2
	Sr. ACT	1
H.7.3		
West Valley	ACT	1
	Clerical	3
H.7.5		
West LA	ACT	2
	Clerical	1
H.7.7		
Harbor	ACT	1
	Clerical	1
	Totals	21
	ACT Total	10
	Clerical Total	10
	Sr. ACT Total	1

H.7.1 21

Department of Animal Services
District Work Schedule

ACT

UP
H.7.2 1/2

REPORTING PERIOD						DATE		PREPARED BY:
PERIOD	# OF WORK DAYS	REGULAR DAYS OFF	# OF HOLIDAYS	FROM	TO	M. Spease		
1	19	8	1	07/04/10	07/31/10			
DISTRICT: EAST VALLEY			DIVISION: KENNELS					

NAME	S M T W TH F S							S M T W TH F S							S M T W TH F S							S M T W TH F S							
	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
Scott, James	G	G	G	G	G	X	X	S	S	S	S	S	X	X	S	S	F8	S	S	X	X	S	S	S	S	S	X	X	
Contreras, Maricruz	X	X	G	G	G	G	G	X	X	G	F8			X	X			Y	Y	Y	X	X	G	G	G	G	G		
Sezate, Eddie	G	G	G	X	X		G	G	G	G	X	X		G	G	G	X	X	F8	G	G	G	G	X	X		G		
Rodriquez, Maria	X	X	G	G	G	G	G	X	X	G	G	G	G	X	X	G	G	G	G			F8	X	X	G	G	G		
Botello, Rick								N	X	X	F8	N	N	N	X	X	N	N	N	N	N	N	N	N	N	X	X		
Gomez, Brian	X	X	N	N	N	N	N	X	X	8	N	N	N	11	X	X	F8	N	N	N	N	N	X	X	N	N	N		
Gorman, Brita	N	N	N	X	X			F8		X	X	N	N	N	N	N	X	X	N	N	N	N	N	N	N	X	X	N	
Harris, Tim	X	N	N	N	N	N	X	N	N	N	N	F8	X	X	11	N	N	N	N	X	X	N	N	N	N	N	X	X	
Jarvis, Spencer	N	N	X	X	N	N	N	N	N	X	X	N	N	N	N	N	X	X	F8	N	N	N	N	N	X	X	N	N	N
Martinez, Maribel										N	N	X	X	N	N	N	N	N	X	X	N	N	N	N	F8	X	X	N	
Bourbon Jeannine	X	X			F8	8	8	8	X	X	8	8	8	8	8	X	X	8	8	8	8	8	X	X	8	8	8	8	
Summers, Rebecca					F8	8	8	X	X	8	8	8	8	X	X	8	8	8	8	X	X	8	8	8	8	8	X	X	
Ruiz, Lucy					8	X	X	8	8	8	8	8	8	X	X	8	8	8	8	F8	8	8	8	8	8	X	X	8	8
Maradiaga, Paul	8	7	6	7	8	X	X	8	7	8	7	7	X	X	8	7	6	7	G	X	X	8	7	6	7	F8	X	X	
Lambelet, Don	8	8	7	G	X	X	8	G	G	G	G	G	X	X	G	G	G	G	F8	X	X					G	X	X	
Burrows, Jennifer	8	8	X	8	8	F8	X	8	8	8	8	X	X		8	8	8	8	8	X	X	8	8	8	8	8	X	X	
Ochoa, Mario	X	X		7	7	7	7	X	X	7	7	7	F8		X	X	7	7	7	7	7	X	X	7	7	7	7	7	
Jimenez, Armando	8	8	8	8	F8	X	X	8	8	8	8	8	X	X		8	8	8	8	X	X	8	8	8	8	8	X	X	
Kalashnikova Yulia	X	X	9	9	9	9	9	X	X	9	9	9	9	9	X	X		F8	9	9	8	X	X	9	9	9	9	8	
Curiel, Jennifer	X	X	8	8	8	8	8	X	X	8	8	8	8	8	X	X	8	8	8	8	8	X	X			F8	8	8	
Norman, Eardley	8		8	X	X	8	8	8	8	8	X	X	G	G	G	G	F8	X	X	G	G	G	G	G	G	X	X	8	
Gutierrez, Miguel	X	X	8	8	8	8	8	X	X	G	G	G	8	X	X	8	G	G	8	8	X	X	F8	G	G	8	8		
Miller, Jake	G	G	F8	X	X	G	G	G	G	8	X	X	8		8	8	8	X	X	G	G	G	G	8	X	X			
Markloff, Valerie																													
Perry, Veronica New Hope	X	X	8	8	8	8	8	X	8	8	X	8			X	8	8	X	8	8	X	X	8	8	8	8	8		
Spease, Matthew Sr. ACT	X	X	7	7	7	7	X	X	7	7	7	7	7	X	X	7	7	7	7	7	X	X	7	7	7	7	7		
Perez, Sheryl Sr. ACT	Y		8	S	S	X	X	8	8	8	8	8	X	X	8	8	8	8	8	X	X	8	8	8	8	8	X	X	
Ott, Pat Sr. ACT	X	X	8	8	8	8	8	X	8	8	8	8	8	X	X	8	8	8	8	8	X	X	8	8	8	8	8		

CERICAL

City of Los Angeles
Department of Animal Regulation
DISTRICT WORK SCHEDULE

WP
H.7.2 2/2

East Valley Animal Shelter

REPORTING PERIOD		DATE:	
PERIOD	# WORK DAYS	REG. DAYS OFF	# HOLIDAYS
1			
		07/01/10	07/31/10

NAME	2nd							1st							2nd							1st										
	S	M	T	W	TH	F	S	S	M	T	W	TH	F	S	S	M	T	W	TH	F	S	7	M	T	S	M	T					
Bernard, M							7	5	x	x	X	X	x	X	X	X	X	X	X	X	X	X		X	X	X	X	8	X	X	X	
Escobar, E							x	x	x	x	X	X	X	X	X	X	X	X	X	X	X	X	7	X	X	X	X	X	X	7	X	X
Foley, J							7	x	x	x	X	X	X	X	X	X	X	X	X	X	X	8	7	X	X	X	X	X	7	X	X	
Bostick, K							x	x	8	8	8	8	8	X	H	8	8	X	4v	V	x	x								x	x	
Luna, D							x	x	8	8	8	8	8	x	H	X	8	8	8	8	x	x	8	8	4	8	8	X	8	8		
Patterson, C							x	x	8	8	8	8	8	x	H	9	X	8	8	7	x	x	8	4	8	8	8	x	x	8		
Thang, C							x	x	8	8	8	8	8	x	H	8	4	8	8	X	x	x	8	8	8	8	V	x	x	8		
7/18 and 31																																
Mary cannot work																																
Helen																																
Coloso, P							x	8	8	8	8	8	6	X	X	H	V	V	V	4v	X	X	8	8	8	8	8	x	8	8		

REVISED: 07/20/10

7:15-3:45	Y "Y" TIME	11:15-5:15	8 7:30-4:00	6
H HOLIDAY	7 10:30-5:30	V VAC	6 11:30-5:30	T
2 3:30-5:30	furloough	8 8:30-5:30	1:00-7:00	

West Valley

WP H.7.3

pg 1/4

ACTS

City of Los Angeles West Valley District Animal Care Center Work Shift Schedule From 6/27/2010

FACE 02

WEST VALLEY SHELTER

1816756911 07/26/2010 12:45

LA ANIMAL SERVICES		S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
		27	28	29	30	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
GRAVE 12AM -	Denise M.	Y	Y	X	X	Y	Y	Y	GN	H	X	X	G	G	G	G	G	X	X	G	G	G	G	G	X	X	G	G	G
	Sarah A.	G	G	G	X	X	G	G	G	G	G	X	X	G	G	G	G	G	X	X	G	G	G	G	G	G	G	X	X
	Alice E.	X	X	G	G	G	G	G	G	X	X	G	G	G	OH	X	X	GN	G	G	G	G	X	X	G	G	G	G	G
	Thomas K.	Y	G	G	G	G	X	X	G	G	G	G	G	X	X	G	G	G	G	G	X	X	G	G	G	G	GN	X	X

DEPARTMENT OF ANIMAL SERVICES

WP H.7.3
Pg 2/4

WEST VALLEY

PREPARED BY _____
APPROVED BY _____

WEEK STARTING DATE: _____
WEEK ENDING DATE: _____

NAME		SUN	MON	TUES	WED	THUR	FRI	SAT	Initials
		25-Jul	26-Jul	27-Jul	28-Jul	29-Jul	30-Jul	31-Jul	
CAJUCOM, A	Hours			8		8	8	8	
	Code	RDO	RDO		GN				
CANTERO, D	Hours				8	8	8	8	
	Code	RDO	RDO	VC					
GONZALEZ, M	Hours			8	8	8	8	8	
	Code	RDO	RDO						
EDURESE, C	Hours	7	X	8	8	X	X	7	
	Code								
NOODCHAYA, M	Hours								
	Code								
UMALI, E	Hours	7	X	8	8	7	X	X	
	Code								
LUMBAD, F	Hours								
	Code								
QUIJOTE, R	Hours		8	8	8	8	8		
	Code	RDO						RDO	
	Hours								
	Code								

*Time Off and Overtime Worked shall be approved in advance by supervisor.

** Overtime worked will not be posted until an approved FormGen. 68-A has been completed and turned in to the timekeeper

BL = Bereavment Leave
FH = Floating Holiday
LW = Leave without Pay

LP = Leave with Pay
PM = Preventive Medicine
RDO = Regular Day Off

FI = Family Illness
OT = Overtime Worked
SK = Sick Time

HO = Holiday
JD = Jury Duty
VC = Vacation

TO = Tin

WP H.7.3
Pg 3/4

DEPARTMENT OF ANIMAL SERVICES

WEST VALLEY

PREPARED BY _____

WEEK STARTING DATE: _____

APPROVED BY _____

WEEK ENDING DATE: _____

NAME		SUN	MON	TUES	WED	THUR	FRI	SAT	Initials
		18-Jul	19-Jul	20-Jul	21-Jul	22-Jul	23-Jul	24-Jul	
CAJUCOM, A	Hours			8	8	8	8	8	
	Code	RDO	RDO						
CANTERO, D	Hours			8	8	8	8	8	
	Code	RDO	RDO						
GONZALEZ, M	Hours			8	8			8	
	Code	RDO	RDO			VC	GN		
EDURESE, C	Hours	7	X	X	6	8	X	8	
	Code								
NOODCHAYA, M	Hours								
	Code								
UMALI, E	Hours	7	X	6	X	7	8	X	
	Code								
LUMBAD, F	Hours								
	Code								
QUIJOTE, R	Hours		8	8	8	8	4		
	Code	RDO					4GN	RDO	
	Hours								
	Code								

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JD = Jury Duty
VC = Vacation

TO = Tin

DEPARTMENT OF ANIMAL SERVICES

*WP H.7.3
pg 4/4*

WEST VALLEY

PREPARED BY _____

WEEK STARTING DATE: _____

APPROVED BY _____

WEEK ENDING DATE: _____

NAME		SUN	MON	TUES	WED	THUR	FRI	SAT	Initials
		01-Aug	02-Aug	03-Aug	04-Aug	05-Aug	06-Aug	07-Aug	
CAJUCOM, A	Hours			8	8	8	8	8	
	Code	RDO	RDO						
CANTERO, D	Hours			8	8	8	8	8	
	Code	RDO	RDO						
GONZALEZ, M	Hours			8	8	8	8		
	Code	RDO	RDO					VC	
EDURESE, C	Hours	7	X	8	X	X	7	8	
	Code								
NOODCHAYA, M	Hours								
	Code								
UMALI, E	Hours	7	X	8	8	7	X	X	
	Code								
LUMBAD, F	Hours								
	Code								
QUIJOTE, R	Hours		8	8	8	8	4		
	Code	RDO					GN4	RDO	
	Hours								
	Code								

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** Overtime worked will not be posted until an approved FormGen. 68-A has been completed and turned in to the timekeeper

BL = Bereavment Leave
 FH = Floating Holiday
 LW = Leave without Pay

LP = Leave with Pay
 PM = Preventive Medicine
 RDO = Regular Day Off

FI = Family Illness
 OT = Overtime Worked
 SK = Sick Time

HO = Holiday
 JD = Jury Duty
 VC = Vacation

TO = Tin

WP H.7.4
PS 113

City of Los Angeles
DEPARTMENT OF ANIMAL REGULATION

DISTRICT WORK SCHEDULE
REPORTING PERIOD

DISTRICT
North Central Shelter

PERIOD	WORK DAYS	DAYS OFF	HOLIDAYS	DATE																																		
				FROM: July 1st, 2010														TO: July 31st, 2010																				
22	10	1		S	M	T	S	TH	F	S	S	H	T	W	TH	F	S	S	M	T	S	TH	F	S	S	M	T	W	TH	F	S	S	M	T				
ACT NAMES				27	28	29	30	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27				
15 RANGEL, M. #341								X	X	8	8	8	8	8	X	X	8	8	8	8	8	8	X	X	8	8	8	8	X	X	8	8	8	8				
Start time 2:30am #485																																						
16 VALENCIA, Y. #531								8	11	11	X	X	8	8	8	11	11	X	X	HO	8	8	11	11	X	X	8	8	8	11	11	X	X	8	8			
17 OBREGON, M. #528								11	8	8	N	X	X	11	11	8	8	X	X	HO	11	11	8	8	X	X	11	11	11	8	8	X	X	11	11			
18 CARPIO, G. #498								X	8	8	8	N	11	X	X	8	8	8	8	8	8	X	X	8	8	8	8	8	X	X	8	8	8	8				
19 LEE, D. #514								8	8	8	X	X	HO	8	8	8	8	X	X	V	G	8	8	8	X	X	8	8	8	8	8	8	X	X	8	8		
20 VALDEZ, T. #514								TO	X	X	TO	H	N	N	N	X	X	N	N	N	N	N	N	X	X	N	N	N	N	N	N	X	X	N	N	N		
21 ANGELO, J. #514								N	N	N	X	X	N	N	HO	N	N	X	X	N	N	N	N	N	X	X	N	N	N	N	N	N	X	X	N	N	N	
22 SOLORZANG, C. #332								N	N	N	X	X	N	N	N	N	N	X	X	HO	N	N	N	N	X	X	N	N	N	N	N	N	X	X	N	N	N	
23 PRIETO, BONES #527								N	N	N	7	H	X	X	N	N	N	N	N	N	X	X	N	N	N	N	N	N	X	X	N	N	N	N	N	N	X	X
24 TSE, D. #532								X	N	N	N	N	N	X	X	N	N	N	N	N	N	X	X	N	N	N	N	N	X	X	N	N	N	N	N	N	N	
25 RODRICK, J. #533								C L O S E D																			G. E. D Y											
26 LOPEZ, M. #401								J U L Y 4 th																			J U L Y 19 th											
27 RODRICK, T. #401																																						
Days				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Mid Day				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Nights				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Days				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volunteer Liaison #486								8	8	8	X	X	HO	V	V	V	V	X	X	V	8	8	8	8	X	X	8	8	8	8	V	X	X	8	8	8		
New Hope Coordinator #495								8	8	V	X	X	HO	8	8	8	8	X	X	8	8	8	8	8	X	X	8	8	8	8	V	X	X	8	8	8		
HERNANDEZ, A. #495								8	8	V	X	X	HO	8	8	8	8	X	X	8	8	8	8	8	X	X	8	8	8	8	V	X	X	8	8	8		
SUPERVISOR #433								6*	6*	6*	X	X	HO	6*	6*	6*	6*	X	X	6*	6*	6*	V	V	X	X	V	V	V	V	V	X	X	6*	6*	6*		
SUPERVISOR #434								7	7	7	X	X	HO	7	7	7	7	X	X	7	7	7	7	7	X	X	7	7	7	7	7	7	7	7	7	7	7	
1 LOUZAN, C. #432								V	V	V	V	V	X	X	V	H	V	V	V	X	X	7	7	7	7	V	X	X	V	V	7	7	7	X	X	7	7	7
2 LOPEZ, J. #432								V	V	V	V	V	X	X	V	H	V	V	V	X	X	7	7	7	7	V	X	X	V	V	7	7	7	X	X	7	7	7

Work Furloughs 3.5hrs per \$ period	7 7am - 4pm	V Vacation	N 4pm - 12am	TO Day off (Overtime)
X Sched. Days off	H Holiday	8 8am - 5pm	G 12am - 8am	LW Leave Without Pay
SE Special event (On site)	11 11AM - 8PM	Liaison Meeting	CC City Council	HO Holiday Owed
		IC: ACT In Charge	G 11pm - 7am	In Charge (Swing)

CLERICAL

WP H-7.4
3/13

CITY OF LOS ANGELES DEPARTMENT OF ANIMAL REGULATORY SERVICES DISTRICT WORK SCHEDULE

REPORTING PERIOD												District:	
Period #	1	Work Days #	31	Reg. Days Off #		Holidays #	1	Date From:	07/01/10	To:	07/31/10	Prepared by:	

NAME	MM					H					Vac																			
	28	29	30	31	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	
CASTRO CHRISTINA	6	x	x	x	x	x	x	x	H	x	x	x	x	x	6	x	x	x	x	x	x	6	x	x	x	x	x	x	6	x
SPENCER TAMAICA	X	4	x	x	x	x	6	x	H	4	x	4	x	8	7	X	4	x	x	x	7	7	X	x	x	x	x	7	7	4
Chenier Marguerita	X	8	8	8	X	8	8	X	H	8	8	4W	8	X	X	8	8	8	8	8	8	X	X	8	8	8	8	8	X	8
Glasco Sonja	X	8	8	8	8	8	X	X	H	8	8	x	4w	8	X	X	8	8	8	8	8	X	8	8	8	8	8	4w	X	X
Woodard Cassandra	X	X	8	8	8	8	8	X	H	x	7.5v	8	8	8	X	8	7.5v	7	7.5w	8	X	X	x	7.5v	8.5w	7.5w	8	8	X	X
Morales, Sara																														
NUMBER OF SUPERVISORS ON DUTY	0	2	3	3	2	3	2	0	0	3	3	2	3	3	0	2	3	3	3	3	2	0	2	3	3	3	3	2	0	2
Cortes Marisol	X	8	8	8	8	8	x	x	H	8	8	8	4w	X	X	8	8	8	8	8	8	X	X	8	8	8	8	4w	X	X

Handwritten: 8/24/15

X = REGULAR DAYS OFF E = EARLY SHIFT 7AM - 4PM AW = ABSENT WITHOUT PAY L = LATE SHIFT 8:30-5:30 pm H = HOLIDAY
 8 = REGULAR DAY SHIFT 8AM - 5PM V = VACATION T = TRAINING ID = INJURY ON DUTY JD = JURY DUTY
 N = NIGHT 4PM - 12AM S = SICK FH = FLOATING HOLIDAY FI = FAMILY ILLNESS PM = PREVENTIVE ME
 FLD = NIGHT FIELD OFFICER IC = DAY OFFICER IN CHARGE NIC = NIGHT OFFICER IN CHARGE D = 10:00 - 18:00 R = RANGE

WP H-7.5
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DISTRICT WORK SCHEDULE
REPORTING PERIOD

DISTRICT
WEST LOS ANGELES
PREPARED BY: **Pat Kellogg, AC**

PERIOD	WORK DAYS	DAYS OFF	HOLIDAYS	DATE																															
				FROM: July 1, 2010	TO: JULY 31, 2010																														
NAME	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T		
GRAVE	27	28	29	30	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29		
1 BELL, DON	X	X	G	G	G	G	G	X	X	H	G	G	G	G	X	X	G	G	FH	FH	V	X	X	V	V	V	G	G	X	X	F	G	G		
2 DELGADILLO	G	G	G	X	X	G	G	G	G	X	X	FH	FH	V	V	F	X	X	G	G	G	G	X	X	G	G	G	G	G	X	X	F	G	G	
3 URBINA, RICARDO	V	V	V	G	G	X	X	G	G	G	G	F	X	X	G	G	G	G	G	X	X	G	G	G	G	G	X	X	G	G	G	G	G		
4 SWING	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		
5 CROSBY	E	E	E																																
6 DAVIS, JOHN	N	N	N	N	N	X	X	N	N	N	N	N	X	X	N	N	N	X	8	X	N	N	N	N	X	N	X	N	F	N	N	10			
7 LADLAD, JUN	G	G	N	N	N	X	X	FH	N	X	X	G	G	G	G	X	N	N	N	X	N	N	F	N	N	X	X	N	N	N	N	N	N		
8 OLIVAS, RICARDO	X	X	H	N	N	N	N	N	X	N	N	X	N	N	X	N	H	X	G	G	G	8	X	X	G	G	N	N	X	X	N	F	N		
9 DAY	2	2	3	3	3	2	2	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		
10 CARTER	8	X	8	E	8	8	X	X	H	V	V	V	V	X	X	V	V	V	V	V	X	X	8	8	F	8	8	X	X	8	8	8	8		
11 FITZPATRICK	7	7	7	7	6	2P	X	X																											
12 MEZA	X	X	8	8	8	8	X	8	8	8	8	8	8	X	8	8	8	X	X	8	8	X	8	8	8	8	8	8	8	8	8	8	8		
13 MITCHELL	N	X	X	8	8	8	8	N	X	8	H	X	8	8	N	8	X	X	8	8	8	8	X	X	8	8	8	8	8	8	8	8	8	8	
14 SAN JOSE	X	8	8	8	8	X	8	X	8	8	8	8	X	8	X	8	8	8	8	X	8	X	8	8	8	8	8	8	8	8	8	8	8	8	
15 TRICKETT	8	S	S	X	X	8	8	8	X	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	
16 BENTIVEGNA	8	X	X	8	8	8	8	V	X	X	H	F	8	8	8	X	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	
17																																			
18																																			
19 NEW HOPE WESTBROOK	X	X	8	8	8	8	V	X	X	H	8	8	8	8	X	X	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	
20																																			
21 VOL LIASON FALES	X	8	8	X	8	8	8	X	H	8	8	8	8	X	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	
22																																			
23																																			
24																																			
25																																			
26																																			
27 DISTRICT MANAGER DEDEAUX, LOUIS	X	8	8	8	8	8	8	X	X	H	8	8	8	8	4F	X	X	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	
28 SUPERVISORS																																			
29 COLON, FRED	X	X	8	8	8	8	8	V	X	X	H	V	V	V	X	X	4F	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
30 KELLOGG, PAT	8	8	8	8	8	X	X	X	H	X	8	8	8	8	4F	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8

West LA
ACTs

1-2

7= 7:00 AM to 4:00P.M. F= Furlough VACATION
 8= 8:00 AM to 5:00P.M. H= Holiday FH= Flooding Holiday PM= Preventive Medicine BH= BEVERLY HILL
 10=10:00 A.M. to 7:00P.M. S=Sick E= Euthanasia CC= CITY COUNCIL T=TRAINN

South LA South LA

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JL

DISTRICT

DISTRICT WORK SCHEDULE
REPORTING PERIOD

PREPARED

ACTS

PERIOD	WORK DAYS	DAYS OFF	HOLIDAYS	July 1st, 2010														July 31st, 2010																		
22	10	1		S	M	T	S	TH	F	S	S	H	T	W	TH	F	S	S	M	T	S	TH	F	S	S	M	T	W	TH	F	S	S	M	T	S	
ACT NAMES				27	28	29	30	31	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
1 GONZALES, L.								G	G	G	X	X	HO	G	G	G	G	X	X	G	G	wf	G	G	G	X	X	G	G	G	G	X	X	G	G	G
2 NEWMAN, N.								G	X	X	X	X	G	G	HO	G	G	X	X	G	G	G	G	G	X	X	wf	G	G	G	G	G	X	X	G	G
3 LOPEZ, C.								G	X	X	G	G	G	G	G	X	X	G	G	G	G	wf	X	X	G	G	G	G	G	G	X	X	G	G	G	G
4 CRUZ, J.								X	G	G	G	11	11	X	X	G	G	G	11	11	X	X	G	G	G	11	11	X	X	G	G	G	11	wf	X	X
5 SANDOVAL, M.								G	X	X	G	G	G	G	G	X	X	G	G	G	G	G	X	X	G	G	G	G	G	wf	X	X	G	G	G	G
6 MEZA, A.								G	G	G	G	G	X	X	G	G	G	G	G	X	X	G	G	G	G	G	X	X	G	G	G	G	G	G	X	X
7 RINCON, R.	#311							7	G	G	X	X	8	8	wf	G	G	X	X	HO	V	V	TO	TO	X	X	8	8	7	G	G	X	X	8	8	
8 LAZOYA, A.	#459							7	X	X	7	7	7	7	7	X	X	7	7	7	7	wf	X	X	7	7	7	7	7	7	X	X	7	7	7	7
9 SALAS, J.	#409							7	X	X	7	7	7	7	7	X	X	7	7	7	7	7	X	X	7	7	7	7	wf	X	X	7	7	7	7	
10 WHITE, M.	#489	1st In Charge						8	X	X	8	8	8	8	8	X	X	8	8	8	8	wf	X	X	8	8	8	8	8	8	X	X	8	8	8	8
11 TAYLOR, T.	#402							X	8	8	N	11	8	X	X	8	8	8	8	8	8	X	X	wf	TO	8	8	8	X	X	8	8	8	8	8	
12 SMITH, A.	#513							8	8	8	X	X	8	8	8	8	8	8	X	X	HO	8	8	8	8	X	X	wf	8	8	8	8	X	X	8	
13 URIAS, S.	#515							8	FH	FH	X	X	8	8	8	8	8	8	X	X	HO	8	8	8	8	X	X	8	8	8	8	8	X	X	wf	
14 ALVAREZ, J.	#310							V	V	V	V	X	X	HO	V	V	V	V	X	X	V	wf	8	8	8	X	X	8	8	8	8	8	X	X	8	
15 BINGLEY, R.	#329							8	8	8	X	X	8	8	8	8	8	8	X	X	HO	wf	8	8	8	X	X	8	8	8	8	8	8	X	X	
16 CORTEZ, A.	#428							X	X	8	8	8	8	8	8	X	X	8	8	8	8	8	X	X	8	8	8	8	8	X	X	wf	8	8	8	
17 OBREGON, M.	#537							NC	sla	sla	NC	X	X	HO	V	V	wf	X	X	11	11	11	11	11	11	X	X	11	11	11	11	11	X	X		
18 MENDOZA, S.	#464	ANNEX						8	8	8	X	X	8	8	HO	TO	TO	X	X	wf	8	8	8	8	X	X	8	8	8	8	8	X	X	8		
19 PAUL, D.	#463	In Charge (Swing)						V	X	X	V	N	N	N	N	X	X	N	N	N	N	N	N	X	X	N	N	N	N	wf	X	X	N	N	N	
20 GOMEZ, G.	#319							N	N	N	X	X	HO	N	N	N	N	X	X	N	N	N	N	N	N	X	X	N	N	N	N	N	wf	X	X	
21 PENA, J.	#349	ANNEX RELIEF						A	N	N	N	X	X	N	N	N	N	X	X	HO	N	N	N	N	X	X	wf	N	N	N	N	N	X	X	N	
22 ROBINSON, G.	#484							N	X	X	N	N	HO	N	N	X	X	N	N	N	wf	V	X	X	V	V	N	N	N	X	X	N	N	N	N	
23 DELGADO, D.	#349							N	V	V	V	H	X	X	N	N	N	N	N	X	X	N	N	N	N	N	X	X	N	N	N	N	N	wf	X	X
24 DIAZ, M.	#491	ANNEX						X	N	N	N	N	N	X	X	N	N	N	N	N	N	X	X	N	N	N	N	N	X	X	N	N	N	N	N	wf
OUT IOD	#441																																			
GONZALEZ, J																																				

WP Hc7.7
pg 1/2

Ju

CITY OF LOS ANGELES DEPARTMENT OF ANIMAL SERVICES
ACT SCHEDULE

REPORTING PERIOD		DATE FROM		DATE TO		District	
Period #	Work Center	DATE FROM	DATE TO	Period #	Work Center	DATE FROM	DATE TO
		7/1/2010	7/31/2010	1			
NAME	MON	TUE	WED	THU	FRI	SAT	SUN
YVONNE PINZON		N		N	N	N	N
HOWELL CAT		N	N	N			
CAZARES RUTH			N	N	N	N	
GOMEZ JESSIE		G	G	G		G	G
PRIETO ADAN		G	G	G	G	G	G
RIDGEWAY AIESHA			G	G	G	G	G
GUILLEN AL		7			8	7	7
GALLEGOS ERNIE		8			8	8	8
DAVIS DEBORAH		8	8	8	8	8	8
ROMO JAVIER		8	8	8	8	8	8
LAMAR NYOKA		8	8	8	8	8	8
CRUZ FRANK		8	8	8	8	8	8
GREY MERCEDES		8	8	8	8	8	8
MOORE HAL		8	8	8	8	8	8
COREA LESLIE		8	8	8	8	8	8

WP H.7.7
 PS 2/2

CITY OF LOS ANGELES DEPARTMENT OF ANIMAL REGULATION
 DISTRICT WORK SCHEDULE

Reporting Period		District																										
Period #	Week Days #	Reg. Days Off	Holidays #																									
		00/27/10	06/07/10																									
NAME	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
BOYKINS, JULIE	X	X	R	PT																								
LEE, MIKE	X	X	R	PT																								
HENDERSON, SHARRON	X	X	R	PT																								
CASTRO, CHRISTINA																												
VAIL, MARK																												
CASTILLO, VICTORIA	X	X	R	PT																								

X = REGULAR DAYS OFF
 R = REGULAR DAY OFF (SOME) & SOME
 PT = PARTIAL DAY OFF
 S = SICK
 V = VACATION
 W = WORKER'S COMPENSATION
 AV = AVOIDANCE
 H = HOLIDAY
 T = TRAINING
 F = FLEETING HOLIDAY
 L = LEAVE WITHOUT PAY
 E = EMPLOYEE IS AWAY
 LATE = LATE
 BU = BUS
 H = HOLIDAY
 J = JUST OFF
 P = PREVENTIVE ABE
 O = OTHER

Tab 12

Reimbursable Criteria for this component:

Definition: Necessary and prompt veterinary care - reasonable procedures to make animals adoptable

Eligible population: Animals (other than injured cats and dogs given emergency treatment) that died / euth during the holding period (holding period - days 2 through 6)

Eligible procedures: initial physical exam to determine health status and class (adoptable, treatable, non-rehabilitatable) wellness vaccine administered to treatable or adoptable animals care to stabilize or relieve the suffering of a treatable animal remedy any applicable disease, injury, or hereditary condition of the treatable animal

Vet Care Exclusions:
emergency treatment given to injured cats and dogs
administration of rabies vaccine to dogs
implantation of microchip identification
spay or neuter surgery
euthanasia

Population Exclusions:
serious illness or injury
newborn animals that are not weaned from their mothers
disposed for humane reasons
owner relinquished
returned, adopted, or released

Employee Classification	Total Hours Claimed	PHR Claimed	Ben Rate Claimed	Total Salary Claimed	Total Benefits Claimed	Total Vet Care Labor Costs	Eligible Animals	Eligible Min per Animal	Vet Tech Class				Total Allowable	Audit Adjustments	Ineligible & Misstated Hours	Misstated PHR	Total Adjustments
									H.11.1.PS	H.13.3	H.14.9	H.14.9					
B.22 FY 1998-99 B.23 Veterinarian				\$ -	\$ -	\$ -	6,128	10	1,021.33	21.36	16.47%	\$ 21,816	\$ 3,593	\$ 25,409	\$ 25,409	-	\$ 25,409
B.24 FY 1999-00 B.25 Veterinarian				\$ -	\$ -	\$ -	12,255	10	2,042.50	22.28	24.89%	\$ 45,507	\$ 11,327	\$ 56,834	\$ 56,834	-	\$ 56,834
B.25 FY 2000-01 B.26 Veterinarian				\$ -	\$ -	\$ -	13,916	10	2,319.33	23.18	25.56%	\$ 53,762	\$ 13,742	\$ 67,504	\$ 67,504	-	\$ 67,504
B.26 FY 2001-02 B.27 Veterinarian				88,983	21,632	110,615	10,593	10	1,765.50	23.62	24.31%	41,701	10,138	51,839	(110,615)	1,887	(110,615)
B.27 FY 2002-03 B.28 Veterinarian				71,774	16,429	88,203	7,726	10	1,287.67	24.49	22.89%	31,555	7,218	38,773	(88,203)	-	(88,203)
B.28 FY 2003-04 B.29 Veterinarian				44,905	10,279	55,184	7,726	10	1,287.67	24.49	22.89%	31,555	7,218	38,773	(16,494)	63	(16,431)
B.29 FY 2004-05 B.30 Veterinarian				116,679	26,708	143,387	6,017	10	1,002.83	28.39	43.39%	28,470	12,353	40,823	(159,203)	-	(159,203)
B.30 FY 2005-06 B.31 Veterinarian				103,437	-	103,437	6,017	10	1,002.83	28.39	43.39%	28,470	12,353	40,823	(62,053)	(561)	(62,614)
B.31 FY 2006-07 B.32 Veterinarian				262,640	-	262,640	6,017	10	1,002.83	28.39	43.39%	28,470	12,353	40,823	(221,817)	(561)	(222,378)
B.32 FY 2007-08 B.33 Veterinarian				132,173	-	132,173	5,455	10	909.17	29.83	49.07%	27,121	13,308	40,429	(132,173)	81	(132,173)
B.33 FY 2008-09 B.34 Veterinarian				80,248	-	80,248	5,455	10	909.17	29.83	49.07%	27,121	13,308	40,429	(39,900)	81	(39,819)
B.34 FY 2009-10 B.35 Veterinarian				212,421	-	212,421	6,090	10	1,015.00	30.08	42.73%	30,531	13,046	43,577	(172,973)	81	(172,992)
B.35 FY 2010-11 B.36 Veterinarian				184,125	-	184,125	6,090	10	1,015.00	30.08	42.73%	30,531	13,046	43,577	(184,125)	188	(184,125)
B.36 FY 2011-12 B.37 Veterinarian				113,702	-	113,702	6,090	10	1,015.00	30.08	42.73%	30,531	13,046	43,577	(70,313)	188	(70,125)
B.37 FY 2012-13 B.38 Veterinarian				297,827	-	297,827	6,090	10	1,015.00	30.08	42.73%	30,531	13,046	43,577	(254,438)	188	(254,250)
B.38 FY 2013-14 B.39 Veterinarian				1,034,165	61,860	1,096,025	6,090	10	1,015.00	30.08	42.73%	30,531	13,046	43,577	(730,857)	1,658	(730,857)
B.39 FY 2014-15 B.40 Veterinarian				811,111	-	811,111	6,090	10	1,015.00	30.08	42.73%	30,531	13,046	43,577	(1,034,165)	1,658	(1,034,165)

EX7

City of Los Angeles
 Legislatively Mandated Animal Adoption Program
 Summary of Animal Data
 Eligible Dogs and Cats and Other Animals for the Vet Care Component
 FY's 1998-99 through 2007-08 (excluding FY's 2003-04 and 2004-05)
 Audit ID # S09-MCC-055

Eligible Animals for this component include those that died during the holding period (days 2 through 6) and those that were euthanized after the holding period (day 7 and forward)
 Eligible Animals also take into account all exceptions noted in the parameters and guidelines for eligible dogs and cats and other animals.

	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08
Eligible Dogs and Cats	6,071	12,142	H.15.1 13,815	H.15.2 10,469	H.15.3 7,633	H.15.4 5,829	H.15.5 5,221	H.15.6 5,847
Eligible Other Animals:								
Birds			H.15.1 4	H.15.2 7	H.15.3 11	H.15.4 32	H.15.5 18	H.15.6 11
Other			H.15.1 97	H.15.2 117	H.15.3 82	H.15.4 156	H.15.5 216	H.15.6 232
Total Allowable Other	57	113	101	124	93	188	234	243
Total Eligible Animals	6,128	12,255	13,916	10,593	7,726	6,017	5,455	6,090
	H.11.1	H.11.1	H.11.1	H.11.1	H.11.1	H.11.1	H.11.1	H.11.1

The auditee was not able to provide Chameleon data for the earliest two years of the audit period. The auditor did the following:

- 1 To determine the eligible dogs and cats and other animals, the auditor used an average of FY's 2000-01 and 2001-02.
- 2 Reimbursement for this component begins in January 1999, thus only half of the eligible animals can be counted for FY 1998-99

City of Los Angeles
 Legislatively Mandated Animal Adoption Program
Review of Claimed and Allowable Costs
Veterinary Care Component
 Materials and Supplies
 Audit ID # S09-MCC-055

Reimbursable Criteria for this component:

Definition: Necessary and prompt veterinary care - reasonable procedures to make animals adoptable
Vet Care Exclusions: emergency treatment given to injured cats and dogs
 administration of rabies vaccine to dogs
 implantation of microchip identification
 spay or neuter surgery
 euthanasia

Eligible population: Animals (other than injured cats and dogs given emergency treatment) that died / euth during the holding period (holding period - days 2 through 6)

Eligible procedures: initial physical exam to determine health status and class (adoptable, treatable, non-rehabilitatable)
 wellness vaccine administered to treatable or adoptable animals
 care to stabilize or relieve the suffering of a treatable animal
 remedy any applicable disease, injury, or hereditary condition of the treatable animal

Population Exclusions: serious illness or injury
 newborn animals that are not weaned from their mothers
 disposed for humane reasons
 owner relinquished
 redeemed, adopted, or released

Fiscal Year	Types of Costs Claimed	Total Mat & Suppl
FY 1998-99		50,984
FY 1999-00		129,149
FY 2000-01		308,004
FY 2001-02		65,114
FY 2002-03		83,002
FY 2005-06		117,278
FY 2006-07		178,953
FY 2007-08		164,502
	Estimated costs total	\$488,137
	Unsupported costs total	\$608,849
		1,096,986

Total

\$ 1,096,986

H11.PS

EX7

Tab 13

Acct 3190

Sample City's provided expenses

DEPARTMENT OF ANIMAL SERVICES
SUMMARY OF EXPENDITURES
ACCOUNT 4580, 6020 AND 3190
FOR THE PERIOD COVERED BY 2007 - 2008

Dept No.	Budget Year	Record Date (YYMMDD)	Fund Number	Appropriation Account	Trans Code	Transaction Number	Ref Tran Code	Reference Tran No	Vendor ID Code	Vendor Name	Line Description	Amount	Unallowable Costs
06	08	080118	100	6020	IV	SM06011808					Material Issues	270.58	(270.58)
06	08	080122	100	6020	IV	SM06012208					Material Issues	66.16	(66.16)
06	08	080122	100	6020	JV	02115					GEN FUND USE TAX ADJ	132.87	(132.87)
06	08	080123	100	6020	IV	SM06012308					Material Issues	579.54	(579.54)
06	08	080124	100	6020	IV	SM06012408					Material Issues	47.77	(47.77)
06	08	080130	100	6020	IV	SM06013008					Material Issues	51.64	(51.64)
06	08	080208	100	6020	IV	SM06020808					Material Issues	1,321.76	(1,321.76)
06	08	080212	100	6020	IV	SM06021208					Material Issues	97.97	(97.97)
06	08	080214	100	6020	IV	SM06021408					Material Issues	124.98	(124.98)
06	08	080215	100	6020	IV	SM06021508					Material Issues	1,824.32	(1,824.32)
06	08	080228	100	6020	IV	SM06022808					Material Issues	344.24	(344.24)
06	08	080306	100	6020	IV	SM06030608					Material Issues	289.03	(289.03)
06	08	080311	100	6020	IV	SM06031108					Material Issues	258.18	(258.18)
06	08	080312	100	6020	IV	SM06031208					Material Issues	1,871.87	(1,871.87)
06	08	080313	100	6020	IV	SM06031308					Material Issues	981.41	(981.41)
06	08	080321	100	6020	IV	SM06032108					Material Issues	124.06	(124.06)
06	08	080326	100	6020	IV	SM06032608					Material Issues	4.02	(4.02)
06	08	080408	100	6020	IV	SM06040808					Material Issues	784.87	(784.87)
06	08	080409	100	6020	IV	SM06040908					Material Issues	183.28	(183.23)
06	08	080423	100	6020	JV	03577					GEN FUND USE TAX ADJ	48.96	(48.96)
Total Account 6020 BFY 2007 - 2008												360,663.80	

06	08	070712	100	3190	SM	B078439708	SM	B078439708	000005202	WESTERN ME	JOURNAL ID: PO00052304	1,393.83	
06	08	070716	100	3190	SM	B078736208	SM	B078736208	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00052322	3,161.05	
06	08	070717	100	3190	SM	B078730508	SM	B078730508	000005202	WESTERN ME	JOURNAL ID: PO00052333	275.82	
06	08	070717	100	3190	SM	B078773008	SM	B078773008	000005202	WESTERN ME	JOURNAL ID: PO00052333	1,491.97	
06	08	070718	100	3190	SM	B078806708	SM	B078806708	000005202	WESTERN ME	JOURNAL ID: PO00052352	1,061.53	
06	08	070720	100	3190	SM	B078942408	SM	B078942408	000005202	WESTERN ME	JOURNAL ID: PO00052368	359.18	
06	08	070720	100	3190	SM	B078945008	SM	B078945008	000005202	WESTERN ME	JOURNAL ID: PO00052368	536.16	
06	08	070720	100	3190	SM	B078944508	SM	B078944508	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00052374	2,024.56	
06	08	070720	100	3190	SM	B078969108	SM	B078969108	000005202	WESTERN ME	JOURNAL ID: PO00052374	620.82	
06	08	070725	100	3190	SM	B078960708	SM	B078960708	000005202	WESTERN ME	JOURNAL ID: PO00052401	1,192.66	
06	08	070725	100	3190	SM	B078962908	SM	B078962908	000005202	WESTERN ME	JOURNAL ID: PO00052401	583.72	
06	08	070725	100	3190	SM	B078736308	SM	B078736308	000005202	WESTERN ME	JOURNAL ID: PO00052407	284.97	
06	08	070801	100	3190	SM	B079357608	SM	B079357608	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00052465	2,299.56	

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06	08	070802	100	3190	SM	B079359208	SM	B079359208	000005202	WESTERN ME	JOURNAL ID: PO00052470	297.19
06	08	070806	100	3190	SM	B079425708	SM	B079425708	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00052492	2,789.63
06	08	070809	100	3190	SM	B079598908	SM	B079598908	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00052525	2,908.30
06	08	070813	100	3190	SM	B079702608	SM	B079702608	000005202	WESTERN ME	JOURNAL ID: PO00052547	1,104.15
06	08	070813	100	3190	SM	B079712008	SM	B079712008	000005202	WESTERN ME	JOURNAL ID: PO00052553	378.14
06	08	070814	100	3190	SM	B079710208	SM	B079710208	000005202	WESTERN ME	JOURNAL ID: PO00052558	554.38
06	08	070814	100	3190	SM	B079726608	SM	B079726608	000005202	WESTERN ME	JOURNAL ID: PO00052564	445.50
06	08	070821	100	3190	SM	B079805608	SM	B079805608	000005202	WESTERN ME	JOURNAL ID: PO00052619	8.87
06	08	070821	100	3190	SM	B079869508	SM	B079869508	000005202	WESTERN ME	JOURNAL ID: PO00052619	1,493.05
06	08	070823	100	3190	SM	B080027708	SM	B080027708	000005202	WESTERN ME	JOURNAL ID: PO00052635	603.99
06	08	070823	100	3190	SM	B079803208	SM	B079803208	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00052641	2,239.30
06	08	070823	100	3190	SM	B079805608	SM	B079805608	000005202	WESTERN ME	JOURNAL ID: PO00052641	311.52
06	08	070823	100	3190	SM	B079811808	SM	B079811808	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00052641	2,294.50
06	08	070823	100	3190	SM	B079814008	SM	B079814008	000005202	WESTERN ME	JOURNAL ID: PO00052641	358.19
06	08	070823	100	3190	SM	B079824508	SM	B079824508	000005202	WESTERN ME	JOURNAL ID: PO00052641	23.63
06	08	070824	100	3190	SM	B080112908	SM	B080112908	000005202	WESTERN ME	JOURNAL ID: PO00052646	71.70
06	08	070827	100	3190	SM	B080056408	SM	B080056408	000005202	WESTERN ME	JOURNAL ID: PO00052657	1,079.92
06	08	070827	100	3190	SM	B080111108	SM	B080111108	000005202	WESTERN ME	JOURNAL ID: PO00052657	72.90
06	08	070827	100	3190	SM	B080116208	SM	B080116208	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00052657	1,974.94
06	08	070829	100	3190	SM	B080165208	SM	B080165208	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00052680	2,768.50
06	08	070904	100	3190	SM	B080191308	SM	B080191308	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00052719	3,035.34
06	08	070905	100	3190	SM	B080425208	SM	B080425208	000005202	WESTERN ME	JOURNAL ID: PO00052731	22.70
06	08	070906	100	3190	SM	B080423408	SM	B080423408	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00052744	4,000.11
06	08	070906	100	3190	SM	B080499008	SM	B080499008	000005202	WESTERN ME	JOURNAL ID: PO00052750	499.15
06	08	070907	100	3190	SM	B080507408	SM	B080507408	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00052761	2,211.73
06	08	070907	100	3190	SM	B080509508	SM	B080509508	000005202	WESTERN ME	JOURNAL ID: PO00052761	579.11
06	08	070912	100	3190	SM	B080708508	SM	B080708508	000005202	WESTERN ME	JOURNAL ID: PO00052798	664.70
06	08	070918	100	3190	SM	B080767708	SM	B080767708	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00052840	2,907.88
06	08	070920	100	3190	SM	B080821208	SM	B080821208	000005202	WESTERN ME	JOURNAL ID: PO00052865	1,528.68
06	08	070920	100	3190	SM	B080821408	SM	B080821408	000005202	WESTERN ME	JOURNAL ID: PO00052865	122.01
06	08	070921	100	3190	SM	B081031808	SM	B081031808	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00052878	1,792.62
06	08	070921	100	3190	SM	B081032008	SM	B081032008	000005202	WESTERN ME	JOURNAL ID: PO00052878	1,236.21
06	08	070921	100	3190	SM	B081062408	SM	B081062408	000005202	WESTERN ME	JOURNAL ID: PO00052884	176.61
06	08	070924	100	3190	SM	B080966008	SM	B080966008	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00052890	2,579.78
06	08	070924	100	3190	SM	B080967808	SM	B080967808	000005202	WESTERN ME	JOURNAL ID: PO00052890	159.83
06	08	070926	100	3190	SM	B081006508	SM	B081006508	000005202	WESTERN ME	JOURNAL ID: PO00052915	643.39

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06	08	071001	100	3190	SM	B081337508	SM	B081337508	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00052959	2,397.35
06	08	071003	100	3190	SM	B081369708	SM	B081369708	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00052984	1,918.21
06	08	071003	100	3190	SM	B081372808	SM	B081372808	000005202	WESTERN ME	JOURNAL ID: PO00052984	513.13
06	08	071003	100	3190	SM	B081401108	SM	B081401108	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00052984	2,920.52
06	08	071004	100	3190	SM	B081502908	SM	B081502908	000005202	WESTERN ME	JOURNAL ID: PO00052997	380.05
06	08	071005	100	3190	SM	B081439508	SM	B081439508	000005202	WESTERN ME	JOURNAL ID: PO00053003	177.53
06	08	071005	100	3190	SM	B081515008	SM	B081515008	000005202	WESTERN ME	JOURNAL ID: PO00053003	431.38
06	08	071009	100	3190	SM	B081556408	SM	B081556408	000005202	WESTERN ME	JOURNAL ID: PO00053022	316.75
06	08	071009	100	3190	SM	B081556508	SM	B081556508	000005202	WESTERN ME	JOURNAL ID: PO00053022	887.11
06	08	071011	100	3190	SM	B081632008	SM	B081632008	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053048	3,084.48
06	08	071011	100	3190	SM	B081632508	SM	B081632508	000005202	WESTERN ME	JOURNAL ID: PO00053048	734.43
06	08	071016	100	3190	SM	B081829108	SM	B081829108	000005202	WESTERN ME	JOURNAL ID: PO00053085	142.58
06	08	071016	100	3190	SM	B081831408	SM	B081831408	000005202	WESTERN ME	JOURNAL ID: PO00053085	754.22
06	08	071019	100	3190	SM	B081968908	SM	B081968908	000005202	WESTERN ME	JOURNAL ID: PO00053114	1,225.40
06	08	071022	100	3190	SM	B081876808	SM	B081876808	000005202	WESTERN ME	JOURNAL ID: PO00053132	780.29
06	08	071023	100	3190	SM	B081972908	SM	B081972908	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053138	2,715.35
06	08	071023	100	3190	SM	B082027008	SM	B082027008	000005202	WESTERN ME	JOURNAL ID: PO00053138	379.35
06	08	071024	100	3190	SM	B082007408	SM	B082007408	000005202	WESTERN ME	JOURNAL ID: PO00053149	526.12
06	08	071024	100	3190	SM	B082077708	SM	B082077708	000005202	WESTERN ME	JOURNAL ID: PO00053149	395.83
06	08	071025	100	3190	SM	B082112808	SM	B082112808	000005202	WESTERN ME	JOURNAL ID: PO00053161	136.11
06	08	071026	100	3190	SM	B082200908	SM	B082200908	000005202	WESTERN ME	JOURNAL ID: PO00053174	265.75
06	08	071029	100	3190	SM	B081853608	SM	B081853608	000005202	WESTERN ME	JOURNAL ID: PO00053187	11.50
06	08	071029	100	3190	SM	B082257208	SM	B082257208	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053187	2,258.43
06	08	071030	100	3190	SM	B082241408	SM	B082241408	000005202	WESTERN ME	JOURNAL ID: PO00053206	1,334.82
06	08	071030	100	3190	SM	B082242108	SM	B082242108	000005202	WESTERN ME	JOURNAL ID: PO00053206	279.65
06	08	071102	100	3190	SM	B082351108	SM	B082351108	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053237	2,970.04
06	08	071102	100	3190	SM	B082359308	SM	B082359308	000005202	WESTERN ME	JOURNAL ID: PO00053237	951.27
06	08	071102	100	3190	SM	B082463808	SM	B082463808	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053237	2,157.47
06	08	071106	100	3190	SM	B082467208	SM	B082467208	000005202	WESTERN ME	JOURNAL ID: PO00053269	488.22
06	08	071106	100	3190	SM	B082589608	SM	B082589608	000005202	WESTERN ME	JOURNAL ID: PO00053269	1,476.82
06	08	071107	100	3190	SM	B082571308	SM	B082571308	000005202	WESTERN ME	JOURNAL ID: PO00053280	969.21
06	08	071108	100	3190	SM	B082652408	SM	B082652408	000005202	WESTERN ME	JOURNAL ID: PO00053285	866.00
06	08	071116	100	3190	SM	B082799408	SM	B082799408	000005202	WESTERN ME	JOURNAL ID: PO00053344	666.09
06	08	071116	100	3190	SM	B082816308	SM	B082816308	000005202	WESTERN ME	JOURNAL ID: PO00053344	244.43
06	08	071119	100	3190	SM	B082781708	SM	B082781708	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053351	2,925.69
06	08	071119	100	3190	SM	B082882708	SM	B082882708	000005202	WESTERN ME	JOURNAL ID: PO00053351	894.01

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06	08	071120	100	3190	SM	B082789208	SM	B082789208	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053370	1,919.83
06	08	071120	100	3190	SM	B082791208	SM	B082791208	000005202	WESTERN ME	JOURNAL ID: PO00053370	641.00
06	08	071121	100	3190	SM	B083041908	SM	B083041908	000005202	WESTERN ME	JOURNAL ID: PO00053383	797.57
06	08	071127	100	3190	SM	B083102508	SM	B083102508	000005202	WESTERN ME	JOURNAL ID: PO00053401	716.34
06	08	071127	100	3190	SM	B082883508	SM	B082883508	000005202	WESTERN ME	JOURNAL ID: PO00053407	972.50
06	08	071128	100	3190	SM	B083147308	SM	B083147308	000005202	WESTERN ME	JOURNAL ID: PO00053412	1,160.71
06	08	071130	100	3190	SM	B083002108	SM	B083002108	000005202	WESTERN ME	JOURNAL ID: PO00053437	971.27
06	08	071205	100	3190	SM	B083336208	SM	B083336208	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053475	2,989.82
06	08	071205	100	3190	SM	B083340008	SM	B083340008	000005202	WESTERN ME	JOURNAL ID: PO00053475	356.36
06	08	071206	100	3190	SM	B083387208	SM	B083387208	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053488	3,022.21
06	08	071206	100	3190	SM	B083391808	SM	B083391808	000005202	WESTERN ME	JOURNAL ID: PO00053488	878.07
06	08	071207	100	3190	SM	B083223408	SM	B083223408	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053500	3,398.83
06	08	071207	100	3190	SM	B083224108	SM	B083224108	000005202	WESTERN ME	JOURNAL ID: PO00053500	148.48
06	08	071210	100	3190	SM	B083350308	SM	B083350308	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053513	2,489.26
06	08	071210	100	3190	SM	B083394308	SM	B083394308	000005202	WESTERN ME	JOURNAL ID: PO00053513	995.09
06	08	071211	100	3190	SM	B083576208	SM	B083576208	000005202	WESTERN ME	JOURNAL ID: PO00053525	989.19
06	08	071211	100	3190	SM	B083626208	SM	B083626208	000005202	WESTERN ME	JOURNAL ID: PO00053532	1,116.56
06	08	071218	100	3190	SM	B083643208	SM	B083643208	000005202	WESTERN ME	JOURNAL ID: PO00053586	1,673.98
06	08	071218	100	3190	SM	B083853808	SM	B083853808	000005202	WESTERN ME	JOURNAL ID: PO00053592	786.83
06	08	071218	100	3190	SM	B083854908	SM	B083854908	000005202	WESTERN ME	JOURNAL ID: PO00053592	201.17
06	08	071226	100	3190	SM	B083815908	SM	B083815908	000005202	WESTERN ME	JOURNAL ID: PO00053645	758.41
06	08	071226	100	3190	SM	B084010208	SM	B084010208	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053645	2,902.24
06	08	071228	100	3190	SM	B084099808	SM	B084099808	000005202	WESTERN ME	JOURNAL ID: PO00053668	586.74
06	08	080103	100	3190	SM	B084215508	SM	B084215508	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053703	4,199.85
06	08	080103	100	3190	SM	B084225308	SM	B084225308	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053709	3,170.11
06	08	080109	100	3190	SM	B084166508	SM	B084166508	000005202	WESTERN ME	JOURNAL ID: PO00053762	1,515.39
06	08	080109	100	3190	SM	B084250008	SM	B084250008	000005202	WESTERN ME	JOURNAL ID: PO00053762	519.59
06	08	080109	100	3190	SM	B084324508	SM	B084324508	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053762	2,378.15
06	08	080109	100	3190	SM	B084445708	SM	B084445708	000005202	WESTERN ME	JOURNAL ID: PO00053762	910.03
06	08	080111	100	3190	SM	B084492508	SM	B084492508	000005202	WESTERN ME	JOURNAL ID: PO00053781	605.47
06	08	080111	100	3190	SM	B084493308	SM	B084493308	000005202	WESTERN ME	JOURNAL ID: PO00053781	232.25
06	08	080117	100	3190	SM	B084513108	SM	B084513108	000005202	WESTERN ME	JOURNAL ID: PO00053833	852.96
06	08	080117	100	3190	SM	B084590608	SM	B084590608	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053833	3,280.69
06	08	080117	100	3190	SM	B084590708	SM	B084590708	000005202	WESTERN ME	JOURNAL ID: PO00053833	765.59
06	08	080117	100	3190	SM	B084710908	SM	B084710908	000005202	WESTERN ME	JOURNAL ID: PO00053833	48.71
06	08	080118	100	3190	SM	B084787108	SM	B084787108	000005202	WESTERN ME	JOURNAL ID: PO00053851	1,304.10

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06	08	080122	100	3190	SM	B084822108	SM	B084822108	00005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053857	3,170.11
06	08	080201	100	3190	SM	B084706908	SM	B084706908	00005202	WESTERN ME	JOURNAL ID: PO00053957	1,385.20
06	08	080201	100	3190	SM	B084933408	SM	B084933408	00005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053957	1,951.37
06	08	080201	100	3190	SM	B084934108	SM	B084934108	00005202	WESTERN ME	JOURNAL ID: PO00053957	328.00
06	08	080201	100	3190	SM	B084937008	SM	B084937008	00005202	WESTERN ME	JOURNAL ID: PO00053957	886.07
06	08	080201	100	3190	SM	B085108408	SM	B085108408	00005202	WESTERN ME	JOURNAL ID: PO00053957	108.26
06	08	080201	100	3190	SM	B085167108	SM	B085167108	00005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053957	3,465.42
06	08	080201	100	3190	SM	B085180208	SM	B085180208	00005202	WESTERN ME	JOURNAL ID: PO00053957	984.12
06	08	080204	100	3190	SM	B08511908	SM	B08511908	00005202	WESTERN ME	JOURNAL ID: PO00053969	1,564.23
06	08	080204	100	3190	SM	B085318008	SM	B085318008	00005202	WESTERN ME	JOURNAL ID: PO00053976	507.15
06	08	080204	100	3190	SM	B085318508	SM	B085318508	00005202	WESTERN ME	JOURNAL ID: PO00053976	53.37
06	08	080205	100	3190	SM	B085293908	SM	B085293908	00005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053981	1,881.84
06	08	080205	100	3190	SM	B085294008	SM	B085294008	00005202	WESTERN ME	JOURNAL ID: PO00053981	70.37
06	08	080205	100	3190	SM	B085294108	SM	B085294108	00005202	WESTERN ME	JOURNAL ID: PO00053981	997.09
06	08	080206	100	3190	SM	B085276308	SM	B085276308	00005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053981	2,380.86
06	08	080206	100	3190	SM	B085326308	SM	B085326308	00005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00053993	2,705.91
06	08	080206	100	3190	SM	B085369808	SM	B085369808	00005202	WESTERN ME	JOURNAL ID: PO00053993	58.32
06	08	080208	100	3190	SM	B085411708	SM	B085411708	00005202	WESTERN ME	JOURNAL ID: PO00054019	1,639.86
06	08	080208	100	3190	SM	B085486408	SM	B085486408	00005202	WESTERN ME	JOURNAL ID: PO00054019	282.49
06	08	080212	100	3190	SM	B085485208	SM	B085485208	00005202	WESTERN ME	JOURNAL ID: PO00054052	1,499.37
06	08	080215	100	3190	SM	B085730108	SM	B085730108	00005202	WESTERN ME	JOURNAL ID: PO00054090	115.81
06	08	080220	100	3190	SM	B085457608	SM	B085457608	00005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054116	2,001.24
06	08	080221	100	3190	SM	B085860208	SM	B085860208	00005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054122	3,031.39
06	08	080226	100	3190	SM	B086045408	SM	B086045408	00005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054161	1,803.84
06	08	080226	100	3190	SM	B086048808	SM	B086048808	00005202	WESTERN ME	JOURNAL ID: PO00054161	311.74
06	08	080227	100	3190	SM	B086129408	SM	B086129408	00005202	WESTERN ME	JOURNAL ID: PO00054181	996.17
06	08	080227	100	3190	SM	B086140908	SM	B086140908	00005202	WESTERN ME	JOURNAL ID: PO00054181	318.65
06	08	080227	100	3190	SM	B086141708	SM	B086141708	00005202	WESTERN ME	JOURNAL ID: PO00054181	990.31
06	08	080304	100	3190	SM	B085946708	SM	B085946708	00005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054231	4,246.88
06	08	080304	100	3190	SM	B085949708	SM	B085949708	00005202	WESTERN ME	JOURNAL ID: PO00054231	803.84
06	08	080304	100	3190	SM	B086143408	SM	B086143408	00005202	WESTERN ME	JOURNAL ID: PO00054231	924.14
06	08	080305	100	3190	SM	B086343708	SM	B086343708	00005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054236	3,607.98
06	08	080305	100	3190	SM	B086344808	SM	B086344808	00005202	WESTERN ME	JOURNAL ID: PO00054236	265.54
06	08	080307	100	3190	SM	B086458908	SM	B086458908	00005202	WESTERN ME	JOURNAL ID: PO00054261	1,498.94
06	08	080310	100	3190	SM	B086472408	SM	B086472408	00005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054273	2,974.85
06	08	080311	100	3190	SM	B086472408	SM	B086472408	00005202	WESTERN ME	JOURNAL ID: PO00054286	154.47

Unallowable Costs

DEPARTMENT OF ANIMAL SERVICES
SUMMARY OF EXPENDITURES
ACCOUNT 4580, 6020 AND 3190

FOR THE PERIOD COVERED BY 2007 - 2008

Dept No.	Budget Year	Record Date (YYMMDD)	Fund Number	Appropriation Account	Trans Code	Transaction Number	Ref Tran Code	Reference Tran No	Vendor ID Code	Vendor Name	Line Description	Amount
06	08	080311	100	3190	SM	B086516208	SM	B086516208	000005202	WESTERN ME	JOURNAL ID: PO00054286	996.62
06	08	080311	100	3190	SM	B086600508	SM	B086600508	000005202	WESTERN ME	JOURNAL ID: PO00054293	1,517.56
06	08	080312	100	3190	SM	B086516608	SM	B086516608	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054305	2,166.96
06	08	080312	100	3190	SM	B086635308	SM	B086635308	000005202	WESTERN ME	JOURNAL ID: PO00054306	229.69
06	08	080319	100	3190	SM	B086655408	SM	B086655408	000005202	WESTERN ME	JOURNAL ID: PO00054360	1,674.86
06	08	080319	100	3190	SM	B086745708	SM	B086745708	000005202	WESTERN ME	JOURNAL ID: PO00054360	561.30
06	08	080326	100	3190	SM	B087062308	SM	B087062308	000005202	WESTERN ME	JOURNAL ID: PO00054423	659.40
06	08	080327	100	3190	SM	B086421208	SM	B086421208	000005202	WESTERN ME	JOURNAL ID: PO00054436	1,108.70
06	08	080327	100	3190	SM	B087169808	SM	B087169808	000005202	WESTERN ME	JOURNAL ID: PO00054443	151.25
06	08	080327	100	3190	SM	B087170808	SM	B087170808	000005202	WESTERN ME	JOURNAL ID: PO00054443	165.62
06	08	080402	100	3190	SM	B087230608	SM	B087230608	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054472	2,247.80
06	08	080402	100	3190	SM	B087230708	SM	B087230708	000005202	WESTERN ME	JOURNAL ID: PO00054472	246.10
06	08	080403	100	3190	SM	B086688608	SM	B086688608	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054484	4,171.06
06	08	080403	100	3190	SM	B087210308	SM	B087210308	000005202	WESTERN ME	JOURNAL ID: PO00054484	879.14
06	08	080407	100	3190	SM	B087266408	SM	B087266408	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054509	4,308.31
06	08	080409	100	3190	SM	B087536908	SM	B087536908	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054534	3,102.63
06	08	080409	100	3190	SM	B087543908	SM	B087543908	000005202	WESTERN ME	JOURNAL ID: PO00054534	278.85
06	08	080411	100	3190	SM	B087636808	SM	B087636808	000005202	WESTERN ME	JOURNAL ID: PO00054567	1,535.25
06	08	080411	100	3190	SM	B087641808	SM	B087641808	000005202	WESTERN ME	JOURNAL ID: PO00054567	186.87
06	08	080414	100	3190	SM	B087641808	SM	B087641808	000005202	WESTERN ME	JOURNAL ID: PO00054572	154.65
06	08	080415	100	3190	SM	B087728908	SM	B087728908	000005202	WESTERN ME	JOURNAL ID: PO00054584	611.78
06	08	080415	100	3190	SM	B087734208	SM	B087734208	000005202	WESTERN ME	JOURNAL ID: PO00054584	92.75
06	08	080416	100	3190	SM	B087821008	SM	B087821008	000005202	WESTERN ME	JOURNAL ID: PO00054603	1,625.03
06	08	080417	100	3190	SM	B087764908	SM	B087764908	000005202	WESTERN ME	JOURNAL ID: PO00054608	725.61
06	08	080421	100	3190	SM	B087849508	SM	B087849508	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054641	3,436.67
06	08	080422	100	3190	SM	B086472408	SM	B086472408	000005202	WESTERN ME	JOURNAL ID: PO00054646	7.03
06	08	080422	100	3190	SM	B087849508	SM	B087849508	000005202	WESTERN ME	JOURNAL ID: PO00054646	0.01
06	08	080425	100	3190	SM	B088134408	SM	B088134408	000005202	WESTERN ME	JOURNAL ID: PO00054685	1,426.53
06	08	080505	100	3190	SM	B088937208	SM	B088937208	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054754	2,866.10
06	08	080506	100	3190	SM	B088028508	SM	B088028508	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054765	5,260.38
06	08	080506	100	3190	SM	B088068808	SM	B088068808	000005202	WESTERN ME	JOURNAL ID: PO00054765	597.03
06	08	080507	100	3190	SM	B088594708	SM	B088594708	000005202	WESTERN ME	JOURNAL ID: PO00054785	1,428.26
06	08	080512	100	3190	SM	B088741708	SM	B088741708	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054818	3,554.81
06	08	080512	100	3190	SM	B088742308	SM	B088742308	000005202	WESTERN ME	JOURNAL ID: PO00054818	698.08
06	08	080513	100	3190	SM	B088785008	SM	B088785008	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054830	3,410.37
06	08	080514	100	3190	SM	B088738708	SM	B088738708	000005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054842	1,931.43

Unallowable Costs

DEPARTMENT OF ANIMAL SERVICES
SUMMARY OF EXPENDITURES
ACCOUNT 4580, 6020 AND 3190

FOR THE PERIOD COVERED BY 2007 - 2008

Dept. No.	Budget Year	Record Date (YYMMDD)	Fund Number	Appropriation Account	Trans Code	Transaction Number	Ref Tran Code	Reference Tran No	Vendor ID Code	Vendor Name	Line Description	Amount
06	08	080514	100	3190	SM	B08862208	SM	B08862208	00005202	WESTERN ME	JOURNAL ID: PO00054842	113.44
06	08	080514	100	3190	SM	B088909508	SM	B088909508	00005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054849	3,780.70
06	08	080514	100	3190	SM	B088926508	SM	B088926508	00005202	WESTERN ME	JOURNAL ID: PO00054849	865.85
06	08	080519	100	3190	SM	B088922708	SM	B088922708	00005202	WESTERN ME	JOURNAL ID: PO00054879	538.87
06	08	080519	100	3190	SM	B089040908	SM	B089040908	00005202	WESTERN ME	JOURNAL ID: PO00054879	123.71
06	08	080520	100	3190	SM	B089071808	SM	B089071808	00005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054900	1,873.16
06	08	080528	100	3190	SM	B089405308	SM	B089405308	00005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054955	3,838.06
06	08	080528	100	3190	SM	B089451908	SM	B089451908	00005202	WESTERN ME	JOURNAL ID: PO00054955	992.73
06	08	080528	100	3190	SM	B089470408	SM	B089470408	00005202	WESTERN ME	JOURNAL ID: PO00054955	113.99
06	08	080528	100	3190	SM	B089503208	SM	B089503208	00005202	WESTERN MEDICAL SUPPLY INC	JOURNAL ID: PO00054955	4,413.55
06	08	080530	100	3190	SM	B088738708	SM	B088738708	00005202	WESTERN ME	JOURNAL ID: PO00054982	7.60
06	08	080611	100	3190	SM	B079357608	SM	B079357608	00005202	WESTERN ME	JOURNAL ID: PO00055046	0.01
06	08	090602	100	3190	SM	B080425208	SM	B080425208	00005202	WESTERN ME	JOURNAL ID: 0000058935 ADJUST	0.01
06	08	090602	100	3190	SM	B084445708	SM	B084445708	00005202	WESTERN ME	JOURNAL ID: 0000058947 ADJUST	0.01
06	08	080421	100	3190	SM	B087902908	SM	B087902908	000016702	THERMAL CO	JOURNAL ID: PO00054634	52.12
06	08	070727	100	3190	SM	B079151008	SM	B079151008	000019174	PRAXAIR	JOURNAL ID: PO00052430	127.66
06	08	070814	100	3190	SM	B079755208	SM	B079755208	000030186	LANDAUER I	JOURNAL ID: PO00052558	376.86
06	08	071217	100	3190	SM	B079755208	SM	B079755208	000030186	LANDAUER I	JOURNAL ID: PO00053573	154.92
06	08	070823	100	3190	SM	B079905808	SM	B079905808	000030819	AIRGAS - W	JOURNAL ID: PO00052641	47.63
06	08	080103	100	3190	SM	B083650108	SM	B083650108	000030819	AIRGAS - W	JOURNAL ID: PO00053703	0.44
06	08	080108	100	3190	SM	B084241908	SM	B084241908	000030819	AIRGAS - W	JOURNAL ID: PO00053741	0.44
06	08	080114	100	3190	SM	B084512508	SM	B084512508	000030819	AIRGAS - W	JOURNAL ID: PO00053794	3.60
06	08	080114	100	3190	SM	B084513208	SM	B084513208	000030819	AIRGAS - W	JOURNAL ID: PO00053794	23.80
06	08	080114	100	3190	SM	B084513708	SM	B084513708	000030819	AIRGAS - W	JOURNAL ID: PO00053794	47.63
06	08	080114	100	3190	SM	B084514908	SM	B084514908	000030819	AIRGAS - W	JOURNAL ID: PO00053794	47.63
06	08	080114	100	3190	SM	B084515608	SM	B084515608	000030819	AIRGAS - W	JOURNAL ID: PO00053794	25.81
06	08	080114	100	3190	SM	B084516108	SM	B084516108	000030819	AIRGAS - W	JOURNAL ID: PO00053794	47.63
06	08	080114	100	3190	SM	B084517108	SM	B084517108	000030819	AIRGAS - W	JOURNAL ID: PO00053794	47.63
06	08	080114	100	3190	SM	B084518508	SM	B084518508	000030819	AIRGAS - W	JOURNAL ID: PO00053794	97.10
06	08	080114	100	3190	SM	B084520008	SM	B084520008	000030819	AIRGAS - W	JOURNAL ID: PO00053794	38.72
06	08	080123	100	3190	SM	B084878208	SM	B084878208	000030819	AIRGAS - W	JOURNAL ID: PO00053877	98.89
06	08	080124	100	3190	SM	B084937408	SM	B084937408	000030819	AIRGAS - W	JOURNAL ID: PO00053882	270.63
06	08	080128	100	3190	SM	B085029308	SM	B085029308	000030819	AIRGAS - W	JOURNAL ID: PO00053907	939.62
06	08	080208	100	3190	SM	B085475708	SM	B085475708	000030819	AIRGAS - W	JOURNAL ID: PO00054019	0.44
06	08	080324	100	3190	SM	B087020808	SM	B087020808	000030819	AIRGAS - W	JOURNAL ID: PO00054405	415.33
06	08	080325	100	3190	SM	B087024108	SM	B087024108	000030819	AIRGAS - W	JOURNAL ID: PO00054410	254.40

Unallowable Costs

DEPARTMENT OF ANIMAL SERVICES
SUMMARY OF EXPENDITURES
ACCOUNT 4580, 6020 AND 3190

FOR THE PERIOD COVERED BY 2007 - 2008

Dept No.	Budget Year	Record Date (YYMMDD)	Fund Number	Appropriation Account	Trans Code	Transaction Number	Ref Tran Code	Reference Tran No	Vendor ID Code	Vendor Name	Line Description	Amount
06	08	080325	100	3190	SM	B087026108	SM	B087026108	000030819	AIRGAS - W	JOURNAL ID: PO00054410	145.93
06	08	080602	100	3190	SM	B089215508	SM	B089215508	000030819	AIRGAS - W	JOURNAL ID: PO00055001	123.30
06	08	070821	100	3190	SM	B080004808	SM	B080004808	000031016	IDEXX DIST	JOURNAL ID: PO00052619	207.84
06	08	070821	100	3190	SM	B080005208	SM	B080005208	000031016	IDEXX DIST	JOURNAL ID: PO00052619	415.68
06	08	070821	100	3190	SM	B080005908	SM	B080005908	000031016	IDEXX DIST	JOURNAL ID: PO00052619	207.84
06	08	070821	100	3190	SM	B080006808	SM	B080006808	000031016	IDEXX DIST	JOURNAL ID: PO00052619	207.84
06	08	070821	100	3190	SM	B080007608	SM	B080007608	000031016	IDEXX DIST	JOURNAL ID: PO00052619	207.84
06	08	070821	100	3190	SM	B080009008	SM	B080009008	000031016	IDEXX DIST	JOURNAL ID: PO00052619	207.84
06	08	070912	100	3190	SM	B080611308	SM	B080611308	000031016	IDEXX DIST	JOURNAL ID: PO00052785	6.95
06	08	070912	100	3190	SM	B080611308	SM	B080611308	000031016	IDEXX DIST	JOURNAL ID: PO00052785	2,182.32
06	08	070716	100	3190	SM	B078665408	SM	B078665408	000037885	VORTECH	JOURNAL ID: PO00052322	1,089.86
06	08	070717	100	3190	SM	B078775108	SM	B078775108	000037885	VORTECH	JOURNAL ID: PO00052333	1,089.86
06	08	070813	100	3190	SM	B079709808	SM	B079709808	000037885	VORTECH	JOURNAL ID: PO00052553	4,376.98
06	08	080118	100	3190	SM	B084590208	SM	B084590208	000037885	VORTECH	JOURNAL ID: PO00053851	4,757.59
06	08	080521	100	3190	SM	B088864808	SM	B088864808	000037885	VORTECH	JOURNAL ID: PO00054905	3,568.19
06	08	070802	100	3190	SM	B079373908	SM	B079373908	000041854	SHOR-LINE	JOURNAL ID: PO00052470	809.71
06	08	080416	100	3190	SM	B087680808	SM	B087680808	000041854	SHOR-LINE	JOURNAL ID: PO00054603	809.71
06	08	080512	100	3190	SM	B088741808	SM	B088741808	000041854	SHOR-LINE	JOURNAL ID: PO00054818	1,062.67
06	08	071026	100	3190	SM	B082208408	SM	B082208408	000044066	VALUE VET	JOURNAL ID: PO00053174	248.43
06	08	071026	100	3190	SM	B082211008	SM	B082211008	000044066	VALUE VET	JOURNAL ID: PO00053174	264.48
06	08	071219	100	3190	SM	B083882908	SM	B083882908	000044066	VALUE VET	JOURNAL ID: PO00053598	508.18
06	08	080312	100	3190	SM	B085485308	SM	B085485308	000044066	VALUE VET	JOURNAL ID: PO00054305	248.43
06	08	080312	100	3190	SM	B085489008	SM	B085489008	000044066	VALUE VET	JOURNAL ID: PO00054305	264.48
Total Account 3190 BFY 2007 - 2008												296,831.48
GRAND TOTAL FOR ACCOUNTS 4580, 6020 AND 3190 BFY 2007-2008												944,452.51

NOTES:

Account 4580 represents expenditures for Animal Food given to the animals taken care of at the shelters
Account 6020 represents expenditures for Operating Supplies and Expenses for maintenance of the animals taken care of at the shelters
Account 3190 represents expenditures for Animal Medical Supplies for the animal well being to be in good health before adoption. Stray Animals caught and brought into the shelters are administered medicines and vaccinations after diagnosis by the veterinarians in the shelters. There is deworming and flea control for dogs and cats. Medial supplies used consists of disposable gloves, thermometers sheaths and syringes. If the animal is ill, they are x-rayed, provided with anti-biotics, IV fluids and splinters (with broken bones). If the animal is beyond medical recovery, they are sedated and put to sleep.

Tab 14

4/28/09

CITY OF LOS ANGELES
LEGISLATIVELY MANDATED ANIMAL ADOPTION PROGRAM
ENTRANCE CONFERENCE INFORMATION
FISCAL YEARS 1998-99 THROUGH 2007-08
S09-MCC-055

PROGRAM: Animal Adoption

SCO Staff: John H Cobbinah Audit Manager (916) 324-6788 [jacobbinah@sco.ca.gov](mailto:jcobbinah@sco.ca.gov)
Toni Cellini Auditor-in-Charge (916) 322-7522 tcellini@sco.ca.gov

CITY Staff:
See Entrance Conference sign-in sheet at W/P _____

AUDIT PERIOD:
July 1, 1998 through June 30, 2008. Fiscal year (FY) 2004-05 will not be audited due to statutory limitations.
(The Legislature suspended the program for FY 2003-04)

AUDIT AUTHORITY:
The SCO performs audits under the authority of *Government Code (GC)* Sections 12410 and 17561.

AUDIT CRITERIA:
Parameters and guidelines
State Controller's Office's claiming instructions

CLAIMED COSTS:
The total claimed costs for the audit period is \$13,390,008, summarized in the table below:

Cost Component	Fiscal Year								Total
	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	
Salaries	350,652	745,776	756,271	864,515	271,229	487,911	630,626	550,411	4,657,391
Benefits	57,752	185,624	193,303	210,164	57,191	97,745	205,213	107,929	1,114,921
Materials & Supplies	242,877	873,628	925,183	915,707	410,757	398,702	471,921	402,872	4,641,647
Fixed Assets	-	-	-	-	78,179	-	-	-	78,179
Indirect Costs	108,072	276,907	297,289	701,639	160,758	479,469	518,941	354,795	2,897,870
Total	\$ 759,353	\$ 2,081,935	\$ 2,172,046	\$ 2,692,025	\$ 978,114	\$ 1,463,827	\$ 1,826,701	\$ 1,416,007	\$ 13,390,008
Rounding differences netted to indirect costs	1	-	(1)	(1)	-	(1)	(1)	-	(3)
Date filed/last amended	09/10/02	09/10/02	09/10/02	02/20/04	01/15/04	01/12/07	02/15/08	02/17/09	
Initial payment date	08/10/2006	08/03/2006	08/03/2006	none	none	06/05/2006	03/14/2007	none	

AUDIT OBJECTIVE:
The audit objective is to determine whether costs claimed represent increased costs resulting from the Animal Adoption Program, for the period of July 1, 1998 to June 30, 2008.

AUDIT SCOPE:
The scope of the audit work will be limited to planning and performing procedures to obtain reasonable assurance that claimed costs were allowable by law for reimbursement. Accordingly, transactions will be examined, on a test basis, to determine whether the amounts claimed for reimbursement are supported.

CITY OF LOS ANGELES
LEGISLATIVELY MANDATED ANIMAL ADOPTION PROGRAM
ENTRANCE CONFERENCE INFORMATION
FISCAL YEARS 1998-99 THROUGH 2007-08
S09-MCC-055

The audit scope includes, but will not be limited to, determining whether costs claimed were supported by appropriate source documents, not funded by another source, and not unreasonable and/or excessive.

AUDIT PROCESS:

- Exit conference will be arranged at the end of the fieldwork to formally present the outcome of the audit.
- City will receive a draft audit report in approximately 8-10 weeks after the exit conference.
- A management representation letter will be completed by the city and included with city's response to the draft audit report.
- SCO will incorporate the city's response into the final audit report.

AUDIT RESOLUTION:

City may file an incorrect reduction claim (IRC) with the Commission on State Mandates (CSM) if it disagrees with the factual accuracy of our report. Information regarding the IRC process is available on the CSM web site (csm.ca.gov)

COMMENTS BY CITY: See entrance conference comments sheet w/p _____

(2287)

From: Vorobyova, Mariya
Sent: Wednesday, July 14, 2010 02:14 PM
To: 'linda.barth@lacity.org'
Subject: City of LA Animal Adoption Audit status review
Attachments: LA AA Initial Review.docx [14 pages]

Hi Linda

Sorry it took me a little longer to put together, but I am finally sending you my preliminary assessment of claimed costs. I hope it's not too intimidating, since it is 14 pages long. I tried to be detailed and thorough in my review and provide as much details as I could up front. Please let me know if you have any questions. And we can address them during our upcoming meeting on Monday.

Also, please keep in mind that this document is based on my initial review of claimed costs and I may be wrong in some preliminary assessments. We'll be able to address each component in detail during the course of the fieldwork stage of this audit.

My manager and I will be coming as planned on Monday 07/19/10 around 1 – 1:30 p.m. I am looking forward to meeting you and your staff in person and moving along with this audit.

Thank you in advance for your time and assistance,

Masha Vorobyova

Audit Specialist

State Controller's Office

Division of Audits / Mandated Cost Bureau

(916) 323-4940 - Office | (916) 324-7223 - Fax

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7/19/2010

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Training Costs

Reimbursement Criteria

The parameters and guidelines allow reimbursement for one time activity of providing training to staff on reimbursable activities listed in Section IV (B) of the parameters and guidelines.

Claimed Costs

The city claimed \$48,369 under the cost component of Training for the audit period. For the first four years of the audit period (FY's 1998-99 through 2001-02), the city claimed 3 hour of training per each employee every year. In the latter years of the audit period (FY's 2002-03, and 2005-06 through 2007-08), the city claimed 2 hours per each employee every year. The following table summarizes claimed costs by fiscal year:

	Fiscal Year								
Training	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	Totals
Claimed Costs:									
Salaries	\$ 8,130	\$ 4,290	\$ 2,804	\$ 2,470	\$ 920	\$ 1,908	\$ 3,982	\$ 2,051	\$ 26,555
Benefits	1,338	1,067	717	600	210	827	1,954	877	7,590
Related I/C	2,505	1,593	1,102	2,005	545	1,875	3,277	1,322	14,224
Total	\$ 11,973	\$ 6,950	\$ 4,623	\$ 5,075	\$ 1,675	\$ 4,610	\$ 9,213	\$ 4,250	\$ 48,369

Auditor Questions

The auditor will review two primary elements for this component:

1. Claimed hours, and
2. The type of training provided

To support these costs, the city needs to provide training materials for each fiscal year that would support how this training related to the performance of the mandated activities. In addition, the city would need to identify which employees were new and whether they were the ones to receive one-time training that is allowable for reimbursement under this program. The auditor would also like to review time records for the training hours that were claimed.

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Computer Software Costs

Reimbursement Criteria

The parameters and guidelines allow reimbursement for computer software costs incurred for the maintenance of records on animals specified in Section IV (B) 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 Section IV (B) 8, only pro rata portion that is used for compliance with this section is reimbursable.

Claimed Costs

The city claimed \$588,723 under the cost component of Computer Software for the audit period. Claimed costs primarily included amounts for computer equipment and supplies costs. In addition, claimed costs included hours for Senior Systems Analyst I position to maintain computer software for non-medical records. The following table summarizes claimed costs by fiscal year:

Comp Software	Fiscal Year								Totals
	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	
Claimed Costs:									
Salaries	\$ 1,593	\$ 4,193	\$ 3,707	\$ 4,387	\$ 28,339	\$ 21,286	\$ 22,396	\$ -	\$ 85,901
Benefits	262	1,044	948	1,066	6,487	9,236	10,989	-	30,032
Related I/C	491	1,557	1,457	3,560	16,797	20,918	18,430	-	63,210
Equipment	-	126,659	140,538	118,383	24,000	-	-	-	409,580
Total	\$ 2,346	\$ 133,453	\$ 146,650	\$ 127,396	\$ 75,623	\$ 51,440	\$ 51,815	\$ -	\$ 588,723

Auditor Questions

The auditor will review two primary elements for this component:

1. Computer equipment costs, and
2. Labor costs

Computer Equipment Costs

The auditor would like to receive invoices for costs claimed and documentation supporting how these costs related to the performance of the mandated activities.

Labor Costs

The auditor would like to review time records supporting costs claimed for Senior Systems Analyst position. The city also needs to identify activities involved in the maintenance of computer software and show how these activities related to the mandated program.

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Care and Maintenance Costs

Reimbursement Criteria

The parameters and guidelines allow reimbursement, 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 also allow reimbursement beginning on January 1, 1999 for providing care and maintenance for stray or abandoned animals (specified in Food and Agriculture Code Section 31753) that 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 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.

Eligible claimants may elect one of the following two methods (Actual Cost Method or 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 and county did not perform a time study and elected to use the actual cost method to claim these costs.

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

1. 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.

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2. 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.
3. 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.
4. Divide the total annual cost of care by the yearly census of dogs and cats to calculate cost per dog and cat per day and yearly census of other animals = cost per other animal per day.
5. 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. The reimbursable day for cats and dogs is the difference between three days from the day of capture, and four or six business days from the day after impoundment.

Care and Maintenance Formula

The parameters and guidelines provide for a formula-driven methodology to determine allowable mandated costs for the care and maintenance of dogs and 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.

What the mandate is reimbursing claimants are 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.

Claimed Costs

The city claimed \$3,110,161 under the cost component of Care and Maintenance for the audit period. The city followed the care and maintenance formula identified in the parameters and guidelines to prepare and calculate claimed costs. The following table summarizes claimed costs by fiscal year.

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	Fiscal Year								
Care and Maintenance	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	Total
Claimed Costs for Dogs and Cats:									
Annual Costs	\$ 3,398,931	\$ 4,304,979	\$ 4,890,106	\$ 6,899,953	\$ 6,257,289	\$ 10,487,509	\$ 11,585,706	\$ 12,856,179	
Annual Census	258,420	258,420	322,295	272,290	449,730	509,248	655,576	799,326	
Cost per animal per day	13.12	16.66	15.17	25.34	13.91	20.59	17.67	16.08	
Claimed Dogs and cats	7,103	17,328	15,278	13,538	10,484	5,930	5,486	6,036	
Increased days	2	2	2	2	2	2	2	2	
Total Allowable Costs:	\$ 186,383	\$ 577,369	\$ 463,535	\$ 686,106	\$ 291,737	\$ 244,197	\$ 193,875	\$ 194,118	\$ 2,837,320
Claimed Costs for Other Animals:									
Annual Costs	\$ 3,398,931	\$ 4,304,979	\$ 4,890,106	\$ 6,899,953	\$ 6,257,289	\$ 10,487,509	\$ 11,585,706	\$ 12,856,179	
Annual Census	258,420	258,420	322,295	272,290	449,730	509,248	655,576	799,326	
Cost per animal per day	13.12	16.66	15.17	25.34	13.91	20.59	17.67	16.08	
Claimed Other Animals	105	607	216	209	216	452	1,402	688	
Increased days	4	4	4	4	4	4	4	4	
Total Allowable Costs:	\$ 5,510	\$ 40,450	\$ 13,107	\$ 21,184	\$ 12,018	\$ 37,227	\$ 99,093	\$ 44,252	\$ 272,841
Total Claimed	\$ 191,893	\$ 617,819	\$ 476,642	\$ 707,290	\$ 303,755	\$ 281,424	\$ 292,968	\$ 238,370	\$ 3,110,161

Auditor Questions

The auditor will review three primary elements for this component:

1. Portion of the city's expenditures that relate to care and maintenance of dogs and cats and other animals,
2. Annual animal census of all animals, and
3. Eligible animal populations identified in the parameters and guidelines that can be claimed for reimbursement

Expenditures Related to Care and Maintenance (Labor and Materials and Supplies Costs):

The auditor needs to identify what portion of the city's expenditures was related to care and maintenance of animals. Such expenditures would include labor costs and materials and supplies costs that the city incurred for the performance of care and maintenance activities.

Labor Costs:

The city will need to provide a list of personnel (by classification) that participated in the care and maintenance functions. The city also needs to provide information relating to the involvement level of each classification. Another words, what portion of time each classification designates to care and maintenance function as opposed to other job duties not related to this component.

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Materials and Supplies Costs:

The city will need to identify which materials and supplies costs related to the care and maintenance function. Furthermore, the city will need to submit documentation supporting these expenditure amounts for each of the fiscal years.

Animal Census Data

The auditor will need to work closely with the city's staff to analyze animal census information from the Chameleon tracking system for all fiscal years. The yearly census refers to the total number of days that all animals were housed in the shelter.

Eligible Animal Population

The eligible animal population for dogs and cats and other animals will be determined by manipulating the Chameleon data and taking into account all exclusions as per the requirement of the mandated program. The auditor will work with the city's staff to retrieve this information.

Increased Holding Period Days

Our calculations of allowable costs will take into consideration that the required holding period does not include Saturday as a business day. This is consistent with the Appellate Court decision dated March 26, 2010, in the case of *Purifoy v. Howell*.

Formula Summarized

Care and Maintenance Formula for Dogs and Cats			
Cost per animal per day	X	Eligible dogs and cats	X
		(died days 4,5,6)	
		(euth days 7 and on)	
Care and Maintenance Formula for Other Animals			
Cost per animal per day	X	Eligible Animals	X
		(died days 2,3,4,5,6)	
		(euth days 7 and on)	

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Holding Period Costs

Reimbursement Criteria

The parameters and guidelines allow reimbursement, 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.

Beginning July 1, 1999, the parameters and guidelines allow reimbursement for impounded dogs and cats, 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 owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

Claimed Costs

The city claimed \$5,635,203 under the cost component of Increased Holding Period for the audit period. The claimed costs included labor costs for various shelter staff for each of the city's shelters. The following table summarizes claimed costs by fiscal year:

	Fiscal Year								
Holding Period	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	Totals
Claimed Costs:									
Salaries	\$ 289,509	\$ 603,815	\$ 624,587	\$ 647,704	\$ 98,200	\$ 172,106	\$ 369,095	\$ 205,634	\$ 3,010,650
Benefits	47,682	150,290	159,644	157,456	17,585	74,677	181,114	87,867	876,315
Related I/C	89,227	224,197	245,525	525,677	58,203	169,129	303,728	132,552	1,748,238
Total	\$ 426,418	\$ 978,302	\$ 1,029,756	\$ 1,330,837	\$ 173,988	\$ 415,912	\$ 853,937	\$ 426,053	\$ 5,635,203

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Auditor Questions

The auditor will review two primary elements for this component:

1. Hours of operation for each of the city's shelters, and
2. Staffing requirements for each of the shelters

Hours of Operation

The city needs to provide documentation that identifies each shelter's hours of operation. Depending on the hours that each shelter is open to the public, the auditor will determine whether each shelter makes animals available for owner redemption or adoption on either of the weekend days or one weeknight till 7 p.m.

Staffing Requirements

For agencies using the holding period of four business days after the day of impoundment, we needed to determine the additional costs incurred to have the impounded animals available for owner redemption or adoption. In order to determine the additional staffing requirements, the auditor will inquire about the number of employees and classifications of staff working when the shelter is closed to the public and the staffing needed to comply with the mandate and stay open during the increased hours.

When the shelter is closed to the public, animals must still be cared for and fed. Usually, most of the staff whose duties include caring for animals would be at the shelters regardless of whether the shelters were open to the public or not. Therefore, since the main duties of these employees are to care and maintain animals, these positions are generally not reimbursable for this cost component.

However, some positions will be in fact reimbursable under this component depending on the duties of staff whose positions directly relate to the purpose of this component to make animals available for owner redemption or adoption. The city will need to provide a listing of such positions that would be eligible for reimbursement under this component.

Lost and Found Lists Costs

Reimbursement Criteria

The program's parameters and guidelines allow reimbursement, beginning January 1, 1999, for providing owners of lost animals and those who find lost animals with all of the following:

1. Ability to list the animals they have lost or found on "lost and found" lists maintained by the agency;
2. Referrals to animals listed that may be the animals the owner or finders have lost or found;
3. The telephone numbers and addresses of other pounds and shelters in the same vicinity;
4. Advice as to means of publishing and disseminating information regarding lost animals; and

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5. The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

Claimed Costs

The city claimed \$277,342 under the cost component of Lost and Found Lists for the audit period. For the first four years of the audit period, FY's 1998-99 through 2001-02, the city claimed hours for 6 clerk typists. Specifically, the city claimed 1 hour per day for each of the 6 clerk typists in each fiscal year. Furthermore, in FY 2001-02 claim, the city included additional hours to develop a web site for posting lost and found animals and claimed additional materials and supplies costs for the purchase and installation of this website. For the last four years for the audit period, FY's 2002-03 and 2005-06 through 2007-08, the city revised its claiming methodology and included only 11 minutes per day for each of the 6 clerk typists in every year.

The following table summarizes claimed costs by fiscal year:

Lost and Found	Fiscal Year								Totals
	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	
Claimed Costs:									
Salaries	\$ 10,865	\$ 20,966	\$ 24,190	\$ 43,866	\$ 7,626	\$ 8,534	\$ 8,731	\$ 8,552	\$ 133,330
Benefits	1,790	5,219	6,183	10,664	1,745	3,703	4,285	3,654	37,243
Related I/C	3,349	7,785	9,509	35,602	4,520	8,386	7,185	5,513	81,849
Mater & Suppl	-	-	-	24,920	-	-	-	-	24,920
Total	\$ 16,004	\$ 33,970	\$ 39,882	\$ 115,052	\$ 13,891	\$ 20,623	\$ 20,201	\$ 17,719	\$ 277,342

Auditor Questions

The auditor will review two primary elements for this component:

1. Time records, and
2. Costs for materials and supplies

Time Records

The auditor would like to review time records supporting costs claimed for Clerk Typist position. If the city performed a time study for this component, the auditor will need to review the time study documentation. The city also needs to identify activities involved in the maintenance of computer software and show how these activities related to the mandated program.

Materials and Supplies Costs

The auditor would like to see invoices for costs claimed and documentation supporting how these costs related to the performance of the mandated activities.

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Non-Medical Records Costs

Reimbursement Criteria

The parameters and guidelines allow reimbursement, 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:

1. The date the animal was taken up, euthanized, or impounded;
2. The circumstances under which the animal is taken up, euthanized, or impounded;
3. The names of the personnel who took up, euthanized, or impounded the animal; and
4. 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.

Claimed Costs

The city claimed \$647,632 under the cost component of Non-Medical Records for the audit period. For the first three years of the audit period, FY's 1998-99 through 2000-01, the city claimed hours for a Veterinary Assistant to input non-medical information on each animal. Specifically, the city claimed 20 minutes per each record in each fiscal year. Starting in FY 2001-02 till the end of the audit period in FY 2007-08, the city revised its claiming methodology and started claiming 5 minutes per each record for the Animal Care Technicians to input non-medical records in every year. Lastly, in the last year of the audit period FY 2007-08, the city also included time for the Sr. Systems Analyst I to maintain animal information systems and the department's website.

The following table summarizes claimed costs by fiscal year:

Non-Med Rec	Fiscal Year								Totals
	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	
Claimed Costs:									
Salaries	\$ 40,556	\$ 112,512	\$ 100,982	\$ 21,490	\$ 19,465	\$ 21,437	\$ 14,001	\$ 36,347	\$ 366,790
Benefits	6,680	28,004	25,811	5,224	4,456	9,301	6,870	15,531	101,877
Related I/C	12,499	41,776	39,696	17,441	11,537	21,066	11,521	23,429	178,965
Total	\$ 59,735	\$ 182,292	\$ 166,489	\$ 44,155	\$ 35,458	\$ 51,804	\$ 32,392	\$ 75,307	\$ 647,632

Auditor Questions

The auditor will review two primary elements for this component:

1. Time increments claimed for each record, and
2. Number of eligible records

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Time Records:

The auditor would like to review time records supporting costs claimed for Veterinary Assistant and Animal Care Technician positions. If the city performed a time study for this component, the auditor will need to review the time study documentation. The city also needs to identify activities involved in the maintenance of non-medical records and show how these activities related to the mandated program.

In addition, the auditor would like to review documentation supporting hours claimed for the Sr. Systems Analyst in FY 2007-08.

Eligible Records:

Eligible records usually include any non-medical record that was created for any animal throughout the audit period. The auditor will be able to retrieve this information from the Chameleon database by checking the number of eligible animals that came into the city's shelters in each fiscal year.

Necessary and Prompt Veterinary Care Costs

Reimbursement Criteria

The parameters and guidelines allow reimbursement, beginning January 1, 1999, for 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 (through day 6) or are ultimately euthanized (after day 7) 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."

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

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- 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

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

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

Claimed Costs

The city claimed \$3,004,399 under the cost component of Prompt and Necessary Veterinary Care for the audit period.

For the FY 1998-99, the city claimed 3% of the operating costs and included this amount under the component of Veterinary Care. For the FY's 1999-2000 through 2000-01, the city employed a similar methodology and allocated a portion of costs to provide treatments for the animals. Starting in FY 2001-02 through FY 2006-07, the city started claiming hours for a Veterinarian and a Veterinary Technician positions as well as costs for animal medical supplies. Specifically, the hours claimed included an average time to provide treatments to the animals. The city claimed 12 minutes per treatment in FY's 2001-02 through 2006-07. And lastly, for FY 2007-08, the city claimed costs based on the unit cost calculated for each animal treatment.

The following table summarizes claimed costs by fiscal year:

Vet Care	Fiscal Year								
	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	Totals
Claimed Costs:									
Salaries	\$ -	\$ -	\$ -	\$ 144,598	\$ 116,679	\$ 262,640	\$ 212,421	\$ 297,827	\$ 1,034,165
Benefits	-	-	-	35,152	26,708	-	-	-	61,860
Related I/C	-	-	-	117,356	69,156	258,096	174,801	191,979	811,388
Mater & Suppl	50,984	129,149	308,004	65,114	83,002	117,278	178,953	164,502	1,096,986
Total	\$ 50,984	\$ 129,149	\$ 308,004	\$ 362,220	\$ 295,545	\$ 638,014	\$ 566,175	\$ 654,308	\$ 3,004,399

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Auditor Questions

The auditor will review five primary elements for this component:

1. Claimed hours and methodology to arrive at average time increments claimed;
2. Types of medical procedures performed on animals and included in the claims;
3. Which animal populations received these treatments;
4. Animal medical supplies costs; and
5. Methodology to calculate unit cost in the last FY

Time Records:

The auditor would like to review time records supporting costs claimed for the Veterinarian and Veterinarian Technician positions. If the city performed a time study for this component, the auditor will need to review the time study documentation.

Medical Procedures

The auditor would like to review documentation identifying the types of medical procedures that were included in the claims. Specifically, the auditor will need to ensure that claimed medical treatments were in fact reimbursable under this program.

Population of Eligible Animals

As per the requirements of this program, not all animal populations that received medical treatments are eligible for reimbursement under this component. The auditor will review the eligible animal population for dogs and cats and other animals by manipulating the Chameleon data and taking into account all exclusions as per the requirement of the mandated program. The auditor will work with the city's staff to retrieve this information.

Animal Medical Supplies Costs

The auditor would like to see invoices for costs claimed and documentation supporting how these costs related to the performance of the mandated activities within this component.

Unit Costs

The auditor would like to review the documentation identifying city's methodology in calculating unit costs included in FY 2007-08 claim. Specifically, the city claimed two unit costs, \$9.70 and \$5.99 per treatment. The auditor would like to review how these costs were calculated.

City of Los Angeles
Legislatively Mandated Animal Adoption Program
Fiscal Years 1998-99 through 2007-08 (excluding FY's 2003-04 and 2004-05)
Audit ID # S09-MCC-055
Preliminary Overview of Components and Claimed Costs

Procuring Equipment Costs

Reimbursement Criteria

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

Claimed Costs

The city claimed \$78,179 under the cost component of Procuring Equipment in FY 2002-03. Claimed costs consisted of hardware and software expenditures in FY 2002-03.

Auditor Questions

The auditor would like to see invoices for costs claimed and documentation supporting how these costs related to the performance of the mandated activities.

Fringe Benefit Rates and Indirect Cost Rates

It appears from the claims that the city claimed fringe benefit rates and indirect cost rates that were specified in the city's annual Cost Allocation Plans. The auditor would like to receive a copy of the city's Cost Allocation Plan for each of the fiscal years within the audit period.

Productive Hourly Rates

The auditor would like to review the city's methodology to calculate the staff's productive hourly rates that were used in the claims. Specifically, the auditor will inquire about two key elements:

1. Productive hours used in the calculations (1,800 or other); and
2. Salary base for each employee classification included in the claims

From: Vorobyova, Mariya
Sent: Monday, July 26, 2010 04:07 PM
To: 'linda.barth@lacity.org'; 'John.Forland@lacity.org'; 'rpool@ani.lacity.org';
'DaraBall@lacity.org'
Cc: Venneman, Jim
Subject: LA city Animal Adoption audit, first week of fieldwork status meeting overview
Attachments: LA AA Status Meeting - 7-22-10.docx [5 pages]

Linda and John

As we discussed last week, we had a productive week on the field and obtained a lot of useful information while in your office. Every person we've talked to last week was very helpful. We appreciate everyone's time and input with this audit.

I am sending a little write up from last week that summarizes topics discussed during our status meeting on 07/22/10. We accomplished a lot, but we still have a lot to work on in the weeks ahead of us. For now, I will focus on reviewing the animal census data I received from Dara. I will also focus on reviewing the extensive time study that was provided to us before we left. Once I have a better understanding of both items, I will be able to assess once again what else is still needed to complete the audit.

I believe we all left a meeting last week with a pretty good understanding of what has been accomplished and what still remains for our review. I am looking forward to receiving requested documents in the upcoming few weeks. Once again, I am attaching an overview of last week's meeting. Please let me know if you have any questions.

Thank you all for your time and input!

Masha Vorobyova

Audit Specialist
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Division of Audits / Mandated Cost Bureau
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A discussion was held to update Animal Department management concerning the results of our testing this week, what information is still needed to properly analyze allowable costs, as well as various issues involving the mandate program. In attendance were Linda Barth and John Forland, representing the L.A. Animal Services Department and Jim Venneman and Masha Vorobyova, representing SCO.

Training

This component needs additional analysis. The department's training coordinator, Kathy Mooney, has retired and individual shelter managers provided vague information as a result. We were able to obtain an Animal Care Technician training schedule that was conducted for a group of new employees over the two-week period of 5/21/07 through 6/1/07. This schedule relates to the Chameleon system training. We need to determine whether the claims included this training or possibly another one and what training agenda was typical of all training received by new ACTs during the audit period.

Shelter managers also confirmed that their staff received additional training for Chameleon whenever system upgrades occurred. This activity would also be reimbursable.

Documentation needed

- Since one-time training is allowable for new employees, we need the hire dates for all employees during the audit period.
- Costs will be allowable to the extent that the training materials relate to the mandated program and the mandated activities.
- If formal training was conducted for system upgrades, documentation is needed as to when training occurred, how long training occurred, and the employees in attendance.

Latest update as of Monday, July 26, 2010

The city provided a training agenda this morning that relates to all newly hired employees. At this time we still need to review the hire dates for new employees so that we can determine how many employees the city can claim for reimbursement for this component.

Computer Software

The city claimed variety of costs for computer hardware and supplies for the purposes to launch Chameleon software for all the shelters. The department was able to show documents that summarized computer expenses during FY's 1999-2000 through 2001-02. We noted that the totals of these invoices were higher than the amounts claimed. Ross Pool advised the auditors that he will perform an analysis of the invoices and advise us as to what costs were included in the city's claims. At this time, we have not received copies of documentation for this component.

In addition, we determined that the city only claimed the \$24,000 annual cost for Chameleon licensing fees in one year of the audit period (FY 2002-03). This is an allowable cost to the extent that the software is used for mandated activities.

Needed

The city needs to let us know the applicable percentage that the Chameleon system is used for mandated activities. This determination would take into account various modules that are not related to the mandate (such as animal licensing, processing of revenues and fees, etc.).

In addition, the city will need to provide a copy of the contract relating to the Chameleon software installation and licensing fees.

And lastly, once Ross Pool performs his analysis, the city would need to provide documents supporting the amounts for computer hardware costs.

Care and Maintenance

We advised department management that we were able to obtain adequate animal data for auditing purposes. Dara was instrumental in providing the database information needed. Dara extracted animal data that was set up using the intake date as the starting point in each fiscal year. Obvious data entry errors were detected and corrected. We determined that the animal census data and the number of eligible animals used in the city's claims were reasonably close to the audited amounts. After our preliminary review, we concluded that the annual animal census amounts were slightly understated while the numbers of eligible animals were slightly overstated. The auditor will need review the animal data more closely in order to provide the final audited numbers.

At this time, we were unable to obtain the amounts for the actual annual cost information related to care and maintenance of animals. This annual cost information will be used in the care and maintenance formula to calculate allowable costs for this component.

Needed

- Actual cost documentation for operation of the city's animal shelters that appears in the city's expenditure ledgers, by object code or name
- Since object account 6020 was used for shelter supplies, we would like the city to provide a listing of the types of expenses that are recorded within this account.
- We were able to obtain the number of Animal Care Technicians, Animal Care Technician Supervisors, Animal Control Officers I & II, Clerk Typists, Senior Clerk Typists, Senior Systems Analysts I & II, Training Officer, Veterinarian, and Registered Veterinary Technicians employed and the amounts paid for labor for FYs 2005-06 through 2007-08. We were advised that salary information for these employees is not available for years prior to 2005-06. We can utilize a consumer price index to deflate the amounts paid for labor in prior years. Department management advised that they will provide a head-count of the number of employees within each classification for FYs 1998-99 through 2002-03.
- Job description for Animal Care Technicians
- The department needs to advise us as to the percentage of time that Animal Care Technicians spend only on the activity of animal care and maintenance. This would primarily include feeding and cleaning.

Holding Period

We determined that this will be the cost component with the biggest negative audit finding because costs were claimed for all employees working in the shelters on Saturdays versus only those additional employees that were required to work with the public. Based on our review of shelter operations, additional employees required would include 1-2 additional ACTs (except South L.A. – which needed 4-5), all clerical staff, and either one OIC (FYs 1998-99 through 2006-07) or one ACT Supervisor (FY 2007-08).

Needed

We need the July, 2010 employee schedule for ACTs and Clerks for the West Valley and Harbor shelters.

Lost and Found Lists

The city provided hard copies of time study data just after our meeting concluded. We need to sort through this data to determine what part, if any, relates to this cost component. We will perform all applicable analysis and discuss the initial results with department management.

Non-Medical Records

This cost component will contain the biggest positive audit finding for the city. That is because the city seriously under-claimed the number of records processed in each year of the audit period. Based on our discussions with Dara, we already know the number of records processed each year. Based on our review of shelter operations, we determined that the employee classifications of ACO, ACT, and Clerk Typists are all involved in the processing of non-medical records.

The city provided hard copies of time study data just after our meeting concluded. We will need to sort through this data to determine what part, if any, relates to this cost component. We will perform all applicable analysis and discuss the initial results with department management.

Needed

We would like to obtain a copy of the city's policy and procedure that documents the outcome processing of animals.

Necessary and Prompt Veterinary Care

The city provided hard copies of time study data just after our meeting concluded. We will need to sort through this data to determine what part, if any, relates to this cost component. We will perform all applicable analysis and discuss the initial results with department management.

We know that reimbursable medical treatments were provided to animals. Linda agreed to work with Dara to see if information is obtainable from Chameleon that will document eligible treatments performed on eligible animals during the required holding period.

We also discussed that two repetitive activities that are reimbursable include the initial physical exam and the administering of wellness vaccines. We still need to determine whether the time studies provided include information relating to time increments per each activity or whether another time study might be needed.

Needed

We obtained a copy of Policy and Procedure "Med 8" which describes the types of vaccines administered to animals depending on their age. The administration of a "wellness vaccine" is reimbursable (only rabies vaccines administered to dogs are excluded). While the time study should show the amount of time required to administer vaccines, we will also need to obtain documentation supporting the cost of the vaccines.

Construction of New Facilities/Remodeling of Existing Facilities

Our review of animal shelters confirmed that new shelters were constructed and opened in 2007. One existing shelter was expanded in 2007. We also noted that city voters approved Proposition F in 2000. Proposition F provided for the sale of bonds, the proceeds of which were used to construct fire stations and animal shelters.

Needed

- The documentation required by the mandate from the applicable governing board. This documentation basically confirms that new facilities were required in order to comply with the Hayden Bill. The specific documentation required is clearly spelled out in the parameters and guidelines. If the required documentation is provided, we will also need:
 - Documented construction expenditures incurred for each shelter. This would include all costs related to construction (e.g. - planning, land acquisition, labor, contract services, & materials and supplies).

Miscellaneous

After we return to our office, we will provide .pdf versions of both parameters and guidelines (adopted February 28, 2002 and amended version adopted January 26, 2006).

We will also prepare an analysis of the increased holding period required by the Hayden Bill that is specific to the hours of operation of the city's shelters. We will provide two versions – one that includes Saturday as a business day and one that excludes Saturday as a business day.

From: Vorobyova, Mariya
Sent: Monday, July 26, 2010 04:13 PM
To: 'linda.barth@lacity.org'
Cc: Venneman, Jim
Subject: Animal Adoption program criteria
Attachments: 1_26_06 Parameters & Guidelines (Effective FY's 2005_06 - 2007_08).pdf;
2_28_02 Parameters & Guidelines (Effective FY's 1998_99 - 2004_05).pdf

Linda

As promised, I am sending you the copies of both versions of the Parameters and Guidelines for this program. I am also including the Commission's Statement of Decision. This document provides some additional clarity on some of the components and the decision process the Commission went through with this program.

I still owe you the payment history for the audit period. I will provide it to you next week. Our support staff, who has access to these reports, is out on vacation this week. So stay tuned to your payment reports later.

Also, I still have to forward you our analysis for the increased holding period days that pertains to the specific schedule of your agency's shelters. I will be able to send it to you later this week.

Thanks,

Masha Vorobyova

Audit Specialist

State Controller's Office

Division of Audits / Mandated Cost Bureau

(916) 323-4940 - Office | (916) 324-7223 - Fax

mvorobyova@sco.ca.gov

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From: Vorobyova, Mariya
Sent: Monday, August 02, 2010 11:26 AM
To: 'linda.barth@lacity.org'
Cc: Venneman, Jim
Subject: City of LA Animal Adoption program payment information
Attachments: Payment Summary.xlsx

Hi Linda

I was able to get the payment information for your this morning. The attached spreadsheet summarizes claimed amounts and payment amounts for the audit period. Please let me know if you have questions about it.

I will send the holding days analysis to you later today as well.

Thanks,

Masha Vorobyova

Audit Specialist
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From: Vorobyova, Mariya
Sent: Monday, August 02, 2010 03:24 PM
To: 'Linda Barth'
Cc: Venneman, Jim
Subject: Increased holding days, non Saturdays
Attachments: Holding Period Analysis - Non Saturdays.xlsx

Hi Linda

I am sending you my very informal analysis on the holding period days and the difference between the old law of 72 hours and the new law of 4 "business" days after the day of impoundment. Let me know if you have questions.

Thanks,

Masha Vorobyova
Audit Specialist
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From: Vorobyova, Mariya
Sent: Monday, August 09, 2010 01:05 PM
To: 'David Puga'
Cc: Pool, Ross; John Forland; Venneman, Jim
Subject: RE: Work schedule's

Hello

We're in the process of reviewing the work schedules for all animal shelters to determine the Increased Holding Period positions. It turns out that the West Valley clerical staff schedule was for the 1st week of August. Could we please have the Clerical schedule for the month of July for the West Valley shelter to make things more consistent.

Thank you,

Masha Vorobyova
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From: David Puga [<mailto:david.puga@lacity.org>]
Sent: Thursday, July 29, 2010 08:38 AM
To: Venneman, Jim
Cc: Vorobyova, Mariya; Pool, Ross; John Forland
Subject: Work schedule's

Hello Jim,

Attached are the work schedule's for Harbor and West Valley.

Thank you,

David Puga

From: Vorobyova, Mariya
Sent: Wednesday, August 25, 2010 02:52 PM
To: 'John Forland'
Cc: Venneman, Jim; 'Linda Barth'
Subject: RE: State Audit Revised information

Thank you for your response and revised documents. I will review them shortly. I will be out on vacation from Sept 1st till 10th and will continue working on this audit upon my return. Also, we're in the process of moving to a new office location, so I will be tied up in the mid September. However, for the planning purposes, keep in mind that I might be ready to come back for another week of fieldwork in late September. I will give you a call to schedule.

Thanks,

Masha Vorobyova
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mvorobyova@sco.ca.gov

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From: John Forland [<mailto:john.forland@lacity.org>]
Sent: Wednesday, August 25, 2010 12:48 PM
To: Vorobyova, Mariya
Subject: Fwd: State Audit Revised information

Masha, Attached for your review. My apologies for the delay in responding. It has been very busy here, but I believe it will slow down for a time now. Let me know what else you need. Thank you.
 John

----- Forwarded message -----
From: Irene Castillo <irene.castillo@lacity.org>
Date: Wed, Aug 18, 2010 at 1:13 PM
Subject: State Audit Revised information
To: John.Forland@lacity.org

The original reports included retro pay, excess sick leave pay and cash overtime payments. The FTEs have been changed on the summary report to reflect the authorized number of positions granted per fiscal year.

--
 Irene Castillo
 Payroll Supervisor I
 Department of Animal Services

221 N. Figueroa Street, 5th Floor

Los Angeles, CA 90012

Mail Stop 105

Phone: (213) 482-9521

Fax: (213) 482-9511

From: Vorobyova, Mariya
Sent: Tuesday, October 12, 2010 02:21 PM
To: 'Linda Barth'
Cc: Venneman, Jim
Subject: City of Los Angeles Animal Adoption, 2nd week of fieldwork

Hi Linda

Just wanted to confirm my upcoming visit next week. I will be arriving some time after lunch on Monday, October 18th, and will be staying at your office through Thursday, October 21st.

Here is a brief recap of what documents I still need to complete our audit:

1. **Training:** At this time we still need to review the hire dates for new employees so that we can determine how many employees the city can claim for reimbursement for this component.
2. **Computer Software and Hardware costs:**
 - The city needs to let us know the applicable percentage that the Chameleon system is used for mandated activities. This determination would take into account various modules that are not related to the mandate (such as animal licensing, processing of revenues and fees, etc.).
 - The city also needs to provide a copy of the contract relating to the Chameleon software installation and licensing fees.
 - And lastly, as city suggested during the first week of fieldwork, the city needs to compile invoices and documents relating to computer hardware costs included in the claims.
3. **Care and Maintenance of Dogs and Cats and Other Animals:**
 - Actual cost documentation for operation of the city's animal shelters that appears in the city's expenditure ledgers, by object code or name.
 - Since object account 6020 was used for shelter supplies, we would like the city to provide a listing of the types of expenses that are recorded within this account.
 - We were able to obtain the number of Animal Care Technicians, Animal Care Technician Supervisors, Animal Control Officers I & II, Clerk Typists, Senior Clerk Typists, Senior Systems Analysts I & II, Training Officer, Veterinarian, and Registered Veterinary Technicians employed and the amounts paid for labor for FYs 2005-06 through 2007-08. We were advised that salary information for these employees is not available for years prior to 2005-06. We can utilize a consumer price index to deflate the amounts paid for labor in prior years. Department management advised that they will provide a head-count of the number of employees within each classification for FYs 1998-99 through 2002-03.
 - Job description for Animal Care Technicians
 - The department needs to advise us as to the percentage of time that Animal Care Technicians spend only on the activity of animal care and maintenance. This would primarily include feeding and cleaning.
4. **Lost and Found Lists:**
 - The city needs to provide records to support claimed hours and costs for the development of the web site for purposes of posting lost and found lists. These costs were claimed in FY 2001-02.
 - Clarification question: After the web site was created, is there any human interaction or labor involved in posting the lost and found lists?
5. **Vet Care:**

- As discussed over the phone, the initial review of the city's time study revealed that claimed vet care activities included emergency procedures that aren't eligible for reimbursement. The auditor suggested to conduct a time study that would focus on two repetitive reimbursable activities of performing initial physical examinations of animals as well as administering of wellness vaccines. The city needs to perform this time study and provide the results in order to receive reimbursement for this cost component.
- If the city has any additional invoices for the purchase of vaccines, the auditor will be glad to review them.

Let me know if I can provide more clarity to the list of requested documents. We discussed most of these during our status meeting on July 22nd, 2010. I am looking forward to working with you next week. I'll have a preliminary update ready by then with calculations for Holding Period and Non-Medical Records.

Thank you!

Masha Vorobyova
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From: Vorobyova, Mariya
Sent: Monday, October 25, 2010 03:23 PM
To: 'Linda Barth'; 'John Forland'; 'Dara Ball'
Cc: Venneman, Jim
Subject: City of Los Angeles Animal Adoption updates
Attachments: LA AA Status E-mail - 10-25-10.docx; LA AA Status Meeting - 10-19-10.docx

[4 pages]

[11 pages]

Hello everyone

I wanted to say thank you for everyone's assistance during the 2nd week of fieldwork that took place on October 18th through October 21st, 2010. I am sending for your review the electronic copy of the handout I provided to all of you during our status meeting on October 19th, summarizing the preliminary findings we have so far. I am also including a brief update that I prepared at the end of last week, summarizing what we were able to accomplish last week and what is still outstanding.

Please let me know if you have any questions. If the department is able to provide the rest of the documents within the next week or two, we'll be ready to hold an exit conference sometime in December.

Once again, Thank you all for your time and assistance with this audit,

Masha Vorobyova

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10/25/2010

We concluded a second week of fieldwork at the Los Angeles Department of Animal Control. Here is a brief recap of the information provided to the auditor and a few outstanding items still needed to complete our audit analysis.

Training

The city provided a listing of all new employees throughout the audit period and their hiring dates. This information will be used to analyze allowable costs for the training component. The city will get reimbursement for new employees in each fiscal year for the training that relates to the performance of the mandated activities.

Computer Software and Equipment Costs

The city claimed variety of costs for computer hardware, software, and supplies for the purposes to launch Chameleon software for all the shelters. The supporting documentation did not clearly identify which specific invoices were included in the claims. Ross Pool, the department's Management Analyst, performed an analysis of the invoices and prepared schedules to showcase which hardware and software costs were part of the city's claims. Ross was able to retrieve majority of the invoices.

The auditor will review all invoices that were provided and make a determination to the extent of the costs that were not supported. In addition, the auditor will prorate the costs from allowable invoices to the extent that the Chameleon software is used for the mandated activities.

Still Needed

The city needs to let us know the applicable percentage that the Chameleon system is used for mandated activities. This determination would take into account various modules that are not related to the mandate (such as animal licensing, processing of revenues and fees, citations, dispatching, etc.).

Dara Ball, the departments Senior Systems Analyst, is currently working on her analysis to showcase the various modules and main screens in Chameleon and the extent they relate to the mandated activities. Dara has been instrumental in describing the Chameleon procedures and assisting the auditor in the retrieval and the analysis of Chameleon data.

Care and Maintenance

As we noted during our first week of fieldwork in July, 2010, we were able to retrieve and analyze the animal census data from the Chameleon software. But we were unable to obtain the amounts for the actual annual cost information related to care and maintenance of animals. This annual cost information will be used in the care and maintenance formula to calculate allowable costs for this component.

During this week of fieldwork, we were able to identify accounts that contain expenditures relating to this component. They are as follows:

- Object Code 4580 – Animal Food
- Object Code 4430 – Uniforms (will be partially reimbursable for the portion relating to Animal Care Technicians' uniforms)
- Object Code 6020 – Shelters' Operating Supplies (this account needs to be examined more closely by various vendors to determine the extent to which various expenditures relate to the care and maintenances functions).

As for the labor costs relating to the care and maintenance function, the department was able to provide the job description for the classification of Animal Care Technicians. The department also recommended a percentage of time that the ACTs and Supervisors spend on the duties of caring for animals. The department suggested that ACTs spend about 80% and ACT Supervisors about 40% of their time on the functions of care and maintenance of animals. The department provided their written analysis to support their recommendations.

Still Needed

- John Forland, the department's Senior Management Analyst, is currently working with the department's accountant on analyzing the department's expenditures relating to the care and maintenance function and extracting the actual expenditure amounts from Object Codes 4580, 4430, and 6020. John also will put together a listing of vendors from Account 6020 and the descriptions of the materials provided by those vendors. The department will need to segregate those vendors that relate to the care and maintenance functions. John will also put together a brief analysis summarizing annual expenditures incurred for this component for each fiscal year under the audit period.

Holding Period

We received monthly schedules for all shelters and classifications and calculated our preliminary finding for this component. The finding amounts were presented to the city's staff during our status meeting on October 19, 2010.

Still Needed

We are still missing one monthly schedule for July, 2010 for classification of Clerk Typists for the West Valley shelter.

Lost and Found Lists

Still Needed

During our status meeting on October 19, 2010, we briefly discussed the costs claimed under this component in FY 2001-02 for the creation and launching of the Department's Web site. The city needs to provide any documents they are able to find supporting the costs claimed for the web site project.

Non-Medical Records

We completed our analysis of this component and provided preliminary finding amounts during our status meeting on October 19, 2010. The auditor suggested for the city to provide an intake summary report identifying the number and percentage of animals that come from the field and over the counter. This percentage can be used to revise the preliminary finding.

As of now, we calculated allowable hours based on a 5 minute increment recorded in the time study that we applied to all records created in the Chameleon during our audit period. For this component, the city claimed this time for the classification of Animal Care Technicians. Because Animal Control Officers also input information into Chameleon upon intake of animals, we can revise this component according to the intake statistics so that ACO classification also gets credit for this activity in our calculations.

Needed

Dara Ball will provide a statistics report that would identify the percentage of animals brought in from the field vs. over the counter.

Necessary and Prompt Veterinary Care

The city provided a copy of the new time study that was completed recently. The new time study recorded time to examine animals upon intake and administer wellness vaccines (excluding rabies) and other routine medications (such as flea medications) if necessary. The auditor will review this time study and analyze the results.

Still Needed

The city claimed variety of costs under the category of materials and supplies that relate to the Veterinary Care. At this time, the city was unable to provide any documentation supporting these costs. We'll need to revisit this component and discuss a way to identify materials and supplies costs that might be reimbursable under this component.

Construction of New Facilities/Remodeling of Existing Facilities

Our review of animal shelters confirmed that new shelters were constructed and opened during the audit period. We also noted that city voters approved Proposition F in 2000. Proposition F provided for the sale of bonds, the proceeds of which were used to construct fire stations and animal shelters.

The city provided to us the background information on the initial analysis that was performed in order to receive the City Council approval of this project. The city also provided a package of documents containing various details relating to the approval from the City Council, construction specifics, and project costs. We will review provided documentation and will discuss this component at a later time

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Holding Period Costs

Reimbursement Criteria

The parameters and guidelines allow reimbursement, 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.

Beginning July 1, 1999, the parameters and guidelines allow reimbursement for impounded dogs and cats, 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 owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

Claimed Costs

The city claimed \$5,635,203 under the cost component of Increased Holding Period for the audit period. The claimed costs included labor costs for various shelter staff for each of the city's shelters. The following table summarizes claimed costs by fiscal year:

	Fiscal Year								
Holding Period	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	Totals
Claimed Costs:									
Salaries	\$ 289,509	\$ 603,815	\$ 624,587	\$ 647,704	\$ 98,200	\$ 172,106	\$ 369,095	\$ 205,634	\$ 3,010,650
Benefits	47,682	150,290	159,644	157,456	17,585	74,677	181,114	87,867	876,315
Related I/C	89,227	224,197	245,525	525,677	58,203	169,129	303,728	132,552	1,748,238
Total	\$ 426,418	\$ 978,302	\$ 1,029,756	\$ 1,330,837	\$ 173,988	\$ 415,912	\$ 853,937	\$ 426,053	\$ 5,635,203

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Allowable Costs

Hours of Operation

The city provided documentation identifying hours of operation. All shelters in the city operate on the same schedule and stay open to the public 6 days a week (excluding Mondays) from 8 am till 5 pm. Thus, as per the requirement of the mandate, each shelter makes animals available for owner redemption or adoption on either of the weekend days.

Staffing Requirements

For agencies using the holding period of four business days after the day of impoundment, we needed to determine the additional costs incurred to have the impounded animals available for owner redemption or adoption. In order to determine the additional staffing requirements, the auditor inquired about the number of employees and classifications of staff working when the shelter is closed to the public (Mondays) and the staffing needed to comply with the mandate and stay open during the increased hours (Saturdays).

When the shelter is closed to the public, animals must still be cared for and fed. Usually, most of the staff whose duties include caring for animals would be at the shelters regardless of whether the shelters were open to the public or not. Therefore, since the main duties of these employees are to care and maintain animals, these positions are generally not reimbursable for this cost component.

However, some positions are in fact reimbursable under this component depending on the increased staffing needs on those days when the shelter is open to the public. To demonstrate the increased staffing requirements for Saturdays, the city provided monthly working schedules for each shelter. After reviewing these schedules, we determined that the following additional employees were needed to comply with the mandate requirement and stay open during one weekend day.

- Animal Care Technicians (10 additional)
- Animal Care Technician Supervisor (1 additional)
- Front Counter Clerks (7 additional)

Allowable Annual Hours

Starting with FY 1999-2000, we calculated allowable annual hours the same way for every year by using the following formula:

Productive Rates X Weekly Hours (9) X 52 weeks

The following table summarizes the annual hours per employee classification needed to perform the mandated activities:

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Employee Classification	# of Eligible Employees	Allowable Weekly Hours	Allowable Annual Hours
Animal Care Technicians	10	9	4,680
ACT Supervisor	1	9	468
Front Counter Clerks	7	9	3,276
			8,424

In FY 1998-99, the reimbursement period for this cost component began in January 1999. Accordingly, we reduced allowable annual hours by half for this fiscal period.

Preliminary Finding

Using calculations noted above, we arrived at the following allowable costs for this component:

Holding Period	Fiscal Year								Totals
	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	
Claimed Costs:									
Salaries	\$ 289,509	\$ 603,815	\$ 624,587	\$ 647,704	\$ 98,200	\$ 172,106	\$ 369,095	\$ 205,634	\$ 3,010,650
Benefits	47,682	150,290	159,644	157,456	17,585	74,677	181,114	87,867	876,315
Related I/C	89,227	224,197	245,525	525,677	58,203	169,129	303,728	132,552	1,748,238
Subtotal	\$ 426,418	\$ 978,302	\$ 1,029,756	\$ 1,330,837	\$ 173,988	\$ 415,912	\$ 853,937	\$ 426,053	\$ 5,635,203
Allowable Costs:									
Salaries	\$ 70,615	\$ 147,336	\$ 153,270	\$ 156,144	\$ 161,941	\$ 187,724	\$ 188,477	\$ 192,343	\$ 1,257,850
Benefits	11,631	36,672	39,176	37,959	37,069	81,454	92,486	82,188	418,635
Related I/C	61,484	137,420	162,344	126,726	95,982	184,476	155,098	123,984	1,047,514
Subtotal	\$ 143,730	\$ 321,428	\$ 354,790	\$ 320,829	\$ 294,992	\$ 453,654	\$ 436,061	\$ 398,515	\$ 2,723,999
Audit adjustment:									
Salaries	\$ (218,894)	\$ (456,479)	\$ (471,317)	\$ (491,560)	\$ 63,741	\$ 15,618	\$ (180,618)	\$ (13,291)	\$ (1,752,800)
Benefits	(36,051)	(113,618)	(120,468)	(119,497)	19,484	6,777	(88,628)	(5,679)	(457,680)
Related I/C	(27,743)	(86,777)	(83,181)	(398,951)	37,779	15,347	(148,630)	(8,568)	(700,724)
Total adjustment	\$ (282,688)	\$ (656,874)	\$ (674,966)	\$ (1,010,008)	\$ 121,004	\$ 37,742	\$ (417,876)	\$ (27,538)	\$ (2,911,204)

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Non-Medical Records Costs

Reimbursement Criteria

The parameters and guidelines allow reimbursement, 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:

1. The date the animal was taken up, euthanized, or impounded;
2. The circumstances under which the animal is taken up, euthanized, or impounded;
3. The names of the personnel who took up, euthanized, or impounded the animal; and
4. 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.

Claimed Costs

The city claimed \$647,632 under the cost component of Non-Medical Records for the audit period. For the first three years of the audit period, FY's 1998-99 through 2000-01, the city claimed hours for a Veterinary Assistant to input non-medical information on each animal. Specifically, the city claimed 20 minutes per each record in each fiscal year. Starting in FY 2001-02 till the end of the audit period in FY 2007-08, the city revised its claiming methodology and started claiming 5 minutes per each record for the Animal Care Technicians to input non-medical records in every year. Lastly, in the last year of the audit period FY 2007-08, the city also included time for the Sr. Systems Analyst I to maintain animal information systems and the department's website.

The following table summarizes claimed costs by fiscal year:

	Fiscal Year								
Non-Med Rec	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	Totals
Claimed Costs:									
Salaries	\$ 40,556	\$ 112,512	\$ 100,982	\$ 21,490	\$ 19,465	\$ 21,437	\$ 14,001	\$ 36,347	\$ 366,790
Benefits	6,680	28,004	25,811	5,224	4,456	9,301	6,870	15,531	101,877
Related I/C	12,499	41,776	39,696	17,441	11,537	21,066	11,521	23,429	178,965
Total	\$ 59,735	\$ 182,292	\$ 166,489	\$ 44,155	\$ 35,458	\$ 51,804	\$ 32,392	\$ 75,307	\$ 647,632

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Allowable Costs

Time Records:

We reviewed the city's time study conducted in FY 2002-03. The time study included various activities including "Initial Impound" of animals. After completion of the time study, the city started claiming 5 minutes per non-medical record keeping for Animal Care Technicians.

We reviewed the copy of the time study for this component and determined that the average time increments recorded in the time study were rounded up to the nearest minute. We recalculated the results of the time study for this component and arrived at an actual average increment of 4.40 minutes per record. This is a material difference considering that the time study results are applied to thousands of records each year.

However, we will take an adjustment from the 5 minutes per record that was claimed to the actual 4.40 minutes that was supported by the time study. In addition to the intake information, the component of non-medical records also allows for reimbursement the activity of noting the outcome of the animal. Because the time study did not record this short activity, we will allow the claimed 5 minutes per record to account for some additional time to note the animals' outcome / disposition.

Eligible Records:

Eligible records usually include any non-medical record that was created for any animal throughout the audit period. We were able to retrieve this information from the Chameleon database by checking the number of eligible animals that came into the city's shelters in each fiscal year. We concluded that the city under claimed the number of eligible records in all fiscal years of the audit period. The city only claimed records for animals that died or were euthanized, but the mandated program allows reimbursement for maintaining non-medical records on all animals regardless of the outcome.

Preliminary Findings

Eligible Records:

We were able to retrieve Chameleon intake information going back to FY 2000-01. Chameleon statistics were not available for the first two years of the audit period. To determine eligible number of records for the early years of the audit period (FY 1998-99 and 1999-00), we calculated an average number of records from FY 2000-01 and 2001-02. Furthermore, we accounted for only half of the total records in FY 1998-99, because reimbursement begins in January 1999 for this component.

The summary of eligible records is illustrated below:

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	Fiscal Year							
Non-Med Rec	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08
Audited Records								
Dogs and Cats			63,392	58,688	54,386	46,910	46,311	50,391
Birds			1,593	2,637	1,741	2,926	2,015	2,447
Other			1,358	2,118	2,590	4,266	4,254	3,255
Total Allowable	32,447	64,893	66,343	63,443	58,717	54,102	52,580	56,093
Total Claimed		17,935	15,494	13,747	11,960	11,135	7,127	7,175
Adjustments	32,447	46,958	50,849	49,696	46,757	42,967	45,453	48,918

Allowable costs:

	Fiscal Year								Totals
Non-Med Rec	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	
Claimed Costs:									
Salaries	\$ 40,556	\$ 112,512	\$ 100,982	\$ 21,490	\$ 19,465	\$ 21,437	\$ 14,001	\$ 36,347	\$ 366,790
Benefits	6,680	28,004	25,811	5,224	4,456	9,301	6,870	15,531	101,877
Related I/C	12,499	41,776	39,696	17,441	11,537	21,066	11,521	23,429	178,965
Subtotal	\$ 59,735	\$ 182,292	\$ 166,489	\$ 44,155	\$ 35,458	\$ 51,804	\$ 32,392	\$ 75,307	\$ 647,632
Allowable Costs:									
Salaries	\$ 46,751	\$ 97,556	\$ 103,771	\$ 101,086	\$ 97,030	\$ 103,650	\$ 99,376	\$ 107,044	\$ 756,264
Benefits	7,700	24,282	26,524	24,574	22,210	44,974	48,764	45,740	244,768
Related I/C	40,706	90,990	109,914	82,041	57,510	101,857	81,777	69,001	633,796
Subtotal	\$ 95,157	\$ 212,828	\$ 240,209	\$ 207,701	\$ 176,750	\$ 250,481	\$ 229,917	\$ 221,785	\$ 1,634,828
Audit adjustment:									
Salaries	\$ 99,376	\$ (14,956)	\$ 2,789	\$ 79,596	\$ 77,565	\$ 82,213	\$ 85,375	\$ 70,697	\$ 482,655
Benefits	1,020	(3,722)	713	19,350	17,754	35,673	41,894	30,209	142,891
Related I/C	28,207	49,214	70,218	64,600	45,973	80,791	70,256	45,572	454,831
Total adjustment	\$ 128,603	\$ 30,536	\$ 73,720	\$ 163,546	\$ 141,292	\$ 198,677	\$ 197,525	\$ 146,478	\$ 1,080,377

The auditor would like to confirm which classification(s) of employees usually perform most of the non-medical record keeping in the Chameleon. Furthermore, the finding does not account for time for the Sr. Systems Analyst I to maintain animal information systems (FY 2007-08).

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Necessary and Prompt Veterinary Care Costs

Reimbursement Criteria

The parameters and guidelines allow reimbursement, beginning January 1, 1999, for 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 (through day 6) or are ultimately euthanized (after day 7) 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."

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

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

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

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Claimed Costs

The city claimed \$3,004,399 under the cost component of Prompt and Necessary Veterinary Care for the audit period.

For the FY 1998-99, the city claimed 3% of the operating costs and included this amount under the component of Veterinary Care. For the FY's 1999-2000 through 2000-01, the city employed a similar methodology and allocated a portion of costs to provide treatments for the animals. Starting in FY 2001-02 through FY 2006-07, the city started claiming hours for a Veterinarian and a Veterinary Technician positions as well as costs for animal medical supplies. Specifically, the hours claimed included an average time to provide treatments to the animals. The city claimed 12 minutes per treatment in FY's 2001-02 through 2006-07. And lastly, for FY 2007-08, the city claimed costs based on the unit cost calculated for each animal treatment.

The following table summarizes claimed costs by fiscal year:

	Fiscal Year								
Vet Care	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	Totals
Claimed Costs:									
Salaries	\$ -	\$ -	\$ -	\$ 144,598	\$ 116,679	\$ 262,640	\$ 212,421	\$ 297,827	\$ 1,034,165
Benefits	-	-	-	35,152	26,708	-	-	-	61,860
Related I/C	-	-	-	117,356	69,156	258,096	174,801	191,979	811,388
Mater & Suppl	50,984	129,149	308,004	65,114	83,002	117,278	178,953	164,502	1,096,986
Total	\$ 50,984	\$ 129,149	\$ 308,004	\$ 362,220	\$ 295,545	\$ 638,014	\$ 566,175	\$ 654,308	\$ 3,004,399

Estimated Costs and Time Records

The claims for the first three years of the audit period (FY's 1998-99 through 2000-01) included estimated costs for the component of vet care. Only actual costs can be claimed for reimbursement and thus the estimated costs are not allowable.

During the course of the audit, the department performed a time study to capture average time increments spent for eligible veterinary care procedures in order to determine the actual costs incurred for this cost component. The claims for FY's 2001-02 through 2007-08 included labor costs that were based on the average time increments per animal treatment / procedure. We reviewed the city's time study completed in FY 2002-03 and determined that the time study for this component was not adequate

Time Study

The time study focused on recording animal non-routine medical procedures as opposed to repetitive activities. These procedures were not appropriate for the time study because they were unique in nature and duration of time spent. Furthermore, any non-routine medical procedure, that might have been reimbursable, could only be

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claimed for the animals that either died or were euthanized within the eligible period of time. Thus these types of expenses would need to be traced on case by case basis.

Our review also indicated that some emergency treatments were also included in the time study as well as microchip implantation procedures and euthanasia procedures, all of which are excluded activities under this component.

The two repetitive tasks that are appropriate for a time study under this cost component include performing an initial physical examination to determine the animal's baseline health status and classification as adoptable, treatable, or non-rehabilitatable and administering wellness vaccines to treatable or adoptable animals. We advised the department of the possibility to perform a new time study to capture these two repetitive and eligible procedures.

Animal Medical Supplies Costs

We need to determine to what extent the medical materials and supplies costs claimed in FY's 2001-02 through 2007-08 relate to the allowable medical procedures outlined within this component. In addition, we also need to determine to what extent these costs relate to only eligible population of animals.

We haven't seen any invoices yet to demonstrate what specific items were claimed and to what extent they relate to the reimbursable activities and population of animals.

Preliminary Finding

We determined from our preliminary review that all labor costs, including salaries, benefits, and indirect costs, totaling \$1,907,413 are not allowable for reimbursement at this time. These costs included estimated costs and ineligible costs and were partially based on the time study that was not adequate for this component. Once the department performs the new time study, we will revise our finding accordingly.

The claimed materials and supplies costs are still under review. Once the city provides invoices for claimed medical equipment and/or supplies, we will determine the extent of these costs that are reimbursable. Total vet care materials and supplies costs under review totals \$1,096,986 for the audit period.

Fringe Benefit Rates and Indirect Cost Rates

The city claimed fringe benefit rates and indirect cost rates that were specified in the city's annual Cost Allocation Plans. We received and reviewed copies of the city's Cost Allocation Plan for each of the fiscal years within the audit period. We did not note any adjustments to the fringe benefit rates. However, we noted some discrepancies with the indirect cost rates.

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We noted that the claims understated indirect cost rates in the first three years of the audit period (FY 1998-99 through 2001-01). The understatement occurred because the city did not combine its Central Services Rate with Departmental Administration and Support Rate. As a result, the indirect cost rates entailed a positive adjustment in these three years of the audit period. The adjustments are noted as follows:

Indirect Cost Rates	Fiscal Year							
	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08
Claimed I/C Rate	30.82%	37.13%	39.31%	81.16%	59.27%	98.27%	82.29%	64.46%
Allowable Rate per CAP:								
Central Services Rate	56.25%	56.14%	66.61%	45.80%	24.98%	39.43%	32.20%	45.35%
Dept Admin Rate	30.82%	37.13%	39.31%	35.36%	34.29%	58.84%	50.09%	19.11%
Total Allowable Rate	87.07%	93.27%	105.92%	81.16%	59.27%	98.27%	82.29%	64.46%
Audit Adjustment	56.25%	56.14%	66.61%	0.00%	0.00%	0.00%	0.00%	0.00%

Productive Hourly Rates

We received and were able to analyze the actual payroll summaries for all classifications of employees included in the claims for the last three years of the audit period (FY's 2005-06 through 2007-08). However, the actual pay information was not available for the earlier five years of the audit period. We were able to utilize a consumer price index to deflate the amounts paid for labor in prior years. We used our audited rates in calculation of allowable costs.

Audited Chameleon Animal Census Information

We reviewed the animal census data from Chameleon for FY's 2000-01 through 2007-08. We calculated total annual census for each year and determined the eligible number of animals per fiscal year. We excluded all exceptions noted in the parameters and guidelines and eliminated erroneous entries. For the earlier two years when Chameleon statistics was not available, we were able to use the average data from animal statistics available for FY's 2000-01 and 2001-02. The animal census data will be used to calculate allowable care and maintenance costs once the city provides other outstanding documents for this component.

The summary of animal census analysis is noted below:

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	Fiscal Year							
Animal Census Info	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08
Audited Annual Census:								
Dogs and Cats			405,287	418,756	407,574	415,652	525,522	695,980
Birds			21,792	37,926	13,821	17,307	15,520	34,574
Other Animals			28,009	41,263	28,781	82,353	165,449	86,304
Allowable Annual Census	476,517	476,517	455,088	497,945	450,176	515,312	706,491	816,858
Claimed Annual Census	258,420	258,420	322,295	272,290	449,730	509,248	655,576	799,326
Audit Adjustment	218,097	218,097	132,793	225,655	446	6,064	50,915	17,532
Allowable Dogs and Cats								
	-	12,056	13,746	10,365	7,544	5,728	5,123	5,735
Claimed Dogs and Cats	7,103	17,328	15,278	13,538	10,484	5,930	5,486	6,036
Audit Adjustment	(7,103)	(5,273)	(1,532)	(3,173)	(2,940)	(202)	(363)	(301)
Eligible Other Animals:								
Birds			4	7	11	32	18	11
Other			97	117	82	156	216	232
Total Allowable Other	56	113	101	124	93	188	234	243
Claimed Other Animals	105	607	216	209	216	452	1,402	688
Audit Adjustment	(49)	(495)	(115)	(85)	(123)	(264)	(1,168)	(445)

Outstanding components and claimed costs still under review

- Training
- Computer Equipment, Software, and License Renewal Fees
- Care and Maintenance expenses
- Lost and Found
- Veterinary Care

The list of outstanding documents was sent to the department via e-mail dated October 12, 2010.

From: Vorobyova, Mariya
Sent: Thursday, October 28, 2010 11:54 AM
To: 'Dara Ball'
Cc: Venneman, Jim; 'Linda Barth'
Subject: RE: Clarification of Allowable Animals for Intake Report
Attachments: LA AA Chameleon Data Details - 10-28-10.docx [3 pages]

Dara

I put together a brief overview of the Chameleon data analysis. The attached word document includes a listing of the categories of animals we excluded from the eligible population. Please review the attached document and let me know if you have any follow up questions.

As for the intake report statistics, I don't think you should go to that same detail and account for all the exceptions. We will use the intake statistics for the non-medical records component to see the percentage of animals that come from the field as opposed to over the counter. And because non-medical records component is not concerned with any exceptions in the population and allows intake of information on all animals regardless of exceptions, I only need to know the percentage of all animals that come from the field or over the counter.

Let me know if that makes sense.

Thank you for all your input,

Masha Vorobyova
 Audit Specialist
 State Controller's Office
 Division of Audits / Mandated Cost Bureau
 (916) 323-4940 - Office | (916) 324-7223 - Fax
mvorobyova@sco.ca.gov

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From: Dara Ball [<mailto:dara.ball@lacity.org>]
Sent: Thursday, October 21, 2010 05:28 PM
To: Vorobyova, Mariya
Cc: John Forland; Linda Barth
Subject: Clarification of Allowable Animals for Intake Report

Hi Masha,

Hope you had a good flight back home. I started working on separating the intake reports I sent you back in July into animals brought in by officers and those impounded at the shelters and I realized I need to exclude some animals that you are not allowing so the counts make sense. Would you please send me a list of the specific categories you excluded so, hopefully, my counts will be close to the allowable totals?

Thanks,
Dara

Dara Ball
 Sr. Systems Analyst I

Database Administrator
Department of Animal Services
City of Los Angeles
213-482-9509

City of Los Angeles
Legislatively Mandated Animal Adoption Program
 Fiscal Years 1998-99 through 2007-08 (excluding FY's 2003-04 and 2004-05)
 Audit ID # S09-MCC-055
 Details about Chameleon Data

10/28/2010

Audited Chameleon Animal Census Information

We reviewed the animal census data from Chameleon for FY's 2000-01 through 2007-08. We calculated total annual census for each year and determined the eligible number of animals per fiscal year. We excluded all exceptions noted in the parameters and guidelines and eliminated erroneous entries. For the earlier two years when Chameleon statistics was not available, we were able to use the average data from animal statistics available for FY's 2000-01 and 2001-02. The animal census data will be used to calculate allowable care and maintenance costs once the city provides other outstanding documents for this component.

The summary of animal census analysis is noted below:

	Fiscal Year							
Animal Census Info	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08
Audited Annual Census:								
Dogs and Cats			405,287	418,756	407,574	415,652	525,522	695,980
Birds			21,792	37,926	13,821	17,307	15,520	34,574
Other Animals			28,009	41,263	28,781	82,353	165,449	86,304
Allowable Annual Census	476,517	476,517	455,088	497,945	450,176	515,312	706,491	816,858
Claimed Annual Census	258,420	258,420	322,295	272,290	449,730	509,248	655,576	799,326
Audit Adjustment	218,097	218,097	132,793	225,655	446	6,064	50,915	17,532
Allowable Dogs and Cats	-	12,056	13,746	10,365	7,544	5,728	5,123	5,735
Claimed Dogs and Cats	7,103	17,328	15,278	13,538	10,484	5,930	5,486	6,036
Audit Adjustment	(7,103)	(5,273)	(1,532)	(3,173)	(2,940)	(202)	(363)	(301)
Eligible Other Animals:								
Birds			4	7	11	32	18	11
Other			97	117	82	156	216	232
Total Allowable Other	56	113	101	124	93	188	234	243
Claimed Other Animals	105	607	216	209	216	452	1,402	688
Audit Adjustment	(49)	(495)	(115)	(85)	(123)	(264)	(1,168)	(445)

City of Los Angeles
Legislatively Mandated Animal Adoption Program
Fiscal Years 1998-99 through 2007-08 (excluding FY's 2003-04 and 2004-05)
Audit ID # S09-MCC-055
Details about Chameleon Data

Animal Census Data

The Animal Services Department was able to provide the actual animal census information from their Chameleon tracking system for FY's 2000-01 through 2007-08. We calculated the annual census information from the animal data provided. The yearly census refers to the total number of days that all animals were housed in the shelter.

Exclusions:

The only two exclusions noted in this category were the animals that came in DOA (Dead on Arrival or Body Disposition) and Missing. We did not count DOA animals as part of the annual census because no costs were incurred to care for them. And we did not count Missing animals as part of the annual census because their holding period was unknown.

Input Errors:

In addition, during our analysis of the annual census information, we noted some input errors relating to dates. Some animal entries showed a negative holding period or extraordinarily long holding periods (exs. 10 years). Because these input errors were very obvious, we either eliminated these animals from the population or changed the incoming or outgoing dates in those cases which were obvious to fix.

Eligible Animal Population

The eligible animal population for dogs and cats and other animals was determined by manipulating the Chameleon data and taking into account all exclusions as per the requirement of the mandated program. The following animals were excluded from the population of eligible animals:

- Dogs and cats and other animals that were owner surrendered or previously owned (only stray animals were included in the eligible population);
- Dogs and 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 and cats and other animals that went missing in their kennels, were stolen, or escaped;
- Dogs and cats and other animals that were dead on arrival;
- Dogs and cats and other animals that were euthanized as requested by owners of if euthanasia was required / requested ("Dispo Req" or "Euth Req");
- Dogs and cats and other animals that were euthanized for humane reasons (usually on day 1);
- Dogs and cats and other animals that were suffering from a serious illness or severe injury (usually they were euthanized on day 1 or died on day 1);
- Dogs and cats and other animals that were babies and died as a result of not being weaned from their mothers (usually they 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;
- Ineligible birds, such as pigeons, doves, ducks, chickens, owls, pheasants, mallards, gamefowls;

City of Los Angeles
Legislatively Mandated Animal Adoption Program
Fiscal Years 1998-99 through 2007-08 (excluding FY's 2003-04 and 2004-05)
Audit ID # S09-MCC-055
Details about Chameleon Data

- 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. {Note - 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). {Note - Local agencies are eligible to receive reimbursement to care for other animals that *died during the increased holding period* (days 2, 3, 4, 5, and 6)}; and
- Dogs and cats as well as 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* (days 7 of the holding period and beyond).

From: Vorobyova, Mariya
Sent: Tuesday, November 23, 2010 08:37 AM
To: 'Linda Barth'; 'John Forland'; 'Dara Ball'
Cc: Venneman, Jim
Subject: RE: City of Los Angeles Animal Adoption updates

Good morning Linda, John, Dara

I just wanted to check in with you and see whether we are getting any closer in getting the rest of the documents that were requested. In particular, we are still waiting for the Materials and Supplies expenses for the Care and Maintenance portion of the claims. Furthermore, we've discussed the Chameleon software analysis to determine the portion of the software that is attributed to reimbursable activities. And lastly, I was hoping we can review documents relating to materials and supplies claimed for the Veterinary Care Component as well.

I realize that the busy holiday season is upon us. And thus we should probably have a timeline in mind. At this point, we need to set a deadline for the documents requested and then move forward to having an exit meeting. Let's set the deadline for providing documents in about 2 weeks for December 10th, 2010.

Also, let's start thinking about the tentative dates for the exit meeting. I suggest waiting till after the holidays. We can hold an exit meeting right after the New Year's holidays. Let me know what day would work best for you during the first week of January, 2011.

Thank you for everyone's assistance and input with this audit.

Masha Vorobyova

Audit Specialist
 State Controller's Office
 Division of Audits / Mandated Cost Bureau
 (916) 323-4940 - Office I (916) 324-7223 - Fax
mvorobyova@sco.ca.gov

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From: Vorobyova, Mariya
Sent: Monday, October 25, 2010 03:23 PM
To: 'Linda Barth'; 'John Forland'; 'Dara Ball'
Cc: Venneman, Jim
Subject: City of Los Angeles Animal Adoption updates

Hello everyone

I wanted to say thank you for everyone's assistance during the 2nd week of fieldwork that took place on October 18th through October 21st, 2010. I am sending for your review the electronic copy of the handout I provided to all of you during our status meeting on October 19th, summarizing the preliminary findings we have so far. I am also including a brief update that I prepared at the end of last week, summarizing what we were able to accomplish last week and what is still outstanding.

Please let me know if you have any questions. If the department is able to provide the rest of the documents within the next week or two, we'll be ready to hold an exit conference sometime in December.

Once again, Thank you all for your time and assistance with this audit,

Masha Vorobyova

Audit Specialist

State Controller's Office

Division of Audits / Mandated Cost Bureau

(916) 323-4940 - Office I (916) 324-7223 - Fax

mvorobyova@sco.ca.gov

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From: Vorobyova, Mariya
Sent: Wednesday, November 24, 2010 01:20 PM
To: 'Linda Barth'
Cc: john.forland@lacity.org; dara.ball@lacity.org; Venneman, Jim
Subject: RE: City of Los Angeles Animal Adoption updates

Thanks for the update. That would be great if we can wrap it up next week.

Regarding the pro rate of Chameleon cost, yes, we'd like to receive a percentage and the reasoning. I believe Dara knows what we're looking for. We've discussed it briefly during our 2nd week of fieldwork. I think Dara is working on her analysis of the Chameleon screens and their descriptions as well as what portion of them or which screens in particular relate to the mandated activities.

Let me know if you have further questions.

Happy Thanksgiving!

We'll talk soon,

Masha Vorobyova
 Audit Specialist
 State Controller's Office
 Division of Audits / Mandated Cost Bureau
 (916) 323-4940 - Office | (916) 324-7223 - Fax
mvorobyova@sco.ca.gov

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From: Linda Barth [<mailto:linda.barth@lacity.org>]
Sent: Wednesday, November 24, 2010 11:22 AM
To: Vorobyova, Mariya
Cc: john.forland@lacity.org; dara.ball@lacity.org; Venneman, Jim
Subject: Re: City of Los Angeles Animal Adoption updates

Happy Thanksgiving!

We have had some logistical challenges in getting samples of material and supply invoices for both care/maintenance and veterinary but should be able to wrap that up next week.

Regarding the pro rate of Chameleon cost attributable to the mandate, are you looking for us to provide a percentage and our reasoning?

Finally, on dates. So far, the first week of January seems workable.

On Tue, Nov 23, 2010 at 8:36 AM, <MVorobyova@sco.ca.gov> wrote:

Good morning Linda, John, Dara

I just wanted to check in with you and see whether we are getting any closer in getting the rest of the documents that were requested. In particular, we are still waiting for the Materials and Supplies expenses for the Care and Maintenance portion of the claims. Furthermore, we've discussed the Chameleon software analysis to determine the portion of the software that is attributed to reimbursable activities. And lastly, I was hoping we can review documents relating to materials and supplies claimed for the Veterinary Care Component as well.

I realize that the busy holiday season is upon us. And thus we should probably have a timeline in mind. At this point, we need to set a deadline for the documents requested and then move forward to having an exit meeting. Let's set the deadline for providing documents in about 2 weeks for December 10th, 2010.

Also, let's start thinking about the tentative dates for the exit meeting. I suggest waiting till after the holidays. We can hold an exit meeting right after the New Year's holidays. Let me know what day would work best for you during the first week of January, 2011.

Thank you for everyone's assistance and input with this audit.

Masha Vorobyova

Audit Specialist
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Division of Audits / Mandated Cost Bureau
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mvorobyova@sco.ca.gov

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From: Vorobyova, Mariya
Sent: Monday, October 25, 2010 03:23 PM
To: 'Linda Barth'; 'John Forland'; 'Dara Ball'
Cc: Venneman, Jim
Subject: City of Los Angeles Animal Adoption updates

Hello everyone

I wanted to say thank you for everyone's assistance during the 2nd week of fieldwork that took place on October 18th through October 21st, 2010. I am sending for your review the electronic copy of the handout I provided to all of you during our status meeting on October 19th, summarizing the preliminary findings we have so far. I am also including a brief update that I prepared at the end of last week, summarizing what we were able to accomplish last week and what is still outstanding.

Please let me know if you have any questions. If the department is able to provide the rest of the documents within the next week or two, we'll be ready to hold an exit conference sometime in December.

Once again, Thank you all for your time and assistance with this audit,

Masha Vorobyova

Audit Specialist
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From: Vorobyova, Mariya
Sent: Thursday, December 16, 2010 03:26 PM
To: 'Linda Barth'
Cc: john.forland@lacity.org; dara.ball@lacity.org; Pool, Ross; Venneman, Jim
Subject: City of Los Angeles Animal Adoption Findings Draft
Attachments: Los Angeles AA Audit Findings, draft.doc

Linda

I'm currently working on wrapping up all the calculations and write up for the city of LA AA audit. I am sending a very rough draft of my write up for your review. You'll be able to see most of the findings that we've formulated and talked about this far. Some of the calculations have not been completed yet. In particular, the software equipment costs and procuring equipment costs have not been pro-rated due to the lack of your suggested percentage. In addition, the care and maintenance costs have been computed based on the labor expenditures and did not account for any materials and supplies related to care and maintenance. As for all other components, the numbers are fairly solid.

As for the construction and remodeling costs associated with Prop F, we'll be adding a section in our Exit Handout to address this issue.

The audit might still entail a few revisions during our review process and we might change a few minor things along the way. But I wanted to have this draft out in the open, so that you can start anticipating our up-coming discussions during the exit meeting. Keep in mind, this is my very first and very rough draft. We'll present supplemental schedules and handouts during the exit meeting along with our updated/revised handout.

I'll double check my schedule for the first week of January. Most likely, we'll be scheduling our exit meeting for Thursday of that week (1/6/11).

Let me know if you have any questions. I'm here in the office next week and might be taking a few days off before the New Year's.

Thank you and best holiday wishes!

Masha Vorobyova
Audit Specialist
State Controller's Office
Division of Audits / Mandated Cost Bureau
(916) 323-4940 - Office | (916) 324-7223 - Fax
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Tab 15



JOHN CHIANG
California State Controller

April 7, 2009

Laura Chick, City Controller
Office of the Controller
City of Los Angeles
200 North Main Street, Suite 300
Los Angeles, CA 90012

Re: Audit of Mandated Cost Claims for Animal Adoption Program
For the Period of July 1, 1998, through June 30, 2008

Dear Ms. Chick:

This letter confirms that Toni Cellini has scheduled an audit of City of Los Angeles' 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. Government Code sections 12410, 17558.5, and 17561 provide the authority for this audit. The entrance conference is scheduled for Tuesday, May 26, 2009, at 2:00 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) 324-6788.

Sincerely,

JOHN H. COBBINAH, Audit Manager
Mandated Cost Audits Bureau
Division of Audits

JHC/sk

Attachment

7375

Laura Chick
April 7, 2009
Page 2

Aud. TC W/S No. 2C3
Date 8/13/09 Page 2

cc: Edward Boks, General Manager
Los Angeles Animal Services
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
Toni Cellini, Auditor-in-Charge
Division of Audits, State Controller's Office

City of Los Angeles
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

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. 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 City of Los Angeles Animal Shelters 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 (in Microsoft Excel format, if possible)
15. Reports that show the total number of animals that entered into each 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 September 8, 2015 I served the:

SCO Comments

Incorrect Reduction Claim

Animal Adoption, 13-9811-I-02

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 Los Angeles, 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 8, 2015 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: 8/7/15

Claim Number: 13-9811-I-02

Matter: Animal Adoption

Claimant: City of Los Angeles

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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Allan Burdick,

7525 Myrtle Vista Avenue, Sacramento, CA 95831

Phone: (916) 203-3608

allanburdick@gmail.com

Guy Burdick, Consultant, *MGT of America*

Claimant Representative

2001 P Street, Suite 200, Sacramento, CA 95811

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susan.geanacou@dof.ca.gov

Dillon Gibbons, *Legislative Representative, California Special Districts Association*
1112 I Street Bridge, Suite 200, Sacramento, CA 95814
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dillong@csda.net

Justyn Howard, *Program Budget Manager, Department of Finance*
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Phone: (213) 974-8564
ejewik@auditor.lacounty.gov

Matt Jones, *Commission on State Mandates*
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Jay Lal, *State Controller's Office (B-08)*
Division of Accounting & Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
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Andy Nichols, *Nichols Consulting*
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Phone: (916) 455-3939
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Christian Osmena, *Department of Finance*
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Arthur Palkowitz, *Stutz Artiano Shinoff & Holtz*
2488 Historic Decatur Road, Suite 200, San Diego, CA 92106
Phone: (619) 232-3122
apalkowitz@sashlaw.com

Keith Petersen, *SixTen & Associates*
P.O. Box 340430, Sacramento, CA 95834-0430
Phone: (916) 419-7093
kpbsixten@aol.com

Jai Prasad, *County of San Bernardino*
Office of Auditor-Controller, 222 West Hospitality Lane, 4th Floor, San Bernardino, CA
92415-0018
Phone: (909) 386-8854
jai.prasad@atc.sbcounty.gov

David Scribner, *Max8550*
2200 Sunrise Boulevard, Suite 240, Gold River, CA 95670
Phone: (916) 852-8970
dscribner@max8550.com

Jim Spano, Chief, Mandated Cost Audits Bureau, *State Controller's Office*
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Dennis Speciale, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
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Evelyn Suess, Principal Program Budget Analyst, *Department of Finance*
Local Government Unit, 915 L Street, Sacramento, CA 95814
Phone: (916) 445-3274
evelyn.suess@dof.ca.gov

Ana Mae Yutan, Analyst, Finance Specialist, *City of Los Angeles*
150 N. Los Angeles Street, Los Angeles, CA 90012
Phone: (213) 978-7682
AnaMae.Yutan@lacity.org



June 6, 2016

Ms. Ana Mae Yutan
City of Los Angeles
150 N. Los Angeles Street
Los Angeles, CA 90012

Mr. Guy Burdick
MGT of America, Inc.
2001 P Street, Suite 200
Sacramento, CA 95811

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, 13-9811-I-02

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 Los Angeles, Claimant

Dear Ms. Yutan, Mr. Burdick, 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 the payment for the *Animal Adoption* program for fiscal years 1998-1999, 1999-2000, and 2000-2001. 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.

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 17, 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 on the Commission's 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 6, 2016, I served the:

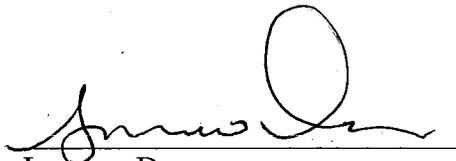
Request for Additional Information

Animal Adoption, 13-9811-I-02

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; Amended Pursuant to Statutes 2004, Chapter 313 (AB 2224); and by Request of the State Controller's Office Fiscal Years 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003; 2005-2006, 2006-2007, and 2007-2008
City of Los Angeles, 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 6, 2016 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: 3/24/16

Claim Number: 13-9811-I-02

Matter: Animal Adoption

Claimant: City of Los Angeles

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*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-7522

SAquino@sco.ca.gov

Lacey Baysinger, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-0254

lbaysinger@sco.ca.gov

Danielle Brandon, Budget Analyst, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-3274

danielle.brandon@dof.ca.gov

Allan Burdick,

7525 Myrtle Vista Avenue, Sacramento, CA 95831

Phone: (916) 203-3608

allanburdick@gmail.com

Guy Burdick, Consultant, *MGT of America*

Claimant Representative

2001 P Street, Suite 200, Sacramento, CA 95811

Phone: (916) 833-7775

gburdick@mgtamer.com

Gwendolyn Carlos, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 323-0706
gcarlos@sco.ca.gov

Annette Chinn, *Cost Recovery Systems, Inc.*
705-2 East Bidwell Street, #294, Folsom, CA 95630
Phone: (916) 939-7901
achinnrcs@aol.com

Marieta Delfin, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 322-4320
mdelfin@sco.ca.gov

Donna Ferebee, *Department of Finance*
915 L Street, Suite 1280, Sacramento, CA 95814
Phone: (916) 445-3274
donna.ferebee@dof.ca.gov

Susan Geanacou, *Department of Finance*
915 L Street, Suite 1280, Sacramento, CA 95814
Phone: (916) 445-3274
susan.geanacou@dof.ca.gov

Dillon Gibbons, *Legislative Representative, California Special Districts Association*
1112 I Street Bridge, Suite 200, Sacramento, CA 95814
Phone: (916) 442-7887
dillong@csda.net

Mary Halterman, *Principal Program Budget Analyst, Department of Finance*
Local Government Unit, 915 L Street, Sacramento, CA 95814
Phone: (916) 445-3274
Mary.Halterman@dof.ca.gov

Justyn Howard, *Program Budget Manager, Department of Finance*
915 L Street, Sacramento, CA 95814
Phone: (916) 445-1546
justyn.howard@dof.ca.gov

Edward Jewik, *County of Los Angeles*
Auditor-Controller's Office, 500 W. Temple Street, Room 603, Los Angeles, CA 90012
Phone: (213) 974-8564
ejewik@auditor.lacounty.gov

Jill Kanemasu, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 322-9891
jkanemasu@sco.ca.gov

Anne Kato, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 324-5919
akato@sco.ca.gov

Jay Lal, *State Controller's Office (B-08)*
Division of Accounting & Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-0256

JLal@sco.ca.gov

Andy Nichols, *Nichols Consulting*

1857 44th Street, Sacramento, CA 95819

Phone: (916) 455-3939

andy@nichols-consulting.com

Christian Osmena, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-0328

christian.osmena@dof.ca.gov

Arthur Palkowitz, *Artiano Shinoff & Holtz, APC*

2488 Historic Decatur Road, Suite 200, San Diego, CA 92106

Phone: (619) 232-3122

apalkowitz@sashlaw.com

Keith Petersen, *SixTen & Associates*

P.O. Box 340430, Sacramento, CA 95834-0430

Phone: (916) 419-7093

kbsixten@aol.com

Jai Prasad, *County of San Bernardino*

Office of Auditor-Controller, 222 West Hospitality Lane, 4th Floor, San Bernardino, CA 92415-0018

Phone: (909) 386-8854

jai.prasad@atc.sbcounty.gov

Carla Shelton, *Commission on State Mandates*

980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 327-6490

carla.shelton@csm.ca.gov

Jim Spano, Chief, Mandated Cost Audits Bureau, *State Controller's Office*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

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Dennis Speciale, *State Controller's Office*

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DSpeciale@sco.ca.gov

Ana Mae Yutan, Analyst, Finance Specialist, *City of Los Angeles*

150 N. Los Angeles Street, Los Angeles, CA 90012

Phone: (213) 978-7682

AnaMae.Yutan@lacity.org



BETTY T. YEE
California State Controller

RECEIVED
June 09, 2016
*Commission on
State Mandates*

June 8, 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, 13-9811-I-02
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 Los Angeles, 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 6, 2016.

The Commission requested that the SCO provide evidence of the payment for the Animal Adoption program for fiscal year (FY) 1998-99, FY 1999-2000, and FY 2000-01. The requested information is attached.

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 6, 2016
FOR ADDITIONAL DOCUMENTATION
RELATED TO AN INCORRECT REDUCTION CLAIM BY
THE CITY OF LOS ANGELES**

Animal Adoption Program

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<u>Description</u>	<u>Page</u>
State Controller's Office (SCO) Response to Commission's Request	
SCO Declaration	Tab 1
SCO Comments.....	Tab 2
SCO Payment Information - Fiscal Year (FY) 1998-99	Tab 3
SCO Payment Information - FY 1999-2000	Tab 4
SCO Payment Information - FY 2000-01	Tab 5

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 13-9811-I-02

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 LOS ANGELES, Claimant

15
16
17 I, Jim L. Spano, make the following declarations:

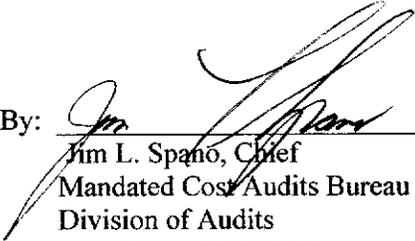
- 18 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18 years.
- 19 2) I am currently employed as a bureau chief, and have been so since April 21, 2000. Before that,
20 I was employed as an audit manager for two years and three months.
- 21 3) I am a California Certified 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 5 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 8, 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 6, 2016
FOR ADDITIONAL DOCUMENTATION
RELATED TO AN INCORRECT REDUCTION CLAIM BY
THE CITY OF LOS ANGELES**

Animal Adoption Program

SCO COMMENTS

Per the Commission's request, we are providing the payment information for the Animal Adoption program for fiscal year (FY) 1998-99, FY 1999-2000, and FY 2000-01.

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	\$759,353	\$2,081,935	\$2,172,046	
Audit Adjustment	(445,154)	(956,087)	(835,043)	
Allowable Costs	<u>314,199</u>	<u>1,125,848</u>	<u>1,337,003</u>	
Payments Made:				
8/10/2006	759,353			Tab 3
8/3/2006		1,017,653		Tab 4
8/3/2006			2,172,046	Tab 5
Payment Offsets:				
8/3/2016		1,064,282		Tab 4
Recovered Offsets:				
6/22/2015	(445,154)			Tab 3
4/29/2011		(956,087)		Tab 4
4/29/2011			(835,043)	Tab 5
Net Payments	<u>314,199</u>	<u>1,125,848</u>	<u>1,337,003</u>	
Balance Due	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	

Tab 3

CONTROLLER OF CALIFORNIA
P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

9819487

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 LOS ANGELES
200 N SPRING STREET
ROOM 201 CITY HALL
LOS ANGELES CA 90012

WARRANT AMT: ***759,353.00

PAYEE: TREASURER, CITY OF LOS ANGELES

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: 759,353.00

TOTAL ADJUSTMENTS:

.00

TOTAL APPROVED CLAIMED AMT:

759,353.00

LESS PRIOR PAYMENTS:

.00

PRORATA PERCENT:

100.000000

PRORATA BALANCE DUE:

.00

APPROVED PAYMENT AMOUNT:

759,353.00

PAYMENT OFFSETS -NONE

NET PAYMENT AMOUNT: 759,353.00

9819487
00213
2011/04/29

APRIL 29, 2011
ADMINISTRATOR
CITY OF LOS ANGELES
200 N MAIN STREET ROOM 1500
LOS ANGELES, CA 90012-4190

DEAR CLAIMANT:

RE: ANIMAL ADOPTION : 752/98-L

WE HAVE REVIEWED YOUR 1998/1999 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED		759,353.00
TOTAL ADJUSTMENTS (DETAILS BELOW)	-	445,154.00
TOTAL PRIOR PAYMENTS (DETAILS BELOW)		-759,353.00

AMOUNT DUE STATE	\$	445,154.00
		=====

PLEASE REMIT A WARRANT IN THE AMOUNT OF \$ 445,154.00 WITHIN 30 DAYS FROM THE DATE OF THIS LETTER, PAYABLE TO THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875 WITH A COPY OF THIS LETTER. FAILURE TO REMIT THE AMOUNT DUE WILL RESULT IN OUR OFFICE PROCEEDING TO OFFSET THE AMOUNT FROM THE NEXT PAYMENTS DUE TO YOUR AGENCY FOR STATE MANDATED COST PROGRAMS. IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT STEVE PURSER AT (916) 324-5729 OR IN WRITING AT THE ABOVE ADDRESS.

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS	-	445,154.00	
TOTAL ADJUSTMENTS			- 445,154.00
PRIOR PAYMENTS:			
SCHEDULE NO. MA63803A			
PAID 08-10-2006		-759,353.00	
TOTAL PRIOR PAYMENTS			-759,353.00

CONTROLLER OF CALIFORNIA

9819487

P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

THIS NOTICE IS FOR INFORMATION PURPOSE ONLY.

NO WARRANT WILL BE MAILED.

THE NET PAYMENT AMOUNT WAS ZERO.

ADMINISTRATOR
CITY OF LOS ANGELES
200 N MAIN STREET ROOM 1500
LOS ANGELES, CA 90012-4190

*****.00

PAYEE: TREASURER, CITY OF LOS ANGELES

FUND NAME: GENERAL FUND

PGM NBR: 00213

ISSUE DATE: 06/22/2015

CLAIM SCHEDULE NBR: MA45646A

REIMBURSEMENT OF STATE MANDATED COSTS

ANY QUESTIONS, PLEASE CALL RON VOGEL @ (916) 323-0698

ACL : CH 752/98

PROG : ANIMAL ADOPTION

: 752/98-L

1998/1999 ACTUAL PAYMENT

CLAIMED AMT:

759,353.00

TOTAL ADJUSTMENTS:

445,154.00

TOTAL APPROVED CLAIMED AMT:

314,199.00

LESS PRIOR PAYMENTS:

759,353.00-

PRORATA PERCENT:

100.000000

PRORATA BALANCE DUE:

.00

APPROVED PAYMENT AMOUNT:

.00

PAYMENT OFFSETS -NONE

NET PAYMENT AMOUNT:

.00

ADJUSTMENTS ITEMIZED:

=====

FIELD AUDIT FINDINGS

445,154.00-

PRIOR COLLECTIONS

445,154.00

Tab 4

CONTROLLER OF CALIFORNIA

9819487

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 LOS ANGELES
200 N SPRING STREET
ROOM 201 CITY HALL
LOS ANGELES CA 90012

WARRANT AMT: *1,017,653.00

PAYEE: TREASURER, CITY OF LOS ANGELES

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: 2,081,935.00

TOTAL ADJUSTMENTS:

.00

TOTAL APPROVED CLAIMED AMT:

2,081,935.00

LESS PRIOR PAYMENTS:

.00

PRORATA PERCENT:

100.000000

PRORATA BALANCE DUE:

.00

APPROVED PAYMENT AMOUNT:

2,081,935.00

PAYMENT OFFSETS (ACL NBR, NAME, FY, AMT.):

1171/89	CANCER PR PEACE OFF CH 1 04/05	8,962-
641/86	OPEN MTG-BROWN ACT CH641 04/05	307,650-
8120-295-0001-2000	DOM VIOL ARREST POL CH: 00/01	56,825-
9210-295-0001-2001	MNDTD REIMB CH 486/75 (L 01/02	2,698-
0820-295-0001-2001	MISDEMEANORS: BOOK CH 11 01/02	654,599-
CH641/86	OPEN MEETING II LOCAL CH 99/00	33,548-

NET PAYMENT AMOUNT: 1,017,653.00

} 1,064,282⁰⁶

9819487
00213
2011/04/29

APRIL 29, 2011
ADMINISTRATOR
CITY OF LOS ANGELES
200 N MAIN STREET ROOM 1500
LOS ANGELES, CA 90012-4190

DEAR CLAIMANT:

RE: ANIMAL ADOPTION : 752/98-L

WE HAVE REVIEWED YOUR 1999/2000 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED	2,081,935.00
TOTAL ADJUSTMENTS (DETAILS BELOW)	- 956,087.00
TOTAL PRIOR PAYMENTS (DETAILS BELOW)	-2,081,935.00

AMOUNT DUE STATE	\$ 956,087.00
	=====

PLEASE REMIT A WARRANT IN THE AMOUNT OF \$ 956,087.00 WITHIN 30 DAYS FROM THE DATE OF THIS LETTER, PAYABLE TO THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875 WITH A COPY OF THIS LETTER. FAILURE TO REMIT THE AMOUNT DUE WILL RESULT IN OUR OFFICE PROCEEDING TO OFFSET THE AMOUNT FROM THE NEXT PAYMENTS DUE TO YOUR AGENCY FOR STATE MANDATED COST PROGRAMS.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT STEVE PURSER AT (916) 324-5729 OR IN WRITING AT THE ABOVE ADDRESS.

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS	- 956,087.00	
TOTAL ADJUSTMENTS		- 956,087.00
PRIOR PAYMENTS:		
SCHEDULE NO. MA63899A		
PAID 08-03-2006	-2,081,935.00	
TOTAL PRIOR PAYMENTS		-2,081,935.00

Tab 5

CONTROLLER OF CALIFORNIA

9819487

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 LOS ANGELES
200 N SPRING STREET
ROOM 201 CITY HALL
LOS ANGELES CA 90012

WARRANT AMT: *2,172,046.00

PAYEE: TREASURER, CITY OF LOS ANGELES

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: 2,172,046.00

TOTAL ADJUSTMENTS:

.00

TOTAL APPROVED CLAIMED AMT:

2,172,046.00

LESS PRIOR PAYMENTS:

.00

PRORATA PERCENT:

100.000000

PRORATA BALANCE DUE:

.00

APPROVED PAYMENT AMOUNT:

2,172,046.00

PAYMENT OFFSETS -NONE

NET PAYMENT AMOUNT: 2,172,046.00

9819487
00213
2011/04/29

APRIL 29, 2011
ADMINISTRATOR
CITY OF LOS ANGELES
200 N MAIN STREET ROOM 1500
LOS ANGELES, CA 90012-4190

DEAR CLAIMANT:

RE: ANIMAL ADOPTION : 752/98-L

WE HAVE REVIEWED YOUR 2000/2001 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED	2,172,046.00
TOTAL ADJUSTMENTS (DETAILS BELOW)	- 835,043.00
TOTAL PRIOR PAYMENTS (DETAILS BELOW)	-2,172,046.00

AMOUNT DUE STATE	\$ 835,043.00
	=====

PLEASE REMIT A WARRANT IN THE AMOUNT OF \$ 835,043.00 WITHIN 30 DAYS FROM THE DATE OF THIS LETTER, PAYABLE TO THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875 WITH A COPY OF THIS LETTER. FAILURE TO REMIT THE AMOUNT DUE WILL RESULT IN OUR OFFICE PROCEEDING TO OFFSET THE AMOUNT FROM THE NEXT PAYMENTS DUE TO YOUR AGENCY FOR STATE MANDATED COST PROGRAMS. IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT STEVE PURSER AT (916) 324-5729 OR IN WRITING AT THE ABOVE ADDRESS.

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS	- 835,043.00	
TOTAL ADJUSTMENTS		- 835,043.00
PRIOR PAYMENTS:		
SCHEDULE NO. MA63800A		
PAID 08-03-2006	-2,172,046.00	
TOTAL PRIOR PAYMENTS		-2,172,046.00

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 9, 2016, I served the:

SCO Response to the Request for Additional Information

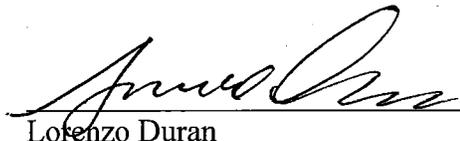
Animal Adoption, 13-9811-I-02

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; Amended Pursuant to Statutes 2004, Chapter 313 (AB 2224); and by Request of the State Controller's Office Fiscal Years 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003; 2005-2006, 2006-2007, and 2007-2008

City of Los Angeles, 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 9, 2016 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: 3/24/16

Claim Number: 13-9811-I-02

Matter: Animal Adoption

Claimant: City of Los Angeles

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*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-7522

SAquino@sco.ca.gov

Lacey Baysinger, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-0254

lbaysinger@sco.ca.gov

Danielle Brandon, Budget Analyst, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-3274

danielle.brandon@dof.ca.gov

Allan Burdick,

7525 Myrtle Vista Avenue, Sacramento, CA 95831

Phone: (916) 203-3608

allanburdick@gmail.com

Guy Burdick, Consultant, *MGT of America*

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August 25, 2016

Mr. Guy Burdick MGT of America, Inc. 2001 P Street, Suite 200 Sacramento, CA 95811	Ms. Ana Mae Yutan City of Los Angeles 150 N. Los Angeles Street Los Angeles, CA 90012	Ms. Jill Kanemasu State Controller's Office Division of Accounting and Reporting 3301 C Street, Suite 700 Sacramento, CA 95816
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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, 13-9811-I-02
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 Los Angeles, Claimant

Dear Mr. Burdick, Ms. Yutan, 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 15, 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 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 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

13-9811-I-02

City of Los Angeles, Claimant

EXECUTIVE SUMMARY

Overview

This Incorrect Reduction Claim (IRC) addresses reductions made by the State Controller's Office (Controller) to reimbursement claims made by the City of Los Angeles (claimant) for costs incurred during fiscal years 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2005-2006, 2006-2007, and 2007-2008, under the *Animal Adoption* program.

The following reductions are in dispute:

- Reductions of care and maintenance costs (Finding 3) based on budgeted expenditures claimed in lieu of documented actual costs, claimed expenditures unrelated to care and maintenance, and understated animal census data, resulting in an overstatement of costs per animal per day; overstatement of the population of eligible animal population, based on the exclusions from reimbursement expressed in the Parameters and Guidelines; and adjustment to the number of reimbursable days based on excluding Saturday as a business day in accordance with *Purifoy v. Howell* (2010) 183 Cal.App.4th 166;
- Reductions of salaries and benefits for the increased holding period (Finding 4) based on employee hours that the claimant did not support as being related to the mandate;
- Reductions of necessary and prompt veterinary care costs (Finding 7) based on claiming estimated materials and supplies costs, and unsupported materials and supplies costs; and based on misstated and unallowable hours.

In addition, the claimant raises two issues that do not directly relate to the Controller's audit findings. First, the claimant alleges that reimbursement is required for the construction of new facilities to comply with the mandate, which were paid for by taxpayer-approved bonds, to be repaid from local property assessments. The claimant argues that the Controller inappropriately determined that because the claimant's general fund revenues were not applied to the construction costs alleged, the claimant cannot assert "costs mandated by the state," within the

meaning of Government Code section 17514, and reimbursement is not required.¹ The Controller notes that construction or space acquisition costs were never claimed during the audit period, and only raised during the pendency of the audit report.² And second, the claimant argues that it was denied the necessary time to comply with the requirements of the audit because the Controller placed the audit on hold for nine months “which left the City having to assemble documentation for a huge operation with less time than was provided by law.”³

Staff finds, as detailed below, that some of the reductions are incorrect as a matter of law, or are arbitrary, capricious, or entirely lacking in evidentiary support and, thus, recommends that the Commission partially approve this IRC.

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 1785⁴). 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.”⁵ 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

¹ Exhibit A, IRC, pages 15-16.

² Exhibit B, Controller’s Late Comments on the IRC, page 22.

³ Exhibit A, IRC, page 16.

⁴ Sometimes referred to as the Hayden Bill.

⁵ 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.

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. Those 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;⁶ 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.⁷

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

⁶ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 3.

⁷ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 5.

Parameters and Guidelines for 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.

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.⁸

Procedural History

On September 4, 2002, claimant signed its initial reimbursement claims for fiscal years 1998-1999, 1999-2000, and 2000-2001.⁹ On August 3, 2006, the Controller made initial payments on the fiscal years 1999-2000 and 2000-2001 claims.¹⁰ On August 10, 2006, the Controller made initial payment on the fiscal year 1998-1999 reimbursement claim.¹¹ On April 28, 2009, an audit entrance conference was held.¹² On April 6, 2011, the Controller issued the final audit report.¹³ On April 7, 2014, claimant filed the IRC.¹⁴ On September 8, 2015, the Controller filed late comments on the IRC.¹⁵ On June 6, 2016, Commission staff issued the Request for Additional

⁸ Exhibit X, Parameters and Guidelines, amended January 26, 2006.

⁹ Exhibit A, IRC, pages 737; 763; 779.

¹⁰ Exhibit D, Controller’s Response to the Request for Additional Information, pages 7; 13; 16.

¹¹ Exhibit D, Controller’s Response to the Request for Additional Information, pages 7; 9.

¹² Exhibit A, IRC, page 16.

¹³ Exhibit A, IRC, page 9.

¹⁴ Exhibit A, IRC, page 1 (April 6, 2014 fell on a Sunday, and therefore April 7, 2014 constitutes a timely filing within three years.).

¹⁵ Exhibit B, Controller’s Late Comments on the IRC, page 1.

Information. On June 9, 2016, the Controller filed the response to the request for additional information.¹⁶

Commission staff issued the Draft Proposed Decision on August 25, 2016.¹⁷

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 6.¹⁸ 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."¹⁹

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.²⁰

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.²¹ In addition, sections 1185.1(f)(3) and 1185.2(c) of the Commission's regulations require that any assertions of fact by

¹⁶ Exhibit D, Controller's Response to the Request for Additional Information.

¹⁷ Exhibit C, Draft Proposed Decision.

¹⁸ *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

¹⁹ *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.

²⁰ *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.

²¹ *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

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.²²

Claims

The following chart provides a brief summary of the claims and issues raised and staff’s recommendation.

Issue	Description	Staff Recommendation
<p>The Controller’s exclusion of “ineligible animals” when auditing allowable costs for care and maintenance (Finding 3) and necessary and prompt veterinary care (Finding 7).</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.” The Controller excluded from the population of “eligible animals” several categories of animals it claims are not within the scope of the mandated program, which resulted in a reduction of costs. The exclusions include, but are not limited to, the following:</p> <ul style="list-style-type: none"> • “Ineligible other animals such as rodents, livestock, or wild animals;” and ineligible birds, such as pigeons, doves, ducks, chickens, owls, pheasants, mallards, and gamefowls.” • Animals deemed treatable upon arrival at the shelter and later euthanized during the increased holding period because they became non-rehabilitatable. • 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 	<p>Partially Correct – The Controller’s exclusion of eligible animals is correct as a matter of law, except for the following exclusions, 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"> • The exclusion of specified “birds” and “other animals” legally allowed as personal property and, thus subject to the protection of the mandated activities. • The exclusion of animals deemed treatable upon arrival at the shelter and later euthanized during the increased holding period because they became non-rehabilitatable. • 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.

²² 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.

	calculating the required holding period before an animal can be adopted or euthanized.	
The remaining reductions made in Finding 3 to care and maintenance costs claimed.	The Controller determined that the claimant did not support its total annual costs claimed, based on estimated or otherwise unsupported expenditures reported; claimed inaccurate animal census data; and incorrectly claimed the number of reimbursable days, based on <i>Purifoy</i> , which the Controller reexamined and calculated as an average.	Correct – The Controller’s reductions on the basis of estimated or unsupported costs claimed for care and maintenance are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support. The Controller’s adjustments to the yearly animal census data and to the number of reimbursable days do not result in a reduction of costs, and therefore the Commission does not have jurisdiction to determine these issues.
Reductions made in Finding 4 to increased holding period costs.	The Controller reduced salaries and benefits claimed for making animals available for owner redemption or adoption on Saturdays, finding that the increased staffing required to comply with the mandate is only that which exceeds the minimum level of staffing required for a day which the shelters were not open.	Correct – The approved activity is to make animals available for adoption or owner redemption; the Controller’s limitation of reimbursement is consistent with the Parameters and Guidelines and the purpose of the test claim statute. Thus, the adjustments are correct as a matter of law. In addition, there is no evidence in the record to support a finding that the Controller’s decisions were arbitrary or capricious.
The remaining reductions made in Finding 7 to necessary and prompt veterinary care.	The Controller reduced costs claimed for necessary and prompt veterinary care on the basis of an inadequate time study, estimated and unsupported materials and supplies costs, and misstated and unallowable hours claimed.	Correct – The claimant has the burden to support costs claimed by documentation that shows the validity of the costs and their relationship to the mandate; absent such a showing, the Controller’s reductions are correct as a matter of law.

Claimant's request to be reimbursed for construction and facilities acquisition costs.	The claimant sought reimbursement during the course of the audit for construction costs that were not previously claimed in the annual reimbursement claims, and which were paid for by bonds issued by the claimant and repaid by property assessments.	Deny – The costs alleged were not timely claimed and, in any case, the claimant does not experience costs mandated by the state where required activities are funded by other than proceeds of taxes.
Claimant's charge that it did not have sufficient time to respond to the audit and all reductions should be reinstated.	Claimant asserts that the Controller's change in audit staff, which resulted in a nine month hold during the pendency of the audit, denied the claimant the time required by law, and that the claimant should not be expected to maintain documentation beyond the underlying record retention requirements of the Government Code.	Deny – The two year period to complete an audit is not an entitlement of the claimant; it is a time limitation on the Controller. Moreover, the Parameters and Guidelines require claimants to maintain supporting documentation until a claim is no longer subject to audit, independent of the background record retention requirements of the Government Code.

Staff Analysis

A. 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 3 and 7 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, in its audit of allowable costs for care and maintenance and necessary and prompt veterinary care, states that the following animals were excluded from the population of "eligible animals":

- 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;
- 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).²³

Staff 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.

²³ Exhibit A, IRC, pages 688-689 (pages 21 and 22 of the Audit Report).

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. The test claim statute, however, mandates the claimant to hold rabbits. Rabbits may be classified as livestock,²⁴ pets,²⁵ or wild animals²⁶ 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 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.”²⁷ However, the Controller excluded all rodents, without evidence of the type of rodents excluded or whether the rodent can legally be allowed as a pet.

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,²⁸ or wild animals,²⁹ depending on the breed and owner. However, 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.

Therefore, the Controller’s reduction of costs for care and maintenance (Finding 3) and necessary and prompt veterinary care (Finding 7) associated with the exclusion of “[i]neligible other animals such as rodents, livestock, or wild animals;” and “[i]neligible birds, such as

²⁴ “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>.

²⁵ 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.

²⁶ See, e.g. 50 Code of Federal Regulations Part 17, listing the riparian brush rabbit as an endangered species.

²⁷ 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.

²⁸ 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.

²⁹ Title 50 Code of Federal Regulations, section 21.13.

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 the care and maintenance and prompt and necessary veterinary care of dogs, cats, and other animals that were euthanized *during* the increased holding period. 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*.”³⁰ The Controller bases its finding to exclude 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 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. 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

³⁰ Exhibit A, IRC, page 689.

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 also 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 as per the requirements of the mandate. 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.³¹ 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.³² 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

³¹ *Purifoy v. Howell* (2010) 183 Cal.App.4th 166.

³² Exhibit B, Controller’s Late Comments on IRC, page 18.

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" correctly held under the law.

B. Except as Determined in Section A of This Decision, The Controller's Remaining Findings That Result in a Reduction of Costs for Care and Maintenance Under Finding 3 Are Correct as a Matter of Law and Not Arbitrary, Capricious, or 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.³³ The claimant used the actual cost method, which is a formula that requires the eligible annual cost of care to be divided by the yearly census of animals 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 holding period days. The factors relating to the number of eligible animals was discussed above in Section A. This section addresses the remaining findings that resulted in a reduction of costs for care and maintenance.

1. The Controller's reductions on the basis of estimated or otherwise unsupported costs claimed as part of the calculation 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.³⁴ The Controller states that this claimant "used budgeted expenditure amounts that were not actual costs and were not pro-rated to the portion of costs relating to the care and maintenance functions."³⁵

³³ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, pages 7-10.

³⁴ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 7.

³⁵ Exhibit A, IRC, page 684.

Staff finds that these reductions are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support. While the Parameters and Guidelines use inclusive language to describe costs for this component (“total cost of care and maintenance includes labor, materials, supplies...”) the care and maintenance costs cannot be interpreted beyond the reasonable scope of the approved activity, which is to provide 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. Office supplies and printing supplies are general expenses of the animal shelter, and are beyond the scope of the mandated activity, and therefore reduction on this basis is correct as a matter of law. Moreover, the claimant agreed with the Controller that only a portion of salaries and benefits for Animal Care Technicians and Animal Care Technician Supervisor positions should be reimbursable, and the claimant proposed the proportional reimbursable share for these classifications, which the Controller accepted.³⁶ The Controller’s reduction on this basis is therefore not arbitrary, capricious, or entirely lacking in evidentiary support. And finally, the claimant filed the reimbursement claims using the actual cost method of claiming, but used “budgeted expenditure amounts,” which are not equivalent to actual costs incurred for the mandate.

2. The Controller’s adjustment of the yearly animal census data did not result in a reduction of costs claimed and therefore the Commission has no jurisdiction to determine this issue.

The Parameters and Guidelines provide that the total annual cost of care shall be divided by the total annual census of *all* animals that come to the shelter to determine the cost per animal per day. The Controller found that the claimant misstated its yearly animal census data. Specifically, the Controller found that the claimant failed to exclude animals that were deceased upon arrival at the shelter, and animals that went missing. The Controller accordingly eliminated those animals from the census.

Based on the formula in the Parameters and Guidelines for determining the costs for care and maintenance during the increased holding period, in which total annual costs are divided by the yearly animal census to arrive at a cost per animal per day, which is in turn multiplied by the remaining factors of eligible animals and reimbursable days, it appears that the adjustments made to the annual animal census data that reduced the total number of animals did not in fact result in any reduction. Because total annual costs are *divided* by the yearly animal census, any decrease in the animal census data would result in a corresponding increase in the cost per animal per day, which would then be multiplied by the remaining factors. Thus, the adjustment to the yearly animal census factor is in the claimant’s favor. Because there is no reduction of costs claimed on the basis of the adjustments to the animal census data, the Commission has no jurisdiction and need not make a finding on this point.

3. The Controller’s adjustment of reimbursable days based on an average number of reimbursable days in the holding period is inconsistent with the Parameters and Guidelines, but *increases* the number of reimbursable days claimed by the claimant.

³⁶ Exhibit A, IRC, page 684.

thereby increasing reimbursement and, thus, the Commission does not have jurisdiction to determine this issue.

The last element of the calculation of actual costs for care and maintenance is to multiply the cost per animal per day times the number of eligible animals times the number of reimbursable days. The Parameters and Guidelines expressly require multiplying by “each reimbursable day” following the day of impoundment, and do not define reimbursable days based on an average number of days.³⁷

However, the reimbursement claims at issue in this IRC, 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.³⁸ And, as indicated in Section A3 of this Decision, the Controller, like the claimant, 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.³⁹ Because the Controller’s audit *increased* the number of reimbursable days claimed by the claimant, by which all other elements of the formula are multiplied, the Controller’s adjustment of reimbursable days results in increased reimbursement to the claimant and, thus, the Commission does not have jurisdiction to determine this issue.

C. The Controller’s Reductions in Finding 4 Relating to Unallowable Employee Hours for Making Animals Available for Adoption or Owner Redemption Are Correct as a Matter of Law and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.

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.⁴⁰ 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, 1999.⁴¹

The Controller’s audit determined that the claimant overstated allowable hours and the number of allowable positions to comply with this activity. Specifically, the Controller states that the claimant “claimed hours for Animal Care Technicians, Animal Care Technician Supervisors, Animal Control Officers, and Clerk Typists for working on one of the weekend days.” However, the Controller found that the claimant did not take into account the difference between the regular staffing needs and the *increased* staffing needs to comply with the requirement of this component. The Controller further elaborates that its audit “inquired about the number of

³⁷ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 12.

³⁸ See, e.g., Exhibit A, IRC, pages 741-742.

³⁹ Exhibit A, IRC, page 690.

⁴⁰ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 10.

⁴¹ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 10.

employees and classifications of staff members working when the shelter is closed to the public (Mondays) and the staffing needed to comply with the mandate and stay open during the increased hours (Saturdays).” The Controller was thus able to eliminate staffing and employee hours that were mainly dedicated to the general care and maintenance of the animals. Additionally, the Controller notes that for fiscal year 1998-1999 reimbursement began January 1, 1999, and therefore allowable hours were reduced by half for that fiscal year.⁴²

Staff finds that 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 the animal available for owner redemption...”⁴³ 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. Thus, the adjustments are correct as a matter of law. In addition, there is no evidence in the record to support a finding that the Controller’s decisions were arbitrary or capricious.

D. Except as Determined in Section A. of This Decision, the Controller’s Remaining Findings Supporting the Reductions in Finding 7 for Overstated Necessary and Prompt Veterinary Care Costs Are Correct as a Matter of Law and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.

The Parameters and Guidelines permit reimbursement for necessary and prompt veterinary care for stray or abandoned animals, other than injured cats and dogs given emergency treatment that die during the increased holding period or are ultimately euthanized. Necessary and prompt veterinary care means all reasonably necessary medical procedures performed by a veterinarian or someone under the supervision, including an initial physical examination; a wellness vaccine administered to adoptable or treatable animals; care to stabilize or relieve the suffering of a treatable animal; and veterinary care intended to remedy an injury or disease of a treatable animal.⁴⁴

The Controller’s audit determined that the claimant claimed estimated and unsupported materials and supplies costs, and misstated and unallowable employee hours. Specifically, the Controller found that the claimant’s time study for veterinary procedures was “inadequate,” because it focused on recording time increments to perform non-routine veterinary procedures which must be examined on a case-by-case basis to determine eligibility. A new time study was conducted during the course of the audit, which the Controller found was allowable except for “[i]nputting animal medical statistics into the Chameleon database about animal’s baseline health.”⁴⁵ In addition, the Controller found that the city claimed estimated and unsupported materials and supplies costs. During the first three years of the audit period, the claimant estimated that three percent of its operating costs were attributable to the mandate component of necessary and prompt veterinary care, and in the latter five years of the audit period, the claimant failed to

⁴² Exhibit A, IRC, pages 694 and 695.

⁴³ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 10.

⁴⁴ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 12.

⁴⁵ Exhibit A, IRC, page 703.

support its materials and supplies costs. The Controller states that the claimant did not respond to this audit finding specifically, but during the audit “submitted summary reports containing year end expenditures by vendor for Account 3190 – Medical Supplies” totaling \$2,086,819. The Controller determined that “we are unable to consider the medical expenses submitted for reimbursement, because the city did not determine what portion of the costs actually related to eligible animals and allowable treatments that took place during the required holding period.”⁴⁶

Staff finds that the claimant inappropriately claimed estimated costs, without any evidence or documentation to support the estimate, and that the claimant’s alleged expense documentation does not constitute evidence that those costs are related to the mandated activities. The Parameters and Guidelines provide reimbursement for necessary and prompt veterinary care, but with certain limitations. For example, animals irremediably suffering from serious illness or injury and euthanized on day one, or newborn animals that cannot survive without their mother, and the mother has not also been impounded, are not included in the population of “eligible animals” for which reimbursement is required. Likewise, emergency treatment is not eligible for reimbursement, due to the requirements of prior law, nor is the administration of a rabies vaccination, or microchip implantation, or spay or neuter surgery and treatment. The exclusions are therefore substantial, and reimbursement is decidedly narrow. The claimant has the burden to show that costs claimed for materials and supplies and employee salary and benefits fall within the reimbursable higher levels of service and were provided to animals within the eligible population, and therefore the summary expense reports for medical supplies are not sufficient in themselves to support the claim.

The claimant’s time study suffers the same fault, because it included a number of non-routine veterinary procedures and costs that must be evaluated on a case-by-case basis. Absent some evidence that the procedures and costs within the time study were verified to be eligible for reimbursement, the Controller’s rejection of the time study was correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support. Ultimately, all parts of the claim must be supported by some documentation from the claimant, which, according to the Parameters and Guidelines, must “show evidence of the validity of such costs and their relationship to the mandate.”⁴⁷

Based on the foregoing, except as provided in Section A. of this Decision relating to “eligible animals,” staff finds that the Controller’s remaining findings supporting the reductions in Finding 7 of necessary and prompt veterinary care costs are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

E. The Controller’s Determination Not to Consider Claimant’s Request, Made During the Audit, for Reimbursement for the Construction of New Facilities Is Correct as a Matter of Law.

The Parameters and Guidelines provide for reimbursement for the construction of new facilities or acquisition of additional space to comply with the mandate beginning January 1, 1999. However, the claimant did not include costs for this component in its annual reimbursement

⁴⁶ Exhibit A, IRC, pages 702-705.

⁴⁷ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 15.

claims for any of the years subject to audit, nor specifically state in which years such costs might have been incurred. The claimant only alleged costs for construction of new facilities during the course of the audit, which began April 28, 2009.⁴⁸ At that time, the annual claims for all fiscal years of the audit period had been filed, and only the fiscal year 2007-2008 claim could be subject to a revised claim, pursuant to the deadlines contained in Government Code section 17568. Moreover, the construction costs were funded by bonds issued pursuant to a ballot measure, Proposition F, passed by the voters in the November 2000 general election.⁴⁹

Staff finds the Controller's determination not to reimburse costs for construction of new facilities, which were not claimed in the claimant's annual reimbursement claim filings and which were funded by a local bond measure repaid by an additional assessment on real property, is correct as a matter of law. Government Code section 17560 permits a claimant by February 15 following a fiscal year, to "file an annual reimbursement claim that details the costs actually incurred for that fiscal year." Section 17568 provides that if a local agency or school district submits an otherwise valid reimbursement claim to the Controller after the deadline specified in Section 17560, the Controller shall reduce the reimbursement claim in an amount equal to 10 percent of the amount that would have been allowed had the reimbursement claim been timely filed. In addition, section 17568 states that "[i]n no case shall a reimbursement claim be paid that is submitted more than one year after the deadline specified in Section 17560." These provisions of the Government Code clearly place the burden on the claimant to timely and completely claim its mandated costs. Moreover, where a local agency has raised revenues outside its appropriations limit to cover the cost of mandated activities, funds thus expended are not reimbursable.⁵⁰

F. The Claimant's Allegation That the Controller Failed to Provide Adequate Time to Comply with the Requirements of the Audit Is Irrelevant, and Ignores the Claimant's Burden to Support Costs Claimed.

The claimant argues that it was "denied necessary time to comply with the requirements of the audit due to the SCO's placing the audit on hold for staffing changes for nine months which left the City having to assemble documentation for a huge operation with less time than was provided by law."⁵¹ The claimant asserts that "[d]ue to the size of the City's Animal Services Department, there were millions of line items to go through in order to locate some of the requested information that dated back as far as 12 years." In addition, the claimant states that "some of the invoices had been destroyed as they exceeded the time limitation for record retention under the law."⁵² The claimant argues that it "cannot be expected to have to hold on to records from 1998 for an indeterminate amount of time and be forced to retain all detailed

⁴⁸ Exhibit A, IRC, page 709.

⁴⁹ Exhibit A, IRC, page 709.

⁵⁰ *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 487.

⁵¹ Exhibit A, IRC, page 16.

⁵² Exhibit A, IRC, page 17.

expenditure records.” The claimant concludes that “[s]uch a record retention requirement would cause a burden that is both inefficient and unnecessary.”⁵³

The claimant is wrong. All versions of the Parameters and Guidelines provide that all costs must be traceable to source documents. Such documents, in turn, must “show evidence of the validity of such costs and their relationship to the mandate.” And, all documentation in support of claimed costs “shall be made available to the State Controller’s Office, as may be requested.” Such documents must be kept on file during the period subject to audit, in accordance with Government Code section 17558.5.⁵⁴ Furthermore, the requirement in Government Code section 17558.5 for an audit to be completed “not later than two years after the date that the audit is commenced,” is a requirement on the Controller to complete its audits promptly; it is not intended to provide a claimant with up to two years to remedy a poorly-supported and insufficiently-documented reimbursement claim. Moreover, the undisputed evidence in the record shows that the claimant had a period of seven months, and an additional period of nine months, in which the Controller’s audit staff was actively working with the claimant to resolve the issues of the audit and to make clear the documentation necessary to support the claim.⁵⁵ And, the Controller asserts, “[t]hroughout the audit process, we worked with the city’s staff to not only obtain proper supporting documentation, but also to arrange for alternative methods to support claimed costs.”⁵⁶

Based on the foregoing, staff finds that claimant’s allegation that the Controller failed to provide adequate time to comply with the requirements of the audit is irrelevant, and ignores the claimant’s burden to support costs claimed.

Conclusion

Staff recommends that the Commission partially approve this IRC, and request, 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 to the extent the claimant can provide documentation to support the validity of the costs incurred. Section VI. of the Parameters and Guidelines 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

⁵³ Exhibit A, IRC, page 17.

⁵⁴ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 15.

⁵⁵ Exhibit A, IRC, pages 16-18; 711-714; Exhibit B, Controller’s Late Comments on the IRC, pages 24-26.

⁵⁶ Exhibit B, Controller’s Late Comments on the IRC, page 26.

impounded; the circumstances surrounding these events; and the names of the personnel performing these activities.⁵⁷

- 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 further finds that all other reductions made by the Controller are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

Finally, staff finds that the Controller’s determination not to consider claimant’s request, made during the audit, for reimbursement for the construction of new facilities is correct as a matter of law, and that the claimant’s allegation that the Controller failed to provide adequate time to comply with the requirements of the audit is irrelevant.

Staff Recommendation

Staff recommends that the Commission adopt the Proposed Decision to partially approve the IRC and authorize staff to make any technical, non-substantive changes following the hearing.

⁵⁷ It is not clear from the record whether the Controller actually requested these records from the claimant based on the Controller’s interpretation that such costs were not reimbursable.

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 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 Los Angeles, Claimant

Case No.: 13-9811-I-02

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:

Member	Vote
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

This IRC addresses reductions made by the State Controller's Office (Controller) to reimbursement claims made by the City of Los Angeles (claimant) for costs incurred during fiscal years 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2005-2006, 2006-2007, and 2007-2008, under the *Animal Adoption* program.

The following reductions are in dispute:

- Reductions of care and maintenance costs (Finding 3) based on what Controller found were budgeted expenditures claimed in lieu of documented actual costs, claimed expenditures unrelated to care and maintenance, and understated animal census data, resulting in an overstatement of costs per animal per day; overstatement of the population of eligible animal population, based on the exclusions from reimbursement expressed in the Parameters and Guidelines; and adjustment to the number of reimbursable days based on excluding Saturday as a business day in accordance with *Purifoy v. Howell* (2010) 183 Cal.App.4th 166;
- Reductions of salaries and benefits for the increased holding period (Finding 4) based on employee hours that the claimant did not support as being related to the mandate;
- Reductions of necessary and prompt veterinary care costs (Finding 7) based on claiming estimated materials and supplies costs, and unsupported materials and supplies costs; and based on misstated and unallowable hours.

In addition, the claimant raises two issues that do not directly relate to the Controller's audit findings. First, although the claimant did not include in its reimbursement claims costs for construction or acquisition of additional space, the claimant now alleges that reimbursement is required for such costs, which were paid for by taxpayer-approved bonds, to be repaid from local property assessments. And second, the claimant argues that it was denied the necessary time to comply with the requirements of the audit because the Controller placed the audit on hold for nine months "which left the City having to assemble documentation for a huge operation with less time than was provided by law."⁵⁸

The Commission partially approves this IRC, and requests, pursuant to Government Code section 17551(d) and section 1185.9 of the Commission's regulations, that the Controller reinstate costs that relate to the following incorrect reductions to the extent the claimant can provide documentation to support the validity of the costs incurred. Section VI. of the Parameters and Guidelines 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

⁵⁸ Exhibit A, IRC, page 16.

impounded; the circumstances surrounding these events; and the names of the personnel performing these activities.⁵⁹

- 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.

The Commission further finds that all other reductions made by the Controller are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

Finally, the Commission finds that the Controller’s determination not to consider claimant’s request, made during the audit, for reimbursement for the construction of new facilities is correct as a matter of law, and that the claimant’s allegation that the Controller failed to provide adequate time to comply with the requirements of the audit is irrelevant.

COMMISSION FINDINGS

I. Chronology

09/04/2002	Claimant signed its initial reimbursement claims for fiscal years 1998-1999, 1999-2000, and 2000-2001. ⁶⁰
08/03/2006	The Controller made initial payments on the fiscal years 1999-2000 and 2000-2001 claims. ⁶¹
08/10/2006	The Controller made initial payment on the fiscal year 1998-1999 reimbursement claim. ⁶²
04/28/2009	An audit entrance conference was held. ⁶³
04/06/2011	Controller issued the final audit report. ⁶⁴

⁵⁹ It is not clear from the record whether the Controller actually requested these records from the claimant based on the Controller’s interpretation that such costs were not reimbursable.

⁶⁰ Exhibit A, IRC, pages 737; 763; 779.

⁶¹ Exhibit D, Controller’s Response to the Request for Additional Information, pages 7; 13; 16.

⁶² Exhibit D, Controller’s Response to the Request for Additional Information, pages 7; 9.

⁶³ Exhibit A, IRC, page 16.

⁶⁴ Exhibit A, IRC, page 9.

04/07/2014 The claimant filed this IRC.⁶⁵
09/08/2015 The Controller filed late comments on the IRC.⁶⁶
06/06/2016 Commission staff issued the Request for Additional Information.
06/09/2016 The Controller filed the response to the request for additional information.⁶⁷
08/25/2016 Commission staff issued the Draft Proposed Decision.⁶⁸

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 1785⁶⁹). 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”.⁷⁰ 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 (prior law) 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

⁶⁵ Exhibit A, IRC, page 1.

⁶⁶ Exhibit B, Controller’s Late Comments on the IRC.

⁶⁷ Exhibit D, Controller’s Response to the Request for Additional Information.

⁶⁸ Exhibit C, Draft Proposed Decision.

⁶⁹ Sometimes referred to as the Hayden Bill.

⁷⁰ 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.

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.⁷¹ The Commission adopted the Parameters and Guidelines for this program on February 28, 2002.⁷² The Parameters and Guidelines were then re-issued as corrected on March 20, 2002.⁷³ 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

⁷¹ Exhibit X, Staff Analysis and Proposed Parameters and Guidelines, August 23, 2001.

⁷² 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.)

⁷³ Exhibit X, Corrected Parameters and Guidelines, March 20, 2002.

during the increased holding period for impounded stray or abandoned dogs, cats, and other animals.⁷⁴

- 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.⁷⁵

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 for the *Animal Adoption* mandate 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 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 “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.⁷⁶

⁷⁴ Exhibit X, Corrected Parameters and Guidelines, March 20, 2002, page 3.

⁷⁵ Exhibit X, Corrected Parameters and Guidelines, March 20, 2002, page 5.

⁷⁶ Exhibit X, Parameters and Guidelines, amended January 26, 2006.

The Controller's Audit and Summary of the Issues

In Finding 3, the Controller disallowed \$967,883 for care and maintenance costs during the increased holding period. The Controller determined that the claimant incorrectly reported its annual expenditures for this component, and incorrectly calculated the annual census of dogs and cats and other animals, resulting in an overstatement of the costs per animal per day in each year. That cost per animal per day, the Controller found, was then incorrectly applied to an overstated number of eligible stray or abandoned animals that died during the increased holding period or were ultimately euthanized; and finally, multiplied by an incorrect number of reimbursable days, based on the court of appeal's determination in *Purifoy*⁷⁷ that Saturday is not a business day for purposes of the Hayden Bill.⁷⁸

In Finding 4, the Controller disallowed a net \$2,045,732 over the entire audit period for costs incurred to make animals available for adoption or redemption on Saturdays, based on overstated allowable hours and the number of employees for whom hours were allowable. Specifically, the Controller found that hours for Animal Care Technicians, Animal Care Technician Supervisors, Animal Control Officers, and Clerk Typists were claimed without considering the scope and requirements of the mandate. Only the increased staffing needed to comply with the requirement of making animals available for owner redemption or adoption is reimbursable, and therefore only a portion of Saturday staffing is attributable to the increased level of service. By comparing the Saturday staff hours claimed to the staffing levels needed when the shelter is closed to the public on Mondays, and examining monthly schedules provided by the claimant, the Controller found that the hours and employees needed to comply with the mandate included:

- Animal Care Technicians (10 positions, 9 hours each);
- Animal Care Technician Supervisor (1 position, 9 hours); and
- Front Counter Clerks (10 positions, 8 hours each).⁷⁹

The Controller allowed hours for these positions for 52 weeks during each year of the audit period, except fiscal year 1998-1999, for which reimbursement began on January 1, 1999.⁸⁰ The Controller also found an understatement in productive hourly rates.⁸¹

In Finding 7, the Controller disallowed a net \$1,827,843 over the entire audit period for necessary and prompt veterinary care costs. The Controller found that the claimant estimated its materials and supplies costs (rather than documenting actual costs), claimed unsupported materials and supplies costs, claimed misstated and unallowable hours, and understated its productive hourly rates.⁸² Specifically, the Controller found that for the first three years of the

⁷⁷ *Purifoy v. Howell* (2010) 183 Cal.App.4th 166.

⁷⁸ Exhibit A, IRC, page 683.

⁷⁹ Exhibit A, IRC, page 695.

⁸⁰ Exhibit A, IRC, page 695.

⁸¹ Exhibit A, IRC, page 694.

⁸² Exhibit A, IRC, page 704.

audit the claimant estimated three percent of its operating costs were attributable to the mandate, without any documentation for actual costs. In the latter five years of the audit, the claimant did not support its materials and supplies costs for necessary and prompt veterinary care as being attributable to activities or services eligible for reimbursement.⁸³ In addition, the claimant misstated salaries and benefits by using a time study that recorded hours worked for non-routine veterinary medical procedures, as opposed to repetitive activities. The Controller found that non-routine procedures were not appropriate for a time study due to the variability of time spent, and due to the need to examine each activity on a case-by-case basis to ensure claiming of only eligible activities within the scope of the mandate.⁸⁴ And finally, the Controller determined that the claimant understated its productive hourly rates, resulting in an adjustment in the claimant's favor of \$1,658.

The claimant did not claim costs for space acquisition and facilities construction or renovation in its reimbursement claims. However, the audit report indicates that during the course of audit fieldwork the claimant "inquired about the eligibility of costs it incurred for the construction and renovation of animal shelters under the mandated program."⁸⁵ It is undisputed that during the audit period the claimant constructed new shelters and renovated existing shelters, using bond funds approved by the voters in the November 2000 general election. Proposition F provided for the issuance of bonds, for the purposes of constructing new animal shelters and fire stations, to be repaid through additional assessments on residents' property tax bills.⁸⁶ The Controller concluded that although the claimant had performed the required analysis to determine that the additional shelter space was needed in order to comply with the provisions of the mandate, the claimant funded the construction and renovation with bond funds, rather than the city's revenue-limited general fund. Additionally, costs for this construction were not included in the reimbursement claims submitted by claimant to the Controller. Therefore, the Controller determined that the costs were not reimbursable.⁸⁷ The claimant strenuously objects to that determination, and maintains that the Proposition F funds "are clearly proceeds of taxes and local revenue to the extent they were used to pay for state mandated costs associated with the increased cost of building animal shelters."⁸⁸

⁸³ Exhibit A, IRC, page 704.

⁸⁴ Exhibit A, IRC, page 702.

⁸⁵ Exhibit A, IRC, page 709.

⁸⁶ Exhibit A, IRC, page 709.

⁸⁷ Exhibit A, IRC, page 709.

⁸⁸ Exhibit A, IRC, page 710.

III. Positions of the Parties

City of Los Angeles

Section 5 of the IRC form states the total amount incorrectly reduced during the audit period as \$5,425,813.⁸⁹ However, the claimant specifically challenges only findings 3, 4, and 7, which total \$4,841,458.⁹⁰

The claimant's primary challenge to the Finding 3 reductions for care and maintenance costs is based on the assertion that the Controller incorrectly applied the *Purifoy* decision,⁹¹ which declared that Saturday is not a business day for purposes of the increased holding period. The claimant alleges that the Controller incorrectly calculated allowable costs for care and maintenance.⁹² The claimant argues that this IRC presents good policy reasons to deny retroactive application of the *Purifoy* decision to the audit period, and that any and all costs denied on this basis should be reinstated.⁹³

In addition, the claimant challenges Finding 4, arguing that the Controller is misinterpreting the Parameters and Guidelines by allowing only a portion of staff hours when the shelter is open to the public on Saturdays. The claimant asserts that the mandated program requires the local agency to open its shelter on Saturdays "for normal business operations that are reasonably required by the Hayden Bill which is not limited to the redemption of animals."⁹⁴ The claimant argues that it "should be allowed to staff its shelter as it sees fit to accomplish the goals set forth in statute."⁹⁵

And, with respect to Finding 7, the claimant argues that the Controller's interpretation of documentation requirements resulted in an incorrect disallowance of "submitted expenses within expenditure account 3190 medical supplies (\$2,086,819)."⁹⁶

The claimant also challenges the Controller's determination that funds raised through a local assessment measure, Proposition F, and used for construction or space acquisition costs do not constitute increased costs mandated by the state.⁹⁷ The claimant argues that there is nothing in Government Code section 17514 that makes a distinction between mandated activities paid for

⁸⁹ Exhibit A, IRC, page 5.

⁹⁰ Exhibit A, IRC, page 683; 694; 702.

⁹¹ *Purifoy v. Howell* (2010) 183 Cal.App.4th 166.

⁹² Exhibit A, IRC, page 10.

⁹³ Exhibit A, IRC, pages 11-13.

⁹⁴ Exhibit A, IRC, pages 13-14.

⁹⁵ Exhibit A, IRC, page 14.

⁹⁶ Exhibit A, IRC, page 14.

⁹⁷ Exhibit A, IRC, page 15.

out of a local government's general fund revenues and those paid for with restricted bond or assessment funds.⁹⁸

Finally, the claimant argues that it was denied the necessary time to comply with the requirements of the audit, because the Controller's audit staff placed the audit "on hold for staffing changes for nine months which left the City having to assemble documentation for a huge operation with less time than was provided by law."⁹⁹ The claimant alleges that the audit began with an entrance conference on April 28, 2009, and "City staff worked closely with the SCO's auditing staff for a period of 7 months providing the requested documents and spending over 200 hours of City staff time."¹⁰⁰ But in November 2009, "work on the audit was temporarily discontinued by the SCO when their Audit Manager...transferred to another unit..."¹⁰¹ The claimant states that on July 19, 2010, a second entrance conference was held and the audit resumed. The claimant states that the auditor "requested documentation that required a significant amount of City resources in order to locate the information requested."¹⁰² The claimant alleges that it then "provided an additional 250 hours of staff time to address these requests."¹⁰³ The claimant continues: "Adding to the frustration, some of the invoices had been destroyed as they exceeded the time limitation for record retention under the law."¹⁰⁴ The claimant states that it "cannot be expected to have to hold on to records from 1998 for an indeterminate amount of time and be forced to retain all detailed expenditure records."¹⁰⁵ Furthermore, the claimant states that although the audit staff did make requests for information between November 2009 and July 2010, "it would not have made any difference in the City's staffing resources that it could lend to review the amount of documents requested..."¹⁰⁶

The Controller held an exit conference on January 12, 2011, and stated the intention to issue a final audit report in April. The claimant states that it acted in good faith to comply with all audit material requests, but that "[a] short time after the exit meeting, the City lost Linda Barth, the Department's Assistant General Manager, who was the main contact person for the audit causing a further setback in the City's attempt to provide the remaining information requested."¹⁰⁷ The Controller issued its draft audit report on March 10, 2011, and the claimant requested a 30 day

⁹⁸ *Ibid.*

⁹⁹ Exhibit A, IRC, page 17.

¹⁰⁰ Exhibit A, IRC, page 16.

¹⁰¹ Exhibit A, IRC, pages 16-17.

¹⁰² Exhibit A, IRC, page 17.

¹⁰³ Exhibit A, IRC, page 17.

¹⁰⁴ Exhibit A, IRC, page 17 (citing Gov. Code § 34090 which requires a two-year retention period).

¹⁰⁵ Exhibit A, IRC, page 17.

¹⁰⁶ Exhibit A, IRC, page 17.

¹⁰⁷ Exhibit A, IRC, page 17.

extension.¹⁰⁸ The claimant states that it was granted only two days “so that the State could file their audit report within the two year statute of limitations.”¹⁰⁹ The claimant argues that had the audit not been put on hold for nine months, it would have had sufficient time to address the auditor’s request for additional information which would have resulted in fewer reductions.¹¹⁰

State Controller’s Office

The Controller acknowledges that whether Saturday is considered a business day affects the allowable cost calculations for care and maintenance costs (Finding 3).¹¹¹ And, the Controller acknowledges that many animal shelters were operating under the assumption that they could count Saturday as a business day, but the *Purifoy* decision rendered that assumption incorrect.¹¹² The Controller notes that the definition of a business day is only one of several reasons for reduction in Finding 3, and that the claimant did not address “all of the elements that determine allowable costs for the Care and Maintenance cost component.”¹¹³ The Controller does not specify what portion of the reduction is attributable to the definition of a business day.¹¹⁴

With respect to unallowable employee hours associated with making animals available for adoption or redemption on a Saturday (Finding 4), the Controller asserts that the claimant included costs for employee hours and employee positions that were not reimbursable under the Parameters and Guidelines. The Controller states that the claimant “did not take into account the difference between the regular staffing needs and the increased staffing needs to comply with the requirement of this component.”¹¹⁵ The Controller reasoned that because the mandate is to remain open on Saturdays or weekday evenings for owner redemption or adoption, only the increased staff necessary for owner redemption or adoption activities is reimbursable; staff that would be caring for animals even during the hours the shelter is closed are not reimbursable.¹¹⁶

With respect to overstated necessary and prompt veterinary care costs (Finding 7), the Controller found that the claimant claimed “estimated materials and supplies costs (\$488,137), claimed unsupported materials and supplies costs (\$608,849), claimed misstated and unallowable hours (\$732,515), and understated productive hourly rates (\$1,658).”¹¹⁷ Even though the claimant

¹⁰⁸ Exhibit A, IRC, page 17.

¹⁰⁹ Exhibit A, IRC, page 17.

¹¹⁰ Exhibit A, IRC, pages 16-17.

¹¹¹ Exhibit B, Controller’s Late Comments on the IRC, page 14.

¹¹² Exhibit B, Controller’s Late Comments on the IRC, page 18.

¹¹³ Exhibit B, Controller’s Late Comments on the IRC, page 18.

¹¹⁴ Exhibit A, IRC, pages 683-693.

¹¹⁵ Exhibit A, IRC, page 694.

¹¹⁶ Exhibit A, IRC, pages 694-695. Providing care and maintenance during the increased holding period, which could include a Saturday, is reimbursed under other components of the Parameters and Guidelines.

¹¹⁷ Exhibit A, IRC, page 702.

provided additional documentation of veterinary supplies, the Controller reviewed this information and stated “[w]e concluded that we are unable to consider the medical expenses submitted for reimbursement, because the city did not determine what portion of the costs actually related to the eligible animals and allowable treatments that took place during the required holding period.”¹¹⁸

With respect to the claimant’s assertion that costs incurred for construction and renovation of its shelters should be reimbursed, the Controller first notes that the claimant “did not claim any costs during the audit period under the Acquisition of Additional Space and/or Construction of New Facilities cost component.” Only later, during the audit fieldwork, “the city inquired about the eligibility of costs it incurred for the construction and renovation of animal shelters under the mandated program.”¹¹⁹ In addition, the Controller noted that in the November 2000 general election, the city’s voters passed Proposition F, “which allowed the city to issue bonds for the purposes of constructing new animal shelter facilities and fire stations.” The Controller found that “this non-discretionary revenue source was used to build the city’s animal shelters and none of the city’s discretionary general fund moneys were involved.” Accordingly, the Controller determined that “the city did not incur any increased costs to construct/remodel its animal shelters under Government Code section 17514.”¹²⁰

Finally, in response to the claimant’s assertion that the Controller placed “unreasonable time constraints” on the claimant, and the alleged burdens involved in producing sufficient documentation of costs within those time constraints, the Controller explains that audit staff repeatedly, consistently, and in painstaking detail, discussed with the claimant the reimbursement criteria, missing documentation, and the timeline for the release of the final audit report.¹²¹ The Controller maintains that even though auditing staff changed during the course of the audit “we maintained regular communication with the city’s staff, made timely documentation requests, and held multiple status meetings...”¹²² The Controller also stated in the audit report that “[s]ubsequent to the July 19, 2010 meeting, the city’s mandated cost consultant was no longer involved in the audit process (i.e., did not participate in any audit discussions with department representatives nor had any contact with SCO auditors...”¹²³ The Controller asserts that its auditor-in-charge visited the claimant’s shelters during the week of October 19, 2010, and at that time “we provided department representatives with a detailed write-up of our preliminary findings...[including] a list of documentation still needed to complete calculations for training, computer equipment and software license renewal, care and maintenance, lost-and-found lists, and veterinary care.”¹²⁴ The Controller further stated:

¹¹⁸ Exhibit A, IRC, page 705.

¹¹⁹ Exhibit A, IRC, page 709.

¹²⁰ Exhibit A, IRC, page 709.

¹²¹ Exhibit A, IRC, pages 711-713.

¹²² Exhibit B, Controller’s Late Comments on the IRC, page 25.

¹²³ Exhibit A, IRC, page 712.

¹²⁴ Exhibit A, IRC, page 712.

On November 23, 2010, we made another attempt to request documentation that had not yet been provided. This included the expenditure amounts for care and maintenance costs, veterinary expenditures relating to reimbursable activities, and the proration analysis for the Chameleon software that relates to the mandated activities. All of these items were originally requested in July 2010.¹²⁵

The Controller also notes that the claimant's mandated cost consultant did not attend the exit conference meeting January 12, 2011. The Controller states that at that meeting, "we advised department representatives again that we would be issuing a final report no later than early April."¹²⁶ However, the Controller also states that after the report was issued, "we would still consider additional information that the city provided and adjust the final audit report as appropriate."¹²⁷ In conclusion, the Controller states that "[t]he department did not provide any more documentation to us after the exit meeting, up to the issuance of the draft report on March 10, 2011."¹²⁸

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 6.¹²⁹ 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."¹³⁰

¹²⁵ Exhibit A, IRC, page 713.

¹²⁶ Exhibit A, IRC, page 713.

¹²⁷ Exhibit A, IRC, page 713.

¹²⁸ Exhibit A, IRC, page 713.

¹²⁹ *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

¹³⁰ *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.

animal population,” and determined that the claimant overstated costs by overstating the number of eligible animals for several reasons.¹³⁵

“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.”¹³⁶ 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.”¹³⁷
- 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.¹³⁸
- “Newborn animals that need maternal care and have been impounded without their mother.”¹³⁹
- 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.

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.”¹⁴⁰

The Controller, in its audit and recalculation of allowable costs for care and maintenance and necessary and prompt veterinary care, states that the following animals were excluded from the population of “eligible animals”:

- 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);

¹³⁵ Exhibit A, IRC, pages 688, 690, and 703 (Final Audit Report).

¹³⁶ Food and Agriculture Code sections 31108, 31752 and 31753. See also Parameters and Guidelines, amended January 26, 2006, pages 6-15.

¹³⁷ Food and Agriculture Code section 17006.

¹³⁸ Penal Code sections 597.1(e) and 597f(d).

¹³⁹ Food and Agriculture Code section 17006.

¹⁴⁰ Exhibit X, Parameters and Guidelines, amended January 26, 2006, see pages 6-15.

- 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;
- 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).¹⁴¹

Staff 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.

As described below, the Commission finds that the Controller’s exclusion of 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,

¹⁴¹ Exhibit A, IRC, pages 688-689 (pages 21 and 22 of the Audit Report).

hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed 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*.”¹⁴² 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.¹⁴³

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.”¹⁴⁴ 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.”¹⁴⁵ 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.”¹⁴⁶ In addition, several of the code sections reenacted or amended by Statutes 1998, chapter 752, state that it is the policy of the

¹⁴² Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 8; Test Claim Decision, January 25, 2001, page 35 (emphasis added).

¹⁴³ Food and Agriculture Code section 31753 (Stats. 1998, ch. 752), emphasis added.

¹⁴⁴ *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].

¹⁴⁵ *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).].

¹⁴⁶ 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.”¹⁴⁷

All property must be real or personal in nature,¹⁴⁸ and animals, to the extent they are legally allowed to be property, fall into the latter category.¹⁴⁹ Even many types of wild animals may be legally allowed as personal property in certain circumstances.¹⁵⁰ 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.”¹⁵¹ 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, 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.

The test claim statute mandates the claimant to hold rabbits. Rabbits may be classified as livestock,¹⁵² pets,¹⁵³ or wild animals¹⁵⁴ 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 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.”¹⁵⁵ However, the Controller excluded all rodents, without evidence of the type of

¹⁴⁷ 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).

¹⁴⁸ Civil Code section 657.

¹⁴⁹ 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).

¹⁵⁰ See, e.g., Civil Code section 656 and California Code of Regulations, title 14, section 671.

¹⁵¹ Civil Code section 1834.4, Penal Code section 559d, Agricultural Code section 17005, emphasis added.

¹⁵² “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>.

¹⁵³ 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.

¹⁵⁴ See, e.g. 50 Code of Federal Regulations Part 17, listing the riparian brush rabbit as an endangered species.

¹⁵⁵ 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

rodents excluded or whether the rodent can legally be allowed as a pet. Therefore, the Controller’s exclusion of rabbits, guinea pigs, and hamsters without analysis of the animals held by the claimant and whether the animal can legally be held as pets, 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,¹⁵⁶ or wild animals,¹⁵⁷ depending on the breed and owner. However, 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.

Indeed, there are some animals whose ownership is restricted by state¹⁵⁸ or local ordinance.¹⁵⁹ With the exception of owls,¹⁶⁰ the animals listed as restricted in the law are not included in the list of animals “excluded” in the Controller’s audit report, however. And the restriction does not strictly prohibit ownership as personal property in all cases.¹⁶¹ Moreover, 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.¹⁶²

However, the Controller states no law which prohibits the ownership of the particular animals “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 specificity, sufficient to provide claimant with reasons for the reductions, which specific animals or how many animals are being excluded on this basis.

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.

¹⁵⁶ 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.

¹⁵⁷ Title 50 Code of Federal Regulations, section 21.13.

¹⁵⁸ Fish and Game Code section 2118; California Code of Regulations, title 14, section 671.

¹⁵⁹ Fish and Game Code section 2156; California Code of Regulations, title 14, section 671.

¹⁶⁰ See California Code of Regulations, title 14, section 671(c)(1)(J).

¹⁶¹ California Code of Regulations, title 14, section 671.

¹⁶² Title 50 Code of Federal Regulations, section 21.13.

Therefore, the Controller's reduction of costs for care and maintenance (Finding 3) and necessary and prompt veterinary care (Finding 7) 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 is 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 the care and maintenance and prompt and necessary veterinary care of dogs, cats, and other animals that were euthanized *during* the increased holding period. 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*."¹⁶³ The Controller bases its finding to exclude 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 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.¹⁶⁴

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 care, treatment, and veterinary services during the holding period for this group of animals could not be recovered by fee revenue. The 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.

¹⁶³ Exhibit A, IRC, page 689.

¹⁶⁴ 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.

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.¹⁶⁵

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.¹⁶⁶

The staff analysis adopted for the Parameters and Guidelines agreed with the request as follows:

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

¹⁶⁵ Exhibit X, Test Claim Statement of Decision, pages 27-29. (Emphasis added.)

¹⁶⁶ Exhibit X, Staff Analysis for Item 4, February 28, 2002 Commission Hearing, page 6.

nonprofit adoption organization. Thus, staff agrees with the County that these costs are eligible for reimbursement.¹⁶⁷

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 irretrievably 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.¹⁶⁸ (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 irretrievably suffering — for the relevant holding period on the ground that the animal’s health may improve. The stated intent of 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)

¹⁶⁷ Exhibit X, Staff Analysis for Item 4, February 28, 2002 Commission Hearing, page 7.

¹⁶⁸ Emphasis added.

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.¹⁶⁹

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 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 also 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 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*

¹⁶⁹ Senate Judiciary Committee Analysis of S.B. 1785 (1997-1998 Regular Session) (Hearing Date: April 21, 1998), page 3-4. Emphasis added.

holding period (day 7 of the holding period and beyond).”¹⁷⁰ 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.¹⁷¹ 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.¹⁷² 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 care and maintenance 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*.

- 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 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.¹⁷³ 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

¹⁷⁰ Exhibit A, IRC, pages 688-689 (pages 21 and 22 of the Audit Report).

¹⁷¹ *Purifoy v. Howell* (2010) 183 Cal.App.4th 166.

¹⁷² Exhibit B, Controller’s Late Comments on IRC, page 18.

¹⁷³ *Purifoy v. Howell* (2010) 183 Cal.App.4th 166, 171-172.

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.”¹⁷⁴ 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.¹⁷⁵

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.”¹⁷⁶ 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.¹⁷⁷

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 Commission nor is it a decision to which the Commission was a party.”¹⁷⁸ 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.¹⁷⁹

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.¹⁸⁰ Specifically, claimant

¹⁷⁴ *Purifoy v. Howell* (2010) 183 Cal.App.4th 166, 182.

¹⁷⁵ *Purifoy v. Howell* (2010) 183 Cal.App.4th 166.

¹⁷⁶ Exhibit B, Controller’s Late Comments on the IRC, page 18.

¹⁷⁷ Exhibit B, Controller’s Late Comments on the IRC, page 18.

¹⁷⁸ Exhibit A, IRC, page 11.

¹⁷⁹ Exhibit A, IRC, page 11.

¹⁸⁰ Exhibit A, IRC, page 11.

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.¹⁸¹ 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*.¹⁸² 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.”¹⁸³

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.¹⁸⁴ 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.¹⁸⁵ This is why judicial decisions are normally said to have retroactive effect, because the court is interpreting the law, rather than making new law.¹⁸⁶ 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.”¹⁸⁷ “In other words,” the Court continued, “*courts* have looked to the ‘hardships’ imposed on parties by full retroactivity, permitting an

¹⁸¹ Exhibit A, IRC, page 12 (citing *Camper v. Workers’ Comp. Appeals Bd.* (1992) 3 Cal.4th 679).

¹⁸² Exhibit A, IRC, page 13.

¹⁸³ Exhibit A, IRC, page 13.

¹⁸⁴ Exhibit A, IRC, page 11; Exhibit B, Controller’s Late Comments on the IRC, page 17.

¹⁸⁵ *McClung v. Employment Development Department* (2004) 34 Cal.4th 467, 473; *Carter v. California Department of Veteran Affairs* (2006) 38 Cal.4th 914, 922.

¹⁸⁶ 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.”).

¹⁸⁷ *Newman*, *supra*, 48, Cal.3d 973, 983 [emphasis added].

exception only when the circumstances of a case draw it apart from the usual run of cases.”¹⁸⁸ 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.¹⁸⁹ 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.¹⁹⁰

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.”¹⁹¹ 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 existing law.”¹⁹² 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 care and maintenance 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 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

¹⁸⁸ *Ibid* [emphasis added].

¹⁸⁹ *Ferdig v. State Personnel Board* (1969) 71 Cal.2d 96, 103-104.

¹⁹⁰ *Auto Equity Sales, Inc. v. Superior Court of Santa Clara County* (1962) 57 Cal.2d. 450, 454.

¹⁹¹ *American Airlines, Inc. v. County of San Mateo* (1996) 12 Cal.4th 1110, 1129.

¹⁹² *McClung v. Employment Development Department* (2004) 34 Cal.4th 467, 473; *Carter v. California Department of Veteran Affairs* (2006) 38 Cal.4th 914, 922.

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.¹⁹³

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

The chart does not count Saturday as a business day, in accordance with *Purifoy*.¹⁹⁴ 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:

¹⁹³ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 6.

¹⁹⁴ *Purifoy v. Howell* (2010) 183 Cal.App.4th 166.

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

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 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,¹⁹⁵ 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. The Controller’s explanation is as follows:

Determining the exact number of reimbursable days is often difficult. Depending on the impound day, each animal will have a different holding period requirement. For example, for a dog impounded at noon on Monday, the “old” law (prior to 1999) requires the city to hold the dog until noon on Thursday (72 hours); the current law requires the city to hold the dog until closing on Friday (which is 4 business days following impoundment). Under the current law, the holding period was increased by 1 day and 5 hours (or 29 hours). However, for the dog impounded at noon on Friday, the “old” law requires the city to hold the dog until noon on Monday (72 hours); and the current law requires the city to hold the dog until closing on Friday (which is 4 business days following impoundment). Under the current law, the holding period was increased by 4 days and 5 hours (or 101 hours).

This calculation takes into consideration that the required holding period does not include either Saturday or Sunday as a business day, which is consistent with the Appellate Court decision dated March 26, 2010, in the case of *Purifoy et al v. Howell*. We also took into consideration the operating schedules of the city’s

¹⁹⁵ 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.

shelters; some shelters are closed on Mondays. In such cases, we did not count Monday as a business day.

To determine the number of reimbursable days for all of the city's shelters, we analyzed every possible impound option (e.g., Monday impound, Tuesday impound, Wednesday impound, etc.) and determined the average increased holding period for dogs and cats to be 3 days and the average increased holding period for other "eligible" animals to be 6 days.¹⁹⁶

Thus, in an attempt to simplify the calculation of the increased holding period, the Controller applied an average number of days, rather than the actual number of increased holding days required for each stray or abandoned 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. While, as explained in Section B3 of this decision below, the average number of days applied by the Controller results in an increase in the number of reimbursable days claimed by the claimant, the Controller's recalculation may also result in the exclusion of animals that 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" correctly held under the law.

4. The remaining exclusions from the population of "eligible animals" are correct as a matter of law.

The Controller excludes from the population of "eligible animals" dogs, cats, and other animals that were owner-relinquished.¹⁹⁷ The Commission found in the Test Claim Decision 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.¹⁹⁸ Accordingly, the Parameters and Guidelines provide for reimbursement only for stray or

¹⁹⁶ Exhibit A, IRC, page 690.

¹⁹⁷ Exhibit A, IRC, page 688.

¹⁹⁸ Exhibit X, Test Claim Decision, adopted January 25, 2001, page 19.

abandoned animals.¹⁹⁹ This exclusion is consistent with the Parameters and Guidelines and the test claim statute, and is therefore correct as a matter of law.

The Controller also excludes dogs, cats, and other animals that were ultimately adopted, transferred, rescued, or redeemed.²⁰⁰ 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.²⁰¹ This exclusion from “eligible animals” is therefore correct as a matter of law.

The Controller excludes from the population of eligible animals those dogs, cats, and other animals that went missing from their kennels, were stolen, or escaped.²⁰² Reimbursement is required only when a stray or abandoned animal dies during the increased holding period or is ultimately euthanized after the increased holding period.²⁰³ Moreover, costs for animals that went missing or escaped have not been substantiated with source documents in the record that show the validity of costs claimed and their relationship to the mandate.²⁰⁴ Because claimants have provided no documentation of their costs for dogs, cats, and other animals that went missing from their kennels, were stolen, or escaped, this exclusion is consistent with the Parameters and Guidelines and is correct as a matter of law.

The Controller excludes dogs, cats, and other animals that were deceased on arrival at the shelter.²⁰⁵ 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.²⁰⁶ Moreover, no costs for care and maintenance are incurred. This exclusion is therefore consistent with the Parameters and Guidelines, and is correct as a matter of law.

The Controller excludes dogs, cats and other animals that were euthanized as requested by owners or if euthanasia was required.²⁰⁷ As noted, the Commission found in its Test Claim Decision that local agencies were not required to accept owner-relinquished animals.²⁰⁸ And, the Parameters and Guidelines expressly prohibit reimbursement for the activity of euthanizing an

¹⁹⁹ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 6.

²⁰⁰ Exhibit A, IRC, page 688.

²⁰¹ Exhibit X, Test Claim Decision, adopted January 25, 2001, page 31.

²⁰² Exhibit A, IRC, page 689.

²⁰³ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 6.

²⁰⁴ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 15.

²⁰⁵ Exhibit A, IRC, page 689.

²⁰⁶ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, pages 6; 8.

²⁰⁷ Exhibit A, IRC, page 689.

²⁰⁸ Exhibit X, Test Claim Decision, adopted January 25, 2001, page 19.

animal.²⁰⁹ Therefore, this population exclusion is consistent with the Test Claim Decision and Parameters and Guidelines, and is correct as a matter of law.

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.

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’).”²¹⁰ The Parameters and Guidelines expressly exclude such animals from reimbursement, referencing Food and Agriculture Code section 17006.²¹¹ This exclusion is thus correct as a matter of law.

The Controller also 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.²¹² 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

²⁰⁹ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 13.

²¹⁰ Exhibit A, IRC, page 689.

²¹¹ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 8.

²¹² 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.²¹³

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.²¹⁴ 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.²¹⁵ 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]."²¹⁶

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.²¹⁷

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.

²¹³ Exhibit X, Parameters and Guidelines Analysis, adopted February 28, 2002, page 7.

²¹⁴ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, pages 6; 8.

²¹⁵ Exhibit X, Test Claim Decision, pages 19-20; 30-31. Emphasis added.

²¹⁶ Exhibit X, Parameters and Guidelines Analysis, adopted February 28, 2002, page 6.

²¹⁷ Exhibit X, Parameters and Guidelines Analysis, adopted February 28, 2002, pages 7-8.

B. Except as Determined in Section A of This Decision, the Controller’s Remaining Findings That Result in a Reduction of Costs for Care and Maintenance Under Finding 3 Are Correct as a Matter of Law and Not Arbitrary, Capricious, or 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.²¹⁸ 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, 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.²¹⁹
- 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).²²⁰

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.”²²¹ Thus, as

²¹⁸ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, pages 7-10.

²¹⁹ 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.)

²²⁰ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 7.

²²¹ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, pages 8-9.

the Controller acknowledges, the actual cost formula requires the eligible annual cost of care to be divided by the yearly census of animals 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 holding period days.²²² The factors relating to the number of eligible animals was discussed under Section A of this Decision. This section addresses the remaining findings that resulted in a reduction of costs for care and maintenance.

The Controller states, with respect to care and maintenance costs, that the claimant used budgeted expenditure amounts to estimate its total annual costs, rather than claiming actual costs supported by documentation; and used inaccurate yearly animal census information, resulting in an incorrect calculation of costs per animal per day.²²³

Based on the analysis herein, the Commission finds that, except as determined in Section A. of this Decision, the Controller's remaining findings that support the reductions in Finding 3 for care and maintenance costs are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

1. The Controller's reductions on the basis of estimated or otherwise unsupported costs claimed as part of the calculation 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.²²⁴ The Controller states that this claimant "used budgeted expenditure amounts that were not actual costs and were not pro-rated to the portion of costs relating to the care and maintenance functions."²²⁵ Specifically, the Controller states: "we requested that the city provide the actual salary amounts paid to those employee classifications directly involved with the care and maintenance function." The Controller continues: "We also requested the duty statements for such classifications to assist us in determining the percentage of daily workload that was devoted to caring and maintaining animals." Ultimately, the claimant and the Controller settled on including 80% of the salaries and benefits for Animal Care Technicians and 40% of Animal Care Technician Supervisor positions within the total annual costs for care and maintenance.²²⁶ Because payroll information was available only for the last three years of the audit period, the Controller states that it applied a deflator based on the consumer price index to estimate costs of labor for the earlier five years of the audit.²²⁷ In addition, the Controller states with respect to materials and supplies costs, that the claimant "[s]ubsequent to the issuance of the draft audit report...submitted summary reports containing

²²² Exhibit A, IRC, page 688.

²²³ Exhibit A, IRC, page 683.

²²⁴ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 7.

²²⁵ Exhibit A, IRC, page 684.

²²⁶ Exhibit A, IRC, page 684.

²²⁷ Exhibit A, IRC, pages 684-685.

year end expenditures by vendor...”²²⁸ The Controller explains that “[d]uring fieldwork, we discussed with department staff the reimbursable criteria for this cost component... staff agreed that allowable expenditures for this component would primarily include animal food and cleaning supplies.”²²⁹ Accordingly, the Controller found that expenses such as “office supplies,” “printing supplies,” “cell phone expenses,” “expenses for animal traps,” and so forth, were not allowable under the care and maintenance component.

The claimant does not directly address these adjustments to the total annual costs of care and maintenance, but instead focuses its challenge to Finding 3 entirely on the application of the *Purifoy* decision, discussed below.

While the Parameters and Guidelines use inclusive language to describe costs for this component (“total cost of care and maintenance includes labor, materials, supplies...”) the care and maintenance costs cannot be interpreted beyond the reasonable scope of the approved activity, which is to provide 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.²³⁰ Office supplies and printing supplies are general expenses of the animal shelter, and are beyond the scope of the mandated activity, and therefore reduction on this basis is correct as a matter of law. Moreover, the claimant agreed with the Controller that only a portion of salaries and benefits for Animal Care Technicians and Animal Care Technician Supervisor positions should be reimbursable, and the claimant proposed the proportional reimbursable share for these classifications, which the Controller accepted.²³¹ The Controller’s reduction on this basis is therefore not arbitrary, capricious, or entirely lacking in evidentiary support.

And finally, the claimant filed the reimbursement claims using the actual cost method of claiming, but used “budgeted expenditure amounts,” which are not equivalent to actual costs incurred for the mandate. Article XIII B, section 6 and the implementing Government Code provisions require reimbursement of actual costs mandated by the state, and no provision of the Parameters and Guidelines authorizes the use of “budgeted expenditure amounts” to estimate mandated costs. Thus, the reduction on this basis is correct as a matter of law.

Based on the foregoing, the Commission finds that the Controller’s reductions on the basis of estimated or otherwise unsupported costs claimed as part of the calculation for 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 the yearly animal census data did not result in a reduction of costs claimed and therefore the Commission has no jurisdiction to determine this issue.

The Parameters and Guidelines provide that the total annual cost of care shall be divided by the total annual census of *all* animals that come to the shelter to determine the cost per animal per day. The Controller found that the claimant misstated its yearly animal census data.

²²⁸ Exhibit A, IRC, page 685.

²²⁹ Exhibit A, IRC, pages 685-686.

²³⁰ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, pages 6-7.

²³¹ Exhibit A, IRC, page 684.

Specifically, the Controller found that the claimant failed to exclude animals that were deceased upon arrival at the shelter, and animals that went missing. The Controller stated that “[w]e did not count DOA animals...because no costs were incurred to care for them” and “we did not count missing animals as part of the annual census because their holding period was unknown.”²³² Additionally, the Controller found “some data input errors relating to dates.” The Controller noted that “[s]ome animal entries showed a negative holding period or extraordinarily long holding periods (e.g., exceeding ten years).” The Controller accordingly eliminated those animals from the census or changed the dates, where possible.²³³

Based on the formula in the Parameters and Guidelines for determining the costs for care and maintenance during the increased holding period, in which total annual costs are divided by the yearly animal census to arrive at a cost per animal per day, which is in turn multiplied by the remaining factors of eligible animals and reimbursable days, it appears that the adjustments made to the annual animal census data that reduced the total number of animals did not in fact result in any reduction. Because total annual costs are *divided* by the yearly animal census, any decrease in the animal census data would result in a corresponding increase in the cost per animal per day, which would then be multiplied by the remaining factors. Thus, the adjustment to the yearly animal census factor is in the claimant’s favor.

Because there is no reduction of costs claimed on the basis of the adjustments to the animal census data, the Commission has no jurisdiction and need not make a finding on this point.

3. The Controller’s adjustment of reimbursable days based on an average number of reimbursable days in the holding period is inconsistent with the Parameters and Guidelines, but *increases* the number of reimbursable days claimed by the claimant, thereby increasing reimbursement and, thus, the Commission does not have jurisdiction to determine this issue.

The last element of the calculation of actual costs for care and maintenance is to multiply the cost per animal per day times the number of eligible animals times the number of reimbursable days. The Parameters and Guidelines expressly require multiplying by “each reimbursable day” following the day of impoundment, and do not define reimbursable days based on an average number of days.²³⁴

However, the reimbursement claims at issue in this IRC, 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.²³⁵ And, as indicated in Section A.3. of this Decision, the Controller, like the claimant, calculated an *average* increased holding period for all dogs and cats to be three days, and the average increased holding period for all

²³² Exhibit A, IRC, page 687.

²³³ Exhibit A, IRC, page 687.

²³⁴ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 12.

²³⁵ See, e.g., Exhibit A, IRC, pages 741-742.

other “eligible” animals to be six days, and did not state the total number of reimbursable days for each eligible animal.²³⁶

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. Nevertheless, because the Controller’s audit *increased* the number of reimbursable days claimed by the claimant, by which all other elements of the formula are multiplied, the Controller’s adjustment of reimbursable days results in increased reimbursement to the claimant and, thus, the Commission does not have jurisdiction to determine this issue.

C. The Controller’s Reductions in Finding 4 Relating to Unallowable Employee Hours for Making Animals Available for Adoption or Owner Redemption Are Correct as a Matter of Law and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.

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.²³⁷ 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, 1999.²³⁸

The Controller’s audit determined that of \$3,886,965 claimed, \$2,045,732 was unallowable. The unallowable costs are the net result of “overstated allowable hours and the number of allowable positions (\$2,172,695) and understated productive hourly rates (\$126,963).”²³⁹ Specifically, the Controller states that the claimant “claimed hours for Animal Care Technicians, Animal Care Technician Supervisors, Animal Control Officers, and Clerk Typists for working on one of the weekend days.” However, the Controller found that the claimant “did not take into account the difference between the regular staffing needs and the *increased* staffing needs to comply with the requirement of this component.”²⁴⁰ The Controller further elaborates that its audit “inquired about the number of employees and classifications of staff members working when the shelter is closed to the public (Mondays) and the staffing needed to comply with the mandate and stay open during the increased hours (Saturdays).”²⁴¹ The Controller was thus able to eliminate staffing and employee hours that were mainly dedicated to the general care and maintenance of the animals. Reviewing the claimant’s working schedules for each shelter, the Controller

²³⁶ Exhibit A, IRC, page 690.

²³⁷ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 10.

²³⁸ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 10.

²³⁹ Exhibit A, IRC, page 694.

²⁴⁰ Exhibit A, IRC, page 694 [emphasis added].

²⁴¹ Exhibit A, IRC, page 694.

determined that “the following additional employees were needed to comply with the mandate requirement and stay open during one weekend day.”

- Animal Care Technicians (10 positions, 9 hours each)
- Animal Care Technician Supervisor (1 position, 9 hours)
- Front Counter Clerks (10 positions, 8 hours each)²⁴²

Additionally, the Controller notes that for fiscal year 1998-1999 reimbursement began January 1, 1999, and therefore allowable hours were reduced by half for that fiscal year.²⁴³

The claimant did not dispute the Controller’s findings in the context of the audit, nor offer additional documentation or evidence in its IRC. However, the claimant argues in its IRC that the Controller “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 claimant argues “[t]he City should be allowed to staff its shelter as it sees fit to accomplish the goals set forth in statute.”²⁴⁴

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 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 the animal available for owner redemption...”²⁴⁵ 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. Thus, the adjustments are correct as a matter of law. In addition, there is no evidence in the record to support a finding that the Controller’s decisions were arbitrary or capricious.

Based on the foregoing, the Controller’s reductions in Finding 4 relating to unallowable employee costs to make the animal available for owner redemption is correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

D. Except as Determined in Section A of This Decision, the Controller’s Remaining Findings Supporting the Reductions in Finding 7 for Overstated Necessary and Prompt Veterinary Care Costs Are Correct as a Matter of Law and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.

The Parameters and Guidelines permit reimbursement for necessary and prompt veterinary care for stray or abandoned animals, other than injured cats and dogs given emergency treatment that die during the increased holding period or are ultimately euthanized. Necessary and prompt veterinary care means all reasonably necessary medical procedures performed by a veterinarian

²⁴² Exhibit A, IRC, page 695.

²⁴³ Exhibit A, IRC, page 695.

²⁴⁴ Exhibit A, IRC, page 14.

²⁴⁵ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 10.

or someone under the supervision, including an initial physical examination; a wellness vaccine administered to adoptable or treatable animals; care to stabilize or relieve the suffering of a treatable animal; and veterinary care intended to remedy an injury or disease of a treatable animal.²⁴⁶

The Controller's audit determined that \$1,827,843, of a total \$2,193,011 claimed, was unallowable. The Controller found that the claimant claimed estimated and unsupported materials and supplies costs, and misstated and unallowable employee hours.²⁴⁷ Specifically, the Controller found that the claimant's time study for veterinary procedures was "inadequate," because it focused on recording time increments to perform non-routine veterinary procedures which must be examined on a case-by-case basis to determine eligibility. A new time study was conducted during the course of the audit, which the Controller found was allowable except for "[i]nputting animal medical statistics into the Chameleon database about animal's baseline health."²⁴⁸ In addition, the Controller found that the city claimed estimated and unsupported materials and supplies costs. During the first three years of the audit period, the claimant estimated that three percent of its operating costs were attributable to the mandate component of necessary and prompt veterinary care, and in the latter five years of the audit period, the claimant failed to support its materials and supplies costs.²⁴⁹ The Controller states that the claimant did not respond to this audit finding specifically, but during the audit "submitted summary reports containing year end expenditures by vendor for Account 3190 – Medical Supplies" totaling \$2,086,819. The Controller determined that "we are unable to consider the medical expenses submitted for reimbursement, because the city did not determine what portion of the costs actually related to eligible animals and allowable treatments that took place during the required holding period."²⁵⁰

The claimant "objects to the SCO's determination that it did not submit the proper documentation to support the Necessary and Prompt Veterinary Care material and supply cost."²⁵¹ The claimant states that during the audit, the Controller requested additional documentation "and the City submitted expenses within expenditure account 3190 medical supplies (\$2,086,819)."²⁵²

The Commission finds that the claimant inappropriately claimed estimated costs, without any evidence or documentation to support the estimate, and that the claimant's alleged expense documentation does not constitute evidence that those costs are related to the mandated activities. The Parameters and Guidelines provide reimbursement for necessary and prompt veterinary care, but with certain limitations. For example, as discussed in Section A above,

²⁴⁶ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 12.

²⁴⁷ Exhibit A, IRC, page 702.

²⁴⁸ Exhibit A, IRC, page 703.

²⁴⁹ Exhibit A, IRC, page 704.

²⁵⁰ Exhibit A, IRC, page 705.

²⁵¹ Exhibit A, IRC, page 14.

²⁵² Exhibit A, IRC, page 14.

animals irremediably suffering from serious illness or injury and euthanized on day one, or newborn animals that cannot survive without their mother, and the mother has not also been impounded, are not included in the population of “eligible animals” for which reimbursement is required. Likewise, emergency treatment is not eligible for reimbursement, due to the requirements of prior law, nor is the administration of a rabies vaccination, or microchip implantation, or spay or neuter surgery and treatment.²⁵³ The exclusions are therefore substantial, and reimbursement is decidedly narrow. The claimant has the burden to show that costs claimed for materials and supplies and employee salary and benefits fall within the reimbursable higher levels of service and were provided to animals within the eligible population, and therefore the summary expense reports for medical supplies are not sufficient in themselves to support the claim.

The claimant’s time study suffers the same fault, because it included a number of non-routine veterinary procedures and costs that must be evaluated on a case-by-case basis. Absent some evidence that the procedures and costs within the time study were verified to be eligible for reimbursement, the Controller’s rejection of the time study was correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support. Ultimately, all parts of the claim must be supported by some documentation from the claimant, which, according to the Parameters and Guidelines, must “show evidence of the validity of such costs and their relationship to the mandate.”²⁵⁴

Based on the foregoing, except as provided in Section A. of this Decision relating to “eligible animals,” the Commission finds that the Controller’s remaining findings supporting the reductions in Finding 7 of necessary and prompt veterinary care costs are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

E. The Controller’s Determination Not to Consider Claimant’s Request, Made During the Audit, for Reimbursement for the Construction of New Facilities Is Correct as a Matter of Law.

The Parameters and Guidelines provide for reimbursement for the construction of new facilities or acquisition of additional space to comply with the mandate beginning January 1, 1999. However, the claimant did not include costs for this component in its annual reimbursement claims for any of the years subject to audit, nor specifically state in which years such costs might have been incurred. The claimant only alleged costs for construction of new facilities during the course of the audit, which began April 28, 2009.²⁵⁵ At that time, the annual claims for all fiscal years of the audit period had been filed, and only the fiscal year 2007-2008 claim could be subject to a revised claim, pursuant to the deadlines contained in Government Code section

²⁵³ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, pages 12-13.

²⁵⁴ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 15.

²⁵⁵ Exhibit A, IRC, page 709.

17568.²⁵⁶ Moreover, the construction costs were funded by bonds issued pursuant to a ballot measure, Proposition F, passed by the voters in the November 2000 general election.²⁵⁷

The Controller determined that the claimant did not incur any increased costs to construct or remodel its shelters, within the meaning of Government Code section 17514, because the “the construction costs incurred were funded entirely by the city’s taxpayers via property tax assessments.”²⁵⁸

The claimant argues that the use of bond funds does not disqualify the claimant from mandate reimbursement. The claimant states that “[t]he City was free to use its general fund for construction; but nothing in the Constitution, statutes or case law says that any local government must exhaust all its general fund monies before seeking funding elsewhere.” The claimant continues: “Moreover, the state legislature passed the unfunded mandate and the state should not be able to shirk its responsibility to reimburse the City simply because the City in its management of its financial obligations chose to have a bond initiative rather than empty its general fund.”²⁵⁹

The claimant is wrong, and the claim for reimbursement of construction costs is untimely. As the Controller points out, the claimant here never claimed the construction costs in its annual reimbursement claims.²⁶⁰ Government Code section 17560 permits a claimant by February 15 following a fiscal year, to “file an annual reimbursement claim that details the costs actually incurred for that fiscal year.”²⁶¹ Section 17568 provides that if a local agency or school district submits an otherwise valid reimbursement claim to the Controller after the deadline specified in Section 17560, the Controller shall reduce the reimbursement claim in an amount equal to 10 percent of the amount that would have been allowed had the reimbursement claim been timely filed. In addition, section 17568 states that “[i]n no case shall a reimbursement claim be paid that is submitted more than one year after the deadline specified in Section 17560.”²⁶² These provisions of the Government Code clearly place the burden on the claimant to timely and completely claim its mandated costs. Here, the claimant did not claim construction expenditures that the Controller found were part of an “ongoing project for the City of Los Angeles that involved a ballot measure in the November 2000 general election.”²⁶³ Instead, the claimant only “inquired about the eligibility of costs it incurred for the construction and renovation of animal

²⁵⁶ Government Code section 17568 provides: “In no case shall a reimbursement claim be paid that is submitted more than one year after the deadline specified in Section 17560.”

²⁵⁷ Exhibit A, IRC, page 709.

²⁵⁸ Exhibit A, IRC, page 710 (emphasis added).

²⁵⁹ Exhibit A, IRC, page 16.

²⁶⁰ Exhibit A, IRC, page 709.

²⁶¹ California Government Code section 17560.

²⁶² California Government Code section 17568.

²⁶³ Exhibit A, IRC, page 709.

shelters under the mandated program” during the course of audit fieldwork.²⁶⁴ The claimant’s plea for reimbursement for these costs is thus made far too late.

Moreover, where a local agency has raised revenues outside its appropriations limit to cover the cost of mandated activities, funds thus expended are not reimbursable, based on the history and purpose of article XIII B, section 6, and case law interpreting it. Article XIII B was adopted by the voters less than 18 months after the addition of article XIII A to the state Constitution, and was billed as “the next logical step to Proposition 13.”²⁶⁵ The California Supreme Court, in *County of Fresno* explained:

Section 6 was included in article XIII B in recognition that article XIII A of the Constitution severely restricted the taxing powers of local governments. (See *County of Los Angeles I, supra*, 43 Cal.3d at p. 61.) The provision was intended to preclude the state from shifting financial responsibility for carrying out governmental functions onto local entities that were ill equipped to handle the task. (*Ibid.*; see *Lucia Mar Unified School Dist. v. Honig* (1988) 44 Cal.3d 830, 836, fn. 6.) Specifically, it was designed to protect the tax revenues of local governments from state mandates that would require expenditure of such revenues. Thus, although its language broadly declares that the “state shall provide a subvention of funds to reimburse ... local government for the costs [of a state-mandated new] program or higher level of service,” read in its textual and historical context section 6 of article XIII B requires subvention only when the costs in question can be recovered *solely from tax revenues*.²⁶⁶

Because reimbursement is limited to costs that are recovered solely from tax revenues, not every local agency, and not every state mandate is subject to the restrictions of article XIII B, section 6. Redevelopment agencies, in particular, have been identified by the courts as being exempt from the restrictions of article XIII B, because they are funded by additional levies in excess of the base property tax. In *Bell Community Redevelopment Agency*, the court concluded that bonds issued by a redevelopment agency and repaid with tax increment revenues are not appropriations subject to limitation.²⁶⁷ The court reasoned that to construe tax increment payments as appropriations subject to limitation “would be directly contrary to the mandate of section 7,” which provides that “Nothing in this Article shall be construed to impair the ability of the state or of any local government to meet its obligations with respect to existing or future bonded indebtedness.”²⁶⁸

Here, the Proposition F funds are substantially similar to redevelopment bond funds, in that they were authorized by the voters and are paid by a special assessment in excess of the state and

²⁶⁴ Exhibit A, IRC, page 710.

²⁶⁵ *County of Placer v. Corin* (1980) 113 Cal.App.3d 443, 446 (*County of Placer*).

²⁶⁶ *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 487. [Emphasis in original.]

²⁶⁷ *Bell Community Redevelopment Agency v. Woolsey* (1985) 169 Cal.App.3d 24.

²⁶⁸ *Bell Community Redevelopment Agency v. Woolsey* (1985) 169 Cal.App.3d 24, 31 [quoting article XIII B, section 7].

local property taxes collected by the City. And, just as in *Bell Community Redevelopment Agency*, to hold the funds collected under Proposition F to be subject to the appropriations limit of article XIII B would be wholly inconsistent with article XIII B, section 7, which states that “[n]othing in this Article shall be construed to impair the ability of...any local government to meet its obligations with respect to existing or future bonded indebtedness.”²⁶⁹ Put simply, *County of Fresno* and *Bell Community Redevelopment Agency* make clear that reimbursement is not required when a mandate is paid for with funds other than local tax revenues.

Based on the foregoing, the Commission finds that the Controller’s determination not to reimburse costs for construction of new facilities, which were not claimed in the claimant’s annual reimbursement claim filings and which were funded by a local bond measure repaid by an additional assessment on real property, is correct as a matter of law.

F. The Claimant’s Allegation That the Controller Failed to Provide Adequate Time to Comply With the Requirements of the Audit Is Irrelevant, and Ignores the Claimant’s Burden to Support Costs Claimed.

The Parameters and Guidelines provide that all costs must be traceable to source documents. Such documents, in turn, must “show evidence of the validity of such costs and their relationship to the mandate.” And, all documentation in support of claimed costs “shall be made available to the State Controller’s Office, as may be requested.” Such documents must be kept on file during the period subject to audit, in accordance with Government Code section 17558.5.²⁷⁰

With respect to this audit and IRC, it is undisputed that the claimant filed its initial reimbursement claims for fiscal years 1998-1999, 1999-2000, and 2000-2001 on September 4, 2002.²⁷¹ Those claims were first paid in August 2006.²⁷² An entrance conference was held on April 28, 2009, and the Controller’s audit staff and the claimant’s staff worked closely until November 2009, when the audit was placed on hold due to staffing changes at the Controller’s audit bureau. It is also undisputed that on July 19, 2010, new auditing staff and a new auditor-in-charge held a new entrance conference, and requested additional documentation. An exit conference was held on January 12, 2011, at which time the Controller’s audit staff indicated that the final audit report would be issued in early April. The Controller issued the draft audit report on March 10, 2011, and issued the final audit report on April 6, 2011.²⁷³

The Controller disallowed costs claimed throughout the audit on the basis of missing or incomplete documentation, despite the Controller’s assertion that it “worked with the city’s staff to not only obtain proper supporting documentation, but also to arrange for alternative methods to support claimed costs.” The Controller argues that it attempted to provide the claimant with

²⁶⁹ California Constitution, article XIII B, section 7.

²⁷⁰ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 15.

²⁷¹ Exhibit A, IRC, pages 737, 763, 779.

²⁷² Exhibit D, Controller’s Response to the Request for Additional Information, pages 7; 9; 13; 16.

²⁷³ Exhibit A, IRC, pages 16-18; 711-714; Exhibit B, Controller’s Late Comments on the IRC, pages 24-26.

the opportunity to support claimed costs, but “[i]t is unreasonable for the city to state that it did not have enough time to provide supporting documentation, as the city is required to maintain supporting documentation for costs claimed.”²⁷⁴

The claimant argues that it was “denied necessary time to comply with the requirements of the audit due to the SCO’s placing the audit on hold for staffing changes for nine months which left the City having to assemble documentation for a huge operation with less time than was provided by law.”²⁷⁵ The claimant asserts that “[d]ue to the size of the City’s Animal Services Department, there were millions of line items to go through in order to locate some of the requested information that dated back as far as 12 years.” In addition, the claimant states that “some of the invoices had been destroyed as they exceeded the time limitation for record retention under the law.”²⁷⁶ The claimant argues that it “cannot be expected to have to hold on to records from 1998 for an indeterminate amount of time and be forced to retain all detailed expenditure records.” The claimant concludes that “[s]uch a record retention requirement would cause a burden that is both inefficient and unnecessary.”²⁷⁷

The claimant is wrong. The record retention requirements for mandated costs are stated in the Parameters and Guidelines, which are binding on the parties. The Parameters and Guidelines adopted February 28, 2002, state: “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.”²⁷⁸ The amended Parameters and Guidelines, adopted January 26, 2006, and applicable to fiscal years 2005-2006 and following, state as follows:

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 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

²⁷⁴ Exhibit B, Controller’s Late Comments on the IRC, page 26.

²⁷⁵ Exhibit A, IRC, page 16.

²⁷⁶ Exhibit A, IRC, page 17 [citing to Government Code section 34090, requiring record retention period of two years].

²⁷⁷ Exhibit A, IRC, page 17.

²⁷⁸ Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 15.

during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.²⁷⁹

Thus, in accordance with Government Code section 17558.5 and the Parameters and Guidelines, when claims are not paid the record retention requirement is tolled indefinitely, until two-years after payment is made. Beginning July 2005, the Parameters and Guidelines expanded that requirement to three-years after payment is made and included a requirement to retain the documents until the ultimate resolution of the audit.

Here, the Controller has documented that claims for fiscal years 1998-1999, 1999-2000, and 2000-2001 were paid in part beginning in August 2006.²⁸⁰ The claimant states that claims for fiscal years 2001-2002 and 2002-2003 were not paid as of the time of filing this IRC.²⁸¹ Thus, in accordance with the 2002 Parameters and Guidelines, “documents must be kept on file by the agency submitting the claim for a period of no less than two years after...the date of initial payment of the claim.”²⁸² That provision mirrored the requirement to initiate an audit under Government Code section 17558.5, as it read in February 2002, when the Parameters and Guidelines were adopted.²⁸³ Later that same year, and effective January 1, 2003, section 17558.5 was amended to provide that a reimbursement claim would be subject to audit for three years, beginning with either the date the claim was filed or last amended, or the date of the initial payment of the claim.²⁸⁴ The claiming instructions revised in September 2003, reflect the change to section 17558.5, and thus provide as follows:

[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.²⁸⁵

In addition, the claiming instructions go on to directly link the document retention requirement to the audit period:

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

²⁷⁹ Exhibit X, Parameters and Guidelines, amended January 26, 2006, page 20.

²⁸⁰ Exhibit D, Controller’s Response to the Request for Additional Information, pages 7; 9; 13; 16

²⁸¹ Exhibit A, IRC, page 6.

²⁸² Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 15.

²⁸³ See Government Code section 17558.5 (Stats. 1995, ch. 945 (SB 11)).

²⁸⁴ Statutes 2002, chapter 1128 (AB 2834).

²⁸⁵ Exhibit A, IRC, page 108 [Excerpt of Claiming Instructions, Revised 09/03].

the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.²⁸⁶

Then, in January 2006, nearly eight months before any fiscal year claims had been paid, the Parameters and Guidelines were amended consistently with Government Code section 17558.5, to reflect the three year period for the Controller to initiate and audit, and to expressly require that once an audit is initiated, “the retention period is extended until the ultimate resolution of any audit findings.”²⁸⁷ Thus, while the original Parameters and Guidelines and claiming instructions stated the document retention requirements based on the state of the law as it then existed, at the time the claims were paid, the document retention requirements had been extended by virtue of the amended provisions of Government Code section 17558.5, the updated claiming instructions, and the amendment of the Parameters and Guidelines on January 26, 2006.²⁸⁸

The Commission has previously found, with respect to the 2002 amendments to Government Code section 17558.5, that to the extent the amended section promotes an expansion of the period of limitation for the Controller to initiate an audit, it applies to any pending claims or potential audits not yet time-barred.²⁸⁹ As noted above, the claimant’s fiscal year 1998-1999, 1999-2000, and 2000-2001 claims were filed in September 2002. Thus, those years were subject to the two year period of limitation to initiate the audit at the time filed. But because section 17558.5 was amended, effective September 30, 2002 which is *before* the period expired with respect to those initial claims, to expand the limitation period applicable to the Controller’s audits to three years, the Controller receives the benefit of the extra time and claimant was required to retain its documentation for three years or until the audit and any challenges to the audit are completed.²⁹⁰

Accordingly, because the document retention requirement of the Parameters and Guidelines is inextricably linked to the period of limitation for the Controller to initiate an audit, the amendment of the Parameters and Guidelines in January 2006, prior to the expiration of the audit period (and the expiration of the document retention period) applies. Moreover, the intervening update to the claiming instructions provides notice to the claimant of both the change in the Government Code, and its effect on the document retention period. To the extent the Controller’s authority to audit is expanded by extending the period of limitation, the Controller’s authority to compel the claimant to produce documentation when auditing must also be expanded.

The claimant argues that it “cannot be expected” to comply with burdensome document retention requirements that create “indeterminate” retention periods.²⁹¹ To the contrary, the retention

²⁸⁶ Exhibit A, IRC, pages 108-109 [Excerpt of Claiming Instructions, Revised 09/03].

²⁸⁷ Exhibit X, Parameters and Guidelines, amended January 26, 2006, page 20.

²⁸⁸ Exhibit A, IRC, page 108; Exhibit X, Parameters and Guidelines, amended January 26, 2006, page 20.

²⁸⁹ *Douglas Aircraft Co. v. Cranston* (1962) 58 Cal.2d 462, 465.

²⁹⁰ *Douglas Aircraft Co. Cranston* (1962) 58 Cal.2d 462, 465.

²⁹¹ Exhibit A, IRC, page 17.

periods are no less determinate than the period that the claim is subject to audit. Government Code section 17558.5 provides the Controller three years to audit a reimbursement claim, and that period begins either when the claim is filed or last amended, or if no funds are appropriated, the period is tolled until the subject claim is paid, as here.²⁹² After that, the Controller has an additional two years, once initiated, to complete its audit, during which time the 2006 Parameters and Guidelines require retention of the supporting documents, consistently with the Controller's audit authority under the Government Code and the claimant's burden to support its costs claimed.

Based on the foregoing, even though the Parameters and Guidelines adopted February 28, 2002 and the initial claiming instructions revised September 2002 provided for a two-year period to initiate an audit, and required documentation to be retained for only that same period, the period was expanded to three years by amendment of the Government Code, revision of the claiming instructions, and amendment of the Parameters and Guidelines effective July 1, 2005, before the triggering event that began the running of the statutory period (i.e., the initial payment of the claim in August 2006). As noted, the claimant had ample notice of the change, via the revised claiming instructions, and all parties are deemed to know of changes to state statute.

More importantly, all versions of the Parameters and Guidelines place the burden on the claimant to support all costs claimed with source documentation, which must be retained during the period subject to audit. In other words, it is the claimant's burden to prove the claim, and based on the foregoing analysis, the claimant was on notice of the document retention requirements.

Furthermore, the claimant complains of being denied the time "provided by law" to respond to the requirements of the audit. Government Code section 17558.5 requires an audit to be completed "not later than two years after the date that the audit is commenced." This is a requirement on the Controller to complete its audits promptly; it is not intended to provide a claimant with up to two years to remedy a poorly-supported and insufficiently-documented reimbursement claim.

Moreover, the undisputed evidence in the record shows that the claimant had a period of seven months, and an additional period of nine months, in which the Controller's audit staff was actively working with the claimant to resolve the issues of the audit and to make clear the documentation necessary to support the claim.²⁹³ And, the Controller asserts, "[t]hroughout the audit process, we worked with the city's staff to not only obtain proper supporting documentation, but also to arrange for alternative methods to support claimed costs."²⁹⁴

Based on the foregoing, the Commission finds that claimant's allegation that the Controller failed to provide adequate time to comply with the requirements of the audit is irrelevant, and ignores the claimant's burden to support costs claimed.

²⁹² Statutes 2002, chapter 1128.

²⁹³ Exhibit A, IRC, pages 16-18; 711-714; Exhibit B, Controller's Late Comments on the IRC, pages 24-26.

²⁹⁴ Exhibit B, Controller's Late Comments on the IRC, page 26.

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 to the extent the claimant can provide documentation to support the validity of the costs incurred. Section VI. of the Parameters and Guidelines 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.²⁹⁵

- 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.

The Commission further finds that all other reductions made by the Controller are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

Finally, the Commission finds that the Controller’s determination not to consider claimant’s request, made during the audit, for reimbursement for the construction of new facilities is correct as a matter of law, and that the claimant’s allegation that the Controller failed to provide adequate time to comply with the requirements of the audit is irrelevant.

²⁹⁵ It is not clear from the record whether the Controller actually requested these records from the claimant based on the Controller’s interpretation that such costs were not reimbursable.

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 August 25, 2016 I served the:

Draft Proposed Decision, Schedule for Comments, and Notice of Hearing

Animal Adoption, 13-9811-I-02

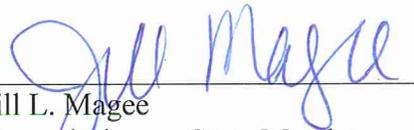
Civil Code Sections 1834 and 1846; Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003; As Added or Amended by Statutes 1998, Chapter 752 (SB 1785)

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

City of Los Angeles, 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 August 25, 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: 7/13/16

Claim Number: 13-9811-I-02

Matter: Animal Adoption

Claimant: City of Los Angeles

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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RECEIVED
September 15, 2016
Commission on
State Mandates

BETTY T. YEE
California State Controller

September 15, 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, 13-9811-I-02
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 Los Angeles, Claimant

Dear Ms. Halsey:

The State Controller's Office (SCO) is transmitting our response to the Commission's Draft Proposed Decision dated August 25, 2016, for the above IRC.

The Commission partially approved the IRC and recommended that the SCO reinstate a portion of the costs 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,

A handwritten signature in black ink, appearing to read "Jim L. Spano".

JIM L. SPANO, Chief
Mandated Cost Audits Bureau
Division of Audits
State Controller's Office

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Heather Halsey, Executive Director
September 15, 2016
Page 2

JS/am

17489

Attachments

**RESPONSE BY THE STATE CONTROLLER'S OFFICE
TO THE COMMISSION DRAFT PROPOSED DECISION DATED AUGUST 25, 2016
RELATED TO AN INCORRECT REDUCTION CLAIM BY
THE CITY OF LOS ANGELES**

Animal Adoption Program

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City of Los Angeles' Chameleon Database Animal Listing for Birds FY 2007-08	
	Tab 4

Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

2 Division of Audits
3 3301 C Street, Suite 725
4 Sacramento, CA 95816
5 Telephone No.: (916) 324-8907

6 **BEFORE THE**
7 **COMMISSION ON STATE MANDATES**
8 **STATE OF CALIFORNIA**

9 **INCORRECT REDUCTION CLAIM (IRC)**
10 **ON:**

No.: IRC 13-9811-I-02

11 *Animal Adoption Program*

AFFIDAVIT OF BUREAU CHIEF

12 Civil Code Sections 1834 and 1846 and
13 Food and Agriculture Code
14 Sections 31108, 31752, 31752.5, 31753,
15 32001, and 32003
(Chapter 752, Statutes of 1998; and Chapter
16 313, Statutes of 2004)

CITY OF LOS ANGELES, Claimant

17
18 I, Jim L. Spano, make the following declarations:

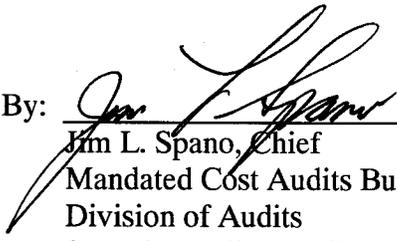
- 19
- 20 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18 years.
 - 21 2) I am currently employed as a bureau chief, and have been so since April 21, 2000. Before that, I was employed as an audit manager for two years and three months.
 - 22 3) I am a California Certified Public Accountant.
 - 23 4) I reviewed the work performed by the SCO auditor.
- 24
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I do declare that the above declarations and information contained in Tabs 2 through 4 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 15, 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 AUGUST 25, 2016
RELATED TO AN INCORRECT REDUCTION CLAIM BY
THE CITY OF LOS ANGELES**

Animal Adoption Program

Commission's Analysis

In its Draft Proposed Decision (DPD), dated August 25, 2016, the Commission partially approved the IRC and requested that the SCO reinstate costs that relate to the following incorrect reductions to the extent the claimant can provide documentation to support the validity of the costs incurred. The Commission identified three categories of incorrect reductions:

1. 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;
2. 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; and
3. 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

The SCO maintains that the reductions in costs identified above were consistent with the intent of the mandated program and the reimbursable criteria. The SCO would like to offer comments relating to each one of the reductions.

1. **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 number of animal data obtained from the claimant's Chameleon Database system. The table on the following page 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	63,392	1,358	1,593	66,343
2001-2002	58,688	2,061	2,637	63,386
2002-2003	54,386	2,590	1,741	58,717
2005-2006	46,910	4,266	2,926	54,102
2006-2007	46,311	4,254	2,015	52,580
2007-2008	50,391	3,255	2,447	56,093
Total	320,078	17,784	13,359	351,221

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 ID number
- Intake Date
- Intake Type (primarily Stray, Owner Surrendered, Wildlife, Foster, Evidence, etc.)
- Intake Sub-Type (primarily Over the Counter, Return, Caught, Left at Shelter, Pick up, Humane, etc.)
- Animal Type (dog, cat, bird, other animal)
- Primary Breed (such as dove, duck, pigeon, chicken, mallard, parakeet, etc for birds; rabbit, turtle, slider, guinea pig, rat, hamster, snake, etc. for other animals; and various breed names for dogs and cats)
- Outcome Date
- Outcome Type (Adoption, Redeemed, Missing, Escaped, Released, Body Disposition, Died, Euthanized)
- Outcome Subtype (Irremediably Suffering, In Kennel, Medical, 8 Weeks [for newborn animals], Behavior Observation, Owner New, Rescue Group, etc.)

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 various animal shelters at the City of Los Angeles and across the State, as many local agencies use the same animal tracking database system, 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 is extensive. For example, the listing of all animal records for FY 2007-2008, including dogs and cats, other animals, and birds, would contain about 700 pages. This does not include pages containing the various analysis and data sorting activities performed to arrive at the end result. The SCO is providing a listing of animals for categories of Other Animals (Tab 3) and Birds (Tab 4) for FY 2007-2008 as an example.

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 gamefowls" from reimbursement. The SCO wishes to point out that the list of exclusions noted in the Final Audit Report dated April 6, 2011, included all examples of excluded animals or birds, regardless of the materiality level. These exclusions were immaterial relative to all other exclusions that the Commission agreed with. For example, for FY 2007-2008, the exclusions in question for categories of other animals and birds combined totaled about 1.8% relative to all other exclusions that are not disputed.

The SCO excluded animals categorized as wildlife largely due to the fact that wild animals or wild birds are very unlikely to become personal property and they do not meet the definition of a stray or abandoned animal. The claimant's database specifically identified an intake type as "wildlife" and did not categorize wild animals primarily as "stray" or "abandoned" because in the vast majority of cases, these animals are not adoptable. The vast majority of wild animals are taken in injured at the shelters. Many of them die, are euthanized shortly after arrival, or are released if they become well. Therefore, the vast majority of these animal categories automatically are not allowable due to other factors. The actual exclusions of wild animal or wild bird categories just for the wildlife status alone were not only immaterial, but also appeared consistent with the intent of the mandate to keep stray or abandoned animals longer to increase their chances of becoming adoptable.

The Commission made some assumptions in its analysis of the SCO's exclusions related to "other animals" and "birds." The Commission used the example of rodents that were excluded as "other ineligible animals." The Commission writes "the Controller excluded all rodents, without evidence of the type of rodents excluded or whether the rodent can legally be allowed as a pet. Therefore, the Controller's exclusion of rabbits, guinea pigs, and hamsters.... is incorrect." The Commission's statement is factually inaccurate. It relies on the assumption that the claimant classified rabbits, guinea pigs, and hamsters as rodents in its animal records. The claimant classified those animals as separate categories or primary breeds. The SCO has deemed all stray rabbits, guinea pigs, and hamsters allowable, if those animals died during the increased holding period or were ultimately euthanized, per the requirements of the parameters and guidelines. The SCO considered rodents excluded only if they were categorized as wildlife upon intake. Such instances were extremely rare. The SCO's listing of excluded animals was an all-inclusive list of all exclusions regardless of how incidental those might have been. For example, for FY 2007-2008, the exclusions in question for category of "other animals" comprised only 0.2% relative to other proper exclusions noted for that fiscal year.

The Commission also pointed out the SCO's exclusion of "birds, such as pigeons, doves, ducks, chickens, owls, pheasants, mallards, and gamefowls." These exclusions were also immaterial relative to other proper exclusions, totaling about 3.7% for FY 2007-2008. For those excluded, the two most frequent material categories included pigeons and gamefowls. The pigeons were taken in as predominantly "wildlife." Many were injured and died, were euthanized shortly after arrival, or were released. The gamefowls were typically impounded under intake type

“evidence” and predominantly included fighting birds that were confiscated for humane reasons and were euthanized either because of their injuries or aggressive behavior. These birds were not stray or abandoned and did not meet the reimbursable criteria of making animals adoptable.

The Merriam-Webster Dictionary defines the word “stray” as: a) an animal (such as a cat or dog) that is lost or has no home or b) a domestic animal that is wandering at large or is lost. It is reasonable to categorize some wild animals as wildlife rather than stray or abandoned. It is also reasonable to conclude that wild animals may not meet the definition of adoptable animal as well.

Civil Code section 1834.4, subdivision (a), states:

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 that is likely to adversely affect the animal’s health I the future.

The intent of this mandate was to increase the holding period for stray or abandoned animals that could potentially be adopted or redeemed. The SCO’s exclusion of wild animals or various species consistent with wildlife, fighting birds impounded as “evidence” with aggressive behavior, or other birds considered wild took into account the fact that the animals were not stray nor abandoned, they were unlikely to be adopted, and did not meet the definition of an “adoptable” and “treatable” animal.

The SCO’s methodology to exclude these animals was not random or arbitrary. The SCO’s staff conducted extensive interviews at various animal shelters in the City of Los Angeles and across the State and used 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.

To demonstrate the relative immateriality of this issue at hand, the SCO revisited its analysis of the “other animals” and “birds” animal census data for FY 2007-2008. Because this process is time-consuming, the SCO will demonstrate only one year’s example. The table on the following page represents the data statistics for categories of Other Animals and Birds for FY 2007-2008.

Description / Category of Animal Record	Number of Records		
	Other Animals	Birds	Total
Total number of records FY 2007-2008	3,255	2,447	5,702
Body Disposition (found dead)	(58)	(35)	(93)
Missing animals or escaped	(5)	(28)	(33)
Data input errors (negative holding period days)	(6)	(2)	(8)
Owner surrendered / relinquished	(901)	(313)	(1,214)
Ultimately adopted	(402)	(276)	(678)
Ultimately redeemed	(19)	(15)	(34)
Foster care	(20)	(2)	(22)
Ultimately released	(635)	(505)	(1,140)
Euthanized newborns (less than 8 weeks old)	(163)	(6)	(169)
Irremediably suffering (euthanized)	(121)	(238)	(359)
Euthanized same day (either on the field or upon arrival)	(136)	(539)	(675)
Euthanized following day for suffering and medical reasons	(101)	(233)	(334)
Euthanized days 3-6 (predominantly medical reasons)	(55)	(57) ¹	(112)
Died same day upon arrival	(12)	(47)	(59)
Died after the increased holding period	(383)	(50)	(433)
Allowable per audit report	(232)	(11)	(243)
Difference	6	90	96 ²

¹ 48 out of 57 birds euthanized on days 3-6, were euthanized on day 3 for aggressive behavior and belonged to Evidence intake type and Humane sub-type.

² 96 previously excluded other animals and birds comprise 1.8% of total exclusions of other animals and birds in FY 2007-2008.

The addition of 96 unallowable animals previously excluded from reimbursement for various reasons addressed above would result in additional \$7,356 in care and maintenance costs for FY 2007-2008.

2. 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 very detailed descriptions of the reimbursable activities, including very 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 phrase as vague and in need of interpretation, when all other phrases, descriptions of activities, exclusions, and formulas contained very 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 details captured in the claimant’s Chameleon database for all animal records. The animal records contained brief explanation categories if the animal was euthanized for medical reasons, behavioral reasons, time and space constraints, etc. The data did not provide further 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 ultimately euthanized within the increased holding period as a result of its health changing. This scenario is simply impossible to track with the data being captured. The vast majority of animals that were euthanized within the first few days after impoundment were 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. Shelters across the State will delay euthanizing animals prematurely, as required by this mandate. This was evident from reviewing the animal records and statistics during the course of the audits for the Animal Adoption program. However, it is impossible to determine whether the animals euthanized for medical reasons would fit in the hypothetical scenario described in the DPD.

The recorded reasons for disposition of the animals are brief descriptions from the drop-down menu per the design of the claimant’s Chameleon system and its fields. The animals that were euthanized in the first few days after coming into the shelters predominantly suffered 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 isn’t available from the animal data statistics maintained in the claimant’s Chameleon database.

Hypothetically, the shelters’ vets could have records with such specific analysis as whether the animal was initially considered treatable and then changed to non-rehabilitatable. However, this task would be most time-consuming, without the potential of leading to any material results. We believe that such an exercise would be impractical and would include subjective bias.

3. SCO’s recalculation of costs following the *Purifoy* decision and its use of an average number of reimbursable days

The SCO’s use of the average increased holding period days was the most reasonable and appropriate methodology 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. This methodology is also unbiased and mathematically sound. The claimant clearly 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 an infinite amount of detail exists in each animal record and also assumes a practical ease of performing such calculations. In reality, it is practically impossible.

The claimant's animal data averaged between 50,000 and 60,000 line items per fiscal year, as noted in our comments above. The animal census data contains each animal's date of impoundment and the date of outcome. The Controller 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 what day of the week the animal was impounded. In order to do so, someone would have to manually open each animal record and check what day of the week an animal came into the shelter. They 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, someone 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 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, 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

pages 1-50

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A083527	9/5/2007	OWNER SUR	OTC	OTHER	RABBIT SH	6/1/2008	ADOPTION	OWNER NEW	271
A0577903	9/5/2007	OWNER SUR	OTC	OTHER	RABBIT SH	5/14/2008	ADOPTION	OWNER NEW	253
A0814107	9/16/2007	OWNER SUR	OTC	OTHER	NEW ZEALAND WHT	12/31/2007	EUTH	BEHAV OBSV	107
A0841943	8/3/2007	FOSTER	< 8 WEEKS	OTHER	RABBIT SH	8/3/2007	DIED	FOSTER	1
A0841944	8/3/2007	FOSTER	< 8 WEEKS	OTHER	RABBIT SH	8/3/2007	DIED	FOSTER	1
A0841945	8/3/2007	FOSTER	< 8 WEEKS	OTHER	RABBIT SH	8/3/2007	DIED	FOSTER	1
A0859302	11/8/2007	OWNER SUR	RETURN	OTHER	LOP-MINI	2/10/2008	MISSING	SHELTER	95
A0859438	8/25/2007	OWNER SUR	RETURN	OTHER	RABBIT SH	12/7/2007	ADOPTION	OWNER NEW	105
A0866722	9/25/2007	OWNER SUR	RETURN	OTHER	ANGORA-FRENCH	10/5/2007	ADOPTION	OWNER NEW	11
A0866722	6/29/2008	OWNER SUR	RETURN	OTHER	ANGORA-FRENCH	7/13/2008	ADOPTION	OWNER NEW	15
A0870207	10/2/2007	FOSTER	< 8 WEEKS	OTHER	NEW ZEALAND WHT	10/25/2007	DIED	IN KENNEL	24
A0873997	7/7/2007	OWNER SUR	OTC	OTHER	RABBIT SH	7/27/2007	ADOPTION	OWNER NEW	21
A0874905	7/7/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/19/2007	ADOPTION	OWNER NEW	44
A0883355	7/1/2007	STRAY	OTC	OTHER	RABBIT SH	7/19/2007	ADOPTION	OWNER NEW	19
A0883384	7/1/2007	STRAY	CAUGHT	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	152
A0883399	7/1/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/28/2007	RELEASED	OTHER AGCY	59
A0883467	7/1/2007	STRAY	CAUGHT	OTHER	RABBIT LH	9/5/2007	ADOPTION	OWNER NEW	67
A0883468	7/1/2007	STRAY	CAUGHT	OTHER	RABBIT LH	9/5/2007	ADOPTION	OWNER NEW	67
A0883469	7/1/2007	STRAY	CAUGHT	OTHER	RABBIT LH	7/25/2007	ADOPTION	OWNER NEW	25
A0883486	7/2/2007	PERS PROP	OWNER DIED	OTHER	TURTLE	8/15/2007	RELEASED	RESCUE GRP	45
A0883708	7/3/2007	STRAY	OTC	OTHER	RABBIT SH	9/23/2007	ADOPTION	OWNER NEW	83
A0883729	7/3/2007	STRAY	OTC	OTHER	SLIDER	7/20/2007	RELEASED	RESCUE GRP	18
A0883730	7/3/2007	OWNER SUR	OTC	OTHER	RABBIT SH	7/3/2007	EUTH	IRR SUFFER	1
A0883757	7/3/2007	OWNER SUR	OTC	OTHER	RABBIT SH	7/3/2007	RELEASED	OWNER	1
A0883757	7/10/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/28/2007	ADOPTION	OWNER NEW	50
A0883758	7/3/2007	STRAY	OTC	OTHER	RABBIT SH	9/14/2007	RELEASED	RESCUE GRP	74
A0883923	7/3/2007	OWNER SUR	OTC	OTHER	HAMSTER	7/3/2007	BODY DISPO	SANITATION	1
A0883940	7/3/2007	OWNER SUR	OTC	OTHER	RABBIT SH	7/3/2007	BODY DISPO	SANITATION	1
A0883951	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	7/28/2007	DIED	IN KENNEL	26
A0883952	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	7/28/2007	DIED	IN KENNEL	26
A0883953	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	7/28/2007	DIED	IN KENNEL	26
A0883954	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	7/28/2007	DIED	IN KENNEL	26
A0883955	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883956	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883957	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883958	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883959	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883960	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883961	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883962	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883963	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883964	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883965	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883966	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883967	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	7/28/2007	DIED	IN KENNEL	26
A0883968	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883969	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883970	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883971	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883972	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883973	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883974	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883975	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	7/28/2007	DIED	IN KENNEL	26
A0883976	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	7/28/2007	DIED	IN KENNEL	26
A0883977	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883978	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883979	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883980	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0883981	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883982	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883983	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883984	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883986	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883987	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883988	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883989	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883990	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883991	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883992	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883993	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883994	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0883995	7/3/2007	STRAY	PICK UP	OTHER	TURTLE	8/30/2007	DIED	IN KENNEL	59
A0884032	7/4/2007	WILDLIFE	OTC	OTHER	TORTOISE	7/4/2007	EUTH	IRR SUFFER	1
A0884218	7/5/2007	STRAY	OTC	OTHER	RABBIT SH	7/10/2007	ADOPTION	OWNER NEW	6
A0884230	7/5/2007	STRAY	OTC	OTHER	RABBIT SH	8/16/2007	EUTH	BEHAV OBSV	43
A0884316	7/5/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	8/23/2007	EUTH	BEHAV OBSV	50
A0884530	7/6/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	8/14/2007	ADOPTION	OWNER NEW	40
A0884533	7/6/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	7/7/2007	ADOPTION	OWNER NEW	2
A0884535	7/6/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	7/25/2007	ADOPTION	OWNER NEW	20
A0884536	7/6/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	7/7/2007	ADOPTION	OWNER NEW	2
A0884537	7/6/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	7/10/2007	ADOPTION	OWNER NEW	5
A0884538	7/6/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	7/10/2007	ADOPTION	OWNER NEW	5
A0884540	7/6/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	7/7/2007	ADOPTION	OWNER NEW	2
A0884541	7/6/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	7/13/2007	ADOPTION	OWNER NEW	8
A0884542	7/6/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	7/7/2007	ADOPTION	OWNER NEW	2
A0884609	7/6/2007	STRAY	OTC	OTHER	RABBIT SH	8/16/2007	ADOPTION	OWNER NEW	42
A0884611	7/6/2007	STRAY	OTC	OTHER	RABBIT SH	8/26/2007	ADOPT NH	RESCUE GRP	52
A0884632	7/6/2007	STRAY	PICK UP	OTHER	RABBIT SH	7/6/2007	DIED	ENROUTE	1
A0884782	7/7/2007	STRAY	CAUGHT	OTHER	RABBIT SH	7/7/2007	EUTH	IRR SUFFER	1
A0884818	7/7/2007	STRAY	PICK UP	OTHER	RABBIT LH	7/7/2007	EUTH	MEDICAL	1
A0884830	7/7/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	7/13/2007	ADOPTION	OWNER NEW	7
A0884852	9/1/2007	OWNER SUR	RETURN	OTHER	RABBIT SH	10/3/2007	ADOPTION	OWNER NEW	33
A0884853	7/7/2007	STRAY	PICK UP	OTHER	RABBIT SH	10/3/2007	ADOPTION	OWNER NEW	89
A0884876	7/7/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	55
A0884877	7/7/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	55
A0884878	7/7/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	55
A0884879	7/7/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	55
A0884880	7/7/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	55
A0884881	7/7/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	55
A0884882	7/7/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	55
A0885015	7/8/2007	STRAY	OTC	OTHER	RABBIT SH	7/8/2007	EUTH	IRR SUFFER	1
A0885021	7/8/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885022	7/8/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885023	7/8/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885024	7/8/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885025	7/8/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885026	7/8/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885027	7/8/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885028	7/8/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885029	7/8/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885030	7/8/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885031	7/8/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885032	7/8/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885033	7/8/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885034	7/8/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885035	7/8/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885036	7/8/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885037	7/8/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885038	7/8/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885041	7/8/2007	PERS PROP	OWN ARESTD	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885042	7/8/2007	PERS PROP	OWN ARESTD	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	54
A0885078	7/9/2007	STRAY	OTC	OTHER	SLIDER	7/9/2007	EUTH	MEDICAL	1
A0885086	7/9/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/9/2007	ADOPT NH	RESCUE GRP	124
A0885426	7/10/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	52

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0885429	7/10/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	52
A0885430	7/10/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	52
A0885431	7/10/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	52
A0885432	7/10/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	52
A0885433	7/10/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	52
A0885435	7/10/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	52
A0885436	7/10/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	52
A0885437	7/10/2007	STRAY	OTC	OTHER	RABBIT SH	9/21/2007	EUTH	TIME/SPACE	74
A0885438	7/10/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	52
A0885439	7/10/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	52
A0885443	7/10/2007	STRAY	PICK UP	OTHER	IGUANA	8/30/2007	DIED	IN KENNEL	52
A0885444	7/10/2007	STRAY	PICK UP	OTHER	RABBIT SH	7/10/2007	EUTH	8 WKS UST	1
A0885756	7/11/2007	STRAY	OTC	OTHER	DESERT TORTOISE	7/13/2007	RELEASED	RESCUE GRP	3
A0885877	7/12/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/29/2007	ADOPT NH	RESCUE GRP	80
A0885878	7/12/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/11/2007	ADOPT NH	RESCUE GRP	153
A0885893	7/12/2007	STRAY	OTC	OTHER	RABBIT LH	9/29/2007	ADOPT NH	RESCUE GRP	80
A0885942	7/12/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	8/7/2007	EUTH	BEHAV OBSV	27
A0885943	7/12/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	8/7/2007	EUTH	BEHAV OBSV	27
A0885944	7/12/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	7/22/2007	ADOPTION	OWNER NEW	11
A0885945	7/12/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	8/7/2007	EUTH	BEHAV OBSV	27
A0885947	7/12/2007	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	8/7/2007	EUTH	BEHAV OBSV	27
A0885948	7/12/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	8/7/2007	EUTH	BEHAV OBSV	27
A0885968	7/12/2007	STRAY	OTC	OTHER	RABBIT SH	8/15/2007	ADOPTION	OWNER NEW	35
A0885985	7/11/2007	STRAY	OTC	OTHER	TORTOISE	7/14/2007	RELEASED	RESCUE GRP	4
A0885986	7/12/2007	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	8/7/2007	EUTH	BEHAV OBSV	27
A0885987	7/12/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/15/2008	ADOPTION	OWNER NEW	219
A0885996	7/12/2007	STRAY	OTC	OTHER	DESERT TORTOISE	7/12/2007	RELEASED	RESCUE GRP	1
A0886015	7/12/2007	STRAY	OTC	OTHER	RABBIT SH	8/26/2007	ADOPT NH	RESCUE GRP	46
A0886016	7/12/2007	STRAY	OTC	OTHER	RABBIT SH	8/17/2007	ADOPTION	OWNER NEW	37
A0886024	7/12/2007	STRAY	OTC	OTHER	RABBIT SH	7/13/2007	EUTH	BEHAV OBSV	2
A0886025	7/12/2007	STRAY	OTC	OTHER	RABBIT SH	9/14/2007	RELEASED	RESCUE GRP	65
A0886026	7/12/2007	STRAY	OTC	OTHER	RABBIT SH	9/14/2007	ADOPTION	OWNER NEW	65
A0886027	7/12/2007	STRAY	OTC	OTHER	RABBIT SH	9/14/2007	RELEASED	RESCUE GRP	65
A0886113	7/13/2007	OWNER SUR	OTC	OTHER	RABBIT LH	10/27/2007	ADOPTION	OWNER NEW	107
A0886219	7/17/2007	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	9/10/2007	RELEASED	RESCUE GRP	56
A0886220	7/17/2007	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	8/23/2007	ESCAPED	SHELTER	38
A0886221	7/17/2007	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	9/10/2007	RELEASED	OWNER	56
A0886222	7/17/2007	OWNER SUR	OTC	OTHER	HAMSTER	9/10/2007	RELEASED	OWNER	56
A0886255	7/13/2007	OWNER SUR	PICK UP	OTHER	PYTHON	7/14/2007	RELEASED	RESCUE GRP	2
A0886273	7/13/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	49
A0886274	7/13/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	50
A0886275	7/13/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	50
A0886276	7/13/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	50
A0886277	7/13/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	50
A0886278	7/13/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	56
A0886279	7/13/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	56
A0886281	7/13/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	56
A0886282	7/13/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	56
A0886283	7/13/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	56
A0886284	7/13/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	50
A0886285	7/13/2007	STRAY	PICK UP	OTHER	SLIDER	8/30/2007	DIED	IN KENNEL	49
A0886355	7/14/2007	STRAY	OTC	OTHER	DWARF HOTOT	7/19/2007	ADOPTION	OWNER NEW	6
A0886355	11/8/2007	OWNER SUR	RETURN	OTHER	DWARF HOTOT	12/9/2007	ADOPTION	OWNER NEW	32
A0886361	7/14/2007	STRAY	OTC	OTHER	GUINEA PIG	7/15/2007	EUTH	MEDICAL	2
A0886443	7/14/2007	STRAY	OTC	OTHER	RABBIT SH	8/28/2007	RELEASED	OTHER AGCY	46
A0886491	7/14/2007	STRAY	OTC	OTHER	RABBIT SH	7/18/2007	DIED	IN KENNEL	5
A0886493	7/14/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	55
A0886494	7/14/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	49
A0886495	7/14/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	49
A0886496	7/14/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	49
A0886497	7/14/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	49
A0886498	7/14/2007	STRAY	PICK UP	OTHER	SLIDER	9/14/2007	DIED	IN KENNEL	63
A0886499	7/14/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	55
A0886500	7/14/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	49
A0886501	7/14/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	55
A0886502	7/14/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	55

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0886757	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	48
A0886758	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	48
A0886759	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	48
A0886760	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	48
A0886761	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886762	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886763	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886764	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886765	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886766	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886767	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886768	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886769	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886770	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886771	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886772	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886773	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886774	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886775	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886776	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886777	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886778	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886779	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886780	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886781	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886782	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886783	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886784	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886785	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886786	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886787	7/15/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	54
A0886808	7/15/2007	STRAY	PICK UP	OTHER	IGUANA	9/11/2007	DIED	IN KENNEL	59
A0886854	7/16/2007	POS OWNER	CAUGHT	OTHER	PYTHON	7/16/2007	REDEEMED	1ST TIME	1
A0887036	7/17/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/5/2007	EUTH	BEHAV OBSV	20
A0887139	7/17/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/22/2007	RELEASED	RESCUE GRP	68
A0887211	7/17/2007	STRAY	OTC	OTHER	RABBIT SH	7/17/2007	EUTH	MEDICAL	1
A0887440	7/18/2007	STRAY	PICK UP	OTHER	TURTLE	7/19/2007	DIED	IN KENNEL	2
A0887441	7/18/2007	STRAY	PICK UP	OTHER	TURTLE	7/19/2007	DIED	IN KENNEL	2
A0887442	7/18/2007	STRAY	PICK UP	OTHER	TURTLE	7/19/2007	DIED	IN KENNEL	2
A0887443	7/18/2007	STRAY	PICK UP	OTHER	TURTLE	7/19/2007	DIED	IN KENNEL	2
A0887444	7/18/2007	STRAY	PICK UP	OTHER	TURTLE	7/19/2007	DIED	IN KENNEL	2
A0887445	7/18/2007	STRAY	PICK UP	OTHER	RABBIT SH	7/18/2007	EUTH	IRR SUFFER	1
A0887446	7/18/2007	STRAY	PICK UP	OTHER	RABBIT SH	7/18/2007	EUTH	IRR SUFFER	1
A0887556	7/19/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	7/19/2007	EUTH	IRR SUFFER	1
A0887717	7/19/2007	OWNER SUR	OTC	OTHER	RABBIT SH	7/19/2007	RELEASED	OWNER	1
A0887718	7/19/2007	OWNER SUR	OTC	OTHER	RABBIT SH	7/19/2007	RELEASED	OWNER	1
A0887897	7/20/2007	STRAY	OTC	OTHER	IGUANA	9/13/2007	RELEASED	RESCUE GRP	56
A0887951	7/20/2007	STRAY	OTC	OTHER	RABBIT SH	9/20/2007	EUTH	TIME/SPACE	63
A0887985	7/21/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	7/21/2007	EUTH	8 WKS UST	1
A0887986	7/21/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	7/21/2007	EUTH	8 WKS UST	1
A0887987	7/21/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	7/21/2007	EUTH	8 WKS UST	1
A0887988	7/21/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	7/21/2007	EUTH	8 WKS UST	1
A0887989	7/21/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	7/21/2007	EUTH	8 WKS UST	1
A0887990	7/21/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	7/21/2007	EUTH	8 WKS UST	1
A0887991	7/21/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	7/21/2007	EUTH	8 WKS UST	1
A0888082	7/21/2007	OWNER SUR	OTC	OTHER	DWARF HOTOT	9/13/2007	STOLEN	SHELTER	55
A0888142	7/21/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	8/14/2007	ADOPTION	OWNER NEW	25
A0888144	7/29/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	7/31/2007	ADOPTION	OWNER NEW	3
A0888144	7/21/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	7/24/2007	ADOPTION	OWNER NEW	4
A0888147	7/21/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	8/14/2007	ADOPTION	OWNER NEW	25
A0888148	7/21/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	7/28/2007	ADOPTION	OWNER NEW	8
A0888152	7/21/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	7/28/2007	ADOPTION	OWNER NEW	8
A0888198	7/22/2007	STRAY	PICK UP	OTHER	PYTHON	8/3/2007	RELEASED	RESCUE GRP	13
A0888257	7/22/2007	PERS PROP	VEH TOWED	OTHER	RABBIT SH	8/22/2007	ADOPTION	OWNER NEW	32
A0888258	7/22/2007	PERS PROP	VEH TOWED	OTHER	RABBIT SH	8/22/2007	ADOPTION	OWNER NEW	32
A0888263	7/22/2007	STRAY	OTC	OTHER	RABBIT SH	7/22/2007	EUTH	IRR SUFFER	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0888276	7/22/2007	STRAY	OTC	OTHER	RABBIT SH	7/28/2007	ADOPTION	OWNER NEW	7
A0888294	7/22/2007	STRAY	PICK UP	OTHER	CORN SNAKE	8/1/2007	ADOPTION	OWNER NEW	11
A0888318	7/23/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/7/2008	ADOPTION	OWNER NEW	200
A0888328	7/23/2007	STRAY	OTC	OTHER	RABBIT SH	9/20/2007	EUTH	TIME/SPACE	60
A0888341	7/23/2007	OWNER SUR	OTC	OTHER	NEW ZEALAND WHT	8/5/2007	ADOPTION	OWNER NEW	14
A0888402	7/23/2007	OWNER SUR	OTC	OTHER	RABBIT SH	7/27/2007	EUTH	MEDICAL	5
A0888408	7/23/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/26/2007	ADOPT NH	RESCUE GRP	35
A0888411	7/23/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/9/2007	ADOPT NH	RESCUE GRP	110
A0888415	7/23/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/9/2007	ADOPT NH	RESCUE GRP	110
A0888417	7/23/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/2/2007	ADOPTION	OWNER NEW	133
A0888418	9/8/2007	OWNER SUR	RETURN	OTHER	RABBIT SH	12/11/2007	ADOPT NH	RESCUE GRP	95
A0888418	7/23/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/7/2007	ADOPTION	OWNER NEW	47
A0888685	7/24/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/14/2007	EUTH	TIME/SPACE	22
A0888721	7/24/2007	STRAY	PICK UP	OTHER	RABBIT SH	7/24/2007	EUTH	8 WKS UST	1
A0888724	7/24/2007	STRAY	PICK UP	OTHER	RABBIT SH	7/24/2007	EUTH	8 WKS UST	1
A0888728	7/24/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	45
A0888729	7/24/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	45
A0888731	7/24/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	45
A0888732	7/24/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	45
A0888733	7/24/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	45
A0888734	7/24/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	45
A0888735	7/24/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	45
A0888736	7/24/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	45
A0888737	7/24/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	45
A0888738	7/24/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	45
A0888739	7/24/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	45
A0888740	7/24/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	45
A0888741	7/24/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	45
A0888765	7/24/2007	STRAY	PICK UP	OTHER	RABBIT SH	7/24/2007	EUTH	MEDICAL	1
A0888778	7/24/2007	OWNER SUR	OTC	OTHER	REX RABBIT	7/26/2008	ADOPTION	OWNER NEW	369
A0888913	7/25/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/5/2007	ADOPTION	OWNER NEW	73
A0888933	7/25/2007	OWNER SUR	OTC	OTHER	REX RABBIT	8/14/2007	ADOPTION	OWNER NEW	21
A0888934	7/25/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/27/2007	ADOPTION	OWNER NEW	65
A0888935	7/25/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/30/2007	DIED	IN KENNEL	68
A0888937	7/25/2007	OWNER SUR	OTC	OTHER	DUTCH	8/10/2007	ADOPTION	OWNER NEW	17
A0888938	7/25/2007	OWNER SUR	OTC	OTHER	DUTCH	8/21/2007	ADOPTION	OWNER NEW	28
A0888966	7/25/2007	OWNER SUR	OTC	OTHER	RABBIT SH	7/28/2007	ADOPTION	OWNER NEW	4
A0888968	7/25/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/21/2007	EUTH	BEHAV OBSV	59
A0888970	7/25/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/4/2007	RELEASED	OTHER AGCY	42
A0888971	7/25/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/4/2007	RELEASED	OTHER AGCY	42
A0888973	7/25/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/4/2007	RELEASED	OTHER AGCY	42
A0888974	7/25/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/4/2007	RELEASED	OTHER AGCY	42
A0888976	7/25/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/10/2008	ADOPT NH	RESCUE GRP	170
A0889119	7/26/2007	STRAY	OTC	OTHER	SLIDER	8/1/2007	RELEASED	RESCUE GRP	7
A0889150	7/26/2007	STRAY	PICK UP	OTHER	TURTLE	9/6/2007	DIED	IN KENNEL	43
A0889152	7/26/2007	STRAY	PICK UP	OTHER	TURTLE	9/6/2007	DIED	IN KENNEL	43
A0889153	7/26/2007	STRAY	PICK UP	OTHER	TURTLE	9/6/2007	DIED	IN KENNEL	43
A0889154	7/26/2007	STRAY	PICK UP	OTHER	RABBIT SH	7/26/2007	FOSTER	< 8 WEEKS	1
A0889192	7/26/2007	STRAY	OTC	OTHER	RABBIT SH	10/26/2007	ADOPTION	OWNER NEW	93
A0889272	7/26/2007	OWNER SUR	OTC	OTHER	HAMSTER	8/7/2007	EUTH	BEHAV OBSV	13
A0889273	7/26/2007	OWNER SUR	OTC	OTHER	HAMSTER	8/7/2007	EUTH	BEHAV OBSV	13
A0889274	7/26/2007	OWNER SUR	OTC	OTHER	HAMSTER	8/7/2007	EUTH	BEHAV OBSV	13
A0889276	7/26/2007	OWNER SUR	OTC	OTHER	HAMSTER	8/7/2007	EUTH	BEHAV OBSV	13
A0889277	7/26/2007	OWNER SUR	OTC	OTHER	HAMSTER	8/7/2007	EUTH	BEHAV OBSV	13
A0889278	7/26/2007	OWNER SUR	OTC	OTHER	HAMSTER	8/7/2007	EUTH	BEHAV OBSV	13
A0889279	7/26/2007	OWNER SUR	OTC	OTHER	HAMSTER	8/7/2007	EUTH	BEHAV OBSV	13
A0889280	7/26/2007	OWNER SUR	OTC	OTHER	HAMSTER	8/7/2007	EUTH	BEHAV OBSV	13
A0889281	7/26/2007	OWNER SUR	OTC	OTHER	HAMSTER	8/7/2007	EUTH	BEHAV OBSV	13
A0889316	7/26/2007	STRAY	OTC	OTHER	TURTLE	8/14/2007	RELEASED	RESCUE GRP	20
A0889374	7/27/2007	STRAY	CAUGHT	OTHER	RABBIT SH	7/28/2007	DIED	IN KENNEL	2
A0889494	7/27/2007	STRAY	OTC	OTHER	RABBIT SH	9/1/2007	ADOPTION	OWNER NEW	37
A0889525	7/27/2007	STRAY	OTC	OTHER	RAT-DOMESTIC	7/28/2007	EUTH	IRR SUFFER	2
A0889527	7/27/2007	STRAY	OTC	OTHER	RAT-DOMESTIC	7/28/2007	EUTH	IRR SUFFER	2
A0889528	7/27/2007	STRAY	OTC	OTHER	RAT-DOMESTIC	7/28/2007	EUTH	IRR SUFFER	2
A0889529	7/27/2007	STRAY	OTC	OTHER	RAT-DOMESTIC	7/28/2007	EUTH	IRR SUFFER	2
A0889530	7/27/2007	STRAY	OTC	OTHER	RAT-DOMESTIC	7/28/2007	EUTH	IRR SUFFER	2

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0889531	7/27/2007	STRAY	OTC	OTHER	RAT-DOMESTIC	7/28/2007	EUTH	IRR SUFFER	2
A0889540	7/27/2007	STRAY	PICK UP	OTHER	RABBIT SH	7/28/2007	EUTH	8 WKS UST	2
A0889541	7/27/2007	STRAY	PICK UP	OTHER	RABBIT SH	7/28/2007	EUTH	8 WKS UST	2
A0889542	7/27/2007	STRAY	PICK UP	OTHER	RABBIT SH	7/28/2007	EUTH	8 WKS UST	2
A0889543	7/27/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	42
A0889544	7/27/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	42
A0889545	7/27/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	42
A0889643	7/28/2007	OWNER SUR	OTC	OTHER	LOP-MINI	9/1/2007	ADOPTION	OWNER NEW	36
A0889644	7/28/2007	OWNER SUR	OTC	OTHER	LOP-MINI	9/1/2007	ADOPTION	OWNER NEW	36
A0889656	7/28/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/16/2007	ADOPTION	OWNER NEW	51
A0889752	7/29/2007	STRAY	PICK UP	OTHER	RABBIT SH	7/29/2007	EUTH	8 WKS UST	1
A0889753	7/29/2007	STRAY	PICK UP	OTHER	RABBIT SH	7/29/2007	EUTH	8 WKS UST	1
A0889754	7/29/2007	STRAY	PICK UP	OTHER	RABBIT SH	7/29/2007	EUTH	8 WKS UST	1
A0889755	7/29/2007	STRAY	PICK UP	OTHER	RABBIT SH	7/29/2007	EUTH	8 WKS UST	1
A0889756	7/29/2007	STRAY	PICK UP	OTHER	RABBIT SH	7/29/2007	EUTH	8 WKS UST	1
A0889758	7/29/2007	STRAY	OTC	OTHER	RAT-DOMESTIC	8/7/2007	EUTH	BEHAV OBSV	10
A0889759	7/29/2007	STRAY	PICK UP	OTHER	IGUANA	9/9/2007	ADOPTION	OWNER NEW	43
A0889762	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889763	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889764	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889765	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889766	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889767	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889768	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889769	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889770	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889771	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889772	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889773	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889774	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889775	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889776	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889777	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/14/2007	DIED	IN KENNEL	48
A0889778	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/14/2007	DIED	IN KENNEL	48
A0889779	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	53
A0889780	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/14/2007	DIED	IN KENNEL	48
A0889781	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/14/2007	DIED	IN KENNEL	48
A0889782	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/14/2007	DIED	IN KENNEL	48
A0889783	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	53
A0889784	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/14/2007	DIED	IN KENNEL	48
A0889785	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	53
A0889786	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/14/2007	DIED	IN KENNEL	48
A0889787	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	53
A0889788	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	53
A0889789	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	53
A0889790	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	53
A0889791	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	53
A0889793	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	53
A0889794	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	53
A0889795	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	53
A0889796	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	53
A0889797	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889798	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889800	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889801	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889803	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889804	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889806	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889807	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889808	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889809	7/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/6/2007	DIED	IN KENNEL	40
A0889855	7/29/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/2/2007	ADOPT NH	RESCUE GRP	97
A0889860	7/29/2007	STRAY	OTC	OTHER	RABBIT SH	8/18/2007	ADOPT NH	RESCUE GRP	21
A0889900	7/29/2007	STRAY	PICK UP	OTHER	IGUANA	8/31/2007	DIED	IN KENNEL	34
A0889949	7/30/2007	OWNER SUR	OTC	OTHER	HAMSTER	8/3/2007	ADOPTION	OWNER NEW	5
A0889950	7/30/2007	OWNER SUR	OTC	OTHER	HAMSTER	8/3/2007	ADOPTION	OWNER NEW	5

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0889952	7/30/2007	OWNER SUR	OTC	OTHER	HAMSTER	8/3/2007	ADOPTION	OWNER NEW	5
A0889982	7/30/2007	STRAY	OTC	OTHER	RABBIT SH	11/6/2007	ADOPTION	OWNER NEW	100
A0889984	7/30/2007	STRAY	OTC	OTHER	RABBIT SH	7/30/2007	EUTH	MEDICAL	1
A0890043	7/30/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/20/2007	ADOPTION	OWNER NEW	83
A0890043	5/4/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/28/2008	RELEASED	OTHER AGCY	56
A0890044	7/30/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	8/25/2007	ADOPTION	OWNER NEW	27
A0890091	7/30/2007	STRAY	OTC	OTHER	TURTLE	8/6/2007	RELEASED	RESCUE GRP	8
A0890171	7/31/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/19/2007	ADOPTION	OWNER NEW	20
A0890303	7/31/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/9/2007	ADOPTION	OWNER NEW	41
A0890319	7/31/2007	STRAY	OTC	OTHER	RABBIT SH	9/28/2007	ADOPTION	OWNER NEW	60
A0890320	7/31/2007	STRAY	OTC	OTHER	RABBIT SH	11/27/2007	ADOPT NH	RESCUE GRP	120
A0890329	7/31/2007	WILDLIFE	LFT AT SLT	OTHER	FROG	8/1/2007	RELEASED	FIELD	2
A0890330	7/31/2007	WILDLIFE	LFT AT SLT	OTHER	FROG	8/1/2007	RELEASED	FIELD	2
A0890331	7/31/2007	WILDLIFE	LFT AT SLT	OTHER	FROG	8/1/2007	RELEASED	FIELD	2
A0890361	7/31/2007	STRAY	OTC	OTHER	REX RABBIT	8/21/2007	ADOPT NH	RESCUE GRP	22
A0890384	4/7/2008	FOSTER	EVIDENCE	OTHER	TORTOISE	4/7/2008	RELEASED	RESCUE GRP	1
A0890385	4/7/2008	FOSTER	EVIDENCE	OTHER	TORTOISE	4/7/2008	RELEASED	RESCUE GRP	1
A0890386	4/7/2008	FOSTER	EVIDENCE	OTHER	TORTOISE	4/7/2008	RELEASED	RESCUE GRP	1
A0890387	4/7/2008	FOSTER	EVIDENCE	OTHER	TORTOISE	4/7/2008	RELEASED	RESCUE GRP	1
A0890489	6/9/2008	FOSTER	EVIDENCE	OTHER	BEARDED DRAGON	6/10/2008	RELEASED	RESCUE GRP	2
A0890490	8/1/2007	EVIDENCE	HUMANE	OTHER	LIZARD	4/5/2008	ADOPTION	OWNER NEW	249
A0890556	8/1/2007	STRAY	OTC	OTHER	RABBIT SH	8/8/2007	ADOPTION	OWNER NEW	8
A0890586	8/1/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/1/2007	BODY DISPO	SANITATION	1
A0890602	8/1/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/23/2007	ADOPTION	OWNER NEW	54
A0890605	8/1/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/4/2007	ADOPTION	OWNER NEW	35
A0890794	8/2/2007	EVIDENCE	HUMANE	OTHER	RABBIT SH	7/14/2008	EUTH	TIME/SPACE	348
A0890837	6/9/2008	EVIDENCE	HUMANE	OTHER	TORTOISE	6/10/2008	RELEASED	RESCUE GRP	2
A0890840	8/2/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/26/2007	ADOPT NH	RESCUE GRP	25
A0890904	8/2/2007	STRAY	OTC	OTHER	HAMSTER	8/23/2007	EUTH	BEHAV OBSV	22
A0890982	7/23/2007	STRAY	OTC	OTHER	RABBIT SH	9/20/2007	EUTH	TIME/SPACE	60
A0891024	8/3/2007	STRAY	OTC	OTHER	FRENCH LOP	8/10/2007	ADOPTION	OWNER NEW	8
A0891091	8/3/2007	WILDLIFE	OTC	OTHER	IGUANA	8/3/2007	EUTH	IRR SUFFER	1
A0891092	8/3/2007	OWNER SUR	OTC	OTHER	HAMSTER	8/15/2007	ADOPTION	OWNER NEW	13
A0891129	8/3/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/16/2007	EUTH	BEHAV OBSV	14
A0891153	8/3/2007	STRAY	OTC	OTHER	FRENCH LOP	8/19/2007	ADOPTION	OWNER NEW	17
A0891222	8/4/2007	STRAY	LFT AT SLT	OTHER	DWARF HOTOT	8/21/2007	ADOPT NH	RESCUE GRP	18
A0891240	8/4/2007	STRAY	OTC	OTHER	RABBIT SH	8/4/2007	BODY DISPO	SANITATION	1
A0891247	8/4/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/26/2007	ADOPT NH	RESCUE GRP	23
A0891271	8/4/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	8/4/2007	DIED	IN KENNEL	1
A0891279	8/4/2007	STRAY	OTC	OTHER	RABBIT SH	2/3/2008	ADOPTION	OWNER NEW	184
A0891315	8/4/2007	OWNER SUR	OTC	OTHER	HAMSTER	8/4/2007	EUTH	IRR SUFFER	1
A0891353	8/4/2007	STRAY	PICK UP	OTHER	IGUANA	9/5/2007	DIED	IN KENNEL	33
A0891354	8/4/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	47
A0891355	8/4/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	47
A0891356	8/4/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	28
A0891357	8/4/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	28
A0891358	8/4/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	28
A0891359	8/4/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	28
A0891360	8/4/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	47
A0891361	8/4/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	47
A0891362	8/4/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	47
A0891363	8/4/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	47
A0891364	8/4/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	28
A0891365	8/4/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	28
A0891366	8/4/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	28
A0891367	8/4/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	28
A0891368	8/4/2007	STRAY	PICK UP	OTHER	SLIDER	9/14/2007	DIED	IN KENNEL	42
A0891369	8/4/2007	STRAY	PICK UP	OTHER	SLIDER	9/14/2007	DIED	IN KENNEL	42
A0891370	8/4/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	28
A0891528	8/6/2007	STRAY	OTC	OTHER	SLIDER	8/14/2007	RELEASED	RESCUE GRP	9
A0891584	8/6/2007	OWNER SUR	PICK UP	OTHER	BOA CONSTRICTOR	11/1/2007	ADOPTION	OWNER NEW	88
A0891586	8/6/2007	OWNER SUR	PICK UP	OTHER	TURTLE	8/6/2007	EUTH	MEDICAL	1
A0891590	8/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/18/2007	ADOPT NH	RESCUE GRP	13
A0891592	8/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/26/2007	ADOPT NH	RESCUE GRP	21
A0891610	8/6/2007	POS OWNER	OTC	OTHER	BEARDED DRAGON	8/7/2007	REDEEMED	1ST TIME	2
A0891625	8/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/6/2007	EUTH	IRR SUFFER	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0891626	8/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/9/2007	ADOPTION	OWNER NEW	65
A0891627	8/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/6/2007	BODY DISPO	SANITATION	1
A0891688	8/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/28/2007	RELEASED	OTHER AGCY	23
A0891713	8/7/2007	STRAY	LFT AT SLT	OTHER	NEW ZEALAND WHT	8/14/2007	EUTH	TIME/SPACE	8
A0891736	8/7/2007	STRAY	OTC	OTHER	HAMSTER	8/28/2007	ADOPTION	OWNER NEW	22
A0891812	8/7/2007	STRAY	OTC	OTHER	RABBIT SH	12/31/2007	EUTH	BEHAV OBSV	147
A0891915	8/7/2007	STRAY	OTC	OTHER	BOA CONSTRICTOR	9/10/2007	RELEASED	RESCUE GRP	35
A0891990	8/7/2007	STRAY	OTC	OTHER	RABBIT SH	8/26/2007	ADOPT NH	RESCUE GRP	20
A0892064	8/7/2007	STRAY	LFT AT SLT	OTHER	IGUANA	9/9/2007	ADOPTION	OWNER NEW	34
A0892065	8/7/2007	STRAY	LFT AT SLT	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	115
A0892066	8/7/2007	STRAY	LFT AT SLT	OTHER	IGUANA	9/9/2007	ADOPTION	OWNER NEW	34
A0892163	8/8/2007	STRAY	OTC	OTHER	LOP-MINI	8/23/2007	ADOPTION	OWNER NEW	16
A0892164	8/8/2007	STRAY	OTC	OTHER	RABBIT SH	9/20/2007	EUTH	TIME/SPACE	44
A0892286	8/8/2007	OWNER SUR	OTC	OTHER	HAMSTER	8/8/2007	BODY DISPO	SANITATION	1
A0892430	8/9/2007	STRAY	OTC	OTHER	SLIDER	8/9/2007	DIED	ENROUTE	1
A0892453	8/9/2007	STRAY	CAUGHT	OTHER	SNAKE	9/10/2007	RELEASED	OWNER	33
A0892500	8/9/2007	OWNER SUR	OTC	OTHER	PYTHON	9/10/2007	ADOPTION	OWNER NEW	33
A0892501	8/9/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/18/2007	ADOPTION	OWNER NEW	10
A0892502	8/9/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/18/2007	ADOPTION	OWNER NEW	10
A0892504	8/9/2007	OWNER SUR	OTC	OTHER	PYTHON	9/10/2007	RELEASED	OWNER	33
A0892543	8/9/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/19/2007	ADOPT NH	RESCUE GRP	72
A0892545	8/9/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/23/2007	ADOPT NH	RESCUE GRP	15
A0892656	8/10/2007	STRAY	OTC	OTHER	RABBIT SH	8/23/2007	ADOPT NH	RESCUE GRP	14
A0892661	8/10/2007	OWNER SUR	OTC	OTHER	TORTOISE	8/10/2007	RELEASED	OWNER	1
A0892671	8/10/2007	STRAY	OTC	OTHER	RABBIT SH	8/12/2007	DIED	IN KENNEL	3
A0892766	8/10/2007	STRAY	CAUGHT	OTHER	BOA CONSTRICTOR	9/10/2007	ADOPTION	OWNER NEW	32
A0892927	8/11/2007	STRAY	OTC	OTHER	SLIDER	9/28/2007	EUTH	MEDICAL	49
A0892948	8/11/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	8/14/2007	ADOPTION	OWNER NEW	4
A0893044	8/11/2007	STRAY	PICK UP	OTHER	SLIDER	9/14/2007	DIED	IN KENNEL	35
A0893046	8/11/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	21
A0893047	8/11/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	21
A0893048	8/11/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	40
A0893049	8/11/2007	STRAY	PICK UP	OTHER	SLIDER	9/14/2007	DIED	IN KENNEL	35
A0893050	8/11/2007	STRAY	PICK UP	OTHER	SLIDER	9/14/2007	DIED	IN KENNEL	35
A0893107	8/12/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/14/2007	ADOPTION	OWNER NEW	64
A0893194	8/12/2007	STRAY	PICK UP	OTHER	RABBIT SH	8/13/2007	EUTH	8 WKS UST	2
A0893195	8/12/2007	STRAY	PICK UP	OTHER	RABBIT SH	8/13/2007	EUTH	8 WKS UST	2
A0893196	8/12/2007	STRAY	PICK UP	OTHER	RABBIT SH	8/13/2007	EUTH	8 WKS UST	2
A0893197	8/12/2007	STRAY	PICK UP	OTHER	RABBIT SH	8/13/2007	EUTH	8 WKS UST	2
A0893198	8/12/2007	STRAY	PICK UP	OTHER	RABBIT SH	8/13/2007	EUTH	8 WKS UST	2
A0893199	8/12/2007	STRAY	PICK UP	OTHER	RABBIT SH	8/13/2007	EUTH	8 WKS UST	2
A0893200	8/12/2007	STRAY	PICK UP	OTHER	RABBIT SH	8/13/2007	EUTH	8 WKS UST	2
A0893201	8/12/2007	STRAY	PICK UP	OTHER	RABBIT SH	8/13/2007	EUTH	8 WKS UST	2
A0893202	8/12/2007	STRAY	PICK UP	OTHER	RABBIT SH	8/13/2007	EUTH	8 WKS UST	2
A0893203	8/12/2007	STRAY	PICK UP	OTHER	RABBIT SH	8/13/2007	EUTH	8 WKS UST	2
A0893204	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893205	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39
A0893206	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/14/2007	DIED	IN KENNEL	34
A0893207	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39
A0893208	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39
A0893209	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893210	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39
A0893211	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39
A0893212	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893213	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893214	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893215	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893216	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39
A0893217	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39
A0893218	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39
A0893219	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39
A0893220	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893221	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893222	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893223	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893224	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0893225	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39
A0893226	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39
A0893227	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39
A0893228	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893229	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893230	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893231	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893232	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893233	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893234	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39
A0893235	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39
A0893236	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/28/2007	EUTH	MEDICAL	48
A0893237	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39
A0893238	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893239	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893240	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39
A0893241	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893242	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893243	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	20
A0893244	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39
A0893245	8/12/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	39
A0893349	8/13/2007	STRAY	OTC	OTHER	RABBIT SH	8/17/2007	EUTH	TIME/SP.MD	5
A0893352	8/13/2007	STRAY	OTC	OTHER	RABBIT SH	5/25/2008	ADOPTION	OWNER NEW	287
A0893353	8/13/2007	STRAY	OTC	OTHER	RABBIT SH	11/29/2007	ADOPT NH	RESCUE GRP	109
A0893403	8/13/2007	STRAY	OTC	OTHER	RABBIT SH	8/13/2007	EUTH	IRR SUFFER	1
A0893569	8/14/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	18
A0893570	8/14/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	18
A0893571	8/14/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	18
A0893572	8/14/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	37
A0893573	8/14/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	37
A0893574	8/14/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	37
A0893575	8/14/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	37
A0893576	8/14/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	18
A0893577	8/14/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	18
A0893578	8/14/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	18
A0893579	8/14/2007	STRAY	PICK UP	OTHER	RABBIT SH	8/14/2007	EUTH	IRR SUFFER	1
A0893666	8/14/2007	STRAY	OTC	OTHER	RABBIT SH	8/18/2007	EUTH	AT PVT VET	5
A0893680	8/14/2007	STRAY	LFT AT SLT	OTHER	GUINEA PIG	8/17/2007	ADOPTION	OWNER NEW	4
A0893681	8/14/2007	STRAY	LFT AT SLT	OTHER	GUINEA PIG	8/16/2007	ADOPTION	OWNER NEW	3
A0893695	8/14/2007	STRAY	OTC	OTHER	TORTOISE	8/31/2007	ADOPTION	OWNER NEW	18
A0893698	8/14/2007	WILDLIFE	PICK UP	OTHER	SNAKE	8/14/2007	RELEASED	FIELD	1
A0894070	8/16/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	8/16/2007	EUTH	MEDICAL	1
A0894221	8/16/2007	STRAY	LFT AT SLT	OTHER	HAMSTER	8/16/2007	EUTH	MEDICAL	1
A0894337	8/17/2007	STRAY	OTC	OTHER	HAMSTER	9/13/2007	DIED	IN KENNEL	28
A0894370	8/17/2007	OWNER SUR	OTC	OTHER	HAMSTER	9/10/2007	EUTH	BEHAV OBSV	25
A0894440	8/17/2007	WILDLIFE	CAUGHT	OTHER	LIZARD	8/17/2007	RELEASED	FIELD	1
A0894450	8/17/2007	STRAY	OTC	OTHER	RABBIT SH	8/24/2007	EUTH	TIME/SPACE	8
A0894601	8/18/2007	STRAY	OTC	OTHER	RABBIT SH	8/18/2007	BODY DISPO	SANITATION	1
A0894710	8/24/2007	OWNER SUR	OTC	OTHER	TURTLE	8/28/2007	RELEASED	OTHER AGCY	5
A0894712	8/18/2007	PERS PROP	OWNER DIED	OTHER	SLIDER	8/24/2007	RELEASED	OWNER	7
A0894713	8/18/2007	PERS PROP	OWNER DIED	OTHER	SLIDER	8/24/2007	RELEASED	OWNER	7
A0894714	8/18/2007	PERS PROP	OWNER DIED	OTHER	SLIDER	8/24/2007	RELEASED	OWNER	7
A0894715	8/18/2007	PERS PROP	OWNER DIED	OTHER	SLIDER	8/24/2007	RELEASED	OWNER	7
A0894716	8/18/2007	PERS PROP	OWNER DIED	OTHER	MUSK TURTLE	8/24/2007	RELEASED	OWNER	7
A0894717	8/18/2007	PERS PROP	OWNER DIED	OTHER	MUSK TURTLE	8/24/2007	RELEASED	OWNER	7
A0894718	8/18/2007	PERS PROP	OWNER DIED	OTHER	POND TURTLE	8/24/2007	RELEASED	OWNER	7
A0894719	8/18/2007	PERS PROP	OWNER DIED	OTHER	POND TURTLE	8/24/2007	RELEASED	OWNER	7
A0894720	8/18/2007	PERS PROP	OWNER DIED	OTHER	TORTOISE	8/24/2007	RELEASED	OTHER AGCY	7
A0894721	8/18/2007	PERS PROP	OWNER DIED	OTHER	POND TURTLE	8/24/2007	RELEASED	OWNER	7
A0894733	8/18/2007	STRAY	OTC	OTHER	RABBIT SH	8/24/2007	EUTH	TIME/SPACE	7
A0894736	8/18/2007	OWNER SUR	PICK UP	OTHER	RABBIT SH	11/8/2007	ADOPT NH	RESCUE GRP	83
A0894737	8/18/2007	OWNER SUR	PICK UP	OTHER	RABBIT SH	11/8/2007	ADOPT NH	RESCUE GRP	83
A0894739	8/18/2007	OWNER SUR	PICK UP	OTHER	RABBIT SH	8/30/2007	ADOPTION	OWNER NEW	13
A0894740	8/18/2007	OWNER SUR	PICK UP	OTHER	RABBIT SH	12/11/2007	ADOPT NH	RESCUE GRP	116
A0894741	8/18/2007	OWNER SUR	PICK UP	OTHER	RABBIT SH	8/19/2007	EUTH	MEDICAL	2
A0894743	8/18/2007	OWNER SUR	PICK UP	OTHER	RABBIT SH	8/19/2007	EUTH	MEDICAL	2

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0894753	8/18/2007	STRAY	PICK UP	OTHER	PYTHON	11/13/2007	ADOPTION	OWNER NEW	88
A0894830	8/19/2007	OWNER SUR	OTC	OTHER	TURTLE	9/11/2007	RELEASED	RESCUE GRP	24
A0894867	8/19/2007	STRAY	OTC	OTHER	TORTOISE	8/25/2007	RELEASED	RESCUE GRP	7
A0894890	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	32
A0894891	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	13
A0894892	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	13
A0894894	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	32
A0894895	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	32
A0894896	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	32
A0894897	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	32
A0894899	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	13
A0894900	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	32
A0894901	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	32
A0894902	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	32
A0894903	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	32
A0894904	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	13
A0894905	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	13
A0894906	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	13
A0894907	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	13
A0894908	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	32
A0894909	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	32
A0894910	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	32
A0894911	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	32
A0894912	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	9/19/2007	EUTH	TIME/SP.MD	32
A0894913	8/19/2007	STRAY	PICK UP	OTHER	SLIDER	8/31/2007	DIED	IN KENNEL	13
A0895026	8/20/2007	STRAY	OTC	OTHER	RABBIT SH	9/16/2007	ADOPTION	OWNER NEW	28
A0895093	8/20/2007	STRAY	OTC	OTHER	RABBIT SH	6/4/2008	ADOPTION	OWNER NEW	290
A0895229	8/21/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	1/8/2008	EUTH	BEHAV OBSV	141
A0895269	8/21/2007	STRAY	CAUGHT	OTHER	RABBIT SH	10/3/2007	RELEASED	RESCUE GRP	44
A0895270	8/21/2007	STRAY	CAUGHT	OTHER	RABBIT SH	9/23/2007	ADOPTION	OWNER NEW	34
A0895467	8/21/2007	STRAY	OTC	OTHER	HAMSTER	9/7/2007	ADOPTION	OWNER NEW	18
A0895615	8/22/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/24/2007	REDEEMED	1ST TIME	3
A0895680	8/22/2007	STRAY	OTC	OTHER	RABBIT SH	10/2/2007	ADOPTION	OWNER NEW	42
A0895757	8/22/2007	STRAY	LFT AT SLT	OTHER	DWARF HOTOT	8/22/2007	BODY DISPO	SANITATION	1
A0896022	8/23/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/30/2007	ADOPTION	OWNER NEW	39
A0896103	8/24/2007	OWNER SUR	OTC	OTHER	SLIDER	8/30/2007	RELEASED	OTHER AGCY	7
A0896109	8/24/2007	OWNER SUR	OTC	OTHER	SLIDER	8/30/2007	RELEASED	OTHER AGCY	7
A0896222	8/24/2007	STRAY	OTC	OTHER	TURTLE	8/30/2007	ADOPTION	OWNER NEW	7
A0896303	8/24/2007	STRAY	PICK UP	OTHER	TURTLE	8/31/2007	DIED	IN KENNEL	8
A0896304	8/24/2007	STRAY	PICK UP	OTHER	TURTLE	8/31/2007	DIED	IN KENNEL	8
A0896305	8/24/2007	STRAY	PICK UP	OTHER	TURTLE	8/31/2007	DIED	IN KENNEL	8
A0896306	8/24/2007	STRAY	PICK UP	OTHER	TURTLE	9/19/2007	EUTH	TIME/SP.MD	27
A0896307	8/24/2007	STRAY	PICK UP	OTHER	TURTLE	9/19/2007	EUTH	TIME/SP.MD	27
A0896308	8/24/2007	STRAY	PICK UP	OTHER	TURTLE	9/15/2007	EUTH	MEDICAL	23
A0896309	8/24/2007	STRAY	PICK UP	OTHER	TURTLE	9/14/2007	EUTH	MEDICAL	22
A0896310	8/24/2007	STRAY	PICK UP	OTHER	TURTLE	9/19/2007	EUTH	TIME/SP.MD	27
A0896311	8/24/2007	STRAY	PICK UP	OTHER	TURTLE	9/13/2007	ADOPTION	OWNER NEW	21
A0896313	9/5/2007	FOSTER	< 8 WEEKS	OTHER	RABBIT SH	9/5/2007	BODY DISPO	SANITATION	1
A0896313	8/24/2007	STRAY	PICK UP	OTHER	RABBIT SH	10/19/2007	DIED	FOSTER	57
A0896314	9/5/2007	FOSTER	< 8 WEEKS	OTHER	RABBIT SH	9/5/2007	BODY DISPO	SANITATION	1
A0896314	8/24/2007	STRAY	PICK UP	OTHER	RABBIT SH	8/25/2007	FOSTER	< 8 WEEKS	2
A0896321	8/25/2007	STRAY	OTC	OTHER	BOA CONSTRICTOR	8/25/2007	EUTH	IRR SUFFER	1
A0896444	8/25/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/22/2007	RELEASED	RESCUE GRP	29
A0896472	8/25/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/25/2007	EUTH	MEDICAL	1
A0896554	8/26/2007	STRAY	OTC	OTHER	MOUSE-DOMESTIC	9/1/2007	DIED	IN KENNEL	7
A0896555	8/26/2007	STRAY	OTC	OTHER	MOUSE-DOMESTIC	9/1/2007	DIED	IN KENNEL	7
A0896565	11/14/2007	POS OWNER	LFT AT VET	OTHER	RABBIT SH	11/16/2007	RELEASED	RESCUE GRP	3
A0896565	8/26/2007	STRAY	OTC	OTHER	RABBIT SH	11/13/2007	ADOPT NH	RESCUE GRP	80
A0896619	8/26/2007	STRAY	LFT AT SLT	OTHER	LOP-MINI	9/22/2007	ADOPTION	OWNER NEW	28
A0896629	8/26/2007	STRAY	OTC	OTHER	SLIDER	9/14/2007	EUTH	MEDICAL	20
A0896686	8/27/2007	STRAY	CAUGHT	OTHER	PYTHON	9/9/2007	ADOPTION	OWNER NEW	14
A0896723	8/27/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	9/19/2007	EUTH	BEHAV OBSV	24
A0896734	8/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/15/2007	ADOPT NH	RESCUE GRP	20
A0896735	8/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/15/2007	RELEASED	RESCUE GRP	20
A0896736	8/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/15/2007	RELEASED	RESCUE GRP	20
A0896738	8/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/15/2007	RELEASED	RESCUE GRP	20

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0896776	8/27/2007	OWNER SUR	OTC	OTHER	TURTLE	8/28/2007	ADOPTION	OWNER NEW	2
A0896846	8/27/2007	STRAY	OTC	OTHER	RABBIT SH	10/7/2007	ADOPTION	OWNER NEW	42
A0896885	8/28/2007	STRAY	OTC	OTHER	TURTLE	9/11/2007	RELEASED	RESCUE GRP	15
A0896887	8/28/2007	STRAY	OTC	OTHER	TURTLE	9/11/2007	RELEASED	RESCUE GRP	15
A0896979	8/28/2007	OWNER SUR	OTC	OTHER	TURTLE	9/29/2007	RELEASED	OTHER AGCY	33
A0896999	8/28/2007	OWNER SUR	OTC	OTHER	HAMSTER	9/1/2007	ADOPTION	OWNER NEW	5
A0897001	8/28/2007	OWNER SUR	OTC	LIVESTOCK	POTBELLY PIG	9/5/2007	ADOPTION	OWNER NEW	9
A0897002	8/28/2007	OWNER SUR	OTC	OTHER	HAMSTER	9/10/2007	RELEASED	OWNER	14
A0897091	8/28/2007	WILDLIFE	OTC	OTHER	TORTOISE	8/28/2007	EUTH	IRR SUFFER	1
A0897125	8/28/2007	OWNER SUR	OTC	OTHER	HAMSTER	9/10/2007	RELEASED	OWNER	14
A0897126	8/28/2007	OWNER SUR	OTC	OTHER	HAMSTER	9/10/2007	RELEASED	OWNER	14
A0897127	8/28/2007	OWNER SUR	OTC	OTHER	HAMSTER	9/10/2007	RELEASED	OWNER	14
A0897128	8/28/2007	OWNER SUR	OTC	OTHER	HAMSTER	9/10/2007	RELEASED	OWNER	14
A0897129	8/28/2007	OWNER SUR	OTC	OTHER	HAMSTER	9/10/2007	RELEASED	OWNER	14
A0897130	8/28/2007	OWNER SUR	OTC	OTHER	HAMSTER	9/10/2007	RELEASED	OWNER	14
A0897131	8/28/2007	OWNER SUR	OTC	OTHER	HAMSTER	9/10/2007	RELEASED	OWNER	14
A0897132	8/28/2007	OWNER SUR	OTC	OTHER	HAMSTER	9/10/2007	RELEASED	OWNER	14
A0897133	8/28/2007	OWNER SUR	OTC	OTHER	HAMSTER	9/10/2007	RELEASED	OWNER	14
A0897134	8/28/2007	OWNER SUR	OTC	OTHER	HAMSTER	9/10/2007	RELEASED	OWNER	14
A0897135	8/28/2007	OWNER SUR	OTC	OTHER	HAMSTER	9/10/2007	RELEASED	OWNER	14
A0897136	8/28/2007	OWNER SUR	OTC	OTHER	HAMSTER	9/10/2007	RELEASED	RESCUE GRP	14
A0897137	8/28/2007	OWNER SUR	OTC	OTHER	HAMSTER	9/10/2007	RELEASED	OWNER	14
A0897138	8/28/2007	OWNER SUR	OTC	OTHER	HAMSTER	9/10/2007	RELEASED	OWNER	14
A0897140	8/29/2007	STRAY	OTC	OTHER	RABBIT SH	3/22/2008	ADOPT NH	RESCUE GRP	207
A0897150	8/29/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/8/2007	EUTH	BEHAV OBSV	72
A0897261	8/29/2007	OWNER SUR	OTC	OTHER	TURTLE	10/9/2007	ADOPTION	OWNER NEW	42
A0897328	8/29/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/29/2007	EUTH	IRR SUFFER	1
A0897361	8/29/2007	OWNER SUR	OTC	OTHER	PYTHON	9/10/2007	ADOPTION	OWNER NEW	13
A0897397	8/29/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/29/2007	BODY DISPO	SANITATION	1
A0897649	8/30/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/30/2007	BODY DISPO	SANITATION	1
A0897658	8/30/2007	STRAY	OTC	OTHER	RABBIT SH	12/22/2007	ADOPTION	OWNER NEW	115
A0897659	8/30/2007	STRAY	OTC	OTHER	RABBIT SH	9/7/2007	ADOPTION	OWNER NEW	9
A0897684	8/31/2007	OWNER SUR	OTC	OTHER	RABBIT SH	8/31/2007	BODY DISPO	SANITATION	1
A0897759	8/31/2007	STRAY	OTC	OTHER	DUTCH	11/8/2007	ADOPTION	OWNER NEW	70
A0897759	11/10/2007	POS OWNER	LFT AT VET	OTHER	DUTCH	11/11/2007	REDEEMED	1ST TIME	2
A0897760	8/31/2007	STRAY	OTC	OTHER	DUTCH	11/8/2007	ADOPTION	OWNER NEW	70
A0897760	11/10/2007	POS OWNER	LFT AT VET	OTHER	DUTCH	11/11/2007	REDEEMED	1ST TIME	2
A0898077	9/1/2007	STRAY	PICK UP	OTHER	RABBIT SH	9/1/2007	EUTH	IRR SUFFER	1
A0898200	9/2/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	9/6/2007	ADOPTION	OWNER NEW	5
A0898487	9/4/2007	STRAY	OTC	OTHER	FRENCH LOP	9/23/2007	ADOPTION	OWNER NEW	20
A0898491	9/4/2007	STRAY	OTC	OTHER	SLIDER	9/8/2007	DIED	IN KENNEL	5
A0898494	9/4/2007	STRAY	OTC	OTHER	RABBIT SH	11/3/2007	ADOPTION	OWNER NEW	61
A0898496	9/4/2007	STRAY	OTC	OTHER	LOP-FRENCH	10/15/2007	RELEASED	OWNER	42
A0898497	9/4/2007	STRAY	OTC	OTHER	RABBIT SH	12/20/2007	ADOPTION	OWNER NEW	108
A0898528	9/4/2007	STRAY	OTC	OTHER	RABBIT SH	9/29/2007	ADOPT NH	RESCUE GRP	26
A0898557	9/4/2007	OWNER SUR	PICK UP	OTHER	RABBIT SH	9/16/2007	ADOPTION	OWNER NEW	13
A0898570	9/4/2007	OWNER SUR	OTC	OTHER	CHINCHILLA	9/4/2007	EUTH	IRR SUFFER	1
A0898643	9/5/2007	WILDLIFE	OBS	OTHER	RABBIT SH	9/5/2007	EUTH	IRR SUFFER	1
A0898677	9/5/2007	OWNER SUR	OTC	OTHER	TURTLE	9/11/2007	RELEASED	RESCUE GRP	7
A0898764	9/5/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	9/6/2007	ADOPTION	OWNER NEW	2
A0898839	9/5/2007	STRAY	OTC	OTHER	RABBIT SH	9/29/2007	ADOPTION	OWNER NEW	25
A0898840	9/5/2007	STRAY	OTC	OTHER	RABBIT SH	10/12/2007	ADOPTION	OWNER NEW	38
A0898841	9/5/2007	STRAY	OTC	OTHER	RABBIT SH	9/15/2007	ADOPTION	OWNER NEW	11
A0898843	9/5/2007	STRAY	OTC	OTHER	RABBIT SH	10/19/2007	ADOPT NH	RESCUE GRP	45
A0898844	9/5/2007	STRAY	OTC	OTHER	RABBIT SH	9/9/2007	ADOPTION	OWNER NEW	5
A0899037	9/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/5/2007	DIED	AT PVT VET	91
A0899099	9/6/2007	STRAY	OTC	OTHER	RABBIT SH	10/12/2007	ADOPTION	OWNER NEW	37
A0899161	9/7/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	9/7/2007	EUTH	8 WKS UST	1
A0899162	9/7/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	9/7/2007	EUTH	8 WKS UST	1
A0899164	9/7/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	9/7/2007	EUTH	8 WKS UST	1
A0899165	9/7/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	9/7/2007	EUTH	8 WKS UST	1
A0899166	9/7/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	9/7/2007	EUTH	8 WKS UST	1
A0899167	9/7/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	9/7/2007	EUTH	8 WKS UST	1
A0899168	9/7/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	9/7/2007	EUTH	8 WKS UST	1
A0899169	9/7/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	9/7/2007	EUTH	8 WKS UST	1
A0899171	9/7/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	9/7/2007	EUTH	8 WKS UST	1

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A0899172	9/7/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	9/7/2007	EUTH	8 WKS UST	1
A0899173	9/7/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	9/7/2007	EUTH	8 WKS UST	1
A0899175	9/7/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	9/7/2007	EUTH	8 WKS UST	1
A0899176	9/7/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	9/7/2007	EUTH	8 WKS UST	1
A0899368	9/7/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/11/2007	ADOPTION	OWNER NEW	66
A0899369	9/7/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/7/2007	EUTH	IRR SUFFER	1
A0899495	9/8/2007	STRAY	OTC	OTHER	RABBIT SH	9/8/2007	DIED	IN KENNEL	1
A0899519	9/8/2007	STRAY	OTC	OTHER	RABBIT SH	9/8/2007	DIED	IN KENNEL	1
A0899593	9/8/2007	STRAY	OTC	OTHER	RABBIT SH	9/8/2007	DIED	ENROUTE	1
A0899719	9/9/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	9/15/2007	ADOPTION	OWNER NEW	7
A0899755	9/9/2007	STRAY	PICK UP	OTHER	RABBIT SH	9/9/2007	EUTH	8 WKS UST	1
A0899757	9/9/2007	STRAY	PICK UP	OTHER	RABBIT SH	9/9/2007	EUTH	8 WKS UST	1
A0899758	9/9/2007	STRAY	PICK UP	OTHER	RABBIT SH	9/9/2007	EUTH	8 WKS UST	1
A0899759	9/9/2007	STRAY	PICK UP	OTHER	RABBIT SH	9/9/2007	EUTH	8 WKS UST	1
A0899761	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/16/2007	EUTH	MEDICAL	8
A0899762	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/16/2007	EUTH	MEDICAL	8
A0899763	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/16/2007	EUTH	MEDICAL	8
A0899764	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/28/2007	EUTH	MEDICAL	20
A0899765	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/16/2007	EUTH	MEDICAL	8
A0899766	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/16/2007	EUTH	MEDICAL	8
A0899767	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/16/2007	EUTH	MEDICAL	8
A0899768	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/16/2007	EUTH	MEDICAL	8
A0899769	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/16/2007	EUTH	MEDICAL	8
A0899770	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/16/2007	EUTH	MEDICAL	8
A0899771	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/16/2007	EUTH	MEDICAL	8
A0899772	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/28/2007	EUTH	MEDICAL	20
A0899773	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/16/2007	EUTH	MEDICAL	8
A0899774	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/16/2007	EUTH	MEDICAL	8
A0899775	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/16/2007	EUTH	MEDICAL	8
A0899777	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/16/2007	EUTH	MEDICAL	8
A0899778	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/16/2007	EUTH	MEDICAL	8
A0899779	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/16/2007	EUTH	MEDICAL	8
A0899780	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/16/2007	EUTH	MEDICAL	8
A0899781	9/9/2007	STRAY	PICK UP	OTHER	SLIDER	9/16/2007	EUTH	MEDICAL	8
A0899782	9/9/2007	STRAY	PICK UP	OTHER	IGUANA	9/16/2007	EUTH	MEDICAL	8
A0899906	9/10/2007	STRAY	OTC	OTHER	RABBIT SH	10/7/2007	ADOPTION	OWNER NEW	28
A0899959	9/10/2007	STRAY	PICK UP	OTHER	RABBIT SH	11/3/2007	ADOPTION	OWNER NEW	55
A0900006	9/11/2007	OWNER SUR	OTC	OTHER	TORTOISE	9/12/2007	RELEASED	RESCUE GRP	2
A0900016	9/11/2007	STRAY	OTC	OTHER	RABBIT SH	11/8/2007	ADOPT NH	RESCUE GRP	59
A0900022	9/11/2007	STRAY	OTC	OTHER	RABBIT SH	9/16/2007	ADOPTION	OWNER NEW	6
A0900076	9/11/2007	STRAY	OTC	OTHER	BOX TURTLE	9/20/2007	RELEASED	RESCUE GRP	10
A0900155	9/11/2007	STRAY	OTC	OTHER	TURTLE	9/12/2007	DIED	IN KENNEL	2
A0900309	9/12/2007	STRAY	PICK UP	OTHER	NEW ZEALAND WHT	9/12/2007	EUTH	IRR SUFFER	1
A0900353	8/8/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	9/12/2007	ADOPTION	OWNER NEW	36
A0900358	9/12/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/30/2008	ADOPTION	SENIOR	385
A0900362	9/12/2007	STRAY	LFT AT SLT	OTHER	SLIDER	9/16/2007	RELEASED	RESCUE GRP	5
A0900382	9/12/2007	STRAY	PICK UP	OTHER	TORTOISE	9/18/2007	ADOPTION	OWNER NEW	7
A0900454	9/12/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	9/29/2007	ADOPTION	OWNER NEW	18
A0900455	9/12/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	9/29/2007	ADOPTION	OWNER NEW	18
A0900497	9/12/2007	STRAY	PICK UP	OTHER	TURTLE	9/16/2007	EUTH	MEDICAL	5
A0900563	9/13/2007	OWNER SUR	OTC	OTHER	RABBIT LH	9/13/2007	BODY DISPO	SANITATION	1
A0900792	9/14/2007	POS OWNER	LFT AT SLT	OTHER	RABBIT SH	11/8/2007	ADOPT NH	RESCUE GRP	56
A0900894	9/14/2007	STRAY	PICK UP	OTHER	TURTLE	10/12/2007	ADOPTION	OWNER NEW	29
A0900974	9/14/2007	STRAY	OTC	OTHER	GUINEA PIG	9/19/2007	ADOPTION	OWNER NEW	6
A0900976	9/14/2007	STRAY	OTC	OTHER	GUINEA PIG	9/21/2007	ADOPTION	OWNER NEW	8
A0901130	9/15/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	9/16/2007	ADOPTION	OWNER NEW	2
A0901134	9/15/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	9/20/2007	ADOPTION	OWNER NEW	6
A0901230	9/15/2007	STRAY	CAUGHT	OTHER	BOA CONSTRICTOR	9/25/2007	ADOPTION	OWNER NEW	11
A0901310	9/16/2007	STRAY	OTC	OTHER	RABBIT SH	12/11/2007	ADOPT NH	RESCUE GRP	87
A0901313	9/16/2007	STRAY	OTC	OTHER	RABBIT SH	12/11/2007	ADOPT NH	RESCUE GRP	87
A0901320	9/16/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	9/21/2007	RELEASED	OWNER	6
A0901524	9/17/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/16/2007	ADOPTION	OWNER NEW	30
A0901526	9/17/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/16/2007	ADOPTION	OWNER NEW	30
A0901693	9/18/2007	STRAY	CAUGHT	OTHER	SLIDER	9/20/2007	EUTH	IRR SUFFER	3
A0901756	9/18/2007	STRAY	PICK UP	OTHER	RABBIT SH	11/7/2007	ADOPTION	OWNER NEW	51
A0901792	9/18/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/7/2007	ADOPTION	OWNER NEW	20

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A0902050	9/19/2007	STRAY	OTC	OTHER	RABBIT SH	9/29/2007	ADOPTION	OWNER NEW	11
A0902133	9/20/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/7/2007	ADOPTION	OWNER NEW	18
A0902201	9/20/2007	STRAY	OTC	OTHER	RABBIT SH	9/20/2007	EUTH	IRR SUFFER	1
A0902303	9/20/2007	OWNER SUR	OTC	OTHER	FROG	10/14/2007	ADOPTION	OWNER NEW	25
A0902360	9/21/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/13/2007	ADOPTION	OWNER NEW	23
A0902428	9/21/2007	STRAY	OTC	OTHER	RABBIT SH	1/11/2008	ADOPTION	OWNER NEW	113
A0902430	9/21/2007	STRAY	OTC	OTHER	RABBIT SH	10/12/2007	ADOPTION	OWNER NEW	22
A0902566	9/21/2007	OWNER SUR	OTC	OTHER	FRENCH LOP	9/21/2007	EUTH	IRR SUFFER	1
A0902688	9/21/2007	STRAY	PICK UP	OTHER	RABBIT SH	9/21/2007	EUTH	8 WKS UST	1
A0902689	9/21/2007	STRAY	PICK UP	OTHER	RABBIT SH	9/21/2007	EUTH	8 WKS UST	1
A0902690	9/21/2007	STRAY	PICK UP	OTHER	SLIDER	9/21/2007	EUTH	MEDICAL	1
A0902691	9/21/2007	STRAY	PICK UP	OTHER	SLIDER	9/21/2007	EUTH	MEDICAL	1
A0902692	9/21/2007	STRAY	PICK UP	OTHER	SLIDER	9/21/2007	EUTH	MEDICAL	1
A0902705	9/21/2007	STRAY	OTC	OTHER	SLIDER	10/10/2007	RELEASED	RESCUE GRP	20
A0902937	9/23/2007	STRAY	OTC	OTHER	CHINCHILLA	9/28/2007	ADOPTION	OWNER NEW	6
A0903044	9/24/2007	OWNER SUR	OTC	OTHER	REX RABBIT	10/6/2007	ADOPTION	OWNER NEW	13
A0903089	9/24/2007	STRAY	OTC	OTHER	SLIDER	9/24/2007	EUTH	MEDICAL	1
A0903211	9/25/2007	STRAY	OTC	OTHER	IGUANA	10/14/2007	ADOPTION	OWNER NEW	20
A0903260	9/25/2007	STRAY	OTC	OTHER	PYTHON	9/27/2007	DIED	IN KENNEL	3
A0903327	9/25/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	10/6/2007	ADOPTION	OWNER NEW	12
A0903489	9/25/2007	STRAY	OTC	OTHER	RABBIT SH	11/7/2007	EUTH	BEHAV OBSV	44
A0903780	9/26/2007	STRAY	OTC	OTHER	IGUANA	10/16/2007	ADOPTION	OWNER NEW	21
A0903793	9/26/2007	STRAY	OTC	OTHER	GUINEA PIG	9/30/2007	ADOPTION	OWNER NEW	5
A0903794	9/26/2007	STRAY	OTC	OTHER	GUINEA PIG	9/30/2007	ADOPTION	OWNER NEW	5
A0903795	9/26/2007	STRAY	OTC	OTHER	GUINEA PIG	9/30/2007	ADOPTION	OWNER NEW	5
A0903862	9/27/2007	STRAY	OTC	OTHER	RABBIT SH	11/9/2007	ADOPTION	OWNER NEW	44
A0904000	9/27/2007	OWNER SUR	OTC	OTHER	LOP-MINI	10/21/2007	ADOPTION	OWNER NEW	25
A0904000	10/23/2007	OWNER SUR	RETURN	OTHER	LOP-MINI	10/23/2007	ADOPT NH	RESCUE GRP	1
A0904024	9/27/2007	STRAY	CAUGHT	OTHER	RABBIT SH	9/27/2007	EUTH	IRR SUFFER	1
A0904145	9/28/2007	STRAY	OTC	OTHER	RABBIT SH	12/11/2007	ADOPT NH	RESCUE GRP	75
A0904349	9/29/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/29/2007	ADOPTION	OWNER NEW	1
A0904374	9/29/2007	OWNER SUR	OTC	OTHER	LOP-MINI	10/7/2007	ADOPTION	OWNER NEW	9
A0904383	9/29/2007	OWNER SUR	OTC	OTHER	LOP-MINI	10/2/2007	ADOPTION	OWNER NEW	4
A0904441	9/29/2007	STRAY	OTC	OTHER	RABBIT SH	12/11/2007	ADOPT NH	RESCUE GRP	74
A0904447	9/29/2007	STRAY	OTC	OTHER	BOX TURTLE	10/7/2007	ADOPTION	OWNER NEW	9
A0904472	9/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/30/2007	EUTH	MEDICAL	2
A0904473	9/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/30/2007	EUTH	MEDICAL	2
A0904474	9/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/30/2007	EUTH	MEDICAL	2
A0904475	9/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/30/2007	EUTH	MEDICAL	2
A0904476	9/29/2007	STRAY	PICK UP	OTHER	SLIDER	10/19/2007	DIED	IN KENNEL	21
A0904477	9/29/2007	STRAY	PICK UP	OTHER	SLIDER	9/30/2007	EUTH	MEDICAL	2
A0904478	9/29/2007	STRAY	PICK UP	OTHER	SLIDER	10/19/2007	DIED	IN KENNEL	21
A0904564	9/30/2007	STRAY	PICK UP	OTHER	SLIDER	9/30/2007	EUTH	MEDICAL	1
A0904565	9/30/2007	STRAY	PICK UP	OTHER	SLIDER	9/30/2007	EUTH	MEDICAL	1
A0904566	9/30/2007	STRAY	PICK UP	OTHER	SLIDER	9/30/2007	EUTH	MEDICAL	1
A0904567	9/30/2007	STRAY	PICK UP	OTHER	SLIDER	9/30/2007	EUTH	MEDICAL	1
A0904568	9/30/2007	STRAY	PICK UP	OTHER	SLIDER	9/30/2007	EUTH	MEDICAL	1
A0904569	9/30/2007	STRAY	PICK UP	OTHER	SLIDER	9/30/2007	EUTH	MEDICAL	1
A0904570	9/30/2007	STRAY	PICK UP	OTHER	SLIDER	9/30/2007	EUTH	MEDICAL	1
A0904571	9/30/2007	STRAY	PICK UP	OTHER	SLIDER	9/30/2007	EUTH	MEDICAL	1
A0904572	9/30/2007	STRAY	PICK UP	OTHER	SLIDER	9/30/2007	EUTH	MEDICAL	1
A0904573	9/30/2007	STRAY	PICK UP	OTHER	SLIDER	9/30/2007	EUTH	MEDICAL	1
A0904574	9/30/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	61
A0904575	9/30/2007	STRAY	PICK UP	OTHER	IGUANA	10/13/2007	EUTH	IRR SUFFER	14
A0904624	9/30/2007	STRAY	OTC	OTHER	SLIDER	10/10/2007	RELEASED	RESCUE GRP	11
A0904641	9/30/2007	STRAY	PICK UP	OTHER	SLIDER	10/1/2007	EUTH	MEDICAL	2
A0904642	9/30/2007	STRAY	PICK UP	OTHER	SLIDER	10/19/2007	DIED	IN KENNEL	20
A0904643	9/30/2007	STRAY	PICK UP	OTHER	SLIDER	10/19/2007	DIED	IN KENNEL	20
A0904740	10/1/2007	STRAY	OTC	OTHER	SLIDER	10/10/2007	RELEASED	OTHER AGCY	10
A0904781	10/1/2007	STRAY	OTC	OTHER	RABBIT SH	12/18/2007	ADOPT NH	RESCUE GRP	79
A0904782	10/1/2007	STRAY	OTC	OTHER	RABBIT SH	10/9/2007	ADOPTION	OWNER NEW	9
A0904865	10/2/2007	STRAY	OTC	OTHER	REX RABBIT	11/20/2007	DIED	IN SURGERY	50
A0904946	10/2/2007	OWNER SUR	PICK UP	OTHER	PYTHON	10/5/2007	ADOPTION	OWNER NEW	4
A0905048	10/2/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/2/2007	BODY DISPO	SANITATION	1
A0905067	10/2/2007	POS OWNER	PICK UP	OTHER	TORTOISE	10/3/2007	REDEEMED	1ST TIME	2
A0905198	10/3/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/4/2008	ADOPTION	OWNER NEW	94

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0905200	10/3/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/15/2007	ADOPT NH	RESCUE GRP	13
A0905262	10/3/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/3/2007	EUTH	MEDICAL	1
A0905263	10/3/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/5/2007	RELEASED	RESCUE GRP	3
A0905264	10/3/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/5/2007	ADOPTION	OWNER NEW	3
A0905265	10/3/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/5/2007	RELEASED	RESCUE GRP	3
A0905266	10/3/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/3/2007	EUTH	MEDICAL	1
A0905267	10/3/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/5/2007	RELEASED	RESCUE GRP	3
A0905269	10/3/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/5/2007	RELEASED	RESCUE GRP	3
A0905315	10/3/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/3/2007	DIED	ENROUTE	1
A0905564	10/4/2007	STRAY	PICK UP	OTHER	RABBIT SH	10/4/2007	EUTH	8 WKS UST	1
A0905565	10/4/2007	STRAY	PICK UP	OTHER	RABBIT SH	10/4/2007	EUTH	8 WKS UST	1
A0905568	10/4/2007	STRAY	PICK UP	OTHER	TURTLE	10/4/2007	EUTH	MEDICAL	1
A0905569	10/4/2007	STRAY	PICK UP	OTHER	TURTLE	10/4/2007	EUTH	MEDICAL	1
A0905571	10/4/2007	STRAY	PICK UP	OTHER	TURTLE	10/4/2007	EUTH	MEDICAL	1
A0905572	10/4/2007	STRAY	PICK UP	OTHER	TURTLE	10/4/2007	EUTH	MEDICAL	1
A0905573	10/4/2007	STRAY	PICK UP	OTHER	TURTLE	10/4/2007	EUTH	MEDICAL	1
A0905595	10/4/2007	WILDLIFE	PICK UP	OTHER	TURTLE	10/9/2007	ADOPTION	OWNER NEW	6
A0905627	10/5/2007	STRAY	PICK UP	OTHER	HAMSTER	10/5/2007	DIED	IN KENNEL	1
A0905676	10/5/2007	WILDLIFE	OTC	OTHER	RABBIT SH	10/5/2007	RELEASED	RESCUE GRP	1
A0905714	10/5/2007	OWNER SUR	OTC	OTHER	DWARF HOTOT	12/11/2007	ADOPT NH	RESCUE GRP	68
A0905715	10/5/2007	OWNER SUR	OTC	OTHER	DWARF HOTOT	12/11/2007	ADOPT NH	RESCUE GRP	68
A0905822	10/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/23/2007	ADOPT NH	RESCUE GRP	79
A0905823	10/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/23/2008	ADOPT NH	RESCUE GRP	110
A0905824	10/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/23/2007	ADOPTION	OWNER NEW	18
A0905825	10/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/8/2007	ADOPT NH	RESCUE GRP	34
A0905826	10/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/11/2007	ADOPT NH	RESCUE GRP	67
A0905838	10/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/1/2007	ADOPTION	OWNER NEW	57
A0905839	10/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/23/2008	ADOPT NH	RESCUE GRP	110
A0905840	10/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/20/2007	DIED	IN KENNEL	15
A0905841	10/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/22/2008	ADOPT NH	RESCUE GRP	140
A0905842	10/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/19/2007	ADOPTION	OWNER NEW	14
A0905882	10/6/2007	STRAY	OTC	OTHER	RABBIT SH	12/11/2007	ADOPT NH	RESCUE GRP	67
A0905954	10/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	4/18/2008	ADOPTION	OWNER NEW	196
A0905999	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906000	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906001	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906002	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906003	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906004	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906005	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906006	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906007	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906008	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906009	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906010	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906011	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906012	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906013	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906014	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906015	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906016	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906017	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906018	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906019	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906020	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906021	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906022	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906023	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906024	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906025	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906026	10/6/2007	STRAY	PICK UP	OTHER	SLIDER	10/7/2007	EUTH	MEDICAL	2
A0906027	10/6/2007	STRAY	PICK UP	OTHER	RABBIT SH	10/7/2007	FOSTER	< 8 WEEKS	2
A0906027	10/30/2007	FOSTER	< 8 WEEKS	OTHER	RABBIT SH	10/30/2007	MISSING	FOSTER	1
A0906028	10/6/2007	STRAY	PICK UP	OTHER	RABBIT SH	10/28/2007	DIED	FOSTER	23
A0906029	10/6/2007	STRAY	PICK UP	OTHER	RABBIT SH	10/28/2007	DIED	FOSTER	23
A0906058	10/7/2007	STRAY	OTC	OTHER	HAMSTER	10/25/2007	ADOPTION	OWNER NEW	19

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0906070	10/7/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/10/2008	ADOPT NH	RESCUE GRP	96
A0906071	10/7/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/8/2008	ADOPTION	OWNER NEW	125
A0906095	10/7/2007	STRAY	OTC	OTHER	GUINEA PIG	10/7/2007	EUTH	IRR SUFFER	1
A0906098	10/7/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	10/12/2007	DIED	AT PVT VET	6
A0906109	10/7/2007	STRAY	LFT AT SLT	OTHER	TORTOISE	10/12/2007	ADOPTION	OWNER NEW	6
A0906121	10/7/2007	STRAY	PICK UP	OTHER	SLIDER	10/8/2007	EUTH	MEDICAL	2
A0906122	10/7/2007	STRAY	PICK UP	OTHER	SLIDER	10/8/2007	EUTH	MEDICAL	2
A0906123	10/7/2007	STRAY	PICK UP	OTHER	SLIDER	10/8/2007	EUTH	MEDICAL	2
A0906124	10/7/2007	STRAY	PICK UP	OTHER	SLIDER	10/8/2007	EUTH	MEDICAL	2
A0906125	10/7/2007	STRAY	PICK UP	OTHER	SLIDER	10/8/2007	EUTH	MEDICAL	2
A0906126	10/7/2007	STRAY	PICK UP	OTHER	SLIDER	10/8/2007	EUTH	MEDICAL	2
A0906127	10/7/2007	STRAY	PICK UP	OTHER	SLIDER	10/8/2007	EUTH	MEDICAL	2
A0906128	10/7/2007	STRAY	PICK UP	OTHER	RABBIT SH	10/18/2007	DIED	FOSTER	12
A0906129	10/30/2007	FOSTER	< 8 WEEKS	OTHER	RABBIT SH	10/30/2007	MISSING	FOSTER	1
A0906129	10/7/2007	STRAY	PICK UP	OTHER	RABBIT SH	10/10/2007	FOSTER	< 8 WEEKS	4
A0906130	10/7/2007	STRAY	PICK UP	OTHER	RABBIT SH	10/18/2007	DIED	FOSTER	12
A0906140	10/8/2007	STRAY	LFT AT SLT	OTHER	RAT-DOMESTIC	10/8/2007	EUTH	MEDICAL	1
A0906231	10/8/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/8/2007	BODY DISPO	SANITATION	1
A0906241	10/8/2007	STRAY	OTC	OTHER	RABBIT SH	3/1/2008	ADOPTION	OWNER NEW	146
A0906242	10/8/2007	STRAY	OTC	OTHER	RABBIT SH	3/1/2008	ADOPTION	OWNER NEW	146
A0906534	10/10/2007	STRAY	CAUGHT	OTHER	RABBIT SH	10/10/2007	EUTH	IRR SUFFER	1
A0907186	10/12/2007	OWNER SUR	OTC	OTHER	HAMSTER	1/17/2008	ADOPTION	OWNER NEW	98
A0907189	10/12/2007	STRAY	OTC	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	49
A0907192	10/12/2007	OWNER SUR	OTC	OTHER	HAMSTER	12/9/2007	ADOPTION	OWNER NEW	59
A0907270	10/13/2007	STRAY	OTC	OTHER	RABBIT SH	2/5/2008	ADOPT NH	RESCUE GRP	116
A0907306	10/13/2007	PERS PROP	VEH TOWED	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	48
A0907339	10/13/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/6/2008	EUTH	BEHAV OBSV	117
A0907340	10/13/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/23/2007	ADOPTION	OWNER NEW	11
A0907341	10/13/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/23/2007	ADOPTION	OWNER NEW	11
A0907347	10/13/2007	OWNER SUR	OTC	OTHER	RABBIT SH	3/8/2008	EUTH	IRR SUFFER	148
A0907350	10/13/2007	OWNER SUR	OTC	OTHER	RABBIT SH	3/13/2008	RELEASED	OTHER AGCY	153
A0907363	10/13/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/20/2007	ADOPTION	OWNER NEW	8
A0907379	10/13/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/14/2007	RELEASED	OWNER	2
A0907412	10/13/2007	STRAY	PICK UP	OTHER	SLIDER	10/13/2007	EUTH	MEDICAL	1
A0907413	10/13/2007	STRAY	PICK UP	OTHER	SLIDER	10/13/2007	EUTH	MEDICAL	1
A0907414	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	48
A0907462	10/14/2007	STRAY	OTC	OTHER	RABBIT SH	10/15/2007	EUTH	MEDICAL	2
A0907464	10/14/2007	STRAY	PICK UP	OTHER	DESERT TORTOISE	11/17/2007	RELEASED	RESCUE GRP	35
A0907498	10/14/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/22/2008	ADOPT NH	RESCUE GRP	132
A0907560	10/15/2007	STRAY	OTC	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	46
A0907594	10/15/2007	STRAY	CAUGHT	OTHER	LOP-MINI	11/2/2007	ADOPTION	OWNER NEW	19
A0907637	10/15/2007	STRAY	OTC	OTHER	HAMSTER	10/15/2007	EUTH	IRR SUFFER	1
A0907693	10/15/2007	STRAY	OTC	OTHER	RABBIT SH	1/3/2008	EUTH	BEHAV OBSV	81
A0907694	11/17/2007	POS OWNER	LFT AT VET	OTHER	DWARF HOTOT	2/29/2008	ADOPTION	OWNER NEW	105
A0907694	10/15/2007	STRAY	OTC	OTHER	DWARF HOTOT	11/13/2007	ADOPT NH	RESCUE GRP	30
A0907706	10/15/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/25/2007	RELEASED	OWNER	42
A0907707	10/15/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/3/2007	EUTH	BEHAV HIST	50
A0907767	10/16/2007	STRAY	OTC	OTHER	RABBIT SH	10/20/2007	ADOPTION	OWNER NEW	5
A0907771	10/16/2007	STRAY	PICK UP	OTHER	RABBIT SH	11/4/2007	ADOPT NH	RESCUE GRP	20
A0907880	9/21/2007	STRAY	OTC	OTHER	RABBIT SH	10/19/2007	DIED	IN KENNEL	29
A0907968	10/16/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/29/2007	DIED	AT PVT VET	45
A0907975	10/16/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/18/2007	ADOPTION	OWNER NEW	3
A0908170	10/17/2007	OWNER SUR	OTC	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	44
A0908173	10/17/2007	OWNER SUR	OTC	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	44
A0908177	10/17/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/23/2007	ADOPT NH	RESCUE GRP	68
A0908188	10/17/2007	OWNER SUR	OTC	OTHER	ANGORA-FRENCH	10/24/2007	ADOPTION	OWNER NEW	8
A0908191	10/17/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/17/2007	BODY DISPO	SANITATION	1
A0908234	10/17/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/17/2007	BODY DISPO	SANITATION	1
A0908247	10/17/2007	STRAY	OTC	OTHER	RABBIT SH	10/18/2007	EUTH	MEDICAL	2
A0908418	10/18/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/15/2007	ADOPTION	OWNER NEW	29
A0908420	10/18/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/18/2007	ADOPTION	OWNER NEW	1
A0908421	10/18/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/10/2007	ADOPTION	OWNER NEW	24
A0908423	10/18/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/19/2007	EUTH	MEDICAL	2
A0908452	10/18/2007	STRAY	OTC	OTHER	RABBIT SH	2/7/2008	ADOPT NH	RESCUE GRP	113
A0908454	10/18/2007	STRAY	OTC	OTHER	RABBIT SH	2/9/2008	ADOPT NH	RESCUE GRP	115
A0908470	10/18/2007	STRAY	PICK UP	OTHER	TURTLE	10/18/2007	EUTH	MEDICAL	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0908471	10/18/2007	STRAY	PICK UP	OTHER	TURTLE	10/18/2007	EUTH	MEDICAL	1
A0908472	10/18/2007	STRAY	PICK UP	OTHER	TURTLE	10/18/2007	EUTH	MEDICAL	1
A0908473	10/18/2007	STRAY	PICK UP	OTHER	RABBIT SH	10/18/2007	EUTH	8 WKS UST	1
A0908474	10/18/2007	STRAY	PICK UP	OTHER	RABBIT SH	10/18/2007	EUTH	8 WKS UST	1
A0908475	10/18/2007	STRAY	PICK UP	OTHER	RABBIT SH	10/18/2007	EUTH	8 WKS UST	1
A0908476	10/18/2007	STRAY	PICK UP	OTHER	RABBIT SH	10/18/2007	EUTH	8 WKS UST	1
A0908539	10/19/2007	STRAY	OTC	OTHER	SLIDER	10/19/2007	EUTH	IRR SUFFER	1
A0908636	10/19/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/2/2007	ADOPTION	OWNER NEW	15
A0908637	10/19/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/24/2008	RELEASED	OTHER AGCY	129
A0908638	10/19/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/22/2008	ADOPT NH	RESCUE GRP	127
A0908639	10/19/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/2/2007	ADOPTION	OWNER NEW	15
A0908744	10/20/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/20/2007	RELEASED	OWNER	1
A0908745	10/20/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/20/2007	RELEASED	OWNER	1
A0908746	10/20/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/20/2007	RELEASED	OWNER	1
A0908749	10/20/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/20/2007	RELEASED	OWNER	1
A0908751	10/20/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/20/2007	RELEASED	OWNER	1
A0908752	10/20/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/20/2007	RELEASED	OWNER	1
A0908753	10/20/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/20/2007	RELEASED	OWNER	1
A0908754	10/20/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/20/2007	RELEASED	OWNER	1
A0908756	10/20/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/20/2007	RELEASED	OWNER	1
A0908757	10/20/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/20/2007	RELEASED	OWNER	1
A0908758	10/20/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/20/2007	RELEASED	OWNER	1
A0908759	10/20/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/20/2007	RELEASED	OWNER	1
A0908761	10/20/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/20/2007	RELEASED	OWNER	1
A0908762	10/20/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/20/2007	RELEASED	OWNER	1
A0908771	10/20/2007	OWNER SUR	OTC	OTHER	SLIDER	10/23/2007	ADOPTION	OWNER NEW	4
A0908772	10/20/2007	OWNER SUR	OTC	OTHER	SLIDER	10/23/2007	RELEASED	OTHER AGCY	4
A0908773	10/20/2007	OWNER SUR	OTC	OTHER	SLIDER	10/23/2007	RELEASED	OTHER AGCY	4
A0908828	10/20/2007	STRAY	OTC	OTHER	RABBIT SH	11/20/2007	ADOPTION	OWNER NEW	32
A0908829	10/20/2007	STRAY	OTC	OTHER	RABBIT SH	11/27/2007	ADOPT NH	RESCUE GRP	39
A0908926	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908928	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908929	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908930	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908931	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908932	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908933	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908934	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908935	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908936	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908937	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908938	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908939	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908940	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908941	10/21/2007	FOSTER	< 8 WEEKS	OTHER	NEW ZEALAND WHT	1/5/2008	EUTH	BEHAV OBSV	77
A0908942	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908945	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908946	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908947	10/21/2007	FOSTER	< 8 WEEKS	OTHER	DUTCH	1/5/2008	EUTH	BEHAV OBSV	77
A0908948	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908951	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908954	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908955	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908956	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908957	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908958	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908959	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908960	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908961	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908962	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908963	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908964	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908965	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908966	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908967	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908968	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0908969	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908970	10/21/2007	STRAY	CAUGHT	OTHER	SLIDER	10/21/2007	EUTH	MEDICAL	1
A0908976	10/21/2007	STRAY	CAUGHT	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	40
A0908977	10/21/2007	STRAY	CAUGHT	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	40
A0908978	10/21/2007	STRAY	CAUGHT	OTHER	RABBIT SH	10/21/2007	EUTH	MEDICAL	1
A0908979	10/21/2007	STRAY	CAUGHT	OTHER	RABBIT SH	10/21/2007	EUTH	MEDICAL	1
A0908986	10/21/2007	STRAY	OTC	OTHER	LIZARD	10/27/2007	RELEASED	OTHER AGCY	7
A0908991	10/21/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	10/21/2007	EUTH	MEDICAL	1
A0909059	10/22/2007	STRAY	LFT AT SLT	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	39
A0909060	10/22/2007	STRAY	LFT AT SLT	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	39
A0909085	10/22/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	11/13/2007	RELEASED	RESCUE GRP	23
A0909086	10/22/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	11/13/2007	RELEASED	RESCUE GRP	23
A0909096	10/22/2007	WILDLIFE	PICK UP	OTHER	IGUANA	2/26/2008	EUTH	MEDICAL	128
A0909106	10/22/2007	OWNER SUR	OTC	OTHER	HAMSTER	11/1/2007	DIED	IN KENNEL	11
A0909107	10/22/2007	OWNER SUR	OTC	OTHER	HAMSTER	1/17/2008	EUTH	MEDICAL	88
A0909108	10/22/2007	OWNER SUR	OTC	OTHER	HAMSTER	1/19/2008	RELEASED	OWNER	90
A0909109	10/22/2007	OWNER SUR	OTC	OTHER	HAMSTER	1/19/2008	RELEASED	OWNER	90
A0909110	10/22/2007	OWNER SUR	OTC	OTHER	HAMSTER	1/19/2008	RELEASED	OWNER	90
A0909111	10/22/2007	OWNER SUR	OTC	OTHER	HAMSTER	1/19/2008	RELEASED	OWNER	90
A0909112	10/22/2007	OWNER SUR	OTC	OTHER	HAMSTER	11/1/2007	EUTH	IRR SUFFER	11
A0909113	10/22/2007	OWNER SUR	OTC	OTHER	HAMSTER	1/19/2008	RELEASED	OWNER	90
A0909114	10/22/2007	OWNER SUR	OTC	OTHER	HAMSTER	11/1/2007	DIED	IN KENNEL	11
A0909115	10/22/2007	OWNER SUR	OTC	OTHER	IGUANA	11/2/2007	ADOPTION	OWNER NEW	12
A0909294	10/23/2007	OWNER SUR	OTC	OTHER	RABBIT SH	7/22/2008	ADOPTION	OWNER NEW	274
A0909306	10/23/2007	STRAY	OTC	OTHER	RABBIT SH	11/4/2007	ADOPTION	OWNER NEW	13
A0909307	10/23/2007	STRAY	OTC	OTHER	RABBIT SH	12/13/2007	ADOPTION	OWNER NEW	52
A0909308	10/23/2007	STRAY	OTC	OTHER	RABBIT SH	1/19/2008	ADOPTION	OWNER NEW	89
A0909309	10/23/2007	STRAY	OTC	OTHER	RABBIT SH	12/12/2007	RELEASED	RESCUE GRP	51
A0909312	10/23/2007	STRAY	OTC	OTHER	RABBIT SH	12/26/2007	ADOPTION	OWNER NEW	65
A0909314	10/23/2007	STRAY	OTC	OTHER	RABBIT SH	5/1/2008	ADOPTION	OWNER NEW	192
A0909413	10/24/2007	STRAY	OTC	OTHER	RABBIT SH	12/16/2007	ADOPTION	OWNER NEW	54
A0909499	10/24/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	11/10/2007	DIED	AT PVT VET	18
A0909529	10/24/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/16/2007	ADOPTION	OWNER NEW	54
A0909567	10/24/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	11/4/2007	ADOPTION	OWNER NEW	12
A0909568	10/24/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	11/3/2007	ADOPTION	OWNER NEW	11
A0909569	10/24/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	11/3/2007	RELEASED	RESCUE GRP	11
A0909570	10/24/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	11/4/2007	RELEASED	RESCUE GRP	12
A0909571	10/24/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/26/2007	ADOPTION	OWNER NEW	3
A0909572	10/24/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/30/2007	ADOPTION	OWNER NEW	7
A0909573	10/24/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	11/3/2007	ADOPTION	OWNER NEW	11
A0909574	10/24/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/26/2007	ADOPTION	OWNER NEW	3
A0909575	10/24/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	11/3/2007	RELEASED	RESCUE GRP	11
A0909576	10/24/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	11/17/2007	ADOPTION	OWNER NEW	25
A0909577	10/24/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	11/4/2007	ADOPTION	OWNER NEW	12
A0909578	10/24/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	11/4/2007	ADOPTION	OWNER NEW	12
A0909579	10/24/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	11/4/2007	ADOPTION	OWNER NEW	12
A0909580	10/24/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/30/2007	ADOPTION	OWNER NEW	7
A0909581	10/24/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	11/4/2007	ADOPTION	OWNER NEW	12
A0909582	10/24/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	10/30/2007	ADOPTION	OWNER NEW	7
A0909630	10/25/2007	STRAY	OTC	OTHER	RABBIT SH	10/25/2007	EUTH	IRR SUFFER	1
A0909694	10/25/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/25/2007	EUTH	IRR SUFFER	1
A0909781	10/25/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/27/2007	RELEASED	OWNER	3
A0909787	10/25/2007	STRAY	PICK UP	OTHER	IGUANA	11/1/2007	ADOPTION	OWNER NEW	8
A0909802	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/30/2007	RELEASED	OTHER AGCY	49
A0909803	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	48
A0909804	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	48
A0909805	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	48
A0909806	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/3/2007	DIED	IN KENNEL	22
A0909807	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/3/2007	DIED	IN KENNEL	22
A0909808	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	48
A0909809	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	48
A0909810	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	48
A0909811	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	48
A0909812	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	48
A0909813	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	48
A0909814	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	48

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0909815	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	48
A0909816	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	48
A0909817	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	48
A0909818	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	48
A0909819	10/13/2007	STRAY	PICK UP	OTHER	IGUANA	11/18/2007	DIED	IN KENNEL	37
A0909850	10/26/2007	STRAY	OTC	OTHER	RAT-DOMESTIC	10/26/2007	EUTH	MEDICAL	1
A0909852	10/26/2007	STRAY	OTC	OTHER	RAT-DOMESTIC	10/26/2007	EUTH	MEDICAL	1
A0909864	10/26/2007	OWNER SUR	OTC	OTHER	TURTLE	10/26/2007	RELEASED	OWNER	1
A0909866	10/26/2007	OWNER SUR	OTC	OTHER	TURTLE	10/26/2007	RELEASED	OWNER	1
A0909962	10/26/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	11/3/2007	ADOPTION	OWNER NEW	9
A0909963	10/26/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	11/3/2007	ADOPTION	OWNER NEW	9
A0910030	10/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/15/2007	ADOPTION	OWNER NEW	50
A0910031	10/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/10/2007	ADOPTION	OWNER NEW	15
A0910123	10/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/9/2007	RELEASED	RESCUE GRP	14
A0910124	10/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/3/2007	EUTH	IRR SUFFER	8
A0910142	10/27/2007	STRAY	PICK UP	OTHER	SLIDER	10/27/2007	EUTH	MEDICAL	1
A0910143	10/27/2007	STRAY	PICK UP	OTHER	SLIDER	10/27/2007	EUTH	MEDICAL	1
A0910144	10/27/2007	STRAY	PICK UP	OTHER	SLIDER	10/27/2007	EUTH	MEDICAL	1
A0910145	10/27/2007	STRAY	PICK UP	OTHER	SLIDER	10/27/2007	EUTH	MEDICAL	1
A0910146	10/27/2007	STRAY	PICK UP	OTHER	IGUANA	10/29/2007	DIED	IN KENNEL	3
A0910147	10/27/2007	STRAY	PICK UP	OTHER	RABBIT SH	10/27/2007	EUTH	8 WKS UST	1
A0910213	10/28/2007	OWNER SUR	OTC	OTHER	RABBIT SH	4/13/2008	ADOPT NH	RESCUE GRP	169
A0910214	10/28/2007	OWNER SUR	OTC	OTHER	RABBIT SH	4/13/2008	ADOPT NH	RESCUE GRP	169
A0910242	10/28/2007	OWNER SUR	OTC	OTHER	RABBIT SH	10/28/2007	EUTH	MEDICAL	1
A0910251	10/28/2007	STRAY	OTC	OTHER	RABBIT SH	10/29/2007	EUTH	MEDICAL	2
A0910252	10/28/2007	STRAY	OTC	OTHER	RABBIT SH	7/19/2008	ADOPTION	OWNER NEW	266
A0910257	10/28/2007	WILDLIFE	CAUGHT	OTHER	IGUANA	11/4/2007	ADOPTION	OWNER NEW	8
A0910268	10/29/2007	STRAY	OTC	OTHER	LOP-MINI	11/3/2007	ADOPTION	OWNER NEW	6
A0910306	10/29/2007	STRAY	CAUGHT	OTHER	RABBIT SH	10/29/2007	EUTH	MEDICAL	1
A0910348	10/29/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	10/30/2007	RELEASED	OWNER	2
A0910350	10/29/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	10/30/2007	RELEASED	OWNER	2
A0910421	10/29/2007	STRAY	OTC	OTHER	RABBIT SH	10/29/2007	EUTH	AT PVT VET	1
A0910478	10/30/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/3/2008	ADOPT NH	RESCUE GRP	97
A0910617	10/30/2007	STRAY	CAUGHT	OTHER	LIZARD	11/3/2007	ADOPTION	OWNER NEW	5
A0910910	11/1/2007	STRAY	OTC	OTHER	LOP-MINI	12/29/2007	ADOPTION	OWNER NEW	59
A0911002	11/1/2007	STRAY	PICK UP	OTHER	RABBIT SH	11/1/2007	EUTH	8 WKS UST	1
A0911003	11/1/2007	STRAY	PICK UP	OTHER	SLIDER	11/1/2007	EUTH	MEDICAL	1
A0911004	11/1/2007	STRAY	PICK UP	OTHER	SLIDER	11/1/2007	EUTH	MEDICAL	1
A0911007	11/1/2007	STRAY	OTC	OTHER	IGUANA	2/19/2008	ADOPTION	OWNER NEW	111
A0911011	11/1/2007	OWNER SUR	OTC	OTHER	DUTCH	11/28/2007	ADOPT NH	RESCUE GRP	28
A0911090	11/2/2007	STRAY	OTC	OTHER	RABBIT SH	11/2/2007	EUTH	IRR SUFFER	1
A0911119	11/2/2007	STRAY	OTC	OTHER	RABBIT SH	11/2/2007	EUTH	IRR SUFFER	1
A0911157	11/2/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/30/2007	ADOPTION	OWNER NEW	29
A0911202	11/3/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/9/2008	ADOPT NH	RESCUE GRP	99
A0911244	11/3/2007	STRAY	PICK UP	OTHER	RABBIT SH	11/28/2007	ADOPT NH	RESCUE GRP	26
A0911245	11/3/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	11/3/2007	EUTH	IRR SUFFER	1
A0911339	11/3/2007	STRAY	OTC	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	27
A0911351	11/3/2007	OWNER SUR	OTC	OTHER	IGUANA	11/4/2007	ADOPTION	OWNER NEW	2
A0911359	11/3/2007	STRAY	CAUGHT	OTHER	SLIDER	11/4/2007	EUTH	MEDICAL	2
A0911360	11/3/2007	STRAY	CAUGHT	OTHER	SLIDER	11/4/2007	EUTH	MEDICAL	2
A0911361	11/3/2007	STRAY	CAUGHT	OTHER	SLIDER	11/4/2007	EUTH	MEDICAL	2
A0911414	11/4/2007	OWNER SUR	OTC	OTHER	IGUANA	1/11/2008	ADOPTION	OWNER NEW	69
A0911415	11/4/2007	OWNER SUR	OTC	OTHER	IGUANA	1/10/2008	RELEASED	RESCUE GRP	68
A0911416	11/4/2007	OWNER SUR	OTC	OTHER	IGUANA	1/10/2008	RELEASED	RESCUE GRP	68
A0911442	11/4/2007	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	11/25/2007	DIED	IN KENNEL	22
A0911472	11/4/2007	STRAY	PICK UP	OTHER	LIZARD	11/15/2007	ADOPTION	OWNER NEW	12
A0911484	11/4/2007	STRAY	OTC	OTHER	RABBIT SH	4/13/2008	ADOPT NH	RESCUE GRP	162
A0911489	11/4/2007	STRAY	PICK UP	OTHER	SLIDER	11/4/2007	EUTH	MEDICAL	1
A0911490	11/4/2007	STRAY	PICK UP	OTHER	SLIDER	11/4/2007	EUTH	MEDICAL	1
A0911491	11/4/2007	STRAY	PICK UP	OTHER	SLIDER	11/4/2007	EUTH	MEDICAL	1
A0911492	11/4/2007	STRAY	PICK UP	OTHER	SLIDER	11/4/2007	EUTH	MEDICAL	1
A0911493	11/4/2007	STRAY	PICK UP	OTHER	SLIDER	11/4/2007	EUTH	MEDICAL	1
A0911494	11/4/2007	STRAY	PICK UP	OTHER	SLIDER	11/4/2007	EUTH	MEDICAL	1
A0911495	11/4/2007	STRAY	PICK UP	OTHER	RABBIT SH	11/4/2007	EUTH	8 WKS UST	1
A0911622	11/5/2007	OWNER SUR	OTC	OTHER	DWARF HOTOT	12/23/2007	ADOPTION	OWNER NEW	49
A0911712	11/6/2007	STRAY	OTC	OTHER	RABBIT SH	11/6/2007	REDEEMED	1ST TIME	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0911818	11/6/2007	OWNER SUR	OTC	OTHER	FRENCH LOP	11/6/2007	ADOPTION	OWNER NEW	1
A0911838	11/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/24/2007	ADOPTION	OWNER NEW	19
A0911884	11/6/2007	STRAY	PICK UP	OTHER	TURTLE	11/6/2007	EUTH	MEDICAL	1
A0911885	11/6/2007	STRAY	PICK UP	OTHER	TURTLE	11/6/2007	EUTH	MEDICAL	1
A0911886	11/6/2007	STRAY	PICK UP	OTHER	TURTLE	11/6/2007	EUTH	MEDICAL	1
A0911887	11/6/2007	STRAY	PICK UP	OTHER	TURTLE	11/6/2007	EUTH	MEDICAL	1
A0911888	11/6/2007	STRAY	PICK UP	OTHER	TURTLE	11/6/2007	EUTH	MEDICAL	1
A0911889	11/6/2007	STRAY	PICK UP	OTHER	TURTLE	11/6/2007	EUTH	MEDICAL	1
A0911890	11/6/2007	STRAY	PICK UP	OTHER	TURTLE	11/6/2007	EUTH	MEDICAL	1
A0911891	11/6/2007	STRAY	PICK UP	OTHER	TURTLE	11/6/2007	EUTH	MEDICAL	1
A0911892	11/6/2007	STRAY	PICK UP	OTHER	TURTLE	11/6/2007	EUTH	MEDICAL	1
A0911893	11/6/2007	STRAY	PICK UP	OTHER	TURTLE	11/6/2007	EUTH	MEDICAL	1
A0911894	11/6/2007	STRAY	PICK UP	OTHER	TURTLE	11/6/2007	EUTH	MEDICAL	1
A0911895	11/6/2007	STRAY	PICK UP	OTHER	TURTLE	11/6/2007	EUTH	MEDICAL	1
A0911896	11/6/2007	STRAY	PICK UP	OTHER	TURTLE	11/6/2007	EUTH	MEDICAL	1
A0911897	11/6/2007	STRAY	PICK UP	OTHER	RABBIT SH	11/7/2007	EUTH	8 WKS UST	2
A0911909	11/7/2007	OWNER SUR	OTC	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	23
A0912054	11/7/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	11/14/2007	DIED	IN KENNEL	8
A0912063	11/7/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	11/7/2007	RELEASED	OWNER	1
A0912064	11/7/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	11/7/2007	RELEASED	OWNER	1
A0912065	11/7/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	11/14/2007	ESCAPED	SHELTER	8
A0912066	11/7/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	12/4/2007	EUTH	TIME/SPACE	28
A0912067	11/7/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	12/4/2007	EUTH	TIME/SPACE	28
A0912068	11/7/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	12/4/2007	EUTH	TIME/SPACE	28
A0912069	11/7/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	12/4/2007	EUTH	TIME/SPACE	28
A0912070	11/7/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	12/4/2007	EUTH	TIME/SPACE	28
A0912071	11/7/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	12/4/2007	EUTH	TIME/SPACE	28
A0912072	11/7/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	12/4/2007	EUTH	TIME/SPACE	28
A0912157	11/8/2007	STRAY	OTC	OTHER	RABBIT SH	11/15/2007	EUTH	MEDICAL	8
A0912274	11/8/2007	OWNER SUR	RETURN	OTHER	RABBIT SH	1/15/2008	ADOPT NH	RESCUE GRP	69
A0912349	11/9/2007	OWNER SUR	OTC	OTHER	TURTLE	12/2/2007	RELEASED	OTHER AGCY	24
A0912424	11/9/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/9/2007	RELEASED	RESCUE GRP	1
A0912484	11/9/2007	STRAY	OTC	OTHER	RABBIT SH	1/18/2008	ADOPTION	OWNER NEW	71
A0912485	11/9/2007	STRAY	CAUGHT	OTHER	RABBIT SH	7/6/2008	ADOPT NH	RESCUE GRP	241
A0912529	11/10/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	11/14/2007	DIED	IN KENNEL	5
A0912539	11/10/2007	STRAY	OTC	OTHER	RABBIT SH	2/8/2008	ADOPT NH	RESCUE GRP	91
A0912586	11/10/2007	OWNER SUR	OTC	OTHER	HAMSTER	1/17/2008	EUTH	MEDICAL	69
A0912587	11/10/2007	OWNER SUR	OTC	OTHER	HAMSTER	2/23/2008	ADOPTION	OWNER NEW	106
A0912588	11/10/2007	OWNER SUR	OTC	OTHER	HAMSTER	1/19/2008	ADOPTION	OWNER NEW	71
A0912589	11/10/2007	OWNER SUR	OTC	OTHER	HAMSTER	2/17/2008	ADOPTION	OWNER NEW	100
A0912591	11/10/2007	OWNER SUR	OTC	OTHER	HAMSTER	2/23/2008	ADOPTION	OWNER NEW	106
A0912592	11/10/2007	OWNER SUR	OTC	OTHER	HAMSTER	2/23/2008	ADOPTION	OWNER NEW	106
A0912644	11/10/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	20
A0912645	11/10/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	20
A0912646	11/10/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	20
A0912647	11/10/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	20
A0912648	11/10/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	20
A0912649	11/10/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	20
A0912650	11/10/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	20
A0912965	11/13/2007	OWNER SUR	OTC	OTHER	RABBIT SH	5/31/2008	ADOPTION	OWNER NEW	201
A0912970	11/13/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/16/2007	ADOPTION	OWNER NEW	34
A0913256	11/14/2007	OWNER SUR	OTC	OTHER	HAMSTER	5/22/2008	ADOPTION	OWNER NEW	191
A0913258	11/14/2007	OWNER SUR	OTC	OTHER	HAMSTER	1/30/2008	ADOPTION	OWNER NEW	78
A0913259	11/14/2007	OWNER SUR	OTC	OTHER	HAMSTER	1/30/2008	ADOPTION	OWNER NEW	78
A0913260	11/14/2007	OWNER SUR	OTC	OTHER	HAMSTER	1/30/2008	ADOPTION	OWNER NEW	78
A0913261	11/14/2007	OWNER SUR	OTC	OTHER	HAMSTER	2/23/2008	RELEASED	OWNER	102
A0913262	11/14/2007	OWNER SUR	OTC	OTHER	HAMSTER	2/23/2008	RELEASED	OWNER	102
A0913263	11/14/2007	OWNER SUR	OTC	OTHER	HAMSTER	2/23/2008	RELEASED	OWNER	102
A0913264	11/14/2007	OWNER SUR	OTC	OTHER	HAMSTER	12/5/2007	RELEASED	OTHER AGCY	22
A0913265	11/14/2007	OWNER SUR	OTC	OTHER	HAMSTER	12/5/2007	RELEASED	OTHER AGCY	22
A0913266	11/14/2007	OWNER SUR	OTC	OTHER	HAMSTER	12/5/2007	RELEASED	OTHER AGCY	22
A0913267	11/14/2007	OWNER SUR	OTC	OTHER	HAMSTER	12/5/2007	RELEASED	OTHER AGCY	22
A0913268	11/14/2007	OWNER SUR	OTC	OTHER	HAMSTER	11/25/2007	ADOPTION	OWNER NEW	12
A0913269	11/14/2007	OWNER SUR	OTC	OTHER	HAMSTER	11/24/2007	EUTH	MEDICAL	11
A0913270	11/14/2007	OWNER SUR	OTC	OTHER	HAMSTER	11/24/2007	ADOPTION	OWNER NEW	11
A0913271	11/14/2007	OWNER SUR	OTC	OTHER	HAMSTER	11/24/2007	DIED	IN KENNEL	11

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0913283	11/14/2007	STRAY	PICK UP	OTHER	TURTLE	11/14/2007	EUTH	MEDICAL	1
A0913284	11/14/2007	STRAY	PICK UP	OTHER	TURTLE	11/14/2007	EUTH	MEDICAL	1
A0913285	11/14/2007	STRAY	PICK UP	OTHER	TURTLE	11/14/2007	EUTH	MEDICAL	1
A0913286	11/14/2007	STRAY	PICK UP	OTHER	TURTLE	11/14/2007	EUTH	MEDICAL	1
A0913287	11/14/2007	STRAY	PICK UP	OTHER	RABBIT SH	11/30/2007	DIED	IN SURGERY	17
A0913296	11/15/2007	STRAY	OTC	OTHER	RABBIT SH	11/15/2007	EUTH	AT PVT VET	1
A0913522	11/16/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/19/2008	ADOPTION	OWNER NEW	65
A0913548	11/16/2007	STRAY	OTC	OTHER	SLIDER	11/16/2007	EUTH	IRR SUFFER	1
A0913729	11/17/2007	STRAY	PICK UP	OTHER	SNAKE	11/24/2007	ADOPTION	OWNER NEW	8
A0913748	11/17/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/25/2007	ADOPTION	OWNER NEW	9
A0913763	11/17/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/12/2008	ADOPTION	OWNER NEW	57
A0913782	11/17/2007	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	11/18/2007	EUTH	8 WKS UST	2
A0913785	11/17/2007	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	11/18/2007	EUTH	8 WKS UST	2
A0913786	11/17/2007	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	11/18/2007	EUTH	8 WKS UST	2
A0913787	11/17/2007	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	11/18/2007	EUTH	8 WKS UST	2
A0913788	11/17/2007	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	11/18/2007	EUTH	8 WKS UST	2
A0913790	11/17/2007	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	11/18/2007	EUTH	8 WKS UST	2
A0913791	11/17/2007	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	11/18/2007	EUTH	8 WKS UST	2
A0913792	11/17/2007	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	11/18/2007	EUTH	8 WKS UST	2
A0913824	11/18/2007	STRAY	OTC	OTHER	TURTLE	11/27/2007	EUTH	IRR SUFFER	10
A0913844	11/18/2007	STRAY	OTC	OTHER	REX RABBIT	11/25/2007	ADOPTION	OWNER NEW	8
A0913870	11/18/2007	STRAY	OTC	OTHER	SLIDER	2/16/2008	DIED	IN KENNEL	91
A0913872	11/18/2007	STRAY	OTC	OTHER	TORTOISE	11/21/2007	RELEASED	OTHER AGCY	4
A0913880	11/18/2007	STRAY	PICK UP	OTHER	SLIDER	11/19/2007	EUTH	MEDICAL	2
A0913881	11/18/2007	STRAY	PICK UP	OTHER	SLIDER	11/19/2007	EUTH	MEDICAL	2
A0913882	11/18/2007	STRAY	PICK UP	OTHER	SLIDER	11/19/2007	EUTH	MEDICAL	2
A0913883	11/18/2007	STRAY	PICK UP	OTHER	SLIDER	11/19/2007	EUTH	MEDICAL	2
A0913884	11/18/2007	STRAY	PICK UP	OTHER	SLIDER	11/19/2007	EUTH	MEDICAL	2
A0913885	11/18/2007	STRAY	PICK UP	OTHER	SLIDER	11/19/2007	EUTH	MEDICAL	2
A0913886	11/18/2007	STRAY	PICK UP	OTHER	SLIDER	11/19/2007	EUTH	MEDICAL	2
A0913887	11/18/2007	STRAY	PICK UP	OTHER	SLIDER	11/19/2007	EUTH	MEDICAL	2
A0913888	11/18/2007	STRAY	PICK UP	OTHER	SLIDER	11/19/2007	EUTH	MEDICAL	2
A0913889	11/18/2007	STRAY	PICK UP	OTHER	SLIDER	11/19/2007	EUTH	MEDICAL	2
A0913891	11/18/2007	STRAY	PICK UP	OTHER	SLIDER	11/19/2007	EUTH	MEDICAL	2
A0913892	11/18/2007	STRAY	PICK UP	OTHER	SLIDER	11/19/2007	EUTH	MEDICAL	2
A0913893	11/18/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	12
A0913894	11/18/2007	STRAY	PICK UP	OTHER	RABBIT SH	11/19/2007	EUTH	8 WKS UST	2
A0913895	11/18/2007	STRAY	PICK UP	OTHER	RABBIT SH	11/19/2007	EUTH	8 WKS UST	2
A0913954	11/19/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/19/2008	ADOPTION	OWNER NEW	62
A0913968	11/19/2007	STRAY	PICK UP	OTHER	RAT-DOMESTIC	12/4/2007	EUTH	TIME/SPACE	16
A0913970	11/19/2007	STRAY	PICK UP	OTHER	RAT-DOMESTIC	12/4/2007	EUTH	TIME/SPACE	16
A0914023	11/19/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/18/2007	ADOPTION	OWNER NEW	30
A0914103	11/20/2007	STRAY	OTC	OTHER	RABBIT SH	12/1/2007	ADOPTION	OWNER NEW	12
A0914156	11/20/2007	STRAY	OTC	OTHER	SLIDER	2/6/2008	ADOPTION	OWNER NEW	79
A0914236	11/20/2007	STRAY	OTC	OTHER	RABBIT SH	2/24/2008	ADOPT NH	RESCUE GRP	97
A0914241	11/20/2007	STRAY	OTC	OTHER	RABBIT SH	2/20/2008	ADOPTION	OWNER NEW	93
A0914242	11/20/2007	STRAY	OTC	OTHER	RABBIT SH	2/7/2008	ADOPT NH	RESCUE GRP	80
A0914243	11/20/2007	STRAY	OTC	OTHER	RABBIT SH	2/20/2008	ADOPTION	OWNER NEW	93
A0914263	11/20/2007	STRAY	PICK UP	OTHER	TURTLE	11/21/2007	RELEASED	OTHER AGCY	2
A0914264	11/20/2007	STRAY	PICK UP	OTHER	TURTLE	11/21/2007	RELEASED	OTHER AGCY	2
A0914265	11/20/2007	STRAY	PICK UP	OTHER	TURTLE	11/21/2007	RELEASED	OTHER AGCY	2
A0914266	11/20/2007	STRAY	PICK UP	OTHER	TURTLE	11/21/2007	RELEASED	OTHER AGCY	2
A0914267	11/20/2007	STRAY	PICK UP	OTHER	TURTLE	11/21/2007	RELEASED	OTHER AGCY	2
A0914268	11/20/2007	STRAY	PICK UP	OTHER	TURTLE	11/21/2007	RELEASED	OTHER AGCY	2
A0914269	11/20/2007	STRAY	PICK UP	OTHER	TURTLE	11/21/2007	RELEASED	OTHER AGCY	2
A0914270	11/20/2007	STRAY	PICK UP	OTHER	TURTLE	11/21/2007	RELEASED	OTHER AGCY	2
A0914271	11/20/2007	STRAY	PICK UP	OTHER	TURTLE	11/21/2007	RELEASED	OTHER AGCY	2
A0914274	11/20/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	10
A0914275	11/20/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	10
A0914294	11/21/2007	STRAY	OTC	OTHER	IGUANA	12/20/2007	ADOPTION	OWNER NEW	30
A0914294	12/21/2007	OWNER SUR	OTC	OTHER	IGUANA	1/17/2008	ADOPTION	OWNER NEW	28
A0914358	11/21/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/2/2007	ADOPTION	OWNER NEW	12
A0914358	12/2/2007	OWNER SUR	RETURN	OTHER	RABBIT SH	12/7/2007	ADOPTION	OWNER NEW	6
A0914363	11/21/2007	STRAY	OTC	OTHER	GUINEA PIG	12/7/2007	ADOPTION	OWNER NEW	17
A0914424	11/21/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/21/2007	BODY DISPO	SANITATION	1
A0914514	11/23/2007	STRAY	OTC	OTHER	RABBIT SH	11/23/2007	EUTH	IRR SUFFER	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0914525	11/23/2007	STRAY	OTC	OTHER	PYTHON	12/12/2007	RELEASED	OTHER AGCY	20
A0914583	11/24/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/25/2007	RELEASED	OWNER	2
A0914610	11/24/2007	STRAY	OTC	OTHER	RABBIT SH	11/24/2007	EUTH	MEDICAL	1
A0914614	11/24/2007	OWNER SUR	OTC	OTHER	RABBIT SH	11/24/2007	EUTH	IRR SUFFER	1
A0914659	11/24/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	12/30/2007	ADOPTION	OWNER NEW	37
A0914703	11/24/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	6
A0914705	11/24/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	6
A0914708	11/24/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	6
A0914709	11/24/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	6
A0914711	11/24/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	6
A0914712	11/24/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	6
A0914714	11/24/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	6
A0914715	11/24/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	6
A0914716	11/24/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	6
A0914718	11/24/2007	STRAY	PICK UP	OTHER	RABBIT SH	11/25/2007	EUTH	8 WKS UST	2
A0914890	11/25/2007	OWNER SUR	OTC	OTHER	DWARF HOTOT	2/2/2008	ADOPTION	OWNER NEW	70
A0914922	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	5
A0914923	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	5
A0914924	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	5
A0914925	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	5
A0914926	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	5
A0914927	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	5
A0914928	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	5
A0914929	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	5
A0914930	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	5
A0914931	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	5
A0914932	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	5
A0914933	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	5
A0914934	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	5
A0914935	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	5
A0914936	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	5
A0914937	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	RESCUE GRP	5
A0914938	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	5
A0914939	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	5
A0914940	11/25/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	5
A0914941	11/25/2007	STRAY	PICK UP	OTHER	RABBIT SH	11/26/2007	EUTH	8 WKS UST	2
A0914962	11/26/2007	STRAY	OTC	OTHER	RABBIT SH	12/18/2007	ADOPT NH	RESCUE GRP	23
A0915023	11/26/2007	STRAY	OTC	OTHER	RABBIT SH	1/15/2008	ADOPTION	OWNER NEW	51
A0915033	11/26/2007	STRAY	CAUGHT	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	4
A0915054	11/26/2007	STRAY	PICK UP	OTHER	RABBIT SH	11/26/2007	EUTH	8 WKS UST	1
A0915061	11/26/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	4
A0915062	11/26/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	4
A0915063	11/26/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	4
A0915064	11/26/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	4
A0915065	11/26/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	4
A0915066	11/26/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	4
A0915067	11/26/2007	STRAY	PICK UP	OTHER	IGUANA	11/29/2007	RELEASED	OTHER AGCY	4
A0915292	11/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/8/2008	EUTH	BEHAV OBSV	43
A0915309	11/27/2007	STRAY	OTC	OTHER	SLIDER	12/4/2007	RELEASED	OWNER	8
A0915310	11/27/2007	STRAY	OTC	OTHER	SLIDER	12/4/2007	RELEASED	OWNER	8
A0915311	11/27/2007	STRAY	OTC	OTHER	SLIDER	12/1/2007	RELEASED	OTHER AGCY	5
A0915312	11/27/2007	STRAY	OTC	OTHER	SLIDER	12/1/2007	RELEASED	OTHER AGCY	5
A0915335	11/28/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/8/2008	EUTH	BEHAV OBSV	42
A0915367	11/28/2007	OWNER SUR	OTC	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	2
A0915370	11/28/2007	OWNER SUR	OTC	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	2
A0915371	11/28/2007	OWNER SUR	OTC	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	2
A0915477	11/28/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/22/2007	ADOPTION	OWNER NEW	25
A0915478	11/28/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/20/2007	ADOPTION	OWNER NEW	23
A0915479	11/28/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/22/2007	ADOPTION	OWNER NEW	25
A0915480	11/28/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/4/2007	ADOPTION	OWNER NEW	7
A0915481	11/28/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/22/2007	ADOPTION	OWNER NEW	25
A0915482	11/28/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/16/2007	ADOPTION	OWNER NEW	19
A0915491	11/28/2007	STRAY	OTC	OTHER	HAMSTER	12/2/2007	ADOPTION	OWNER NEW	5
A0915647	11/29/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/19/2008	EUTH	TIME/SPACE	83
A0915649	11/29/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/12/2007	EUTH	BEHAV OBSV	14
A0915771	11/30/2007	STRAY	OTC	OTHER	RABBIT SH	12/10/2007	EUTH	MEDICAL	11

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0915776	11/30/2007	OWNER SUR	OTC	OTHER	HAMSTER	12/20/2007	ADOPTION	OWNER NEW	21
A0915777	11/30/2007	OWNER SUR	OTC	OTHER	HAMSTER	12/23/2007	ADOPTION	OWNER NEW	24
A0915843	11/30/2007	STRAY	OTC	OTHER	HAMSTER	12/16/2007	ADOPTION	OWNER NEW	17
A0915847	11/30/2007	STRAY	OTC	OTHER	HAMSTER	12/16/2007	ADOPTION	OWNER NEW	17
A0915848	11/30/2007	STRAY	OTC	OTHER	HAMSTER	1/17/2008	EUTH	MEDICAL	49
A0915849	11/30/2007	STRAY	OTC	OTHER	HAMSTER	1/17/2008	EUTH	MEDICAL	49
A0915850	11/30/2007	STRAY	OTC	OTHER	HAMSTER	2/20/2008	RELEASED	RESCUE GRP	83
A0915851	11/30/2007	STRAY	OTC	OTHER	HAMSTER	1/22/2008	ADOPTION	OWNER NEW	54
A0915852	11/30/2007	STRAY	OTC	OTHER	HAMSTER	12/15/2007	ADOPTION	OWNER NEW	16
A0915853	11/30/2007	STRAY	OTC	OTHER	HAMSTER	12/30/2007	ADOPTION	OWNER NEW	31
A0915886	12/1/2007	STRAY	OTC	OTHER	RABBIT SH	2/3/2008	ADOPT NH	RESCUE GRP	65
A0915902	12/1/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/22/2008	ADOPT NH	RESCUE GRP	84
A0915905	12/1/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/11/2007	ADOPT NH	RESCUE GRP	11
A0915906	12/1/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/1/2007	RELEASED	OWNER	1
A0915907	12/1/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	12/9/2007	RELEASED	RESCUE GRP	9
A0915908	12/1/2007	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	12/9/2007	RELEASED	RESCUE GRP	9
A0915910	12/1/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/7/2007	EUTH	MEDICAL	7
A0915911	12/1/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/23/2008	ADOPT NH	RESCUE GRP	54
A0915912	12/1/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/13/2007	ADOPTION	OWNER NEW	13
A0915981	12/1/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	12/1/2007	RELEASED	OWNER	1
A0915982	12/1/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	12/1/2007	RELEASED	OWNER	1
A0915983	12/1/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	12/1/2007	RELEASED	OWNER	1
A0915985	12/1/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	12/1/2007	RELEASED	OWNER	1
A0915986	12/1/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	12/1/2007	RELEASED	OWNER	1
A0915988	12/1/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	12/1/2007	RELEASED	OWNER	1
A0915989	12/1/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	12/1/2007	RELEASED	OWNER	1
A0915990	12/1/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	12/1/2007	RELEASED	OWNER	1
A0916027	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916028	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916029	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916030	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916031	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916032	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916033	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916034	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916035	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916036	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916037	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916038	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916039	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916040	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	11/29/2007	RELEASED	OTHER AGCY	-1
A0916041	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916042	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916043	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916044	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916045	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/11/2007	RELEASED	RESCUE GRP	11
A0916046	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916047	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/11/2007	RELEASED	RESCUE GRP	11
A0916048	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916049	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916050	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916051	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916052	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916053	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916054	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916055	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/11/2007	RELEASED	RESCUE GRP	11
A0916056	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/10/2007	RELEASED	RESCUE GRP	10
A0916057	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/10/2007	RELEASED	RESCUE GRP	10
A0916058	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/10/2007	RELEASED	RESCUE GRP	10
A0916059	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916060	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/10/2007	RELEASED	RESCUE GRP	10
A0916061	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/10/2007	RELEASED	RESCUE GRP	10
A0916062	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/9/2007	RELEASED	RESCUE GRP	9
A0916063	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/9/2007	RELEASED	RESCUE GRP	9
A0916064	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/9/2007	RELEASED	RESCUE GRP	9
A0916065	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/9/2007	RELEASED	RESCUE GRP	9

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0916066	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/9/2007	RELEASED	RESCUE GRP	9
A0916067	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/9/2007	RELEASED	RESCUE GRP	9
A0916068	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/12/2007	RELEASED	RESCUE GRP	12
A0916069	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/9/2007	RELEASED	RESCUE GRP	9
A0916070	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/9/2007	RELEASED	RESCUE GRP	9
A0916071	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/9/2007	RELEASED	RESCUE GRP	9
A0916072	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/9/2007	RELEASED	RESCUE GRP	9
A0916073	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/5/2007	RELEASED	RESCUE GRP	5
A0916074	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/5/2007	RELEASED	RESCUE GRP	5
A0916075	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/5/2007	RELEASED	RESCUE GRP	5
A0916076	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/5/2007	RELEASED	RESCUE GRP	5
A0916077	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/5/2007	RELEASED	RESCUE GRP	5
A0916078	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/5/2007	RELEASED	RESCUE GRP	5
A0916079	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/5/2007	RELEASED	RESCUE GRP	5
A0916080	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/5/2007	RELEASED	RESCUE GRP	5
A0916081	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/9/2007	RELEASED	RESCUE GRP	9
A0916082	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/9/2007	RELEASED	RESCUE GRP	9
A0916083	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/9/2007	RELEASED	RESCUE GRP	9
A0916084	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/9/2007	RELEASED	RESCUE GRP	9
A0916085	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/9/2007	RELEASED	RESCUE GRP	9
A0916086	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/9/2007	RELEASED	RESCUE GRP	9
A0916087	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/9/2007	RELEASED	RESCUE GRP	9
A0916088	12/1/2007	STRAY	PICK UP	OTHER	SLIDER	12/9/2007	RELEASED	RESCUE GRP	9
A0916089	12/1/2007	STRAY	PICK UP	OTHER	IGUANA	12/9/2007	RELEASED	RESCUE GRP	9
A0916090	12/1/2007	STRAY	PICK UP	OTHER	IGUANA	12/9/2007	RELEASED	RESCUE GRP	9
A0916091	12/1/2007	STRAY	PICK UP	OTHER	IGUANA	12/9/2007	RELEASED	RESCUE GRP	9
A0916092	12/1/2007	STRAY	PICK UP	OTHER	IGUANA	12/9/2007	RELEASED	RESCUE GRP	9
A0916093	12/1/2007	STRAY	PICK UP	OTHER	IGUANA	12/9/2007	RELEASED	RESCUE GRP	9
A0916152	12/2/2007	STRAY	OTC	OTHER	RABBIT LH	12/2/2007	BODY DISPO	SANITATION	1
A0916165	12/2/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/2/2007	BODY DISPO	SANITATION	1
A0916313	12/4/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	12/15/2007	ADOPTION	OWNER NEW	12
A0916369	12/4/2007	STRAY	OTC	OTHER	RABBIT SH	12/12/2007	ADOPTION	OWNER NEW	9
A0916487	12/4/2007	WILDLIFE	PICK UP	OTHER	CORN SNAKE	12/12/2007	RELEASED	RESCUE GRP	9
A0916679	12/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/12/2007	EUTH	BEHAV OBSV	7
A0916730	12/6/2007	STRAY	OTC	OTHER	TORTOISE	12/11/2007	ADOPTION	OWNER NEW	6
A0916769	12/6/2007	OWNER SUR	OTC	OTHER	NEW ZEALAND WHT	1/14/2008	EUTH	BEHAV OBSV	40
A0916772	12/6/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/20/2008	EUTH	TIME/SPACE	77
A0916814	12/6/2007	STRAY	OTC	OTHER	RABBIT SH	12/6/2007	EUTH	MEDICAL	1
A0916832	12/6/2007	STRAY	OTC	OTHER	TURTLE	12/11/2007	RELEASED	FIELD	6
A0916833	12/6/2007	STRAY	OTC	OTHER	TURTLE	12/11/2007	RELEASED	FIELD	6
A0916834	12/6/2007	STRAY	OTC	OTHER	TURTLE	12/11/2007	RELEASED	FIELD	6
A0916953	12/7/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/2/2008	ADOPTION	OWNER NEW	58
A0917016	12/7/2007	OWNER SUR	OTC	OTHER	HAMSTER	2/20/2008	RELEASED	RESCUE GRP	76
A0917018	12/7/2007	OWNER SUR	OTC	OTHER	HAMSTER	2/20/2008	RELEASED	RESCUE GRP	76
A0917019	12/7/2007	OWNER SUR	OTC	OTHER	HAMSTER	1/17/2008	EUTH	MEDICAL	42
A0917026	12/7/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/14/2008	ADOPTION	OWNER NEW	70
A0917027	12/7/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/14/2008	ADOPTION	OWNER NEW	70
A0917029	12/7/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/14/2008	ADOPTION	OWNER NEW	70
A0917031	12/7/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/14/2008	ADOPTION	OWNER NEW	70
A0917032	12/7/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/14/2008	ADOPTION	OWNER NEW	70
A0917035	12/7/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/14/2008	ADOPTION	OWNER NEW	70
A0917096	12/8/2007	OWNER SUR	OTC	OTHER	HAMSTER	12/28/2007	ADOPTION	OWNER NEW	21
A0917097	12/8/2007	OWNER SUR	OTC	OTHER	HAMSTER	12/28/2007	ADOPTION	OWNER NEW	21
A0917098	12/8/2007	OWNER SUR	OTC	OTHER	HAMSTER	12/23/2007	ADOPTION	OWNER NEW	16
A0917099	12/8/2007	OWNER SUR	OTC	OTHER	HAMSTER	12/20/2007	ADOPTION	OWNER NEW	13
A0917100	12/8/2007	OWNER SUR	OTC	OTHER	HAMSTER	12/18/2007	ADOPTION	OWNER NEW	11
A0917131	12/8/2007	STRAY	OTC	OTHER	RABBIT SH	1/10/2008	ADOPT NH	RESCUE GRP	34
A0917177	12/8/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/24/2008	ADOPT NH	RESCUE GRP	79
A0917179	12/8/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/24/2008	ADOPT NH	RESCUE GRP	79
A0917185	12/8/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/6/2008	ADOPTION	OWNER NEW	30
A0917207	12/9/2007	STRAY	LFT AT SLT	OTHER	RABBIT SH	12/22/2007	ADOPTION	OWNER NEW	14
A0917216	12/9/2007	STRAY	OTC	OTHER	RABBIT SH	12/9/2007	EUTH	IRR SUFFER	1
A0917232	12/9/2007	STRAY	OTC	OTHER	RABBIT SH	12/9/2007	EUTH	IRR SUFFER	1
A0917233	12/9/2007	STRAY	LFT AT SLT	OTHER	RABBIT LH	12/22/2007	ADOPT NH	RESCUE GRP	14
A0917234	12/9/2007	STRAY	LFT AT SLT	OTHER	RABBIT LH	12/22/2007	ADOPT NH	RESCUE GRP	14
A0917261	12/9/2007	STRAY	OTC	OTHER	RABBIT SH	2/3/2008	ADOPTION	OWNER NEW	57

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0917266	12/9/2007	OWNER SUR	OTC	OTHER	FRENCH LOP	1/12/2008	ADOPTION	OWNER NEW	35
A0917426	12/10/2007	OWNER SUR	OTC	OTHER	TURTLE	1/20/2008	ADOPTION	OWNER NEW	42
A0917441	12/11/2007	STRAY	OTC	OTHER	RABBIT SH	12/11/2007	EUTH	MEDICAL	1
A0917482	12/11/2007	STRAY	CAUGHT	OTHER	IGUANA	12/21/2007	RELEASED	RESCUE GRP	11
A0917565	12/11/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/6/2009	ADOPTION	OWNER NEW	636
A0917566	12/11/2007	OWNER SUR	OTC	OTHER	RABBIT LH	2/12/2008	EUTH	BEHAV OBSV	64
A0917567	12/11/2007	OWNER SUR	OTC	OTHER	RABBIT SH	9/26/2009	ADOPTION	OWNER NEW	656
A0917568	12/11/2007	OWNER SUR	OTC	OTHER	RABBIT SH	3/9/2008	ADOPTION	OWNER NEW	90
A0917569	12/11/2007	OWNER SUR	OTC	OTHER	RABBIT SH	3/16/2008	ADOPTION	OWNER NEW	97
A0917570	12/11/2007	OWNER SUR	OTC	OTHER	RABBIT SH	3/9/2008	ADOPTION	OWNER NEW	90
A0917615	12/12/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/12/2008	ADOPTION	OWNER NEW	32
A0917687	12/12/2007	STRAY	OTC	OTHER	RABBIT SH	12/28/2007	ADOPTION	OWNER NEW	17
A0917715	12/12/2007	STRAY	OTC	OTHER	RABBIT SH	6/20/2009	ADOPTION	OWNER NEW	557
A0917736	12/12/2007	STRAY	OTC	OTHER	RABBIT SH	12/22/2007	ADOPTION	OWNER NEW	11
A0917814	12/13/2007	STRAY	OTC	OTHER	RABBIT SH	12/13/2007	EUTH	IRR SUFFER	1
A0917839	12/13/2007	STRAY	OTC	OTHER	RABBIT SH	2/6/2008	EUTH	BEHAV OBSV	56
A0917842	12/13/2007	STRAY	OTC	OTHER	RABBIT SH	1/3/2008	ADOPTION	OWNER NEW	22
A0917883	12/13/2007	STRAY	OTC	OTHER	RABBIT SH	1/24/2008	ADOPT NH	RESCUE GRP	43
A0917988	12/14/2007	STRAY	PICK UP	OTHER	IGUANA	12/21/2007	RELEASED	OTHER AGCY	8
A0918030	12/14/2007	STRAY	OTC	OTHER	RABBIT SH	2/24/2008	RELEASED	OTHER AGCY	73
A0918054	12/14/2007	STRAY	PICK UP	OTHER	RABBIT SH	12/14/2007	EUTH	IRR SUFFER	1
A0918162	12/15/2007	STRAY	OTC	OTHER	RABBIT SH	2/6/2008	EUTH	BEHAV OBSV	54
A0918211	12/15/2007	STRAY	PICK UP	OTHER	IGUANA	12/21/2007	RELEASED	OTHER AGCY	7
A0918212	12/15/2007	STRAY	PICK UP	OTHER	RABBIT SH	12/16/2007	EUTH	8 WKS UST	2
A0918251	12/16/2007	OWNER SUR	OTC	OTHER	RABBIT SH	4/3/2008	ADOPTION	OWNER NEW	110
A0918252	12/16/2007	OWNER SUR	OTC	OTHER	RABBIT SH	7/5/2009	ADOPTION	OWNER NEW	568
A0918317	12/17/2007	OWNER SUR	OTC	OTHER	GUINEA PIG	12/21/2007	ADOPTION	OWNER NEW	5
A0918430	12/18/2007	STRAY	PICK UP	OTHER	SLIDER	12/18/2007	BODY DISPO	SANITATION	1
A0918432	12/18/2007	STRAY	PICK UP	OTHER	SLIDER	12/21/2007	RELEASED	OTHER AGCY	4
A0918436	12/18/2007	STRAY	PICK UP	OTHER	SLIDER	12/21/2007	RELEASED	OTHER AGCY	4
A0918437	12/18/2007	STRAY	PICK UP	OTHER	SLIDER	12/21/2007	RELEASED	OTHER AGCY	4
A0918438	12/18/2007	STRAY	PICK UP	OTHER	SLIDER	12/21/2007	RELEASED	OTHER AGCY	4
A0918439	12/18/2007	STRAY	PICK UP	OTHER	SLIDER	12/21/2007	RELEASED	OTHER AGCY	4
A0918440	12/18/2007	STRAY	PICK UP	OTHER	SLIDER	12/21/2007	RELEASED	OTHER AGCY	4
A0918442	12/18/2007	STRAY	PICK UP	OTHER	SLIDER	12/21/2007	RELEASED	OTHER AGCY	4
A0918445	12/18/2007	STRAY	PICK UP	OTHER	SLIDER	12/21/2007	RELEASED	OTHER AGCY	4
A0918447	12/18/2007	STRAY	PICK UP	OTHER	SLIDER	12/21/2007	RELEASED	OTHER AGCY	4
A0918448	12/18/2007	STRAY	PICK UP	OTHER	SLIDER	12/21/2007	RELEASED	OTHER AGCY	4
A0918544	12/18/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/13/2008	ADOPTION	OWNER NEW	27
A0918683	12/19/2007	STRAY	CAUGHT	OTHER	IGUANA	12/21/2007	REDEEMED	1ST TIME	3
A0918685	12/19/2007	STRAY	OTC	OTHER	RABBIT SH	4/20/2008	ADOPTION	OWNER NEW	124
A0918758	12/20/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/20/2007	RELEASED	RESCUE GRP	1
A0918759	12/20/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/20/2007	RELEASED	RESCUE GRP	1
A0918798	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918800	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918801	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918802	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918803	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918804	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918805	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918806	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918807	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918808	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918809	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918810	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918811	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918812	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918813	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918814	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918815	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918816	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918817	12/20/2007	STRAY	PICK UP	OTHER	TURTLE	12/24/2007	RELEASED	RESCUE GRP	5
A0918860	12/20/2007	STRAY	OTC	OTHER	RABBIT SH	3/14/2008	ADOPT NH	RESCUE GRP	86
A0918899	1/25/2008	OWNER SUR	RETURN	OTHER	RABBIT SH	2/26/2008	ADOPT NH	RESCUE GRP	33
A0918899	12/20/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/19/2008	ADOPTION	OWNER NEW	31
A0918901	12/20/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/26/2008	ADOPT NH	RESCUE GRP	69

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0918912	12/20/2007	STRAY	OTC	OTHER	RABBIT SH	12/20/2007	EUTH	MEDICAL	1
A0919092	12/21/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/23/2008	ADOPT NH	RESCUE GRP	65
A0919097	12/21/2007	STRAY	CAUGHT	OTHER	PYTHON	1/9/2008	EUTH	MEDICAL	20
A0919133	12/22/2007	STRAY	CAUGHT	OTHER	IGUANA	1/11/2008	ADOPTION	OWNER NEW	21
A0919197	12/22/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/22/2007	RELEASED	OWNER	1
A0919199	12/22/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/22/2007	RELEASED	OWNER	1
A0919202	12/22/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/31/2008	EUTH	BEHAV OBSV	41
A0919203	12/22/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/31/2008	EUTH	BEHAV OBSV	41
A0919204	12/22/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/31/2008	EUTH	BEHAV OBSV	41
A0919205	12/22/2007	OWNER SUR	OTC	OTHER	RABBIT SH	4/9/2008	EUTH	TIME/SPACE	110
A0919215	12/22/2007	OWNER SUR	OTC	OTHER	TORTOISE	12/22/2007	ADOPTION	OWNER NEW	1
A0919238	12/22/2007	STRAY	OTC	OTHER	TORTOISE	12/24/2007	RELEASED	RESCUE GRP	3
A0919239	12/22/2007	STRAY	PICK UP	OTHER	BOA CONSTRICTOR	12/28/2007	REDEEMED	1ST TIME	7
A0919240	12/22/2007	STRAY	PICK UP	OTHER	RABBIT SH	12/29/2007	DIED	IN KENNEL	8
A0919242	12/22/2007	STRAY	PICK UP	OTHER	IGUANA	12/21/2007	RELEASED	OTHER AGCY	0
A0919243	12/22/2007	STRAY	PICK UP	OTHER	SLIDER	12/23/2007	RELEASED	OTHER AGCY	2
A0919244	12/22/2007	STRAY	PICK UP	OTHER	SLIDER	12/23/2007	RELEASED	OTHER AGCY	2
A0919245	12/22/2007	STRAY	PICK UP	OTHER	SLIDER	12/23/2007	RELEASED	OTHER AGCY	2
A0919246	12/22/2007	STRAY	PICK UP	OTHER	SLIDER	12/23/2007	RELEASED	OTHER AGCY	2
A0919247	12/22/2007	STRAY	PICK UP	OTHER	SLIDER	12/23/2007	RELEASED	OTHER AGCY	2
A0919252	12/22/2007	STRAY	OTC	OTHER	RABBIT SH	2/8/2008	EUTH	BEHAV OBSV	49
A0919253	12/22/2007	STRAY	OTC	OTHER	RABBIT SH	2/6/2008	EUTH	BEHAV OBSV	47
A0919270	12/23/2007	STRAY	OTC	OTHER	HAMSTER	1/29/2008	ADOPTION	OWNER NEW	38
A0919286	12/23/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/24/2008	ADOPT NH	RESCUE GRP	64
A0919299	1/18/2008	FOSTER	< 8 WEEKS	OTHER	RABBIT SH	2/20/2008	EUTH	TIME/SPACE	34
A0919299	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/28/2007	FOSTER	< 8 WEEKS	2
A0919299	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5
A0919305	12/23/2007	OWNER SUR	OTC	OTHER	HAMSTER	2/20/2008	RELEASED	RESCUE GRP	60
A0919306	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/28/2007	RELEASED	RESCUE GRP	2
A0919306	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5
A0919308	1/18/2008	FOSTER	< 8 WEEKS	OTHER	RABBIT SH	2/20/2008	EUTH	TIME/SPACE	34
A0919308	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/23/2007	FOSTER	< 8 WEEKS	-3
A0919309	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5
A0919309	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/23/2007	FOSTER	< 8 WEEKS	-3
A0919310	12/23/2007	OWNER SUR	OTC	OTHER	HAMSTER	2/20/2008	RELEASED	RESCUE GRP	60
A0919311	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5
A0919311	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/23/2007	FOSTER	< 8 WEEKS	-3
A0919312	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5
A0919312	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/23/2007	FOSTER	< 8 WEEKS	-3
A0919313	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5
A0919313	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/28/2007	RELEASED	RESCUE GRP	2
A0919314	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5
A0919314	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/28/2007	RELEASED	RESCUE GRP	2
A0919315	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5
A0919315	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/28/2007	RELEASED	RESCUE GRP	2
A0919316	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/28/2007	RELEASED	RESCUE GRP	2
A0919316	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5
A0919317	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5
A0919317	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/28/2007	RELEASED	RESCUE GRP	2
A0919318	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5
A0919318	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/28/2007	RELEASED	RESCUE GRP	2
A0919319	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5
A0919319	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/28/2007	RELEASED	RESCUE GRP	2
A0919321	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/28/2007	RELEASED	RESCUE GRP	2
A0919321	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5
A0919322	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5
A0919322	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/28/2007	RELEASED	RESCUE GRP	2
A0919323	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5
A0919323	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/28/2007	RELEASED	RESCUE GRP	2
A0919324	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5
A0919324	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/28/2007	RELEASED	RESCUE GRP	2
A0919325	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5
A0919325	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/28/2007	RELEASED	RESCUE GRP	2
A0919326	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5
A0919326	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/28/2007	RELEASED	RESCUE GRP	2
A0919327	12/23/2007	EVIDENCE	PERMIT	OTHER	RABBIT SH	12/27/2007	RELEASED	OWNER	5

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0919327	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/28/2007	RELEASED	RESCUE GRP	2
A0919420	12/24/2007	OWNER SUR	OTC	OTHER	RABBIT SH	12/24/2007	EUTH	IRR SUFFER	1
A0919441	12/24/2007	STRAY	OTC	OTHER	LOP-MINI	1/10/2008	ADOPT NH	RESCUE GRP	18
A0919499	12/26/2007	STRAY	OTC	OTHER	RABBIT SH	2/19/2008	EUTH	TIME/SPACE	56
A0919525	12/26/2007	OWNER SUR	OTC	OTHER	DUTCH	1/27/2008	ADOPTION	OWNER NEW	33
A0919596	12/26/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/13/2008	ADOPTION	OWNER NEW	19
A0919731	12/27/2007	STRAY	LFT AT SLT	OTHER	IGUANA	2/27/2008	ADOPTION	OWNER NEW	63
A0919738	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	5/16/2008	ADOPTION	OWNER NEW	142
A0919739	12/27/2007	OWNER SUR	OTC	OTHER	RABBIT SH	6/28/2008	ADOPTION	OWNER NEW	185
A0919762	12/27/2007	OWNER SUR	OTC	OTHER	SLIDER	12/28/2007	RELEASED	OTHER AGCY	2
A0919764	12/27/2007	OWNER SUR	OTC	OTHER	SLIDER	12/28/2007	RELEASED	OTHER AGCY	2
A0919794	12/27/2007	STRAY	OTC	OTHER	RABBIT SH	12/27/2007	EUTH	IRR SUFFER	1
A0919972	12/28/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/20/2008	ADOPTION	OWNER NEW	55
A0919974	12/28/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/19/2008	ADOPTION	OWNER NEW	23
A0919975	12/28/2007	OWNER SUR	OTC	OTHER	RABBIT SH	1/19/2008	ADOPTION	OWNER NEW	23
A0919977	12/28/2007	OWNER SUR	OTC	OTHER	HAMSTER	1/3/2008	ADOPTION	OWNER NEW	7
A0919979	12/28/2007	OWNER SUR	OTC	OTHER	HAMSTER	1/3/2008	DIED	IN KENNEL	7
A0920060	12/29/2007	OWNER SUR	OTC	OTHER	RABBIT SH	2/8/2008	ADOPTION	OWNER NEW	42
A0920063	12/29/2007	OWNER SUR	OTC	OTHER	RABBIT SH	3/12/2008	EUTH	BEHAV OBSV	75
A0920065	12/29/2007	OWNER SUR	OTC	OTHER	RABBIT SH	3/6/2008	EUTH	BEHAV OBSV	69
A0920066	12/29/2007	OWNER SUR	OTC	OTHER	RABBIT SH	3/6/2008	EUTH	BEHAV OBSV	69
A0920068	12/29/2007	OWNER SUR	OTC	OTHER	RABBIT SH	6/4/2008	ADOPTION	OWNER NEW	159
A0920091	12/29/2007	STRAY	PICK UP	OTHER	TURTLE	1/9/2008	RELEASED	RESCUE GRP	12
A0920092	12/29/2007	STRAY	PICK UP	OTHER	TURTLE	1/9/2008	RELEASED	RESCUE GRP	12
A0920093	12/29/2007	STRAY	PICK UP	OTHER	TURTLE	1/9/2008	RELEASED	RESCUE GRP	12
A0920094	12/29/2007	STRAY	PICK UP	OTHER	TURTLE	1/9/2008	RELEASED	RESCUE GRP	12
A0920095	12/29/2007	STRAY	PICK UP	OTHER	TURTLE	1/9/2008	RELEASED	RESCUE GRP	12
A0920096	12/29/2007	STRAY	PICK UP	OTHER	TURTLE	1/10/2008	RELEASED	RESCUE GRP	13
A0920145	12/29/2007	STRAY	PICK UP	OTHER	SLIDER	1/10/2008	RELEASED	RESCUE GRP	13
A0920146	12/29/2007	STRAY	PICK UP	OTHER	SLIDER	1/9/2008	RELEASED	RESCUE GRP	12
A0920147	12/29/2007	STRAY	PICK UP	OTHER	SLIDER	1/9/2008	RELEASED	RESCUE GRP	12
A0920148	12/29/2007	STRAY	PICK UP	OTHER	SLIDER	1/10/2008	RELEASED	RESCUE GRP	13
A0920149	12/29/2007	STRAY	PICK UP	OTHER	SLIDER	1/9/2008	RELEASED	RESCUE GRP	12
A0920150	12/29/2007	STRAY	PICK UP	OTHER	SLIDER	1/9/2008	RELEASED	RESCUE GRP	12
A0920155	12/29/2007	STRAY	PICK UP	OTHER	SLIDER	1/9/2008	RELEASED	RESCUE GRP	12
A0920156	12/29/2007	STRAY	PICK UP	OTHER	SLIDER	1/9/2008	RELEASED	RESCUE GRP	12
A0920157	12/29/2007	STRAY	PICK UP	OTHER	SLIDER	1/9/2008	RELEASED	RESCUE GRP	12
A0920158	12/29/2007	STRAY	PICK UP	OTHER	SLIDER	1/10/2008	RELEASED	RESCUE GRP	13
A0920159	12/29/2007	STRAY	PICK UP	OTHER	SLIDER	1/9/2008	RELEASED	RESCUE GRP	12
A0920160	12/29/2007	STRAY	PICK UP	OTHER	SLIDER	1/9/2008	RELEASED	RESCUE GRP	12
A0920238	12/30/2007	STRAY	PICK UP	OTHER	SLIDER	1/9/2008	RELEASED	RESCUE GRP	11
A0920239	12/30/2007	STRAY	PICK UP	OTHER	SLIDER	1/10/2008	RELEASED	RESCUE GRP	12
A0920240	12/30/2007	STRAY	PICK UP	OTHER	RABBIT SH	2/14/2008	ADOPTION	OWNER NEW	47
A0920241	12/30/2007	STRAY	PICK UP	OTHER	RABBIT SH	2/20/2008	EUTH	TIME/SPACE	53
A0920288	12/31/2007	STRAY	OTC	OTHER	BEARDED DRAGON	12/31/2007	EUTH	BEHAV OBSV	1
A0920424	1/2/2008	STRAY	OTC	OTHER	RABBIT SH	4/12/2008	ADOPTION	OWNER NEW	102
A0920454	1/2/2008	WILDLIFE	PICK UP	OTHER	SNAKE	1/6/2008	RELEASED	RESCUE GRP	5
A0920463	1/2/2008	STRAY	OTC	OTHER	RABBIT LH	1/22/2008	ADOPTION	OWNER NEW	21
A0920531	1/2/2008	STRAY	OTC	OTHER	RABBIT SH	8/7/2008	ADOPTION	OWNER NEW	219
A0920533	1/2/2008	STRAY	OTC	OTHER	RABBIT SH	11/9/2008	ADOPTION	OWNER NEW	313
A0920535	1/2/2008	STRAY	OTC	OTHER	RABBIT SH	8/7/2008	ADOPTION	OWNER NEW	219
A0920536	1/2/2008	STRAY	OTC	OTHER	RABBIT SH	8/22/2009	ADOPTION	OWNER NEW	599
A0920542	1/2/2008	ACTF	EVIDENCE	OTHER	BOA CONSTRICTOR	1/29/2008	RELEASED	RESCUE GRP	28
A0920673	1/3/2008	STRAY	OTC	OTHER	RABBIT SH	2/8/2008	ADOPT NH	RESCUE GRP	37
A0920716	1/3/2008	STRAY	OTC	OTHER	TURTLE	1/20/2008	RELEASED	OTHER AGCY	18
A0920765	1/3/2008	STRAY	PICK UP	OTHER	RABBIT SH	2/10/2008	ADOPT NH	RESCUE GRP	39
A0920766	1/3/2008	STRAY	PICK UP	OTHER	RABBIT SH	1/18/2008	EUTH	BEHAV OBSV	16
A0920965	1/5/2008	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	1/5/2008	RELEASED	OWNER	1
A0920983	1/5/2008	OWNER SUR	OTC	OTHER	RABBIT SH	1/5/2008	BODY DISPO	SANITATION	1
A0921092	1/5/2008	OWNER SUR	OTC	OTHER	DUTCH	1/5/2008	EUTH	MEDICAL	1
A0921172	1/6/2008	STRAY	OTC	OTHER	DUTCH	2/22/2008	ADOPTION	OWNER NEW	48
A0921221	1/7/2008	OWNER SUR	OTC	OTHER	RABBIT SH	2/19/2008	EUTH	BEHAV HIST	44
A0921301	1/7/2008	STRAY	OTC	OTHER	HAMSTER	1/16/2008	ADOPTION	OWNER NEW	10
A0921302	1/7/2008	STRAY	OTC	OTHER	HAMSTER	1/16/2008	ADOPTION	OWNER NEW	10
A0921303	1/7/2008	STRAY	OTC	OTHER	HAMSTER	1/16/2008	ADOPTION	OWNER NEW	10
A0921304	1/7/2008	STRAY	OTC	OTHER	HAMSTER	1/16/2008	ADOPTION	OWNER NEW	10

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0921305	1/7/2008	STRAY	OTC	OTHER	HAMSTER	1/16/2008	ADOPTION	OWNER NEW	10
A0921306	1/7/2008	STRAY	OTC	OTHER	HAMSTER	1/16/2008	ADOPTION	OWNER NEW	10
A0921308	1/7/2008	STRAY	OTC	OTHER	HAMSTER	2/20/2008	RELEASED	RESCUE GRP	45
A0921311	1/7/2008	STRAY	OTC	OTHER	HAMSTER	2/20/2008	RELEASED	RESCUE GRP	45
A0921315	1/7/2008	STRAY	OTC	OTHER	HAMSTER	3/6/2008	ADOPTION	OWNER NEW	60
A0921318	1/7/2008	STRAY	OTC	OTHER	HAMSTER	1/7/2008	EUTH	IRR SUFFER	1
A0921319	1/7/2008	STRAY	OTC	OTHER	HAMSTER	1/7/2008	EUTH	IRR SUFFER	1
A0921332	1/8/2008	STRAY	LFT AT SLT	OTHER	RABBIT LH	1/8/2008	BODY DISPO	SANITATION	1
A0921344	1/8/2008	STRAY	OTC	OTHER	RABBIT SH	1/8/2008	EUTH	IRR SUFFER	1
A0921378	1/8/2008	OWNER SUR	OTC	OTHER	RABBIT SH	1/8/2008	EUTH	MEDICAL	1
A0921488	1/8/2008	STRAY	OTC	OTHER	RABBIT SH	1/12/2008	ADOPTION	OWNER NEW	5
A0921504	1/8/2008	STRAY	OTC	OTHER	RABBIT SH	1/19/2008	ADOPTION	OWNER NEW	12
A0921504	1/20/2008	OWNER SUR	RETURN	OTHER	RABBIT SH	1/27/2008	ADOPTION	OWNER NEW	8
A0921634	1/9/2008	OWNER SUR	OTC	OTHER	RABBIT LH	1/27/2008	ADOPTION	OWNER NEW	19
A0921640	1/9/2008	OWNER SUR	OTC	OTHER	RABBIT SH	1/19/2008	ADOPTION	OWNER NEW	11
A0921640	1/25/2008	OWNER SUR	RETURN	OTHER	RABBIT SH	1/26/2008	ADOPTION	OWNER NEW	2
A0921797	1/10/2008	OWNER SUR	OTC	OTHER	RABBIT SH	1/24/2008	ADOPTION	OWNER NEW	15
A0921798	1/10/2008	OWNER SUR	OTC	OTHER	RABBIT SH	1/27/2008	ADOPTION	OWNER NEW	18
A0921840	1/10/2008	OWNER SUR	PICK UP	OTHER	RABBIT SH	1/20/2008	ADOPTION	OWNER NEW	11
A0922063	1/12/2008	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	1/12/2008	EUTH	MEDICAL	1
A0922165	1/12/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/28/2008	ADOPTION	MOBILE NWO	108
A0922180	1/12/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/14/2008	EUTH	BEHAV OBSV	63
A0922181	1/12/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/2/2008	EUTH	BEHAV OBSV	51
A0922225	1/12/2008	STRAY	PICK UP	OTHER	IGUANA	2/27/2008	RELEASED	RESCUE GRP	47
A0922265	1/13/2008	STRAY	OTC	OTHER	NEW ZEALAND WHT	2/24/2008	ADOPTION	OWNER NEW	43
A0922275	1/13/2008	STRAY	OTC	OTHER	RABBIT SH	2/2/2008	EUTH	MEDICAL	21
A0922291	1/13/2008	OWNER SUR	OTC	OTHER	RABBIT SH	2/23/2008	ADOPT NH	RESCUE GRP	42
A0922293	1/13/2008	OWNER SUR	OTC	OTHER	RABBIT SH	2/23/2008	ADOPT NH	RESCUE GRP	42
A0922412	1/14/2008	STRAY	LFT AT SLT	OTHER	HAMSTER	1/31/2008	ADOPTION	OWNER NEW	18
A0922417	1/14/2008	OWNER SUR	OTC	OTHER	TORTOISE	3/4/2008	ADOPTION	MOBILE NWO	51
A0922610	1/15/2008	STRAY	OTC	OTHER	GUINEA PIG	1/19/2008	ADOPTION	OWNER NEW	5
A0922725	1/16/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	3/6/2008	ADOPTION	OWNER NEW	51
A0922726	1/16/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	3/6/2008	ADOPTION	OWNER NEW	51
A0922728	1/16/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	3/6/2008	ADOPTION	OWNER NEW	51
A0922729	1/16/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	2/21/2008	DIED	IN KENNEL	37
A0922819	1/16/2008	STRAY	OTC	OTHER	TURTLE	1/25/2008	RELEASED	OTHER AGCY	10
A0922820	1/16/2008	STRAY	OTC	OTHER	TURTLE	1/25/2008	RELEASED	OTHER AGCY	10
A0922822	1/16/2008	STRAY	OTC	OTHER	TURTLE	1/25/2008	RELEASED	OTHER AGCY	10
A0922823	1/16/2008	STRAY	OTC	OTHER	TURTLE	1/25/2008	RELEASED	OTHER AGCY	10
A0922870	1/16/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	2/3/2008	ADOPTION	OWNER NEW	19
A0922871	1/16/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	2/3/2008	ADOPTION	OWNER NEW	19
A0922872	1/16/2008	STRAY	OTC	OTHER	RABBIT SH	1/16/2008	EUTH	MEDICAL	1
A0922889	1/17/2008	PERS PROP	OWN ARESTD	OTHER	RABBIT SH	1/26/2008	REDEEMED	1ST TIME	10
A0922890	1/17/2008	PERS PROP	OWN ARESTD	OTHER	RABBIT SH	1/26/2008	RELEASED	OWNER	10
A0922891	1/17/2008	PERS PROP	OWN ARESTD	OTHER	RABBIT SH	1/26/2008	RELEASED	OWNER	10
A0922892	1/17/2008	PERS PROP	OWN ARESTD	OTHER	RABBIT SH	1/27/2008	REDEEMED	1ST TIME	11
A0923021	1/17/2008	OWNER SUR	OTC	OTHER	RABBIT SH	1/17/2008	EUTH	IRR SUFFER	1
A0923037	1/17/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/19/2008	ADOPTION	OWNER NEW	63
A0923038	1/17/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/6/2008	ADOPTION	OWNER NEW	81
A0923039	1/17/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/6/2008	EUTH	BEHAV OBSV	50
A0923089	1/18/2008	STRAY	CAUGHT	OTHER	RABBIT LH	5/24/2008	ADOPTION	OWNER NEW	128
A0923101	1/18/2008	EVIDENCE	HUMANE	OTHER	RAT-DOMESTIC	1/19/2008	RELEASED	OWNER	2
A0923102	1/18/2008	EVIDENCE	HUMANE	OTHER	RAT-DOMESTIC	1/19/2008	RELEASED	OWNER	2
A0923226	1/18/2008	STRAY	OTC	OTHER	RABBIT SH	2/12/2008	EUTH	BEHAV OBSV	26
A0923257	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/23/2008	DIED	IN KENNEL	6
A0923260	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923261	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923262	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923263	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923264	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923265	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923266	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923267	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923268	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923269	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923270	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0923271	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923272	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923273	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923274	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923275	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923276	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923277	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923278	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923279	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923280	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923281	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923282	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923283	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923284	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923285	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923286	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923287	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923288	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923289	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923290	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923291	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923292	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923293	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	8
A0923294	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	2/20/2008	RELEASED	RESCUE GRP	34
A0923295	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/24/2008	RELEASED	RESCUE GRP	7
A0923296	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/24/2008	RELEASED	RESCUE GRP	7
A0923297	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/24/2008	RELEASED	RESCUE GRP	7
A0923298	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/24/2008	RELEASED	RESCUE GRP	7
A0923299	1/18/2008	STRAY	PICK UP	OTHER	TURTLE	1/24/2008	RELEASED	RESCUE GRP	7
A0923331	1/19/2008	STRAY	OTC	OTHER	RABBIT SH	2/24/2008	RELEASED	OTHER AGCY	37
A0923349	1/19/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/22/2008	ADOPTION	OWNER NEW	95
A0923379	1/19/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/12/2008	EUTH	BEHAV OBSV	54
A0923448	1/19/2008	POS OWNER	CAUGHT	OTHER	IGUANA	1/20/2008	REDEEMED	1ST TIME	2
A0923457	2/1/2008	FOSTER	< 8 WEEKS	OTHER	RABBIT SH	6/23/2009	MISSING	SHELTER	509
A0923457	1/19/2008	OWNER SUR	OTC	OTHER	RABBIT SH	1/19/2008	FOSTER	< 8 WEEKS	1
A0923473	1/19/2008	STRAY	OTC	OTHER	RABBIT SH	1/20/2008	DIED	IN KENNEL	2
A0923522	1/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	1/31/2008	ADOPTION	OWNER NEW	12
A0923557	1/20/2008	OWNER SUR	OTC	OTHER	LOP-MINI	2/8/2008	ADOPTION	OWNER NEW	20
A0923587	1/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	1/29/2008	DIED	AT PVT VET	10
A0923711	1/22/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	1/22/2008	EUTH	MEDICAL	1
A0923937	1/23/2008	STRAY	OTC	OTHER	RABBIT SH	9/17/2008	ADOPTION	OWNER NEW	239
A0923965	1/23/2008	STRAY	CAUGHT	OTHER	RABBIT SH	9/30/2008	ADOPTION	SENIOR	252
A0923978	1/23/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	3
A0923980	1/23/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	3
A0923981	1/23/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	3
A0923982	1/23/2008	STRAY	PICK UP	OTHER	TURTLE	2/12/2008	RELEASED	RESCUE GRP	21
A0923984	1/23/2008	STRAY	PICK UP	OTHER	TURTLE	1/25/2008	RELEASED	RESCUE GRP	3
A0923985	1/23/2008	STRAY	PICK UP	OTHER	TURTLE	2/12/2008	RELEASED	RESCUE GRP	21
A0923990	1/23/2008	STRAY	OTC	OTHER	RABBIT SH	3/9/2008	ADOPTION	OWNER NEW	47
A0924025	1/23/2008	OWNER SUR	OTC	OTHER	HAMSTER	1/31/2008	RELEASED	RESCUE GRP	9
A0924039	1/23/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	1/29/2008	ADOPTION	OWNER NEW	7
A0924041	1/23/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	1/29/2008	ADOPTION	OWNER NEW	7
A0924043	1/23/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	2/3/2008	ADOPTION	OWNER NEW	12
A0924046	1/23/2008	STRAY	PICK UP	OTHER	RABBIT SH	1/23/2008	EUTH	MEDICAL	1
A0924078	1/24/2008	OWNER SUR	OTC	OTHER	RABBIT SH	1/24/2008	BODY DISPO	SANITATION	1
A0924137	1/24/2008	STRAY	PICK UP	OTHER	IGUANA	2/1/2008	ADOPTION	OWNER NEW	9
A0924318	1/25/2008	OWNER SUR	PICK UP	LIVESTOCK	POTBELLY PIG	1/28/2008	EUTH	IRR SUFFER	4
A0924368	1/25/2008	STRAY	OTC	OTHER	RABBIT SH	1/25/2008	FOSTER	< 8 WEEKS	1
A0924427	1/25/2008	STRAY	OTC	OTHER	GUINEA PIG	1/25/2008	BODY DISPO	SANITATION	1
A0924436	1/25/2008	OWNER SUR	OTC	OTHER	RABBIT SH	2/1/2008	ADOPTION	OWNER NEW	8
A0924463	1/25/2008	STRAY	TRAP	OTHER	DWARF HOTOT	7/12/2008	ADOPTION	OWNER NEW	170
A0924500	1/26/2008	WILDLIFE	CAUGHT	OTHER	GARTER SNAKE	1/26/2008	RELEASED	FIELD	1
A0924525	1/26/2008	OWNER SUR	OTC	OTHER	DWARF HOTOT	2/3/2008	ADOPTION	OWNER NEW	9
A0924526	1/26/2008	OWNER SUR	OTC	OTHER	DWARF HOTOT	2/26/2008	ADOPT NH	RESCUE GRP	32
A0924531	1/26/2008	OWNER SUR	OTC	OTHER	DWARF HOTOT	2/26/2008	ADOPT NH	RESCUE GRP	32
A0924598	1/26/2008	STRAY	OTC	OTHER	GUINEA PIG	1/26/2008	BODY DISPO	SANITATION	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0924622	1/26/2008	STRAY	OTC	OTHER	RABBIT SH	3/25/2008	ADOPTION	OWNER NEW	60
A0924622	3/29/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/29/2008	RELEASED	RESCUE GRP	1
A0924643	1/27/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	1/31/2008	ADOPTION	OWNER NEW	5
A0924679	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924680	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924681	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924682	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924683	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924684	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924686	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924687	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924688	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924689	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924690	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924691	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924692	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924693	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924694	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924695	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924696	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924697	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924698	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924699	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924700	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924701	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924702	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924703	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924704	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924705	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924706	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924707	1/27/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	3
A0924715	1/27/2008	STRAY	PICK UP	OTHER	RABBIT SH	1/29/2008	DIED	FOSTER	3
A0924717	1/27/2008	STRAY	PICK UP	OTHER	RABBIT SH	2/24/2008	DIED	FOSTER	29
A0924718	1/27/2008	STRAY	PICK UP	OTHER	RABBIT SH	1/30/2008	EUTH	8 WKS UST	4
A0924719	1/27/2008	STRAY	PICK UP	OTHER	RABBIT SH	1/30/2008	EUTH	8 WKS UST	4
A0924720	1/27/2008	STRAY	PICK UP	OTHER	RABBIT SH	1/27/2008	FOSTER	< 8 WEEKS	1
A0924770	1/28/2008	STRAY	PICK UP	OTHER	SLIDER	1/29/2008	RELEASED	RESCUE GRP	2
A0924771	1/28/2008	STRAY	PICK UP	OTHER	SLIDER	1/28/2008	EUTH	IRR SUFFER	1
A0924785	1/28/2008	OWNER SUR	OTC	OTHER	SLIDER	1/31/2008	RELEASED	RESCUE GRP	4
A0924787	1/28/2008	OWNER SUR	OTC	OTHER	SLIDER	1/31/2008	RELEASED	RESCUE GRP	4
A0924897	1/29/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/29/2008	ADOPTION	OWNER NEW	61
A0924898	1/29/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/4/2008	ADOPTION	OWNER NEW	128
A0924899	1/29/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/4/2008	ADOPTION	OWNER NEW	128
A0924949	1/29/2008	OWNER SUR	OTC	OTHER	RABBIT SH	1/29/2008	BODY DISPO	SANITATION	1
A0924950	1/29/2008	OWNER SUR	OTC	OTHER	RABBIT SH	1/29/2008	EUTH	MEDICAL	1
A0924977	1/29/2008	STRAY	OTC	OTHER	ANGORA-FRENCH	3/13/2008	RELEASED	OTHER AGCY	45
A0925040	1/29/2008	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	1/31/2008	RELEASED	RESCUE GRP	3
A0925051	1/29/2008	STRAY	OTC	OTHER	RABBIT SH	2/28/2008	RELEASED	OTHER AGCY	31
A0925055	1/29/2008	STRAY	OTC	OTHER	RABBIT SH	2/22/2008	ADOPTION	OWNER NEW	25
A0925057	1/29/2008	STRAY	OTC	OTHER	RABBIT SH	2/22/2008	ADOPTION	OWNER NEW	25
A0925060	1/29/2008	STRAY	OTC	OTHER	RABBIT SH	2/24/2008	RELEASED	OTHER AGCY	27
A0925062	1/29/2008	STRAY	OTC	OTHER	RABBIT SH	2/22/2008	ADOPTION	OWNER NEW	25
A0925064	1/29/2008	STRAY	OTC	OTHER	RABBIT SH	2/22/2008	ADOPTION	OWNER NEW	25
A0925081	1/29/2008	STRAY	OTC	OTHER	RABBIT SH	1/29/2008	RELEASED	OTHER AGCY	1
A0925209	1/30/2008	OWNER SUR	OTC	OTHER	HAMSTER	2/6/2008	ADOPTION	OWNER NEW	8
A0925213	1/30/2008	OWNER SUR	OTC	OTHER	HAMSTER	2/27/2008	ADOPTION	OWNER NEW	29
A0925214	1/30/2008	OWNER SUR	OTC	OTHER	HAMSTER	4/22/2008	ADOPTION	OWNER NEW	84
A0925215	1/30/2008	OWNER SUR	OTC	OTHER	HAMSTER	3/6/2008	ADOPTION	OWNER NEW	37
A0925216	1/30/2008	OWNER SUR	OTC	OTHER	HAMSTER	5/24/2008	ADOPTION	OWNER NEW	116
A0925217	1/30/2008	OWNER SUR	OTC	OTHER	HAMSTER	5/24/2008	ADOPTION	OWNER NEW	116
A0925247	1/30/2008	OWNER SUR	OTC	OTHER	IGUANA	2/27/2008	ADOPTION	OWNER NEW	29
A0925294	1/31/2008	OWNER SUR	OTC	OTHER	HAMSTER	2/1/2008	ADOPTION	OWNER NEW	2
A0925374	1/31/2008	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	2/3/2008	ADOPTION	OWNER NEW	4
A0925410	1/31/2008	STRAY	OTC	OTHER	RABBIT SH	4/20/2008	ADOPT NH	RESCUE GRP	81
A0925411	1/31/2008	STRAY	OTC	OTHER	RABBIT SH	2/26/2008	ADOPT NH	RESCUE GRP	27
A0925412	1/31/2008	STRAY	OTC	OTHER	RABBIT SH	3/21/2008	ADOPT NH	RESCUE GRP	51

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0925413	1/31/2008	STRAY	OTC	OTHER	RABBIT SH	2/24/2008	ADOPT NH	RESCUE GRP	25
A0925415	1/31/2008	STRAY	OTC	OTHER	RABBIT SH	2/26/2008	ADOPT NH	RESCUE GRP	27
A0925416	1/31/2008	STRAY	OTC	OTHER	RABBIT SH	2/23/2008	ADOPTION	OWNER NEW	24
A0925485	2/1/2008	STRAY	OTC	OTHER	RABBIT SH	2/24/2008	ADOPT NH	RESCUE GRP	24
A0925575	2/1/2008	OWNER SUR	OTC	OTHER	RABBIT SH	2/1/2008	EUTH	IRR SUFFER	1
A0925579	2/1/2008	OWNER SUR	OTC	OTHER	RABBIT SH	2/26/2008	ADOPT NH	RESCUE GRP	26
A0925580	2/1/2008	OWNER SUR	OTC	OTHER	DWARF HOTOT	2/24/2008	RELEASED	OTHER AGCY	24
A0925616	2/2/2008	OWNER SUR	OTC	OTHER	SLIDER	2/17/2008	ADOPTION	OWNER NEW	16
A0925617	2/2/2008	OWNER SUR	OTC	OTHER	SLIDER	3/6/2008	ADOPTION	OWNER NEW	34
A0925642	2/2/2008	STRAY	OTC	OTHER	RABBIT SH	4/8/2008	EUTH	TIME/SPACE	67
A0925645	2/2/2008	STRAY	OTC	OTHER	RABBIT SH	2/2/2008	FOSTER	< 8 WEEKS	1
A0925646	2/2/2008	STRAY	OTC	OTHER	RABBIT SH	2/19/2008	EUTH	TIME/SPACE	18
A0925672	2/2/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	2/3/2008	ADOPTION	OWNER NEW	2
A0925704	2/2/2008	STRAY	OTC	OTHER	RABBIT SH	2/28/2008	RELEASED	OTHER AGCY	27
A0925706	2/2/2008	STRAY	OTC	OTHER	RABBIT SH	2/28/2008	RELEASED	OTHER AGCY	27
A0925708	2/2/2008	STRAY	OTC	OTHER	RABBIT SH	2/28/2008	RELEASED	OTHER AGCY	27
A0925709	2/2/2008	STRAY	OTC	OTHER	RABBIT SH	2/28/2008	RELEASED	OTHER AGCY	27
A0925710	2/2/2008	STRAY	OTC	OTHER	RABBIT SH	2/28/2008	RELEASED	OTHER AGCY	27
A0925711	2/2/2008	STRAY	OTC	OTHER	RABBIT SH	2/10/2008	EUTH	MEDICAL	9
A0925817	2/3/2008	STRAY	OTC	OTHER	RABBIT SH	8/9/2008	ADOPTION	OWNER NEW	189
A0925818	2/3/2008	STRAY	OTC	OTHER	RABBIT SH	8/9/2008	ADOPTION	OWNER NEW	189
A0925819	2/3/2008	STRAY	OTC	OTHER	RABBIT SH	1/24/2009	ADOPTION	OWNER NEW	357
A0925820	2/3/2008	STRAY	OTC	OTHER	RABBIT SH	3/5/2009	EUTH	MEDICAL	397
A0925822	2/3/2008	STRAY	OTC	OTHER	RABBIT SH	2/5/2010	ADOPTION	OWNER NEW	734
A0925823	2/3/2008	STRAY	OTC	OTHER	RABBIT SH	3/25/2008	ADOPTION	OWNER NEW	52
A0925824	2/3/2008	STRAY	OTC	OTHER	RABBIT SH	2/7/2009	ADOPTION	OWNER NEW	371
A0925856	2/4/2008	STRAY	OTC	OTHER	RABBIT SH	2/16/2008	ADOPTION	OWNER NEW	13
A0925921	2/4/2008	STRAY	CAUGHT	OTHER	RAT-DOMESTIC	2/20/2008	ADOPTION	OWNER NEW	17
A0926148	2/4/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/8/2008	EUTH	TIME/SPACE	65
A0926150	2/4/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/30/2008	ADOPTION	OWNER NEW	56
A0926215	2/4/2008	STRAY	OTC	OTHER	HAMSTER	2/22/2008	DIED	IN KENNEL	19
A0926216	2/4/2008	STRAY	OTC	OTHER	HAMSTER	2/22/2008	DIED	IN KENNEL	19
A0926217	2/4/2008	STRAY	OTC	OTHER	HAMSTER	3/15/2008	ADOPTION	OWNER NEW	41
A0926234	2/4/2008	STRAY	OTC	OTHER	RABBIT SH	3/14/2008	ADOPTION	OWNER NEW	40
A0926371	2/5/2008	STRAY	OTC	OTHER	RABBIT SH	4/9/2008	EUTH	TIME/SPACE	65
A0926491	2/5/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/25/2008	ADOPT NH	RESCUE GRP	50
A0926515	2/5/2008	OWNER SUR	OTC	OTHER	RABBIT SH	2/5/2008	BODY DISPO	SANITATION	1
A0926604	2/6/2008	STRAY	PICK UP	OTHER	RABBIT SH	2/6/2008	EUTH	IRR SUFFER	1
A0926741	2/7/2008	OWNER SUR	OTC	OTHER	SLIDER	2/7/2008	RELEASED	OWNER	1
A0926763	2/7/2008	STRAY	PICK UP	OTHER	RABBIT SH	2/7/2008	EUTH	IRR SUFFER	1
A0926847	2/7/2008	OWNER SUR	OTC	OTHER	DWARF HOTOT	2/13/2008	REDEEMED	1ST TIME	7
A0926879	2/7/2008	WILDLIFE	CAUGHT	OTHER	DESERT TORTOISE	2/8/2008	REDEEMED	1ST TIME	2
A0926918	2/7/2008	STRAY	PICK UP	OTHER	RABBIT SH	4/9/2008	EUTH	TIME/SPACE	63
A0926944	2/7/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/23/2008	ADOPTION	OWNER NEW	46
A0926945	2/7/2008	STRAY	OTC	OTHER	RABBIT SH	3/9/2008	ADOPTION	OWNER NEW	32
A0927024	2/8/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/8/2008	ADOPTION	OWNER NEW	30
A0927094	2/8/2008	STRAY	PICK UP	OTHER	RABBIT SH	2/13/2008	EUTH	8 WKS UST	6
A0927096	2/8/2008	STRAY	PICK UP	OTHER	RABBIT SH	2/13/2008	EUTH	8 WKS UST	6
A0927098	2/8/2008	STRAY	PICK UP	OTHER	RABBIT SH	2/13/2008	EUTH	8 WKS UST	6
A0927103	2/8/2008	STRAY	PICK UP	OTHER	SLIDER	2/18/2008	EUTH	MEDICAL	11
A0927108	2/8/2008	STRAY	PICK UP	OTHER	SLIDER	2/18/2008	EUTH	MEDICAL	11
A0927109	2/8/2008	STRAY	PICK UP	OTHER	SLIDER	2/18/2008	EUTH	MEDICAL	11
A0927110	2/8/2008	STRAY	PICK UP	OTHER	SLIDER	2/18/2008	EUTH	MEDICAL	11
A0927112	2/8/2008	STRAY	PICK UP	OTHER	SLIDER	2/18/2008	EUTH	MEDICAL	11
A0927113	2/8/2008	STRAY	PICK UP	OTHER	SLIDER	2/18/2008	EUTH	MEDICAL	11
A0927114	2/8/2008	STRAY	PICK UP	OTHER	SLIDER	2/18/2008	EUTH	MEDICAL	11
A0927115	2/8/2008	STRAY	PICK UP	OTHER	SLIDER	2/18/2008	EUTH	MEDICAL	11
A0927117	2/8/2008	STRAY	PICK UP	OTHER	SLIDER	2/18/2008	EUTH	IRR SUFFER	11
A0927118	2/8/2008	STRAY	PICK UP	OTHER	SLIDER	2/18/2008	EUTH	MEDICAL	11
A0927119	2/8/2008	STRAY	PICK UP	OTHER	SLIDER	2/18/2008	EUTH	MEDICAL	11
A0927120	2/8/2008	STRAY	PICK UP	OTHER	SLIDER	2/27/2008	RELEASED	RESCUE GRP	20
A0927121	2/8/2008	STRAY	PICK UP	OTHER	SLIDER	2/18/2008	EUTH	MEDICAL	11
A0927122	2/8/2008	STRAY	PICK UP	OTHER	SLIDER	2/18/2008	EUTH	MEDICAL	11
A0927124	2/8/2008	STRAY	PICK UP	OTHER	SLIDER	2/18/2008	EUTH	MEDICAL	11
A0927125	2/8/2008	STRAY	PICK UP	OTHER	SLIDER	2/18/2008	EUTH	MEDICAL	11
A0927126	2/8/2008	STRAY	PICK UP	OTHER	SLIDER	2/27/2008	RELEASED	RESCUE GRP	20

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0927133	2/8/2008	STRAY	PICK UP	OTHER	SLIDER	2/27/2008	RELEASED	RESCUE GRP	20
A0927135	2/8/2008	STRAY	OTC	OTHER	RABBIT SH	6/4/2008	ADOPTION	OWNER NEW	118
A0927173	2/8/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/19/2008	ADOPTION	OWNER NEW	72
A0927174	2/8/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/18/2008	EUTH	MEDICAL	71
A0927242	2/9/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/31/2008	ADOPTION	OWNER NEW	174
A0927243	2/9/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/25/2008	ADOPT NH	RESCUE GRP	138
A0927244	2/9/2008	OWNER SUR	OTC	OTHER	RABBIT SH	8/3/2008	EUTH	TIME/SPACE	177
A0927245	2/9/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/28/2008	ADOPTION	OWNER NEW	49
A0927246	2/9/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/28/2008	ADOPTION	OWNER NEW	49
A0927247	2/9/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/25/2008	ADOPTION	OWNER NEW	77
A0927266	2/9/2008	OWNER SUR	OTC	OTHER	RABBIT SH	2/23/2008	ADOPTION	OWNER NEW	15
A0927308	2/9/2008	OWNER SUR	OTC	OTHER	RABBIT SH	2/10/2008	ADOPTION	OWNER NEW	2
A0927341	2/9/2008	STRAY	LFT AT SLT	OTHER	RAT-DOMESTIC	2/20/2008	ADOPTION	OWNER NEW	12
A0927358	2/9/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/8/2008	ADOPTION	OWNER NEW	29
A0927405	2/9/2008	STRAY	OTC	OTHER	RABBIT SH	5/20/2008	ADOPTION	OWNER NEW	102
A0927468	2/10/2008	STRAY	CAUGHT	OTHER	BOA CONSTRICTOR	2/10/2008	BODY DISPO	SANITATION	1
A0927585	2/29/2008	OWNER SUR	RETURN	OTHER	RABBIT SH	4/13/2008	ADOPT NH	RESCUE GRP	45
A0927585	2/11/2008	STRAY	OTC	OTHER	RABBIT SH	2/19/2008	ADOPTION	OWNER NEW	9
A0927622	2/11/2008	OWNER SUR	PICK UP	OTHER	RABBIT SH	4/9/2008	EUTH	TIME/SP.MD	59
A0927623	2/11/2008	OWNER SUR	PICK UP	OTHER	RABBIT SH	4/8/2008	EUTH	TIME/SPACE	58
A0927624	2/11/2008	OWNER SUR	PICK UP	OTHER	RABBIT SH	4/8/2008	EUTH	TIME/SPACE	58
A0927625	2/11/2008	OWNER SUR	PICK UP	OTHER	RABBIT SH	4/8/2008	EUTH	TIME/SPACE	58
A0927665	2/11/2008	OWNER SUR	OTC	OTHER	HAMSTER	2/11/2008	EUTH	MEDICAL	1
A0927788	2/12/2008	STRAY	OTC	OTHER	SLIDER	2/20/2008	RELEASED	RESCUE GRP	9
A0927790	2/12/2008	STRAY	OTC	OTHER	SLIDER	2/20/2008	RELEASED	RESCUE GRP	9
A0927862	2/12/2008	STRAY	OTC	OTHER	RABBIT SH	3/14/2008	ADOPTION	OWNER NEW	32
A0927863	2/12/2008	STRAY	OTC	OTHER	RABBIT SH	3/27/2008	ADOPTION	OWNER NEW	45
A0927865	2/12/2008	STRAY	OTC	OTHER	RABBIT SH	4/11/2008	ADOPTION	OWNER NEW	60
A0927866	2/12/2008	STRAY	OTC	OTHER	RABBIT SH	7/19/2008	ADOPTION	OWNER NEW	159
A0927879	2/12/2008	STRAY	OTC	OTHER	RABBIT SH	2/24/2008	RELEASED	OTHER AGCY	13
A0927912	2/12/2008	OWNER SUR	OTC	OTHER	SLIDER	3/23/2008	ADOPTION	OWNER NEW	41
A0927919	2/12/2008	STRAY	PICK UP	OTHER	RABBIT SH	2/12/2008	EUTH	8 WKS UST	1
A0927920	2/12/2008	STRAY	PICK UP	OTHER	RABBIT SH	2/12/2008	EUTH	8 WKS UST	1
A0927921	2/12/2008	STRAY	PICK UP	OTHER	RABBIT SH	2/12/2008	EUTH	8 WKS UST	1
A0927922	2/12/2008	STRAY	PICK UP	OTHER	RABBIT SH	2/12/2008	EUTH	8 WKS UST	1
A0927923	2/12/2008	STRAY	PICK UP	OTHER	TURTLE	2/21/2008	EUTH	TIME/SPACE	10
A0927924	2/12/2008	STRAY	PICK UP	OTHER	TURTLE	2/21/2008	EUTH	TIME/SPACE	10
A0927925	2/12/2008	STRAY	PICK UP	OTHER	TURTLE	2/23/2008	RELEASED	RESCUE GRP	12
A0927926	2/12/2008	STRAY	PICK UP	OTHER	TURTLE	2/23/2008	RELEASED	RESCUE GRP	12
A0927927	2/12/2008	STRAY	PICK UP	OTHER	TURTLE	2/23/2008	RELEASED	RESCUE GRP	12
A0927928	2/12/2008	STRAY	PICK UP	OTHER	TURTLE	2/27/2008	RELEASED	RESCUE GRP	16
A0927929	2/12/2008	STRAY	PICK UP	OTHER	TURTLE	2/23/2008	RELEASED	RESCUE GRP	12
A0928180	2/14/2008	STRAY	OTC	OTHER	RABBIT SH	2/14/2008	EUTH	IRR SUFFER	1
A0928234	2/14/2008	STRAY	OTC	OTHER	TURTLE	3/5/2008	ADOPTION	OWNER NEW	21
A0928315	2/14/2008	STRAY	TRAP	OTHER	RAT-DOMESTIC	2/20/2008	ADOPTION	OWNER NEW	7
A0928415	2/15/2008	OWNER SUR	OTC	OTHER	RABBIT LH	2/15/2008	EUTH	MEDICAL	1
A0928514	2/16/2008	STRAY	OTC	OTHER	RABBIT SH	2/24/2008	FOSTER	< 8 WEEKS	9
A0928516	2/16/2008	STRAY	OTC	OTHER	RABBIT SH	2/24/2008	FOSTER	< 8 WEEKS	9
A0928535	2/16/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/5/2008	ADOPTION	OWNER NEW	50
A0928536	2/16/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/9/2008	EUTH	BEHAV HIST	54
A0928537	2/16/2008	STRAY	OTC	OTHER	RABBIT SH	3/2/2008	ADOPTION	OWNER NEW	16
A0928554	2/16/2008	OWNER SUR	OTC	OTHER	RABBIT LH	4/26/2008	EUTH	MEDICAL	71
A0928563	2/16/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/10/2008	ADOPT NH	RESCUE GRP	55
A0928588	2/16/2008	OWNER SUR	OTC	OTHER	NEW ZEALAND WHT	2/28/2008	EUTH	IRR SUFFER	13
A0928600	2/16/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/8/2008	ADOPTION	OWNER NEW	22
A0928604	2/16/2008	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	2/20/2008	ADOPTION	OWNER NEW	5
A0928606	2/16/2008	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	2/20/2008	ADOPTION	OWNER NEW	5
A0928608	2/16/2008	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	2/20/2008	ADOPTION	OWNER NEW	5
A0928609	2/16/2008	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	2/20/2008	ADOPTION	OWNER NEW	5
A0928610	2/16/2008	OWNER SUR	OTC	OTHER	HAMSTER	2/16/2008	EUTH	IRR SUFFER	1
A0928612	2/16/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/10/2008	ADOPT NH	RESCUE GRP	55
A0928621	2/16/2008	STRAY	OTC	OTHER	RABBIT SH	2/21/2008	EUTH	IRR SUFFER	6
A0928725	2/17/2008	FOSTER	< 8 WEEKS	OTHER	DWARF HOTOT	2/24/2008	ADOPTION	OWNER NEW	8
A0928726	2/17/2008	FOSTER	< 8 WEEKS	OTHER	DWARF HOTOT	2/24/2008	ADOPTION	OWNER NEW	8
A0928735	2/17/2008	STRAY	OTC	OTHER	RABBIT SH	4/13/2008	ADOPT NH	RESCUE GRP	57
A0928743	2/17/2008	STRAY	OTC	OTHER	RABBIT SH	2/17/2008	RELEASED	RESCUE GRP	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0928744	2/17/2008	STRAY	OTC	OTHER	RABBIT SH	2/17/2008	RELEASED	RESCUE GRP	1
A0928753	2/18/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	6/11/2008	ADOPTION	OWNER NEW	115
A0928754	2/18/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	7/24/2008	ADOPTION	OWNER NEW	158
A0928755	2/18/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	4/6/2008	ADOPTION	OWNER NEW	49
A0928756	2/18/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/10/2008	EUTH	TIME/SPACE	114
A0928757	2/18/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/10/2008	EUTH	TIME/SPACE	114
A0928758	2/18/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/22/2008	ADOPT NH	RESCUE GRP	95
A0928759	2/18/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/10/2008	EUTH	TIME/SPACE	114
A0928781	2/18/2008	STRAY	PICK UP	OTHER	PYTHON	2/27/2008	ADOPTION	OWNER NEW	10
A0928905	2/19/2008	OWNER SUR	OTC	OTHER	LOP-MINI	3/15/2008	ADOPTION	OWNER NEW	26
A0928937	2/19/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/8/2008	EUTH	TIME/SPACE	50
A0929022	2/19/2008	STRAY	OTC	OTHER	RABBIT SH	2/19/2008	EUTH	IRR SUFFER	1
A0929048	2/19/2008	OWNER SUR	OTC	OTHER	RABBIT SH	2/23/2008	ADOPTION	OWNER NEW	5
A0929181	2/20/2008	STRAY	OTC	OTHER	RABBIT SH	4/8/2008	EUTH	TIME/SPACE	49
A0929356	2/21/2008	OWNER SUR	OTC	OTHER	RABBIT LH	2/21/2008	BODY DISPO	SANITATION	1
A0929379	2/21/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/8/2008	EUTH	TIME/SPACE	48
A0929381	2/21/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/8/2008	EUTH	TIME/SPACE	48
A0929382	2/21/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/8/2008	EUTH	TIME/SPACE	48
A0929384	2/21/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/8/2008	EUTH	TIME/SPACE	48
A0929385	2/21/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/8/2008	EUTH	TIME/SPACE	48
A0929387	2/21/2008	OWNER SUR	OTC	OTHER	HAMSTER	2/23/2008	ADOPTION	OWNER NEW	3
A0929415	2/21/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/20/2008	ADOPT NH	RESCUE GRP	60
A0929483	2/22/2008	STRAY	LFT AT SLT	OTHER	IGUANA	2/27/2008	ADOPTION	OWNER NEW	6
A0929585	2/23/2008	STRAY	OTC	OTHER	RABBIT SH	2/23/2008	BODY DISPO	SANITATION	1
A0929598	2/23/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/27/2008	ADOPTION	OWNER NEW	65
A0929700	2/23/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/30/2008	ADOPTION	OWNER NEW	37
A0929715	2/23/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	2/23/2008	BODY DISPO	SANITATION	1
A0929828	2/24/2008	STRAY	OTC	OTHER	HAMSTER	6/10/2008	ADOPTION	OWNER NEW	108
A0929926	2/25/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/9/2008	EUTH	BEHAV HIST	45
A0929964	2/25/2008	OWNER SUR	OTC	OTHER	RABBIT SH	2/25/2008	EUTH	MEDICAL	1
A0929975	2/25/2008	STRAY	OTC	OTHER	RAT-DOMESTIC	3/2/2008	ADOPTION	OWNER NEW	7
A0929977	2/25/2008	STRAY	OTC	OTHER	RAT-DOMESTIC	3/2/2008	ADOPTION	OWNER NEW	7
A0930071	2/26/2008	STRAY	OTC	OTHER	RABBIT SH	3/1/2008	ADOPTION	OWNER NEW	5
A0930143	2/26/2008	STRAY	OTC	OTHER	RABBIT SH	2/26/2008	EUTH	IRR SUFFER	1
A0930164	2/26/2008	OWNER SUR	OTC	OTHER	SLIDER	4/27/2008	ADOPTION	OWNER NEW	62
A0930265	2/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/6/2008	ADOPT NH	RESCUE GRP	9
A0930266	2/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/1/2008	ADOPTION	OWNER NEW	4
A0930268	2/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/22/2008	ADOPT NH	RESCUE GRP	56
A0930354	2/28/2008	STRAY	OTC	OTHER	SLIDER	4/16/2008	RELEASED	RESCUE GRP	49
A0930358	2/28/2008	STRAY	OTC	OTHER	SLIDER	4/2/2008	ADOPT NH	RESCUE GRP	35
A0930391	2/28/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	6/26/2008	EUTH	TIME/SP.MD	120
A0930467	2/28/2008	OWNER SUR	OTC	OTHER	RABBIT SH	2/28/2008	REDEEMED	1ST TIME	1
A0930691	2/29/2008	STRAY	OTC	OTHER	RABBIT SH	4/13/2008	ADOPT NH	RESCUE GRP	45
A0930716	2/29/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/1/2008	REDEEMED	1ST TIME	2
A0930833	2/29/2008	STRAY	PICK UP	OTHER	RABBIT SH	4/1/2008	ADOPTION	OWNER NEW	33
A0930841	3/1/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	3/10/2008	DIED	IN SURGERY	10
A0930849	3/1/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/13/2008	ADOPT NH	RESCUE GRP	44
A0930919	3/1/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/8/2008	ADOPTION	OWNER NEW	8
A0930921	3/1/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/8/2008	ADOPTION	OWNER NEW	8
A0930971	3/1/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/1/2008	EUTH	MEDICAL	1
A0930973	3/1/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/13/2008	EUTH	IRR SUFFER	13
A0930974	3/1/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/27/2008	ADOPT NH	RESCUE GRP	88
A0930975	3/1/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/12/2008	ADOPTION	OWNER NEW	134
A0930977	3/1/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/6/2008	ADOPTION	OWNER NEW	37
A0930989	3/1/2008	OWNER SUR	OTC	OTHER	HAMSTER	3/2/2008	EUTH	IRR SUFFER	2
A0930993	3/1/2008	OWNER SUR	OTC	OTHER	TURTLE	3/22/2008	ADOPTION	OWNER NEW	22
A0930994	3/1/2008	OWNER SUR	OTC	OTHER	TURTLE	3/15/2008	ADOPTION	OWNER NEW	15
A0931012	3/2/2008	WILDLIFE	LFT AT SLT	OTHER	RABBIT SH	3/2/2008	DIED	ENROUTE	1
A0931048	3/2/2008	OWNER SUR	OTC	OTHER	IGUANA	3/3/2008	EUTH	MEDICAL	2
A0931112	3/3/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/3/2008	DIED	IN KENNEL	1
A0931176	3/3/2008	STRAY	OTC	OTHER	RABBIT SH	3/15/2008	ADOPTION	OWNER NEW	13
A0931179	3/3/2008	STRAY	OTC	OTHER	RABBIT SH	6/26/2008	EUTH	TIME/SP.MD	116
A0931248	3/3/2008	OWNER SUR	OTC	OTHER	LIZARD	3/6/2008	RELEASED	RESCUE GRP	4
A0931249	3/3/2008	OWNER SUR	OTC	OTHER	LIZARD	3/6/2008	RELEASED	RESCUE GRP	4
A0931250	3/3/2008	OWNER SUR	OTC	OTHER	WATER DRAGON	3/6/2008	RELEASED	RESCUE GRP	4
A0931252	3/3/2008	OWNER SUR	OTC	OTHER	WATER DRAGON	3/6/2008	RELEASED	RESCUE GRP	4

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0931395	3/4/2008	STRAY	OTC	OTHER	RABBIT SH	3/20/2008	ADOPTION	OWNER NEW	17
A0931463	3/4/2008	STRAY	OTC	OTHER	RABBIT LH	3/7/2008	EUTH	MEDICAL	4
A0931473	3/4/2008	STRAY	PICK UP	OTHER	RABBIT SH	3/6/2008	RELEASED	RESCUE GRP	3
A0931474	3/4/2008	STRAY	PICK UP	OTHER	RABBIT SH	3/5/2008	EUTH	8 WKS SUST	2
A0931475	3/4/2008	STRAY	PICK UP	OTHER	RABBIT SH	3/6/2008	RELEASED	RESCUE GRP	3
A0931476	3/4/2008	STRAY	PICK UP	OTHER	SLIDER	3/8/2008	EUTH	MEDICAL	5
A0931477	3/4/2008	STRAY	PICK UP	OTHER	SLIDER	3/8/2008	EUTH	MEDICAL	5
A0931478	3/4/2008	STRAY	PICK UP	OTHER	SLIDER	3/8/2008	EUTH	MEDICAL	5
A0931479	3/4/2008	STRAY	PICK UP	OTHER	SLIDER	3/8/2008	EUTH	MEDICAL	5
A0931480	3/4/2008	STRAY	PICK UP	OTHER	SLIDER	3/8/2008	EUTH	MEDICAL	5
A0931481	3/4/2008	STRAY	PICK UP	OTHER	SLIDER	3/8/2008	EUTH	MEDICAL	5
A0931482	3/4/2008	STRAY	PICK UP	OTHER	SLIDER	3/8/2008	EUTH	MEDICAL	5
A0931814	3/5/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/20/2008	ADOPT NH	RESCUE GRP	47
A0931816	3/5/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/25/2008	ADOPTION	OWNER NEW	21
A0931816	3/29/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/26/2008	EUTH	TIME/SP.MD	90
A0931841	3/5/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	3/5/2008	EUTH	IRR SUFFER	1
A0931846	3/5/2008	STRAY	OTC	OTHER	RABBIT SH	4/1/2008	ADOPTION	OWNER NEW	28
A0931924	3/5/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/5/2008	EUTH	IRR SUFFER	1
A0932018	3/6/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	3/6/2008	EUTH	MEDICAL	1
A0932021	3/6/2008	STRAY	OTC	OTHER	RABBIT SH	5/27/2008	ADOPT NH	RESCUE GRP	83
A0932068	3/6/2008	STRAY	OTC	OTHER	IGUANA	3/6/2008	EUTH	IRR SUFFER	1
A0932097	3/6/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	5/2/2008	RELEASED	RESCUE GRP	58
A0932121	3/6/2008	STRAY	OTC	OTHER	RABBIT SH	4/28/2008	EUTH	TIME/SPACE	54
A0932122	3/6/2008	STRAY	OTC	OTHER	RABBIT SH	4/28/2008	EUTH	TIME/SPACE	54
A0932126	3/6/2008	STRAY	OTC	OTHER	RABBIT SH	4/20/2008	ADOPT NH	RESCUE GRP	46
A0932167	3/6/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/1/2008	ADOPT NH	RESCUE GRP	57
A0932410	3/7/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/7/2008	EUTH	IRR SUFFER	1
A0932428	3/7/2008	STRAY	OTC	OTHER	RABBIT SH	6/26/2008	EUTH	TIME/SP.MD	112
A0932435	3/7/2008	STRAY	OTC	OTHER	RABBIT SH	4/5/2008	ADOPTION	OWNER NEW	30
A0932444	3/8/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/13/2008	ADOPT NH	RESCUE GRP	37
A0932446	3/8/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/27/2008	ADOPTION	MOBILE NWO	51
A0932447	3/8/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/13/2008	ADOPT NH	RESCUE GRP	37
A0932472	3/8/2008	STRAY	OTC	OTHER	RABBIT SH	5/3/2008	ADOPTION	OWNER NEW	57
A0932474	3/8/2008	STRAY	OTC	OTHER	RABBIT SH	5/3/2008	ADOPTION	OWNER NEW	57
A0932476	3/8/2008	STRAY	OTC	OTHER	RABBIT SH	6/26/2008	EUTH	TIME/SP.MD	111
A0932477	3/8/2008	STRAY	OTC	OTHER	RABBIT SH	6/19/2008	ADOPTION	OWNER NEW	104
A0932479	3/8/2008	STRAY	OTC	OTHER	RABBIT SH	3/10/2008	DIED	IN KENNEL	3
A0932502	3/8/2008	STRAY	OTC	OTHER	RABBIT SH	3/23/2008	ADOPTION	OWNER NEW	16
A0932556	3/8/2008	STRAY	OTC	OTHER	RABBIT SH	5/13/2008	EUTH	TIME/SPACE	67
A0932557	3/8/2008	STRAY	OTC	OTHER	RABBIT SH	3/21/2008	ADOPTION	OWNER NEW	14
A0932567	3/8/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/28/2008	EUTH	MEDICAL	52
A0932568	3/8/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/10/2008	ADOPT NH	RESCUE GRP	34
A0932569	3/8/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/10/2008	ADOPT NH	RESCUE GRP	34
A0932571	3/8/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/26/2008	EUTH	TIME/SP.MD	111
A0932580	3/8/2008	STRAY	PICK UP	OTHER	RABBIT SH	3/10/2008	EUTH	8 WKS SUST	3
A0932581	3/8/2008	STRAY	PICK UP	OTHER	RABBIT SH	3/10/2008	EUTH	8 WKS SUST	3
A0932582	3/8/2008	STRAY	PICK UP	OTHER	RABBIT SH	3/10/2008	EUTH	8 WKS SUST	3
A0932583	3/8/2008	STRAY	PICK UP	OTHER	SLIDER	3/10/2008	EUTH	8 WKS SUST	3
A0932584	3/8/2008	STRAY	PICK UP	OTHER	SLIDER	3/10/2008	EUTH	8 WKS SUST	3
A0932585	3/8/2008	STRAY	PICK UP	OTHER	SLIDER	3/10/2008	EUTH	8 WKS SUST	3
A0932586	3/8/2008	STRAY	PICK UP	OTHER	SLIDER	3/10/2008	EUTH	8 WKS SUST	3
A0932587	3/8/2008	STRAY	PICK UP	OTHER	SLIDER	3/10/2008	EUTH	8 WKS SUST	3
A0932588	3/8/2008	STRAY	PICK UP	OTHER	SLIDER	3/10/2008	EUTH	8 WKS SUST	3
A0932589	3/8/2008	STRAY	PICK UP	OTHER	SLIDER	3/10/2008	EUTH	8 WKS SUST	3
A0932590	3/8/2008	STRAY	PICK UP	OTHER	SLIDER	3/10/2008	EUTH	8 WKS SUST	3
A0932591	3/8/2008	STRAY	PICK UP	OTHER	SLIDER	3/10/2008	EUTH	8 WKS SUST	3
A0932634	3/9/2008	STRAY	OTC	OTHER	RABBIT SH	3/25/2008	ADOPTION	OWNER NEW	17
A0932646	3/9/2008	STRAY	OTC	OTHER	LIZARD	3/27/2008	ADOPTION	OWNER NEW	19
A0932743	3/10/2008	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	3/10/2008	BODY DISPO	SANITATION	1
A0932816	3/10/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/13/2008	RELEASED	OTHER AGCY	4
A0933036	3/11/2008	STRAY	PICK UP	OTHER	SLIDER	4/9/2008	RELEASED	RESCUE GRP	30
A0933059	3/11/2008	STRAY	OTC	OTHER	RABBIT SH	3/22/2008	EUTH	TIME/SPACE	12
A0933061	3/11/2008	STRAY	OTC	OTHER	RABBIT SH	3/22/2008	EUTH	TIME/SPACE	12
A0933084	3/11/2008	OWNER SUR	OTC	OTHER	SLIDER	4/2/2008	ADOPT NH	RESCUE GRP	23
A0933109	3/12/2008	WILDLIFE	OTC	OTHER	TURTLE	3/13/2008	RELEASED	RESCUE GRP	2
A0933209	3/12/2008	STRAY	OTC	OTHER	RABBIT SH	5/21/2008	ADOPTION	OWNER NEW	71

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0933271	3/12/2008	STRAY	PICK UP	OTHER	RABBIT SH	3/15/2008	FOSTER	< 8 WEEKS	4
A0933271	4/11/2008	FOSTER	< 8 WEEKS	OTHER	RABBIT SH	4/27/2008	ADOPTION	OWNER NEW	17
A0933273	3/12/2008	STRAY	PICK UP	OTHER	RABBIT SH	4/9/2008	EUTH	MEDICAL	29
A0933275	3/12/2008	STRAY	PICK UP	OTHER	SLIDER	3/13/2008	EUTH	MEDICAL	2
A0933276	3/12/2008	STRAY	PICK UP	OTHER	SLIDER	3/13/2008	EUTH	MEDICAL	2
A0933277	3/12/2008	STRAY	PICK UP	OTHER	SLIDER	3/13/2008	EUTH	MEDICAL	2
A0933278	3/12/2008	STRAY	PICK UP	OTHER	SLIDER	3/13/2008	EUTH	MEDICAL	2
A0933279	3/12/2008	STRAY	PICK UP	OTHER	SLIDER	3/13/2008	EUTH	MEDICAL	2
A0933281	3/12/2008	STRAY	PICK UP	OTHER	SLIDER	3/13/2008	EUTH	MEDICAL	2
A0933282	3/12/2008	STRAY	PICK UP	OTHER	SLIDER	3/13/2008	EUTH	MEDICAL	2
A0933283	3/12/2008	STRAY	PICK UP	OTHER	SLIDER	3/13/2008	EUTH	MEDICAL	2
A0933284	3/12/2008	STRAY	PICK UP	OTHER	SLIDER	3/13/2008	EUTH	MEDICAL	2
A0933286	3/12/2008	STRAY	PICK UP	OTHER	SLIDER	3/13/2008	EUTH	MEDICAL	2
A0933287	3/12/2008	STRAY	PICK UP	OTHER	SLIDER	3/13/2008	EUTH	MEDICAL	2
A0933306	3/13/2008	STRAY	OTC	OTHER	DWARF HOTOT	6/4/2008	ADOPTION	OWNER NEW	84
A0933338	3/13/2008	OWNER SUR	OTC	OTHER	TURTLE	3/13/2008	BODY DISPO	SANITATION	1
A0933344	3/13/2008	EVIDENCE	HUMANE	OTHER	BOX TURTLE	3/29/2008	REDEEMED	1ST TIME	17
A0933507	3/13/2008	STRAY	PICK UP	OTHER	TURTLE	3/19/2008	EUTH	MEDICAL	7
A0933508	3/13/2008	STRAY	PICK UP	OTHER	TURTLE	3/19/2008	EUTH	MEDICAL	7
A0933509	3/13/2008	STRAY	PICK UP	OTHER	TURTLE	3/19/2008	EUTH	MEDICAL	7
A0933510	3/13/2008	STRAY	PICK UP	OTHER	TURTLE	3/19/2008	EUTH	MEDICAL	7
A0933512	4/11/2008	FOSTER	< 8 WEEKS	OTHER	RABBIT SH	4/13/2008	ADOPTION	OWNER NEW	3
A0933512	3/13/2008	STRAY	PICK UP	OTHER	RABBIT SH	3/15/2008	FOSTER	< 8 WEEKS	3
A0933513	3/13/2008	STRAY	PICK UP	OTHER	RABBIT SH	3/15/2008	FOSTER	< 8 WEEKS	3
A0933513	4/11/2008	FOSTER	< 8 WEEKS	OTHER	RABBIT SH	4/13/2008	ADOPTION	OWNER NEW	3
A0933524	3/13/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/13/2008	BODY DISPO	SANITATION	1
A0933617	3/14/2008	STRAY	OTC	OTHER	RABBIT SH	3/14/2008	EUTH	MEDICAL	1
A0933653	3/14/2008	STRAY	OTC	OTHER	RABBIT SH	3/25/2008	ADOPTION	OWNER NEW	12
A0933716	3/14/2008	STRAY	OTC	OTHER	SLIDER	3/29/2008	ADOPTION	OWNER NEW	16
A0933793	3/15/2008	STRAY	OTC	OTHER	RABBIT SH	5/2/2008	ADOPT NH	RESCUE GRP	49
A0933929	3/15/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	3/19/2008	ADOPTION	OWNER NEW	5
A0933930	3/15/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	3/19/2008	ADOPTION	OWNER NEW	5
A0933933	3/15/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	3/19/2008	ADOPTION	OWNER NEW	5
A0933934	3/15/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	3/18/2008	ADOPTION	OWNER NEW	4
A0933965	3/15/2008	STRAY	OTC	OTHER	IGUANA	4/2/2008	ADOPTION	OWNER NEW	19
A0933985	3/15/2008	STRAY	OTC	OTHER	RABBIT SH	4/26/2008	EUTH	MEDICAL	43
A0934074	3/16/2008	WILDLIFE	PICK UP	OTHER	RABBIT SH	3/16/2008	EUTH	FIELD	1
A0934288	3/17/2008	STRAY	PICK UP	OTHER	IGUANA	3/27/2008	RELEASED	RESCUE GRP	11
A0934289	3/17/2008	STRAY	PICK UP	OTHER	SLIDER	3/18/2008	EUTH	MEDICAL	2
A0934290	3/17/2008	STRAY	PICK UP	OTHER	SLIDER	3/18/2008	EUTH	MEDICAL	2
A0934291	3/17/2008	STRAY	PICK UP	OTHER	SLIDER	3/18/2008	EUTH	MEDICAL	2
A0934292	3/17/2008	STRAY	PICK UP	OTHER	SLIDER	3/18/2008	EUTH	MEDICAL	2
A0934293	3/17/2008	STRAY	PICK UP	OTHER	SLIDER	3/18/2008	EUTH	MEDICAL	2
A0934294	3/17/2008	STRAY	PICK UP	OTHER	SLIDER	3/18/2008	EUTH	MEDICAL	2
A0934295	3/17/2008	STRAY	PICK UP	OTHER	SLIDER	3/18/2008	EUTH	MEDICAL	2
A0934296	3/17/2008	STRAY	PICK UP	OTHER	SLIDER	3/18/2008	EUTH	MEDICAL	2
A0934297	3/17/2008	STRAY	PICK UP	OTHER	SLIDER	3/18/2008	EUTH	MEDICAL	2
A0934298	3/17/2008	STRAY	PICK UP	OTHER	SLIDER	3/18/2008	EUTH	MEDICAL	2
A0934299	3/17/2008	STRAY	PICK UP	OTHER	SLIDER	3/18/2008	EUTH	MEDICAL	2
A0934300	3/17/2008	STRAY	PICK UP	OTHER	SLIDER	3/18/2008	EUTH	MEDICAL	2
A0934301	3/17/2008	STRAY	PICK UP	OTHER	SLIDER	3/18/2008	EUTH	MEDICAL	2
A0934302	3/17/2008	STRAY	PICK UP	OTHER	SLIDER	3/18/2008	EUTH	MEDICAL	2
A0934303	3/17/2008	STRAY	PICK UP	OTHER	SLIDER	3/18/2008	EUTH	MEDICAL	2
A0934304	3/17/2008	STRAY	PICK UP	OTHER	SLIDER	3/18/2008	EUTH	MEDICAL	2
A0934305	3/17/2008	STRAY	PICK UP	OTHER	SLIDER	3/19/2008	EUTH	MEDICAL	3
A0934306	3/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	3/17/2008	EUTH	8 WKS UST	1
A0934307	3/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	3/17/2008	EUTH	8 WKS UST	1
A0934308	3/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	3/17/2008	EUTH	8 WKS UST	1
A0934340	3/17/2008	STRAY	LFT AT SLT	OTHER	GUINEA PIG	3/22/2008	ADOPTION	OWNER NEW	6
A0934375	3/18/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/23/2008	ADOPTION	OWNER NEW	6
A0934591	3/18/2008	STRAY	OTC	OTHER	TORTOISE	3/23/2008	ADOPTION	OWNER NEW	6
A0934622	3/18/2008	STRAY	PICK UP	OTHER	BEARDED DRAGON	3/21/2008	REDEEMED	1ST TIME	4
A0934654	3/18/2008	STRAY	PICK UP	OTHER	SNAKE	4/4/2008	RELEASED	RESCUE GRP	18
A0934714	3/19/2008	STRAY	OTC	OTHER	PYTHON	3/19/2008	RELEASED	OWNER	1
A0934766	3/19/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/30/2008	RELEASED	RESCUE GRP	12
A0934780	3/19/2008	OWNER SUR	OTC	OTHER	SLIDER	4/13/2008	ADOPTION	OWNER NEW	26

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0934803	3/19/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/19/2008	BODY DISPO	SANITATION	1
A0934804	3/19/2008	OWNER SUR	OTC	OTHER	RABBIT SH	3/19/2008	BODY DISPO	SANITATION	1
A0934811	3/19/2008	STRAY	OTC	OTHER	DWARF HOTOT	4/17/2008	DIED	AT PVT VET	30
A0934821	3/19/2008	STRAY	OTC	OTHER	RABBIT SH	6/26/2008	EUTH	TIME/SP.MD	100
A0934920	3/20/2008	OWNER SUR	OTC	OTHER	FRENCH LOP	4/22/2008	ADOPT NH	RESCUE GRP	34
A0934987	3/20/2008	OWNER SUR	OTC	OTHER	IGUANA	3/27/2008	EUTH	IRR SUFFER	8
A0934988	3/20/2008	OWNER SUR	OTC	OTHER	IGUANA	3/27/2008	EUTH	IRR SUFFER	8
A0935021	3/20/2008	STRAY	OTC	OTHER	RABBIT SH	4/28/2008	EUTH	TIME/SPACE	40
A0935105	3/21/2008	WILDLIFE	OTC	OTHER	RABBIT SH	3/21/2008	DIED	IN KENNEL	1
A0935162	3/21/2008	STRAY	LFT AT SLT	OTHER	HAMSTER	3/27/2008	ADOPTION	OWNER NEW	7
A0935164	3/21/2008	STRAY	LFT AT SLT	OTHER	HAMSTER	3/27/2008	ADOPTION	OWNER NEW	7
A0935165	3/21/2008	STRAY	LFT AT SLT	OTHER	HAMSTER	3/27/2008	ADOPTION	OWNER NEW	7
A0935359	3/22/2008	OWNER SUR	OTC	OTHER	HAMSTER	5/7/2008	ADOPTION	OWNER NEW	47
A0935360	3/22/2008	OWNER SUR	OTC	OTHER	HAMSTER	4/29/2008	ADOPTION	OWNER NEW	39
A0935361	3/22/2008	OWNER SUR	OTC	OTHER	HAMSTER	6/10/2008	ADOPTION	OWNER NEW	81
A0935362	3/22/2008	OWNER SUR	OTC	OTHER	HAMSTER	4/29/2008	ADOPTION	OWNER NEW	39
A0935363	3/22/2008	OWNER SUR	OTC	OTHER	HAMSTER	4/27/2008	ADOPTION	OWNER NEW	37
A0935364	3/22/2008	OWNER SUR	OTC	OTHER	HAMSTER	4/6/2008	ADOPTION	OWNER NEW	16
A0935367	3/22/2008	OWNER SUR	OTC	OTHER	HAMSTER	4/20/2008	ADOPTION	OWNER NEW	30
A0935519	3/24/2008	STRAY	OTC	OTHER	LIZARD	3/28/2008	ADOPTION	OWNER NEW	5
A0935549	3/24/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/26/2008	EUTH	TIME/SP.MD	95
A0935551	3/24/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/26/2008	EUTH	TIME/SP.MD	95
A0935624	3/24/2008	OWNER SUR	OTC	OTHER	CHAMELEON	3/26/2008	ADOPTION	OWNER NEW	3
A0935654	3/25/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/20/2008	ADOPTION	OWNER NEW	27
A0935767	3/25/2008	STRAY	OTC	OTHER	SLIDER	4/27/2008	RELEASED	RESCUE GRP	34
A0935858	3/25/2008	STRAY	OTC	OTHER	RABBIT SH	5/21/2008	ADOPTION	OWNER NEW	58
A0935868	3/25/2008	STRAY	OTC	OTHER	NEW ZEALAND WHT	4/11/2008	ADOPTION	OWNER NEW	18
A0935904	3/25/2008	STRAY	OTC	OTHER	RABBIT SH	4/4/2008	RELEASED	RESCUE GRP	11
A0936016	3/26/2008	STRAY	OTC	OTHER	RABBIT SH	4/20/2008	ADOPTION	OWNER NEW	26
A0936071	3/26/2008	STRAY	OTC	OTHER	RABBIT SH	4/5/2008	ADOPTION	OWNER NEW	11
A0936131	3/26/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	5
A0936133	3/26/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	5
A0936134	3/26/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	5
A0936135	3/26/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	5
A0936136	3/26/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	5
A0936137	3/26/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	5
A0936138	3/26/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	5
A0936139	3/26/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	5
A0936140	3/26/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	5
A0936141	3/26/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	5
A0936142	3/26/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	5
A0936143	3/26/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	5
A0936144	3/26/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	5
A0936145	3/26/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	5
A0936146	3/26/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	5
A0936147	3/26/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	5
A0936369	3/27/2008	STRAY	OTC	OTHER	TURTLE	3/29/2008	REDEEMED	1ST TIME	3
A0936409	3/4/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/19/2008	ADOPTION	OWNER NEW	47
A0936589	3/28/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/26/2008	ADOPTION	OWNER NEW	30
A0936598	3/28/2008	WILDLIFE	OTC	OTHER	SLIDER	3/28/2008	EUTH	IRR SUFFER	1
A0936634	3/28/2008	WILDLIFE	PICK UP	OTHER	RABBIT SH	3/28/2008	EUTH	FIELD	1
A0936641	3/29/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/26/2008	EUTH	TIME/SP.MD	90
A0936648	3/29/2008	STRAY	OTC	OTHER	RABBIT SH	3/29/2008	EUTH	IRR SUFFER	1
A0936665	3/29/2008	OWNER SUR	OTC	OTHER	HAMSTER	4/6/2008	ADOPTION	OWNER NEW	9
A0936666	3/29/2008	OWNER SUR	OTC	OTHER	HAMSTER	4/19/2008	ADOPTION	OWNER NEW	22
A0936668	3/29/2008	OWNER SUR	OTC	OTHER	HAMSTER	3/30/2008	DIED	IN KENNEL	2
A0936669	3/29/2008	OWNER SUR	OTC	OTHER	HAMSTER	4/18/2008	EUTH	MEDICAL	21
A0936670	3/29/2008	OWNER SUR	OTC	OTHER	HAMSTER	4/3/2008	DIED	IN KENNEL	6
A0936671	3/29/2008	OWNER SUR	OTC	OTHER	HAMSTER	4/6/2008	ADOPTION	OWNER NEW	9
A0936672	3/29/2008	OWNER SUR	OTC	OTHER	HAMSTER	4/6/2008	ADOPTION	OWNER NEW	9
A0936673	3/29/2008	OWNER SUR	OTC	OTHER	HAMSTER	4/6/2008	ADOPTION	OWNER NEW	9
A0936804	3/29/2008	WILDLIFE	OTC	OTHER	SLIDER	4/12/2008	RELEASED	OTHER AGCY	15
A0936806	3/29/2008	OWNER SUR	OTC	OTHER	HAMSTER	3/29/2008	DIED	ENROUTE	1
A0936820	3/30/2008	STRAY	PICK UP	OTHER	RABBIT SH	3/30/2008	EUTH	8 WKS UST	1
A0936821	3/30/2008	STRAY	PICK UP	OTHER	RABBIT SH	3/30/2008	EUTH	8 WKS UST	1
A0936822	3/30/2008	STRAY	PICK UP	OTHER	RABBIT SH	3/30/2008	EUTH	8 WKS UST	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0936823	3/30/2008	STRAY	PICK UP	OTHER	RABBIT SH	3/30/2008	EUTH	8 WKS UST	1
A0936824	3/30/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	1
A0936825	3/30/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	1
A0936826	3/30/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	1
A0936827	3/30/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	1
A0936828	3/30/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	1
A0936829	3/30/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	1
A0936830	3/30/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	1
A0936831	3/30/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	1
A0936832	3/30/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	1
A0936833	3/30/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	1
A0936834	3/30/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	1
A0936835	3/30/2008	STRAY	PICK UP	OTHER	SLIDER	3/30/2008	EUTH	MEDICAL	1
A0936893	3/30/2008	STRAY	OTC	OTHER	RABBIT SH	4/24/2008	ADOPTION	OWNER NEW	26
A0936947	3/31/2008	STRAY	OTC	OTHER	IGUANA	4/4/2008	ADOPTION	OWNER NEW	5
A0936979	3/31/2008	STRAY	OTC	OTHER	RABBIT SH	3/31/2008	EUTH	IRR SUFFER	1
A0937093	4/1/2008	STRAY	OTC	OTHER	RABBIT SH	4/1/2008	EUTH	IRR SUFFER	1
A0937323	4/1/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/22/2008	EUTH	TIME/SPACE	52
A0937326	4/1/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/22/2008	EUTH	TIME/SPACE	52
A0937339	4/1/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/19/2008	ADOPTION	OWNER NEW	19
A0937443	4/2/2008	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	4/2/2008	EUTH	MEDICAL	1
A0937561	4/2/2008	STRAY	OTC	OTHER	IGUANA	4/2/2008	EUTH	IRR SUFFER	1
A0937674	4/3/2008	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	5/3/2008	ADOPTION	OWNER NEW	31
A0937702	4/3/2008	WILDLIFE	CAUGHT	OTHER	RABBIT SH	4/3/2008	EUTH	IRR SUFFER	1
A0937937	4/4/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/9/2008	EUTH	IRR SUFFER	6
A0937942	4/4/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/5/2008	ADOPTION	OWNER NEW	2
A0938074	4/4/2008	STRAY	OTC	OTHER	RABBIT SH	4/5/2008	EUTH	IRR SUFFER	2
A0938121	4/5/2008	STRAY	OTC	OTHER	RABBIT SH	5/21/2008	ADOPTION	OWNER NEW	47
A0938138	4/5/2008	PERS PROP	OWNER DIED	OTHER	GUINEA PIG	4/12/2008	RELEASED	OWNER	8
A0938166	4/5/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	4/6/2008	ADOPTION	OWNER NEW	2
A0938167	4/5/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	4/6/2008	ADOPTION	OWNER NEW	2
A0938188	4/5/2008	STRAY	OTC	OTHER	RABBIT SH	6/1/2008	ADOPT NH	RESCUE GRP	58
A0938336	4/5/2008	STRAY	PICK UP	OTHER	SLIDER	4/6/2008	EUTH	MEDICAL	2
A0938337	4/5/2008	STRAY	PICK UP	OTHER	SLIDER	4/6/2008	EUTH	MEDICAL	2
A0938338	4/5/2008	STRAY	PICK UP	OTHER	SLIDER	4/6/2008	EUTH	MEDICAL	2
A0938339	4/5/2008	STRAY	PICK UP	OTHER	SLIDER	4/6/2008	EUTH	MEDICAL	2
A0938340	4/5/2008	STRAY	PICK UP	OTHER	RABBIT SH	4/6/2008	EUTH	IRR SUFFER	2
A0938360	4/6/2008	STRAY	OTC	OTHER	RABBIT SH	4/18/2008	ADOPTION	OWNER NEW	13
A0938386	4/6/2008	STRAY	OTC	OTHER	RABBIT SH	4/14/2008	EUTH	BEHAV HIST	9
A0938443	4/6/2008	STRAY	OTC	OTHER	RABBIT SH	6/30/2008	ADOPTION	MOBILE NWO	86
A0938469	4/6/2008	STRAY	PICK UP	OTHER	BOX TURTLE	4/11/2008	ADOPTION	OWNER NEW	6
A0938499	4/7/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/7/2008	RELEASED	OWNER	1
A0938539	4/7/2008	STRAY	OTC	OTHER	HAMSTER	4/19/2008	DIED	IN KENNEL	13
A0938542	4/7/2008	STRAY	OTC	OTHER	RABBIT SH	4/7/2008	EUTH	IRR SUFFER	1
A0938573	4/7/2008	STRAY	OTC	OTHER	RABBIT SH	5/1/2008	ADOPT NH	RESCUE GRP	25
A0938574	4/7/2008	STRAY	OTC	OTHER	RABBIT SH	4/29/2008	EUTH	TIME/SPACE	23
A0938575	4/7/2008	STRAY	OTC	OTHER	RABBIT SH	4/29/2008	EUTH	TIME/SPACE	23
A0938576	4/7/2008	STRAY	OTC	OTHER	RABBIT SH	5/1/2008	ADOPT NH	RESCUE GRP	25
A0938577	4/7/2008	STRAY	OTC	OTHER	RABBIT SH	4/29/2008	EUTH	TIME/SPACE	23
A0938578	4/7/2008	STRAY	OTC	OTHER	RABBIT SH	4/26/2008	EUTH	MEDICAL	20
A0938579	4/7/2008	STRAY	OTC	OTHER	RABBIT SH	4/26/2008	EUTH	MEDICAL	20
A0938580	4/7/2008	STRAY	OTC	OTHER	RABBIT SH	4/29/2008	EUTH	TIME/SPACE	23
A0938581	4/7/2008	STRAY	OTC	OTHER	RABBIT SH	4/29/2008	EUTH	TIME/SPACE	23
A0938583	4/7/2008	STRAY	OTC	OTHER	RABBIT SH	4/18/2008	DIED	IN KENNEL	12
A0938584	4/7/2008	STRAY	OTC	OTHER	RABBIT SH	5/1/2008	ADOPT NH	RESCUE GRP	25
A0938618	4/7/2008	OWNER SUR	OTC	LIVESTOCK	POTBELLY PIG	4/26/2008	ADOPTION	OWNER NEW	20
A0938893	4/8/2008	STRAY	PICK UP	OTHER	RABBIT SH	4/8/2008	EUTH	8 WKS SUST	1
A0938910	4/8/2008	STRAY	OTC	OTHER	BOA CONSTRICTOR	4/16/2008	ADOPTION	OWNER NEW	9
A0938914	4/8/2008	STRAY	CAUGHT	OTHER	RABBIT SH	4/8/2008	EUTH	IRR SUFFER	1
A0938989	4/9/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	4/11/2008	DIED	IN KENNEL	3
A0939057	4/9/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/27/2008	ADOPT NH	RESCUE GRP	80
A0939058	4/9/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/27/2008	ADOPT NH	RESCUE GRP	80
A0939060	4/9/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/12/2008	RELEASED	RESCUE GRP	95
A0939215	4/10/2008	STRAY	PICK UP	OTHER	TURTLE	4/10/2008	EUTH	8 WKS SUST	1
A0939218	4/10/2008	STRAY	PICK UP	OTHER	TURTLE	4/10/2008	EUTH	8 WKS SUST	1
A0939219	4/10/2008	STRAY	PICK UP	OTHER	TURTLE	4/10/2008	EUTH	8 WKS SUST	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0939220	4/10/2008	STRAY	PICK UP	OTHER	TURTLE	4/10/2008	EUTH	8 WKS SUST	1
A0939331	4/10/2008	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	5/1/2008	RELEASED	RESCUE GRP	22
A0939334	4/10/2008	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	5/14/2008	EUTH	BEHAV OBSV	35
A0939357	4/10/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	4/17/2008	ADOPTION	OWNER NEW	8
A0939359	4/10/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	4/18/2008	ADOPTION	OWNER NEW	9
A0939412	4/11/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/12/2008	REDEEMED	1ST TIME	2
A0939416	4/11/2008	OWNER SUR	OTC	OTHER	FRENCH LOP	4/18/2008	ADOPT NH	RESCUE GRP	8
A0939422	4/11/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/11/2008	DIED	ENROUTE	1
A0939423	4/11/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/11/2008	BODY DISPO	SANITATION	1
A0939575	4/11/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/11/2008	EUTH	IRR SUFFER	1
A0939577	4/11/2008	STRAY	OTC	OTHER	TORTOISE	4/16/2008	ADOPTION	OWNER NEW	6
A0939627	4/11/2008	WILDLIFE	PICK UP	OTHER	RABBIT SH	4/11/2008	BODY DISPO	SANITATION	1
A0939649	4/11/2008	STRAY	PICK UP	OTHER	RABBIT SH	4/11/2008	EUTH	8 WKS UST	1
A0939650	4/11/2008	STRAY	PICK UP	OTHER	RABBIT SH	4/11/2008	EUTH	8 WKS UST	1
A0939651	4/11/2008	STRAY	PICK UP	OTHER	RABBIT SH	4/11/2008	EUTH	8 WKS UST	1
A0939652	4/11/2008	STRAY	PICK UP	OTHER	RABBIT SH	4/11/2008	EUTH	8 WKS UST	1
A0939653	4/11/2008	STRAY	PICK UP	OTHER	RABBIT SH	4/11/2008	EUTH	8 WKS UST	1
A0939654	4/11/2008	STRAY	PICK UP	OTHER	SLIDER	4/12/2008	RELEASED	OTHER AGCY	2
A0939655	4/11/2008	STRAY	PICK UP	OTHER	SLIDER	4/12/2008	RELEASED	OTHER AGCY	2
A0939656	4/11/2008	STRAY	PICK UP	OTHER	SLIDER	4/12/2008	RELEASED	RESCUE GRP	2
A0939657	4/11/2008	STRAY	PICK UP	OTHER	SLIDER	4/12/2008	RELEASED	OTHER AGCY	2
A0939670	4/11/2008	STRAY	OTC	OTHER	GUINEA PIG	4/22/2008	ADOPT NH	RESCUE GRP	12
A0939686	4/12/2008	STRAY	OTC	OTHER	RABBIT SH	7/14/2008	RELEASED	RESCUE GRP	94
A0939705	4/12/2008	STRAY	OTC	OTHER	RABBIT SH	7/16/2008	ADOPTION	EXCHANGE	96
A0939707	4/12/2008	STRAY	OTC	OTHER	RABBIT SH	4/20/2008	ADOPTION	OWNER NEW	9
A0939790	4/12/2008	STRAY	OTC	OTHER	RABBIT SH	4/28/2008	EUTH	BEHAV OBSV	17
A0939798	4/12/2008	STRAY	OTC	OTHER	RABBIT LH	4/12/2008	EUTH	IRR SUFFER	1
A0939919	4/13/2008	OWNER SUR	OTC	OTHER	HAMSTER	4/18/2008	ESCAPED	SHELTER	6
A0940142	4/14/2008	STRAY	OTC	OTHER	RABBIT SH	5/15/2008	ADOPTION	OWNER NEW	32
A0940181	4/14/2008	OWNER SUR	OTC	OTHER	FRENCH LOP	4/18/2008	ADOPTION	OWNER NEW	5
A0940185	4/14/2008	WILDLIFE	OTC	OTHER	KING SNAKE	4/14/2008	RELEASED	FIELD	1
A0940689	4/16/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/27/2008	ADOPTION	OWNER NEW	12
A0940718	4/16/2008	STRAY	OTC	OTHER	RABBIT SH	9/13/2008	ADOPTION	OWNER NEW	151
A0940719	4/16/2008	STRAY	OTC	OTHER	RABBIT SH	7/6/2008	ADOPT NH	RESCUE GRP	82
A0940787	4/16/2008	STRAY	OTC	OTHER	TURTLE	5/1/2008	ADOPTION	OWNER NEW	16
A0940797	4/16/2008	STRAY	OTC	OTHER	RAT-DOMESTIC	5/14/2008	EUTH	BEHAV OBSV	29
A0940812	4/16/2008	STRAY	OTC	OTHER	KING SNAKE	4/19/2008	RELEASED	RESCUE GRP	4
A0940943	4/17/2008	STRAY	OTC	OTHER	RABBIT SH	5/21/2008	RELEASED	OTHER AGCY	35
A0941012	4/17/2008	STRAY	OTC	OTHER	FRENCH LOP	4/26/2008	ADOPTION	OWNER NEW	10
A0941039	4/17/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/17/2008	EUTH	IRR SUFFER	1
A0941087	4/18/2008	STRAY	OTC	OTHER	RABBIT SH	4/18/2008	EUTH	IRR SUFFER	1
A0941152	4/18/2008	STRAY	OTC	OTHER	IGUANA	4/30/2008	ADOPTION	OWNER NEW	13
A0941224	4/18/2008	STRAY	OTC	OTHER	RABBIT SH	5/7/2008	EUTH	BEHAV OBSV	20
A0941225	4/18/2008	STRAY	OTC	OTHER	RABBIT SH	7/8/2008	EUTH	BEHAV OBSV	82
A0941227	4/18/2008	STRAY	OTC	OTHER	RABBIT SH	4/20/2008	DIED	IN KENNEL	3
A0941228	4/18/2008	STRAY	OTC	OTHER	RABBIT SH	7/3/2008	ADOPTION	OWNER NEW	77
A0941230	4/18/2008	STRAY	OTC	OTHER	RABBIT SH	7/10/2008	ADOPTION	OWNER NEW	84
A0941379	4/22/2008	OWNER SUR	RETURN	OTHER	RABBIT SH	4/24/2008	ADOPTION	OWNER NEW	3
A0941397	4/19/2008	OWNER SUR	OTC	OTHER	HAMSTER	4/19/2008	EUTH	IRR SUFFER	1
A0941440	4/19/2008	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	4/19/2008	BODY DISPO	SANITATION	1
A0941537	4/19/2008	STRAY	OTC	OTHER	TURTLE	4/24/2008	ADOPTION	OWNER NEW	6
A0941584	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/20/2008	BODY DISPO	SANITATION	1
A0941603	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	10/23/2008	ADOPTION	OWNER NEW	187
A0941604	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	12/18/2008	ADOPTION	OWNER NEW	243
A0941626	4/20/2008	OWNER SUR	OTC	OTHER	SLIDER	4/27/2008	RELEASED	RESCUE GRP	8
A0941643	4/20/2008	STRAY	OTC	OTHER	TORTOISE	5/1/2008	RELEASED	RESCUE GRP	12
A0941644	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/21/2008	RELEASED	OTHER AGCY	32
A0941645	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/21/2008	RELEASED	OTHER AGCY	32
A0941646	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/21/2008	RELEASED	OTHER AGCY	32
A0941647	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/21/2008	RELEASED	OTHER AGCY	32
A0941648	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/21/2008	RELEASED	OTHER AGCY	32
A0941658	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/12/2008	RELEASED	RESCUE GRP	23
A0941659	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/12/2008	RELEASED	OTHER AGCY	23
A0941661	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/12/2008	RELEASED	RESCUE GRP	23
A0941663	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/12/2008	RELEASED	RESCUE GRP	23
A0941665	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/12/2008	RELEASED	OTHER AGCY	23

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0941666	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/12/2008	RELEASED	OTHER AGCY	23
A0941667	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/12/2008	RELEASED	RESCUE GRP	23
A0941669	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/12/2008	RELEASED	OTHER AGCY	23
A0941671	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/12/2008	RELEASED	OTHER AGCY	23
A0941674	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/12/2008	RELEASED	OTHER AGCY	23
A0941676	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/12/2008	RELEASED	OTHER AGCY	23
A0941677	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/12/2008	RELEASED	OTHER AGCY	23
A0941678	4/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/12/2008	RELEASED	OTHER AGCY	23
A0941679	4/20/2008	WILDLIFE	TRAP	OTHER	RABBIT SH	4/20/2008	EUTH	IRR SUFFER	1
A0941695	4/20/2008	STRAY	PICK UP	OTHER	SLIDER	4/30/2008	RELEASED	OWNER	11
A0941784	4/21/2008	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	4/21/2008	RELEASED	RESCUE GRP	1
A0941792	4/21/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/23/2008	ADOPTION	OWNER NEW	3
A0941793	4/21/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/22/2008	ADOPTION	OWNER NEW	2
A0941798	4/21/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/27/2008	ADOPT NH	RESCUE GRP	68
A0941799	4/21/2008	STRAY	PICK UP	OTHER	TORTOISE	4/25/2008	ADOPTION	OWNER NEW	5
A0941801	4/21/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/12/2008	RELEASED	RESCUE GRP	83
A0941802	4/21/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/15/2008	EUTH	TIME/SPACE	86
A0941905	4/22/2008	STRAY	OTC	OTHER	TORTOISE	4/26/2008	ADOPTION	OWNER NEW	5
A0941923	4/22/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	4/29/2008	ADOPTION	OWNER NEW	8
A0941925	4/22/2008	STRAY	OTC	OTHER	RABBIT SH	9/17/2008	EUTH	TIME/SPACE	149
A0941926	4/22/2008	STRAY	OTC	OTHER	RABBIT SH	8/10/2008	ADOPTION	OWNER NEW	111
A0941927	4/22/2008	STRAY	OTC	OTHER	RABBIT SH	8/10/2008	ADOPTION	OWNER NEW	111
A0941928	4/22/2008	STRAY	OTC	OTHER	RABBIT SH	8/15/2008	EUTH	TIME/SPACE	116
A0941930	4/22/2008	STRAY	OTC	OTHER	RABBIT SH	8/10/2008	ADOPTION	OWNER NEW	111
A0941931	4/22/2008	STRAY	OTC	OTHER	RABBIT SH	8/15/2008	EUTH	TIME/SPACE	116
A0941932	4/22/2008	STRAY	OTC	OTHER	RABBIT SH	8/15/2008	EUTH	TIME/SPACE	116
A0941933	4/22/2008	STRAY	OTC	OTHER	RABBIT SH	8/15/2008	EUTH	TIME/SPACE	116
A0941934	4/22/2008	STRAY	OTC	OTHER	RABBIT SH	6/27/2008	ADOPT NH	RESCUE GRP	67
A0941936	4/22/2008	STRAY	OTC	OTHER	RABBIT SH	6/27/2008	EUTH	MEDICAL	67
A0941940	4/22/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	4/27/2008	ADOPTION	OWNER NEW	6
A0941942	4/22/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	4/29/2008	ADOPTION	OWNER NEW	8
A0942059	4/22/2008	OWNER SUR	OTC	LIVESTOCK	POTBELLY PIG	4/22/2008	BODY DISPO	SANITATION	1
A0942102	4/22/2008	STRAY	OTC	OTHER	RABBIT SH	5/20/2008	ADOPTION	OWNER NEW	29
A0942117	4/22/2008	STRAY	OTC	OTHER	SLIDER	4/25/2008	ADOPTION	OWNER NEW	4
A0942118	4/22/2008	STRAY	OTC	OTHER	SLIDER	5/22/2008	RELEASED	RESCUE GRP	31
A0942187	4/23/2008	WILDLIFE	OTC	OTHER	RABBIT SH	4/23/2008	RELEASED	RESCUE GRP	1
A0942296	4/23/2008	STRAY	OTC	OTHER	RABBIT SH	5/2/2008	RELEASED	RESCUE GRP	10
A0942434	4/24/2008	OWNER SUR	OTC	OTHER	DWARF HOTOT	5/11/2008	RELEASED	OTHER AGCY	18
A0942435	4/24/2008	OWNER SUR	OTC	OTHER	HAMSTER	5/11/2008	RELEASED	OTHER AGCY	18
A0942487	4/24/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/26/2008	EUTH	IRR SUFFER	33
A0942516	4/24/2008	OWNER SUR	OTC	OTHER	LIZARD	4/26/2008	ADOPTION	OWNER NEW	3
A0942517	4/24/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/25/2008	ADOPT NH	RESCUE GRP	2
A0942976	4/26/2008	STRAY	OTC	OTHER	RABBIT SH	4/27/2008	RELEASED	RESCUE GRP	2
A0943025	4/26/2008	OWNER SUR	OTC	OTHER	DWARF HOTOT	5/1/2008	ADOPTION	OWNER NEW	6
A0943071	4/26/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	5/3/2008	ADOPTION	OWNER NEW	8
A0943181	4/27/2008	OWNER SUR	OTC	OTHER	HAMSTER	4/27/2008	BODY DISPO	SANITATION	1
A0943233	4/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/7/2008	EUTH	IRR SUFFER	11
A0943309	4/27/2008	WILDLIFE	PICK UP	OTHER	GARTER SNAKE	4/27/2008	RELEASED	FIELD	1
A0943391	4/28/2008	STRAY	PICK UP	OTHER	SLIDER	4/28/2008	EUTH	8 WKS UST	1
A0943392	4/28/2008	STRAY	PICK UP	OTHER	SLIDER	4/28/2008	EUTH	8 WKS UST	1
A0943393	4/28/2008	STRAY	PICK UP	OTHER	SLIDER	4/28/2008	EUTH	8 WKS UST	1
A0943394	4/28/2008	STRAY	PICK UP	OTHER	SLIDER	4/28/2008	EUTH	8 WKS UST	1
A0943395	4/28/2008	STRAY	PICK UP	OTHER	SLIDER	4/28/2008	EUTH	8 WKS UST	1
A0943396	4/28/2008	STRAY	PICK UP	OTHER	SLIDER	4/28/2008	EUTH	8 WKS UST	1
A0943397	4/28/2008	STRAY	PICK UP	OTHER	SLIDER	4/28/2008	EUTH	8 WKS UST	1
A0943398	4/28/2008	STRAY	PICK UP	OTHER	SLIDER	4/28/2008	EUTH	IRR SUFFER	1
A0943399	4/28/2008	STRAY	PICK UP	OTHER	SLIDER	4/28/2008	EUTH	8 WKS UST	1
A0943400	4/28/2008	STRAY	PICK UP	OTHER	SLIDER	4/28/2008	EUTH	8 WKS UST	1
A0943402	4/28/2008	STRAY	PICK UP	OTHER	SLIDER	4/28/2008	EUTH	8 WKS UST	1
A0943404	4/28/2008	STRAY	PICK UP	OTHER	RABBIT SH	4/28/2008	EUTH	8 WKS UST	1
A0943405	4/28/2008	STRAY	PICK UP	OTHER	RABBIT SH	4/28/2008	EUTH	8 WKS UST	1
A0943460	4/28/2008	STRAY	PICK UP	OTHER	CHAMELEON	4/28/2008	FOSTER	SICK	1
A0943465	4/28/2008	STRAY	OTC	OTHER	HAMSTER	5/17/2008	ADOPTION	OWNER NEW	20
A0943467	4/28/2008	STRAY	OTC	OTHER	HAMSTER	5/24/2008	ADOPTION	OWNER NEW	27
A0943500	4/28/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	4/28/2008	BODY DISPO	SANITATION	1
A0943506	4/28/2008	STRAY	OTC	OTHER	SLIDER	5/15/2008	ADOPTION	OWNER NEW	18

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0943573	4/29/2008	OWNER SUR	OTC	OTHER	RABBIT SH	4/30/2008	BODY DISPO	SANITATION	2
A0943708	4/29/2008	STRAY	OTC	OTHER	BOX TURTLE	4/29/2008	EUTH	MEDICAL	1
A0943814	4/29/2008	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	4/29/2008	EUTH	IRR SUFFER	1
A0943826	4/29/2008	STRAY	OTC	OTHER	RABBIT SH	5/1/2008	EUTH	IRR SUFFER	3
A0943846	4/29/2008	STRAY	OTC	OTHER	RABBIT SH	7/19/2008	ADOPTION	OWNER NEW	82
A0943960	4/30/2008	STRAY	OTC	OTHER	HAMSTER	6/18/2008	EUTH	BEHAV HIST	50
A0943961	4/30/2008	STRAY	OTC	OTHER	HAMSTER	5/4/2008	ADOPTION	OWNER NEW	5
A0943963	4/30/2008	STRAY	OTC	OTHER	HAMSTER	6/18/2008	EUTH	BEHAV HIST	50
A0943964	4/30/2008	STRAY	OTC	OTHER	HAMSTER	6/11/2008	ADOPTION	OWNER NEW	43
A0943965	4/30/2008	STRAY	OTC	OTHER	HAMSTER	6/26/2008	ADOPTION	OWNER NEW	58
A0943966	4/30/2008	STRAY	OTC	OTHER	HAMSTER	6/18/2008	EUTH	BEHAV HIST	50
A0943968	4/30/2008	STRAY	OTC	OTHER	HAMSTER	6/12/2008	EUTH	IRR SUFFER	44
A0943969	4/30/2008	STRAY	OTC	OTHER	HAMSTER	6/18/2008	EUTH	BEHAV HIST	50
A0943970	4/30/2008	STRAY	OTC	OTHER	HAMSTER	6/12/2008	EUTH	IRR SUFFER	44
A0943971	4/30/2008	STRAY	OTC	OTHER	HAMSTER	6/27/2008	MISSING	SHELTER	59
A0943974	4/30/2008	WILDLIFE	PICK UP	OTHER	GARTER SNAKE	4/30/2008	BODY DISPO	SANITATION	1
A0944140	5/1/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/1/2008	EUTH	IRR SUFFER	1
A0944141	5/1/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/1/2008	EUTH	IRR SUFFER	1
A0944142	5/1/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/1/2008	EUTH	IRR SUFFER	1
A0944160	4/16/2008	STRAY	OTC	OTHER	TURTLE	5/1/2008	ADOPTION	OWNER NEW	16
A0944296	5/1/2008	STRAY	OTC	OTHER	RABBIT SH	5/1/2008	EUTH	MEDICAL	1
A0944353	5/2/2008	STRAY	OTC	OTHER	RABBIT SH	5/17/2008	ADOPTION	OWNER NEW	16
A0944391	5/2/2008	OWNER SUR	OTC	OTHER	TURTLE	5/15/2008	RELEASED	RESCUE GRP	14
A0944393	5/2/2008	STRAY	OTC	OTHER	TURTLE	5/23/2008	RELEASED	RESCUE GRP	22
A0944572	5/2/2008	STRAY	OTC	OTHER	RABBIT SH	6/21/2008	ADOPT NH	RESCUE GRP	51
A0944710	5/3/2008	STRAY	OTC	OTHER	RABBIT SH	5/25/2008	ADOPTION	OWNER NEW	23
A0944712	5/3/2008	STRAY	OTC	OTHER	RABBIT SH	5/25/2008	ADOPTION	OWNER NEW	23
A0944817	5/3/2008	PERS PROP	OWNER DIED	OTHER	RABBIT SH	5/6/2008	ADOPTION	OWNER NEW	4
A0944941	5/4/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/10/2008	ADOPTION	OWNER NEW	68
A0944945	5/4/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/17/2008	ADOPTION	OWNER NEW	14
A0944946	5/4/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/16/2008	ADOPTION	OWNER NEW	13
A0944947	5/4/2008	STRAY	PICK UP	OTHER	SLIDER	5/8/2008	EUTH	IRR SUFFER	5
A0944948	5/4/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/10/2008	ADOPTION	BEST BUDD	68
A0944949	5/4/2008	STRAY	PICK UP	OTHER	SLIDER	5/8/2008	EUTH	IRR SUFFER	5
A0944950	5/4/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/16/2008	ADOPTION	OWNER NEW	13
A0944951	5/4/2008	STRAY	PICK UP	OTHER	SLIDER	5/8/2008	EUTH	IRR SUFFER	5
A0944952	5/4/2008	STRAY	PICK UP	OTHER	SLIDER	5/8/2008	EUTH	IRR SUFFER	5
A0944953	5/4/2008	STRAY	PICK UP	OTHER	SLIDER	5/8/2008	EUTH	IRR SUFFER	5
A0944954	5/4/2008	STRAY	PICK UP	OTHER	SLIDER	5/8/2008	EUTH	IRR SUFFER	5
A0944955	5/4/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	20
A0944957	5/4/2008	STRAY	PICK UP	OTHER	SLIDER	5/8/2008	EUTH	IRR SUFFER	5
A0944958	5/4/2008	STRAY	PICK UP	OTHER	SLIDER	5/8/2008	EUTH	IRR SUFFER	5
A0944959	5/4/2008	STRAY	PICK UP	OTHER	SLIDER	5/8/2008	EUTH	IRR SUFFER	5
A0944962	5/4/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/10/2008	EUTH	8 WKS UST	7
A0944963	5/4/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/10/2008	EUTH	8 WKS UST	7
A0944965	5/4/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/10/2008	EUTH	8 WKS UST	7
A0945083	5/5/2008	STRAY	OTC	OTHER	HAMSTER	6/18/2008	EUTH	BEHAV HIST	45
A0945398	5/6/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	5/6/2008	BODY DISPO	SANITATION	1
A0945487	5/6/2008	OWNER SUR	OTC	OTHER	TURTLE	5/7/2008	RELEASED	RESCUE GRP	2
A0945489	5/6/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	5/9/2008	ADOPTION	OWNER NEW	4
A0945490	5/6/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	5/8/2008	ADOPTION	OWNER NEW	3
A0945491	5/6/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	5/8/2008	ADOPTION	OWNER NEW	3
A0945493	5/6/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	5/20/2008	ADOPTION	OWNER NEW	15
A0945496	5/6/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/6/2008	BODY DISPO	SANITATION	1
A0945592	5/7/2008	STRAY	OTC	OTHER	RABBIT SH	6/27/2008	ADOPTION	OWNER NEW	52
A0945705	5/7/2008	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	5/18/2008	RELEASED	RESCUE GRP	12
A0945708	5/7/2008	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	5/18/2008	RELEASED	RESCUE GRP	12
A0945722	5/7/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/14/2008	ADOPTION	OWNER NEW	8
A0945767	5/7/2008	STRAY	OTC	OTHER	BOX TURTLE	5/11/2008	ADOPTION	OWNER NEW	5
A0945786	5/7/2008	STRAY	OTC	OTHER	RABBIT SH	5/16/2008	DIED	AT PVT VET	10
A0945856	5/8/2008	STRAY	LFT AT SLT	OTHER	SLIDER	5/28/2008	RELEASED	RESCUE GRP	21
A0945865	5/8/2008	STRAY	OTC	OTHER	RABBIT SH	5/23/2008	EUTH	MEDICAL	16
A0945879	5/8/2008	STRAY	OTC	OTHER	RABBIT SH	6/6/2008	ADOPTION	OWNER NEW	30
A0945917	5/8/2008	STRAY	OTC	OTHER	RABBIT SH	9/7/2008	ADOPTION	OWNER NEW	123
A0945920	5/8/2008	STRAY	LFT AT SLT	OTHER	HAMSTER	5/17/2008	ADOPTION	OWNER NEW	10
A0945926	5/8/2008	STRAY	OTC	OTHER	RABBIT SH	5/10/2008	REDEEMED	1ST TIME	3

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0945955	5/8/2008	OWNER SUR	OTC	OTHER	RABBIT LH	5/11/2008	ADOPT NH	RESCUE GRP	4
A0945973	5/8/2008	STRAY	OTC	OTHER	RABBIT SH	7/19/2008	ADOPTION	OWNER NEW	73
A0945974	5/8/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/16/2008	RELEASED	RESCUE GRP	70
A0945975	5/8/2008	STRAY	OTC	OTHER	RABBIT SH	7/6/2008	ADOPT NH	RESCUE GRP	60
A0945976	5/8/2008	STRAY	OTC	OTHER	RABBIT SH	7/20/2008	ADOPT NH	RESCUE GRP	74
A0945977	5/8/2008	STRAY	OTC	OTHER	RABBIT SH	7/21/2008	RELEASED	RESCUE GRP	75
A0945978	5/8/2008	STRAY	OTC	OTHER	RABBIT SH	6/3/2008	DIED	IN KENNEL	27
A0946072	5/9/2008	STRAY	OTC	OTHER	RABBIT SH	7/15/2008	EUTH	TIME/SPACE	68
A0946161	5/9/2008	EVIDENCE	HUMANE	OTHER	SLIDER	6/19/2008	ADOPTION	OWNER NEW	42
A0946170	5/9/2008	STRAY	OTC	OTHER	RAT-DOMESTIC	5/15/2008	EUTH	BEHAV OBSV	7
A0946172	5/9/2008	STRAY	OTC	OTHER	RAT-DOMESTIC	5/15/2008	EUTH	BEHAV OBSV	7
A0946225	5/9/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/10/2008	EUTH	8 WKS UST	2
A0946226	5/9/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/10/2008	EUTH	8 WKS UST	2
A0946227	5/9/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/10/2008	EUTH	8 WKS UST	2
A0946230	5/9/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/10/2008	EUTH	8 WKS UST	2
A0946231	5/9/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/10/2008	EUTH	8 WKS UST	2
A0946232	5/9/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/10/2008	EUTH	8 WKS UST	2
A0946233	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946234	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946235	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946237	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946240	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946241	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946243	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946244	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946245	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946247	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946249	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946253	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946254	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946255	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946256	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946257	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946258	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	15
A0946259	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946260	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946261	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946262	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946263	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946265	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946266	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946267	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946268	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946270	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946271	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946272	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946273	5/9/2008	STRAY	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	7
A0946395	5/10/2008	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	5/17/2008	ADOPTION	OWNER NEW	8
A0946502	5/10/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/13/2008	ADOPTION	OWNER NEW	65
A0946543	5/10/2008	STRAY	OTC	OTHER	TORTOISE	5/11/2008	REDEEMED	1ST TIME	2
A0946566	5/10/2008	STRAY	CAUGHT	OTHER	RABBIT SH	5/12/2008	RELEASED	RESCUE GRP	3
A0946567	5/10/2008	STRAY	CAUGHT	OTHER	RABBIT SH	5/12/2008	RELEASED	OTHER AGCY	3
A0946568	5/10/2008	STRAY	CAUGHT	OTHER	RABBIT SH	5/12/2008	RELEASED	OTHER AGCY	3
A0946569	5/10/2008	STRAY	CAUGHT	OTHER	RABBIT SH	5/12/2008	RELEASED	OTHER AGCY	3
A0946570	5/10/2008	STRAY	CAUGHT	OTHER	RABBIT SH	5/12/2008	RELEASED	OTHER AGCY	3
A0946571	5/10/2008	STRAY	CAUGHT	OTHER	RABBIT SH	5/12/2008	RELEASED	OTHER AGCY	3
A0946572	5/10/2008	STRAY	CAUGHT	OTHER	RABBIT SH	5/11/2008	RELEASED	RESCUE GRP	2
A0946573	5/10/2008	STRAY	CAUGHT	OTHER	LIZARD	5/15/2008	RELEASED	RESCUE GRP	6
A0946574	5/10/2008	STRAY	CAUGHT	OTHER	LIZARD	5/15/2008	RELEASED	RESCUE GRP	6
A0946575	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946576	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946577	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946578	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946579	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946580	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946581	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0946582	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946583	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946584	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946585	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946586	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946587	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946588	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946589	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946590	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946591	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946592	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946593	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946594	5/10/2008	STRAY	CAUGHT	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	6
A0946611	5/11/2008	WILDLIFE	OTC	OTHER	SLIDER	5/12/2008	EUTH	MEDICAL	2
A0946667	5/11/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/25/2008	ADOPTION	OWNER NEW	76
A0946699	5/11/2008	OWNER SUR	PICK UP	OTHER	RABBIT SH	5/16/2008	DIED	FOSTER	6
A0946706	5/11/2008	OWNER SUR	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	5
A0946707	5/11/2008	OWNER SUR	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	5
A0946708	5/11/2008	OWNER SUR	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	5
A0946709	5/11/2008	OWNER SUR	PICK UP	OTHER	SLIDER	5/15/2008	RELEASED	RESCUE GRP	5
A0946841	5/12/2008	STRAY	OTC	OTHER	RABBIT SH	5/17/2008	ADOPTION	OWNER NEW	6
A0946841	5/24/2008	OWNER SUR	RETURN	OTHER	RABBIT SH	7/8/2008	ADOPTION	OWNER NEW	46
A0946945	5/12/2008	STRAY	OTC	OTHER	RABBIT SH	5/12/2008	BODY DISPO	SANITATION	1
A0946977	5/13/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/17/2008	REDEEMED	1ST TIME	5
A0947075	5/13/2008	OWNER SUR	OTC	OTHER	RABBIT SH	9/17/2008	EUTH	TIME/SPACE	128
A0947151	5/13/2008	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	5/15/2008	ADOPTION	OWNER NEW	3
A0947152	5/13/2008	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	5/15/2008	ADOPTION	OWNER NEW	3
A0947170	5/13/2008	OWNER SUR	OTC	OTHER	HAMSTER	5/13/2008	EUTH	MEDICAL	1
A0947293	5/14/2008	WILDLIFE	CAUGHT	OTHER	LIZARD	5/14/2008	RELEASED	FIELD	1
A0947779	5/15/2008	STRAY	OTC	OTHER	GUINEA PIG	5/25/2008	ADOPTION	OWNER NEW	11
A0947791	5/15/2008	STRAY	OTC	OTHER	RABBIT SH	5/18/2008	ADOPTION	OWNER NEW	4
A0947837	5/15/2008	STRAY	OTC	OTHER	SLIDER	5/22/2008	ADOPTION	OWNER NEW	8
A0947934	5/16/2008	OWNER SUR	OTC	OTHER	HAMSTER	5/16/2008	EUTH	IRR SUFFER	1
A0947939	5/16/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	5/20/2008	ADOPTION	OWNER NEW	5
A0948110	5/16/2008	STRAY	OTC	OTHER	RABBIT SH	8/10/2008	ADOPT NH	RESCUE GRP	87
A0948202	5/17/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	7/2/2008	ADOPT NH	RESCUE GRP	47
A0948307	5/17/2008	OWNER SUR	OTC	OTHER	RABBIT LH	6/21/2008	ADOPTION	OWNER NEW	36
A0948375	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948376	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948377	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948378	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948379	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948380	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948381	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948382	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/24/2008	RELEASED	RESCUE GRP	8
A0948383	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948384	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948385	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948386	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948387	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948388	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948389	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948390	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948391	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948392	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948393	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948394	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948395	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948396	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948397	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948398	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948399	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	OTHER AGCY	7
A0948400	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948401	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948402	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948403	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0948404	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948405	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948406	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948407	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948408	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948409	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948410	5/17/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	7
A0948411	5/17/2008	STRAY	PICK UP	OTHER	IGUANA	5/23/2008	RELEASED	RESCUE GRP	7
A0948412	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948413	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948414	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948415	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948416	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948417	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948418	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948419	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948420	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948421	5/17/2008	WILDLIFE	OTC	OTHER	RABBIT SH	5/18/2008	RELEASED	RESCUE GRP	2
A0948422	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948423	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948424	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948425	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948426	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948427	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948428	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948429	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948430	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948431	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948432	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948433	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948434	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948435	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948436	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948437	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948438	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948439	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948440	5/17/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/18/2008	EUTH	IRR SUFFER	2
A0948455	5/17/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/17/2008	BODY DISPO	SANITATION	1
A0948475	5/18/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/24/2008	ADOPTION	OWNER NEW	7
A0948584	5/18/2008	STRAY	OTC	OTHER	TORTOISE	5/23/2008	RELEASED	RESCUE GRP	6
A0948626	5/18/2008	STRAY	OTC	OTHER	RABBIT SH	6/21/2008	ADOPTION	OWNER NEW	35
A0948651	5/19/2008	STRAY	OTC	OTHER	RABBIT SH	5/19/2008	EUTH	IRR SUFFER	1
A0948867	5/19/2008	OWNER SUR	OTC	OTHER	REX RABBIT	7/2/2008	ADOPT NH	RESCUE GRP	45
A0948926	5/20/2008	STRAY	OTC	OTHER	SLIDER	5/28/2008	RELEASED	RESCUE GRP	9
A0949021	5/20/2008	OWNER SUR	OTC	OTHER	REX RABBIT	5/30/2008	ADOPTION	OWNER NEW	11
A0949057	5/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/6/2008	ADOPT NH	RESCUE GRP	18
A0949058	5/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/20/2008	EUTH	MEDICAL	1
A0949060	5/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/20/2008	EUTH	MEDICAL	1
A0949061	5/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/6/2008	ADOPT NH	RESCUE GRP	18
A0949063	5/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/20/2008	EUTH	MEDICAL	1
A0949184	5/20/2008	STRAY	OTC	OTHER	RABBIT SH	5/22/2008	EUTH	MEDICAL	3
A0949201	5/20/2008	WILDLIFE	OTC	OTHER	SNAKE	5/21/2008	RELEASED	FIELD	2
A0949266	5/21/2008	STRAY	OTC	OTHER	TORTOISE	5/21/2008	BODY DISPO	SANITATION	1
A0949324	5/21/2008	STRAY	OTC	OTHER	BOX TURTLE	5/25/2008	RELEASED	RESCUE GRP	5
A0949393	5/21/2008	STRAY	OTC	OTHER	SLIDER	5/31/2008	ADOPTION	OWNER NEW	11
A0949608	5/22/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/26/2008	ADOPTION	OWNER NEW	66
A0949738	5/22/2008	STRAY	PICK UP	OTHER	IGUANA	5/23/2008	ADOPTION	OWNER NEW	2
A0949853	5/22/2008	STRAY	OTC	OTHER	RABBIT SH	1/14/2009	EUTH	TIME/SP.MD	238
A0949856	5/22/2008	STRAY	OTC	OTHER	RABBIT SH	1/14/2009	EUTH	TIME/SPACE	238
A0949874	5/22/2008	OWNER SUR	OTC	OTHER	HAMSTER	6/4/2008	ADOPTION	OWNER NEW	14
A0949878	5/22/2008	OWNER SUR	OTC	OTHER	HAMSTER	6/10/2008	ADOPTION	OWNER NEW	20
A0949953	5/22/2008	STRAY	OTC	OTHER	SNAKE	5/23/2008	RELEASED	RESCUE GRP	2
A0949965	5/22/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/22/2008	EUTH	8 WKS UST	1
A0949966	5/22/2008	STRAY	PICK UP	OTHER	IGUANA	5/23/2008	RELEASED	RESCUE GRP	2
A0949967	5/22/2008	STRAY	PICK UP	OTHER	IGUANA	5/23/2008	RELEASED	RESCUE GRP	2
A0949970	5/22/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	2

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A0949971	5/22/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	2
A0949972	5/22/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	2
A0949973	5/22/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	2
A0949974	5/22/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	2
A0949975	5/22/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	2
A0949976	5/22/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	2
A0949977	5/22/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	2
A0949978	5/22/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	2
A0949979	5/22/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	2
A0949980	5/22/2008	STRAY	PICK UP	OTHER	SLIDER	5/23/2008	RELEASED	RESCUE GRP	2
A0950016	5/23/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/23/2008	EUTH	MEDICAL	1
A0950018	5/23/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/23/2008	EUTH	MEDICAL	1
A0950047	5/23/2008	STRAY	OTC	OTHER	RABBIT SH	6/3/2008	ADOPTION	OWNER NEW	12
A0950226	5/23/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/6/2008	ADOPT NH	RESCUE GRP	45
A0950417	5/24/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/24/2008	RELEASED	OWNER	1
A0950527	5/24/2008	STRAY	PICK UP	OTHER	SLIDER	6/23/2008	RELEASED	RESCUE GRP	31
A0950528	5/24/2008	STRAY	PICK UP	OTHER	SLIDER	6/23/2008	RELEASED	RESCUE GRP	31
A0950529	5/24/2008	STRAY	PICK UP	OTHER	SLIDER	6/23/2008	RELEASED	RESCUE GRP	31
A0950530	5/24/2008	STRAY	PICK UP	OTHER	SLIDER	5/28/2008	EUTH	MEDICAL	5
A0950533	5/24/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/25/2008	EUTH	IRR SUFFER	2
A0950534	5/24/2008	STRAY	PICK UP	OTHER	RABBIT SH	5/25/2008	EUTH	IRR SUFFER	2
A0950595	5/25/2008	OWNER SUR	OTC	OTHER	RABBIT SH	5/25/2008	EUTH	MEDICAL	1
A0950669	5/26/2008	STRAY	OTC	OTHER	RABBIT SH	5/26/2008	BODY DISPO	SANITATION	1
A0950704	5/26/2008	STRAY	OTC	OTHER	RABBIT SH	5/26/2008	EUTH	MEDICAL	1
A0950790	5/27/2008	WILDLIFE	OTC	OTHER	RABBIT SH	5/27/2008	DIED	IN KENNEL	1
A0950791	5/27/2008	WILDLIFE	OTC	OTHER	RABBIT SH	5/28/2008	EUTH	IRR SUFFER	2
A0950827	5/27/2008	STRAY	PICK UP	OTHER	IGUANA	5/31/2008	ADOPTION	OWNER NEW	5
A0950876	5/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/26/2008	ADOPTION	OWNER NEW	61
A0950901	5/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	2/24/2009	ADOPTION	OWNER NEW	274
A0950989	5/27/2008	STRAY	PICK UP	OTHER	RAT-DOMESTIC	6/6/2008	EUTH	IRR SUFFER	11
A0950992	5/27/2008	STRAY	PICK UP	OTHER	RAT-DOMESTIC	6/6/2008	EUTH	IRR SUFFER	11
A0950993	5/27/2008	STRAY	PICK UP	OTHER	RAT-DOMESTIC	7/15/2008	ADOPTION	OWNER NEW	50
A0950995	5/27/2008	STRAY	PICK UP	OTHER	RAT-DOMESTIC	7/15/2008	ADOPTION	OWNER NEW	50
A0950996	5/27/2008	STRAY	PICK UP	OTHER	RAT-DOMESTIC	7/15/2008	ADOPTION	OWNER NEW	50
A0951151	5/27/2008	WILDLIFE	PICK UP	OTHER	SNAKE	5/27/2008	RELEASED	FIELD	1
A0951329	5/28/2008	STRAY	OTC	OTHER	SLIDER	6/4/2008	ADOPTION	OWNER NEW	8
A0951332	5/28/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/13/2008	ADOPTION	OWNER NEW	17
A0951419	5/28/2008	WILDLIFE	OTC	OTHER	TURTLE	5/29/2008	RELEASED	RESCUE GRP	2
A0951420	5/28/2008	OWNER SUR	OBS	OTHER	RABBIT SH	6/24/2008	ADOPTION	OWNER NEW	28
A0951542	5/29/2008	STRAY	OTC	OTHER	SLIDER	6/19/2008	ADOPTION	OWNER NEW	22
A0951553	5/29/2008	STRAY	OTC	OTHER	LIZARD	6/3/2008	ADOPTION	OWNER NEW	6
A0951558	5/29/2008	STRAY	OTC	OTHER	RABBIT SH	8/3/2008	EUTH	TIME/SPACE	67
A0951651	5/29/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	6/28/2008	RELEASED	RESCUE GRP	31
A0951998	5/30/2008	STRAY	PICK UP	OTHER	TURTLE	6/10/2008	DIED	IN KENNEL	12
A0951999	5/30/2008	STRAY	PICK UP	OTHER	TURTLE	6/10/2008	EUTH	IRR SUFFER	12
A0952000	5/30/2008	STRAY	PICK UP	OTHER	TURTLE	6/10/2008	EUTH	TIME/SPACE	12
A0952001	5/30/2008	STRAY	PICK UP	OTHER	TURTLE	6/10/2008	EUTH	TIME/SPACE	12
A0952002	5/30/2008	STRAY	PICK UP	OTHER	TURTLE	6/10/2008	EUTH	TIME/SPACE	12
A0952003	5/30/2008	STRAY	PICK UP	OTHER	TURTLE	6/10/2008	EUTH	IRR SUFFER	12
A0952005	5/30/2008	STRAY	PICK UP	OTHER	IGUANA	6/10/2008	EUTH	TIME/SPACE	12
A0952013	5/30/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/2/2008	EUTH	8 WKS UST	4
A0952014	5/30/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/2/2008	EUTH	8 WKS UST	4
A0952051	5/30/2008	STRAY	OTC	OTHER	RABBIT SH	5/30/2008	BODY DISPO	SANITATION	1
A0952096	5/31/2008	POS OWNER	OTC	OTHER	RABBIT SH	7/19/2008	ADOPTION	OWNER NEW	50
A0952112	5/31/2008	OWNER SUR	OTC	OTHER	TURTLE	6/20/2008	RELEASED	RESCUE GRP	21
A0952142	5/31/2008	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	6/1/2008	ADOPTION	OWNER NEW	2
A0952143	5/31/2008	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	6/1/2008	RELEASED	OWNER	2
A0952241	5/31/2008	STRAY	OTC	OTHER	RABBIT SH	5/31/2008	EUTH	IRR SUFFER	1
A0952313	5/31/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/1/2008	EUTH	IRR SUFFER	2
A0952346	6/1/2008	STRAY	OTC	OTHER	RABBIT SH	6/1/2008	EUTH	MEDICAL	1
A0952350	6/1/2008	STRAY	OTC	OTHER	RABBIT SH	6/2/2008	REDEEMED	1ST TIME	2
A0952369	6/1/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	6/8/2008	ADOPTION	OWNER NEW	8
A0952370	6/1/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	6/8/2008	ADOPTION	OWNER NEW	8
A0952388	6/1/2008	STRAY	PICK UP	OTHER	TORTOISE	6/9/2008	RELEASED	RESCUE GRP	9
A0952402	6/1/2008	STRAY	OTC	OTHER	RABBIT SH	6/28/2008	RELEASED	RESCUE GRP	28
A0952491	6/1/2008	STRAY	OTC	OTHER	RABBIT SH	6/5/2008	ADOPTION	OWNER NEW	5

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0952537	6/1/2008	STRAY	PICK UP	OTHER	IGUANA	6/10/2008	ADOPTION	OWNER NEW	10
A0952607	6/2/2008	STRAY	OTC	OTHER	SLIDER	6/28/2008	ADOPTION	OWNER NEW	27
A0952609	6/2/2008	STRAY	OTC	OTHER	SLIDER	6/28/2008	ADOPTION	OWNER NEW	27
A0952677	6/2/2008	STRAY	OTC	OTHER	RABBIT SH	7/17/2008	EUTH	TIME/SP.MD	46
A0952678	6/2/2008	STRAY	OTC	OTHER	RABBIT SH	7/13/2008	ADOPT NH	RESCUE GRP	42
A0952736	6/2/2008	STRAY	OTC	OTHER	RABBIT SH	8/3/2008	EUTH	TIME/SPACE	63
A0952845	6/3/2008	STRAY	OTC	OTHER	RABBIT SH	6/3/2008	EUTH	IRR SUFFER	1
A0952872	6/3/2008	OWNER SUR	OTC	OTHER	LOP-ENGLISH	7/3/2008	ADOPTION	OWNER NEW	31
A0952901	6/3/2008	EVIDENCE	HUMANE	OTHER	RABBIT SH	6/13/2008	REDEEMED	1ST TIME	11
A0953013	6/3/2008	STRAY	LFT AT SLT	OTHER	FRENCH LOP	6/3/2008	EUTH	MEDICAL	1
A0953110	6/3/2008	STRAY	PICK UP	OTHER	TURTLE	6/4/2008	EUTH	MEDICAL	2
A0953111	6/3/2008	STRAY	PICK UP	OTHER	TURTLE	6/4/2008	EUTH	MEDICAL	2
A0953181	6/4/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/13/2008	ADOPTION	OWNER NEW	40
A0953182	6/4/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/29/2008	ADOPTION	OWNER NEW	26
A0953216	5/27/2008	STRAY	PICK UP	OTHER	RAT-DOMESTIC	7/15/2008	ADOPTION	OWNER NEW	50
A0953265	6/3/2008	STRAY	PICK UP	OTHER	TURTLE	6/4/2008	EUTH	MEDICAL	2
A0953333	6/4/2008	STRAY	TRAP	OTHER	RABBIT SH	7/17/2008	EUTH	TIME/SP.MD	44
A0953489	6/5/2008	STRAY	PICK UP	OTHER	RABBIT SH	11/15/2008	ADOPTION	OWNER NEW	164
A0953758	6/6/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/13/2008	ADOPT NH	RESCUE GRP	38
A0953874	6/6/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/29/2008	ADOPTION	OWNER NEW	54
A0953876	6/6/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/17/2008	EUTH	TIME/SP.MD	42
A0953877	6/6/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/6/2008	EUTH	MEDICAL	1
A0953942	6/7/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/26/2008	ADOPTION	OWNER NEW	50
A0953945	6/7/2008	OWNER SUR	OTC	OTHER	SLIDER	6/18/2008	ADOPTION	OWNER NEW	12
A0953973	6/7/2008	STRAY	OTC	OTHER	RABBIT SH	8/12/2008	ADOPTION	OWNER NEW	67
A0954000	6/7/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	6/7/2008	BODY DISPO	SANITATION	1
A0954104	6/7/2008	WILDLIFE	PICK UP	OTHER	GARTER SNAKE	6/7/2008	RELEASED	FIELD	1
A0954135	6/7/2008	STRAY	OTC	OTHER	SATIN	6/13/2008	ADOPTION	OWNER NEW	7
A0954138	6/7/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	6/19/2008	ADOPTION	OWNER NEW	13
A0954140	6/7/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	6/20/2008	ADOPTION	OWNER NEW	14
A0954169	6/7/2008	WILDLIFE	OTC	OTHER	SNAKE	6/8/2008	RELEASED	FIELD	2
A0954255	6/8/2008	STRAY	LFT AT SLT	OTHER	BOX TURTLE	6/14/2008	ADOPTION	OWNER NEW	7
A0954463	6/9/2008	STRAY	OTC	OTHER	RABBIT SH	6/27/2008	ADOPT NH	RESCUE GRP	19
A0954708	6/10/2008	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	7/19/2008	ADOPTION	OWNER NEW	40
A0954711	6/10/2008	OWNER SUR	OTC	OTHER	RAT-DOMESTIC	6/22/2008	ADOPTION	OWNER NEW	13
A0954895	6/10/2008	OWNER SUR	OTC	OTHER	HAMSTER	7/19/2008	ADOPTION	OWNER NEW	40
A0954897	6/10/2008	OWNER SUR	OTC	OTHER	HAMSTER	12/22/2008	ESCAPED	SHELTER	196
A0954898	6/10/2008	OWNER SUR	OTC	OTHER	HAMSTER	7/9/2008	ADOPTION	OWNER NEW	30
A0954899	6/10/2008	OWNER SUR	OTC	OTHER	HAMSTER	7/9/2008	ADOPTION	OWNER NEW	30
A0954900	6/10/2008	OWNER SUR	OTC	OTHER	HAMSTER	9/13/2008	ADOPTION	OWNER NEW	96
A0954901	6/10/2008	OWNER SUR	OTC	OTHER	HAMSTER	9/13/2008	ADOPTION	OWNER NEW	96
A0954902	6/10/2008	OWNER SUR	OTC	OTHER	HAMSTER	8/5/2008	ADOPTION	OWNER NEW	57
A0954903	6/10/2008	OWNER SUR	OTC	OTHER	HAMSTER	8/5/2008	ADOPTION	OWNER NEW	57
A0954998	6/11/2008	STRAY	OTC	OTHER	SLIDER	6/15/2008	ADOPTION	OWNER NEW	5
A0955018	6/11/2008	STRAY	PICK UP	OTHER	DESERT TORTOISE	6/18/2008	ADOPTION	OWNER NEW	8
A0955137	6/11/2008	STRAY	OTC	OTHER	RABBIT SH	6/11/2008	EUTH	MEDICAL	1
A0955175	6/11/2008	STRAY	PICK UP	OTHER	TURTLE	6/12/2008	EUTH	MEDICAL	2
A0955176	6/11/2008	STRAY	PICK UP	OTHER	TURTLE	6/12/2008	EUTH	MEDICAL	2
A0955177	6/11/2008	STRAY	PICK UP	OTHER	TURTLE	6/12/2008	EUTH	MEDICAL	2
A0955178	6/11/2008	STRAY	PICK UP	OTHER	TURTLE	6/12/2008	EUTH	IRR SUFFER	2
A0955179	6/11/2008	STRAY	PICK UP	OTHER	TURTLE	6/12/2008	EUTH	MEDICAL	2
A0955180	6/11/2008	STRAY	PICK UP	OTHER	TURTLE	6/12/2008	EUTH	MEDICAL	2
A0955181	6/11/2008	STRAY	PICK UP	OTHER	TURTLE	6/12/2008	EUTH	IRR SUFFER	2
A0955182	6/11/2008	STRAY	PICK UP	OTHER	TURTLE	6/12/2008	EUTH	MEDICAL	2
A0955183	6/11/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/12/2008	EUTH	IRR SUFFER	2
A0955222	6/12/2008	STRAY	OTC	OTHER	RABBIT SH	6/12/2008	EUTH	MEDICAL	1
A0955455	6/12/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/12/2008	EUTH	8 WKS UST	1
A0955456	6/12/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/12/2008	EUTH	8 WKS UST	1
A0955457	6/12/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/12/2008	EUTH	8 WKS UST	1
A0955476	6/12/2008	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	6/14/2008	ADOPTION	OWNER NEW	3
A0955478	6/12/2008	OWNER SUR	OTC	OTHER	MOUSE-DOMESTIC	6/14/2008	ADOPTION	OWNER NEW	3
A0955502	6/12/2008	STRAY	OTC	OTHER	RABBIT SH	6/13/2008	EUTH	IRR SUFFER	2
A0955687	6/13/2008	WILDLIFE	PICK UP	OTHER	SNAKE	6/13/2008	RELEASED	FIELD	1
A0955755	6/13/2008	OWNER SUR	OTC	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	16
A0955785	6/13/2008	STRAY	OTC	OTHER	PYTHON	6/26/2008	RELEASED	RESCUE GRP	14
A0955791	6/13/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/13/2008	BODY DISPO	SANITATION	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0955855	6/13/2008	STRAY	OTC	OTHER	RABBIT SH	8/3/2008	EUTH	TIME/SPACE	52
A0955875	6/14/2008	FOSTER	SICK	OTHER	RABBIT SH	9/6/2008	ADOPTION	OWNER NEW	85
A0955877	6/14/2008	STRAY	OTC	OTHER	RABBIT SH	6/28/2008	ADOPTION	OWNER NEW	15
A0955905	6/14/2008	STRAY	OTC	OTHER	RABBIT SH	6/27/2008	ADOPTION	OWNER NEW	14
A0955940	6/14/2008	OWNER SUR	OTC	OTHER	HAMSTER	6/20/2008	ADOPTION	OWNER NEW	7
A0955945	6/14/2008	OWNER SUR	OTC	OTHER	HAMSTER	6/20/2008	ADOPTION	OWNER NEW	7
A0955952	6/14/2008	OWNER SUR	OTC	OTHER	HAMSTER	6/20/2008	ADOPTION	OWNER NEW	7
A0955956	6/14/2008	OWNER SUR	OTC	OTHER	HAMSTER	6/20/2008	ADOPTION	OWNER NEW	7
A0955957	6/14/2008	OWNER SUR	OTC	OTHER	HAMSTER	6/20/2008	ADOPTION	OWNER NEW	7
A0955967	6/14/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/22/2008	EUTH	MEDICAL	39
A0956002	6/14/2008	OWNER SUR	OTC	OTHER	HAMSTER	6/14/2008	RELEASED	OWNER	1
A0956032	6/14/2008	STRAY	OTC	OTHER	RABBIT SH	6/14/2008	FOSTER	< 8 WEEKS	1
A0956032	6/18/2008	FOSTER	< 8 WEEKS	OTHER	RABBIT SH	8/16/2008	ADOPTION	OWNER NEW	60
A0956070	6/14/2008	WILDLIFE	CAUGHT	OTHER	LIZARD	6/14/2008	RELEASED	FIELD	1
A0956094	6/14/2008	STRAY	PICK UP	OTHER	BEARDED DRAGON	6/21/2008	ADOPTION	OWNER NEW	8
A0956111	6/14/2008	WILDLIFE	CAUGHT	OTHER	GARTER SNAKE	6/14/2008	RELEASED	FIELD	1
A0956209	6/15/2008	STRAY	OTC	OTHER	SLIDER	6/18/2008	RELEASED	RESCUE GRP	4
A0956230	6/16/2008	STRAY	LFT AT VET	OTHER	RABBIT SH	7/6/2008	EUTH	AT PVT VET	21
A0956401	6/16/2008	STRAY	OTC	OTHER	HAMSTER	6/18/2008	ADOPTION	OWNER NEW	3
A0956441	6/16/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/12/2008	ADOPTION	OWNER NEW	27
A0956443	6/16/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/27/2008	ADOPTION	OWNER NEW	42
A0956444	6/16/2008	OWNER SUR	OTC	OTHER	RABBIT SH	8/14/2008	ADOPTION	OWNER NEW	60
A0956445	6/16/2008	OWNER SUR	OTC	OTHER	RABBIT SH	8/6/2008	ADOPTION	OWNER NEW	52
A0956446	6/16/2008	OWNER SUR	OTC	OTHER	RABBIT SH	8/30/2008	ADOPTION	OWNER NEW	76
A0956447	6/16/2008	OWNER SUR	OTC	OTHER	RABBIT SH	9/17/2008	ADOPTION	SENIOR	94
A0956448	6/16/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/27/2008	ADOPTION	OWNER NEW	42
A0956477	6/16/2008	STRAY	PICK UP	OTHER	SLIDER	6/17/2008	EUTH	TIME/SP.MD	2
A0956478	6/16/2008	STRAY	PICK UP	OTHER	SLIDER	6/17/2008	EUTH	TIME/SP.MD	2
A0956479	6/16/2008	STRAY	PICK UP	OTHER	SLIDER	6/17/2008	EUTH	TIME/SP.MD	2
A0956480	6/16/2008	STRAY	PICK UP	OTHER	SLIDER	6/17/2008	EUTH	TIME/SP.MD	2
A0956481	6/16/2008	STRAY	PICK UP	OTHER	SLIDER	6/17/2008	EUTH	TIME/SP.MD	2
A0956482	6/16/2008	STRAY	PICK UP	OTHER	SLIDER	6/17/2008	EUTH	TIME/SP.MD	2
A0956609	6/17/2008	STRAY	OTC	OTHER	RABBIT SH	1/24/2009	ADOPTION	OWNER NEW	222
A0956615	6/17/2008	PERS PROP	OWNER DIED	OTHER	BOA CONSTRICTOR	7/19/2008	RELEASED	OWNER	33
A0956652	6/17/2008	STRAY	OTC	OTHER	RABBIT SH	7/17/2008	ADOPT NH	RESCUE GRP	31
A0956710	6/17/2008	STRAY	CAUGHT	OTHER	RABBIT LH	12/26/2008	EUTH	TIME/SPACE	193
A0956737	6/17/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/4/2008	EUTH	IRR SUFFER	18
A0956738	6/17/2008	OWNER SUR	OTC	OTHER	RABBIT SH	10/4/2008	ADOPTION	OWNER NEW	110
A0956739	6/17/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/26/2008	ADOPTION	OWNER NEW	40
A0956800	6/17/2008	STRAY	OTC	OTHER	RABBIT SH	6/17/2008	EUTH	IRR SUFFER	1
A0956804	6/17/2008	STRAY	OTC	OTHER	RABBIT SH	6/17/2008	EUTH	IRR SUFFER	1
A0956805	6/17/2008	STRAY	OTC	OTHER	RABBIT SH	6/17/2008	EUTH	IRR SUFFER	1
A0956807	6/17/2008	STRAY	OTC	OTHER	RABBIT SH	6/17/2008	EUTH	IRR SUFFER	1
A0956808	6/17/2008	STRAY	OTC	OTHER	RABBIT SH	6/17/2008	EUTH	IRR SUFFER	1
A0957077	6/18/2008	OWNER SUR	OTC	OTHER	HAMSTER	6/18/2008	BODY DISPO	SANITATION	1
A0957111	6/19/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	6/19/2008	EUTH	MEDICAL	1
A0957113	6/19/2008	STRAY	OTC	OTHER	TURTLE	7/12/2008	ADOPTION	OWNER NEW	24
A0957157	6/19/2008	OWNER SUR	OTC	OTHER	RABBIT SH	12/26/2008	EUTH	TIME/SPACE	191
A0957158	6/19/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/17/2008	ADOPTION	OWNER NEW	29
A0957263	6/19/2008	STRAY	LFT AT SLT	OTHER	SLIDER	6/19/2008	EUTH	IRR SUFFER	1
A0957314	6/19/2008	OWNER SUR	OTC	OTHER	HAMSTER	7/22/2008	RELEASED	RESCUE GRP	34
A0957315	6/19/2008	OWNER SUR	OTC	OTHER	HAMSTER	7/21/2008	RELEASED	RESCUE GRP	33
A0957316	6/19/2008	OWNER SUR	OTC	OTHER	HAMSTER	7/21/2008	RELEASED	RESCUE GRP	33
A0957317	6/19/2008	OWNER SUR	OTC	OTHER	HAMSTER	7/1/2008	EUTH	IRR SUFFER	13
A0957318	6/19/2008	OWNER SUR	OTC	OTHER	HAMSTER	7/21/2008	RELEASED	RESCUE GRP	33
A0957319	6/19/2008	OWNER SUR	OTC	OTHER	HAMSTER	7/9/2008	ADOPTION	OWNER NEW	21
A0957470	6/20/2008	STRAY	OTC	OTHER	RABBIT SH	11/22/2008	ADOPTION	OWNER NEW	156
A0957471	6/20/2008	STRAY	OTC	OTHER	RABBIT SH	11/22/2008	ADOPTION	OWNER NEW	156
A0957532	6/20/2008	STRAY	OTC	OTHER	RABBIT LH	7/15/2008	EUTH	TIME/SPACE	26
A0957540	6/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	12/24/2008	ADOPTION	OWNER NEW	188
A0957558	6/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/19/2008	ADOPTION	OWNER NEW	30
A0957559	6/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/19/2008	ADOPTION	OWNER NEW	30
A0957560	6/20/2008	STRAY	OTC	OTHER	IGUANA	7/9/2008	EUTH	BEHAV OBSV	20
A0957561	6/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	8/26/2008	ADOPTION	OWNER NEW	68
A0957589	6/20/2008	STRAY	OTC	OTHER	RABBIT SH	6/20/2008	EUTH	IRR SUFFER	1
A0957729	6/21/2008	OWNER SUR	OTC	OTHER	RABBIT SH	8/2/2008	ADOPTION	OWNER NEW	43

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0957735	6/21/2008	STRAY	OTC	OTHER	RABBIT SH	9/5/2008	ADOPT NH	RESCUE GRP	77
A0957769	6/21/2008	OWNER SUR	OTC	OTHER	DWARF HOTOT	8/19/2008	ADOPTION	OWNER NEW	60
A0957770	6/21/2008	OWNER SUR	OTC	OTHER	DWARF HOTOT	6/29/2008	ADOPT NH	RESCUE GRP	9
A0957779	6/21/2008	STRAY	OTC	OTHER	RABBIT SH	6/21/2008	EUTH	8 WKS UST	1
A0957780	6/21/2008	STRAY	OTC	OTHER	RABBIT SH	6/21/2008	EUTH	8 WKS UST	1
A0957781	6/21/2008	STRAY	OTC	OTHER	SLIDER	6/21/2008	EUTH	MEDICAL	1
A0957782	6/21/2008	STRAY	OTC	OTHER	SLIDER	6/21/2008	EUTH	MEDICAL	1
A0957784	6/21/2008	STRAY	OTC	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957787	6/21/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/12/2008	ADOPTION	OWNER NEW	22
A0957788	6/21/2008	STRAY	OTC	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957789	6/21/2008	STRAY	OTC	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957790	6/21/2008	STRAY	OTC	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957792	6/21/2008	STRAY	OTC	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957793	6/21/2008	STRAY	OTC	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957794	6/21/2008	STRAY	OTC	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957795	6/21/2008	STRAY	OTC	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957797	6/21/2008	STRAY	OTC	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957802	6/21/2008	STRAY	OTC	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957803	6/21/2008	STRAY	OTC	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957828	6/21/2008	STRAY	OTC	OTHER	LOP-MINI	7/20/2008	ADOPTION	OWNER NEW	30
A0957834	6/21/2008	STRAY	OTC	OTHER	RABBIT SH	7/20/2008	ADOPTION	OWNER NEW	30
A0957843	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957844	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/23/2008	RELEASED	RESCUE GRP	3
A0957845	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/23/2008	RELEASED	RESCUE GRP	3
A0957846	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/23/2008	RELEASED	RESCUE GRP	3
A0957847	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/23/2008	RELEASED	RESCUE GRP	3
A0957848	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/23/2008	RELEASED	RESCUE GRP	3
A0957849	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/23/2008	RELEASED	RESCUE GRP	3
A0957850	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957851	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957852	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957853	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957854	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957855	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957856	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957857	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957858	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957859	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957860	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957861	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957862	6/21/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	8
A0957863	6/21/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/21/2008	FOSTER	< 8 WEEKS	1
A0957864	6/21/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/21/2008	FOSTER	< 8 WEEKS	1
A0957865	6/21/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/21/2008	FOSTER	< 8 WEEKS	1
A0957866	6/21/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/21/2008	FOSTER	< 8 WEEKS	1
A0957867	6/21/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/21/2008	FOSTER	< 8 WEEKS	1
A0957868	6/21/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/21/2008	FOSTER	< 8 WEEKS	1
A0957869	6/21/2008	STRAY	PICK UP	OTHER	IGUANA	6/28/2008	RELEASED	RESCUE GRP	8
A0957870	6/21/2008	STRAY	PICK UP	OTHER	IGUANA	6/28/2008	RELEASED	RESCUE GRP	8
A0957887	6/21/2008	WILDLIFE	CAUGHT	OTHER	TORTOISE	7/1/2008	ADOPTION	OWNER NEW	11
A0957924	6/22/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	7/10/2008	ADOPTION	OWNER NEW	19
A0957942	6/22/2008	STRAY	OTC	OTHER	RABBIT SH	9/22/2008	EUTH	TIME/SPACE	93
A0957943	6/22/2008	STRAY	OTC	OTHER	RABBIT SH	9/29/2008	EUTH	TIME/SPACE	100
A0957970	6/22/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	6/27/2008	ADOPTION	OWNER NEW	6
A0958034	6/23/2008	STRAY	OTC	OTHER	RABBIT SH	7/13/2008	ADOPT NH	RESCUE GRP	21
A0958051	6/23/2008	STRAY	OTC	OTHER	SLIDER	8/23/2008	ADOPTION	OWNER NEW	62
A0958176	6/22/2008	STRAY	PICK UP	OTHER	SLIDER	6/25/2008	DIED	IN KENNEL	4
A0958177	6/22/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	7
A0958178	6/22/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	7
A0958179	6/22/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	7
A0958180	6/22/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	7
A0958181	6/22/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	7
A0958182	6/22/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	7
A0958183	6/22/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	7
A0958184	6/22/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	7
A0958185	6/22/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	7

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0958186	6/22/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	7
A0958187	6/22/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	7
A0958188	6/22/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	7
A0958189	6/22/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	7
A0958190	6/22/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	7
A0958191	6/22/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	7
A0958192	6/22/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	DIED	IN KENNEL	7
A0958245	6/24/2008	OWNER SUR	OTC	OTHER	TORTOISE	6/24/2008	ADOPTION	OWNER NEW	1
A0958623	6/24/2008	OWNER SUR	OTC	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	5
A0958624	6/24/2008	OWNER SUR	OTC	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	5
A0958668	6/24/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	6/29/2008	RELEASED	RESCUE GRP	6
A0958675	6/24/2008	WILDLIFE	CAUGHT	OTHER	SNAKE	6/24/2008	RELEASED	FIELD	1
A0958714	6/25/2008	OWNER SUR	OTC	OTHER	GUINEA PIG	6/25/2008	EUTH	MEDICAL	1
A0958808	6/25/2008	OWNER SUR	OTC	OTHER	RABBIT SH	8/23/2008	ADOPTION	OWNER NEW	60
A0958879	6/25/2008	OWNER SUR	OTC	OTHER	HAMSTER	6/25/2008	EUTH	IRR SUFFER	1
A0958962	6/25/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/25/2008	EUTH	IRR SUFFER	1
A0958968	6/25/2008	STRAY	PICK UP	OTHER	IGUANA	6/28/2008	RELEASED	RESCUE GRP	4
A0958969	6/25/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	4
A0958971	6/25/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	4
A0958972	6/25/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	4
A0958974	6/25/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	4
A0958975	6/25/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	4
A0958976	6/25/2008	STRAY	PICK UP	OTHER	SLIDER	6/28/2008	RELEASED	RESCUE GRP	4
A0959009	6/25/2008	STRAY	OTC	OTHER	TURTLE	6/28/2008	RELEASED	RESCUE GRP	4
A0959268	6/26/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/9/2008	EUTH	TIME/SPACE	14
A0959269	6/26/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/9/2008	EUTH	TIME/SPACE	14
A0959442	6/26/2008	WILDLIFE	PICK UP	OTHER	GARTER SNAKE	6/26/2008	RELEASED	FIELD	1
A0959482	6/27/2008	STRAY	OTC	OTHER	RABBIT SH	7/17/2008	ADOPTION	OWNER NEW	21
A0959548	6/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/27/2008	EUTH	IRR SUFFER	1
A0959689	6/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/30/2008	ADOPTION	OWNER NEW	34
A0959690	6/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	9/17/2008	ADOPTION	SENIOR	83
A0959691	6/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	9/17/2008	EUTH	BEHAV OBSV	83
A0959692	6/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	8/30/2008	ADOPTION	OWNER NEW	65
A0959693	6/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	9/17/2008	EUTH	BEHAV OBSV	83
A0959694	6/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/8/2008	DIED	IN KENNEL	12
A0959695	6/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	9/14/2008	EUTH	TIME/SPACE	80
A0959700	6/27/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	7/19/2008	ADOPTION	OWNER NEW	23
A0959717	6/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/29/2008	EUTH	MEDICAL	3
A0959718	6/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	8/16/2008	ADOPTION	OWNER NEW	51
A0959719	6/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/29/2008	EUTH	MEDICAL	3
A0959720	6/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/9/2008	EUTH	TIME/SPACE	13
A0959731	6/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/2/2008	RELEASED	RESCUE GRP	6
A0959742	6/27/2008	STRAY	OTC	OTHER	BOX TURTLE	6/28/2008	RELEASED	RESCUE GRP	2
A0959758	6/27/2008	OWNER SUR	OTC	OTHER	RABBIT SH	9/17/2008	EUTH	BEHAV OBSV	83
A0959789	6/27/2008	STRAY	PICK UP	OTHER	IGUANA	6/28/2008	RELEASED	RESCUE GRP	2
A0959791	6/27/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/28/2008	DIED	FOSTER	2
A0959792	6/16/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/16/2008	EUTH	8 WKS UST	1
A0959793	6/16/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/16/2008	EUTH	8 WKS UST	1
A0959794	6/16/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/16/2008	EUTH	8 WKS UST	1
A0959889	6/28/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/22/2008	ADOPTION	OWNER NEW	25
A0959892	6/28/2008	OWNER SUR	OTC	OTHER	RABBIT SH	6/29/2008	RELEASED	RESCUE GRP	2
A0959915	6/28/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/12/2008	ADOPTION	OWNER NEW	15
A0959942	6/28/2008	STRAY	OTC	OTHER	RABBIT SH	9/16/2008	ADOPTION	OWNER NEW	81
A0959943	6/28/2008	STRAY	OTC	OTHER	RABBIT SH	9/16/2008	ADOPTION	OWNER NEW	81
A0959972	6/28/2008	STRAY	OTC	OTHER	RABBIT SH	7/17/2008	EUTH	TIME/SP.MD	20
A0959973	6/28/2008	STRAY	OTC	OTHER	RABBIT SH	9/15/2008	RELEASED	OTHER AGCY	80
A0960005	6/28/2008	OWNER SUR	OTC	OTHER	RABBIT SH	9/28/2008	ADOPTION	OWNER NEW	93
A0960007	6/28/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/28/2008	EUTH	MEDICAL	1
A0960053	6/28/2008	WILDLIFE	OTC	OTHER	DESERT TORTOISE	6/30/2008	EUTH	AT PVT VET	3
A0960077	6/28/2008	OWNER SUR	PICK UP	OTHER	RABBIT SH	9/14/2008	EUTH	TIME/SPACE	79
A0960078	6/28/2008	OWNER SUR	PICK UP	OTHER	RABBIT SH	9/14/2008	EUTH	TIME/SPACE	79
A0960079	6/28/2008	OWNER SUR	PICK UP	OTHER	RABBIT SH	9/17/2008	EUTH	BEHAV OBSV	82
A0960086	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/1/2008	EUTH	TIME/SP.MD	4
A0960087	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/1/2008	EUTH	TIME/SP.MD	4
A0960088	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/1/2008	EUTH	TIME/SP.MD	4
A0960090	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/2/2008	RELEASED	RESCUE GRP	5

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0960091	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/1/2008	EUTH	TIME/SP.MD	4
A0960092	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/1/2008	EUTH	TIME/SP.MD	4
A0960093	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/1/2008	EUTH	TIME/SP.MD	4
A0960094	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/1/2008	EUTH	TIME/SP.MD	4
A0960095	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/1/2008	EUTH	TIME/SP.MD	4
A0960096	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/1/2008	EUTH	TIME/SP.MD	4
A0960097	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/1/2008	EUTH	TIME/SP.MD	4
A0960101	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/1/2008	EUTH	TIME/SP.MD	4
A0960102	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/1/2008	EUTH	TIME/SP.MD	4
A0960103	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/1/2008	EUTH	TIME/SP.MD	4
A0960104	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/18/2008	EUTH	MEDICAL	21
A0960105	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/1/2008	EUTH	TIME/SP.MD	4
A0960106	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/1/2008	EUTH	TIME/SP.MD	4
A0960107	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/1/2008	EUTH	TIME/SP.MD	4
A0960108	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	7/1/2008	EUTH	TIME/SP.MD	4
A0960109	6/28/2008	STRAY	PICK UP	OTHER	PYTHON	7/10/2008	RELEASED	RESCUE GRP	13
A0960111	6/28/2008	STRAY	PICK UP	OTHER	IGUANA	7/10/2008	RELEASED	RESCUE GRP	13
A0960114	6/28/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/29/2008	EUTH	8 WKS UST	2
A0960115	6/28/2008	STRAY	PICK UP	OTHER	RABBIT SH	6/29/2008	EUTH	8 WKS UST	2
A0960118	6/28/2008	STRAY	PICK UP	OTHER	SLIDER	6/30/2008	RELEASED	RESCUE GRP	3
A0960172	6/29/2008	STRAY	OTC	OTHER	RABBIT SH	6/29/2008	BODY DISPO	SANITATION	1
A0960183	6/29/2008	STRAY	OTC	OTHER	TORTOISE	7/8/2008	ADOPTION	OWNER NEW	10
A0960191	6/29/2008	OWNER SUR	OTC	OTHER	RABBIT SH	8/6/2008	ADOPTION	OWNER NEW	39
A0960256	6/29/2008	STRAY	PICK UP	LIVESTOCK	POTBELLY PIG	7/12/2008	ADOPT NH	RESCUE GRP	14
A0960339	6/30/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	7/15/2008	ADOPTION	OWNER NEW	16
A0960354	6/30/2008	STRAY	PICK UP	OTHER	CORN SNAKE	8/19/2008	RELEASED	RESCUE GRP	51
A0960356	6/29/2008	STRAY	PICK UP	OTHER	PYTHON	7/3/2008	RELEASED	RESCUE GRP	5
A0960499	6/29/2008	STRAY	LFT AT SLT	OTHER	RABBIT SH	8/10/2008	ADOPT NH	RESCUE GRP	43
A0962401	6/20/2008	OWNER SUR	OTC	OTHER	RABBIT SH	7/19/2008	ADOPTION	OWNER NEW	30

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Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0390597	8/1/2007	STRAY	PICK UP	BIRD	PIGEON	8/1/2007	BODY DISPO	SANITATION	1
A0726811	2/11/2008	OWNER SUR	OTC	BIRD	PARAKEET	2/11/2008	RELEASED	OWNER	1
A0883403	7/1/2007	STRAY	OTC	BIRD	CHICKEN	7/26/2007	RELEASED	RESCUE GRP	26
A0883450	7/1/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	7/1/2007	RELEASED	RESCUE GRP	1
A0883470	7/1/2007	WILDLIFE	PICK UP	BIRD	PIGEON	7/1/2007	DIED	ENROUTE	1
A0883516	7/2/2007	STRAY	OTC	BIRD	CHICKEN	7/14/2007	RELEASED	RESCUE GRP	13
A0883548	7/2/2007	WILDLIFE	LFT AT SLT	BIRD	PIGEON	7/2/2007	RELEASED	RESCUE GRP	1
A0883564	7/2/2007	STRAY	PICK UP	BIRD	CHICKEN	7/2/2007	EUTH	IRR SUFFER	1
A0883589	7/2/2007	STRAY	PICK UP	BIRD	CHICKEN	7/22/2007	EUTH	MEDICAL	21
A0883658	7/2/2007	WILDLIFE	PICK UP	BIRD	PIGEON	7/2/2007	EUTH	FIELD	1
A0883774	7/3/2007	WILDLIFE	PICK UP	BIRD	PIGEON	7/3/2007	RELEASED	RESCUE GRP	1
A0883849	7/3/2007	WILDLIFE	PICK UP	BIRD	PIGEON	7/3/2007	RELEASED	RESCUE GRP	1
A0883875	7/3/2007	WILDLIFE	CAUGHT	BIRD	MALLARD	7/3/2007	RELEASED	RESCUE GRP	1
A0883876	7/3/2007	WILDLIFE	CAUGHT	BIRD	MALLARD	7/3/2007	RELEASED	RESCUE GRP	1
A0883907	7/3/2007	WILDLIFE	OTC	BIRD	PIGEON	7/3/2007	EUTH	IRR SUFFER	1
A0884066	7/4/2007	STRAY	OTC	BIRD	DUCK	7/4/2007	RELEASED	RESCUE GRP	1
A0884067	7/4/2007	STRAY	OTC	BIRD	DUCK	7/9/2007	RELEASED	RESCUE GRP	6
A0884068	7/4/2007	STRAY	OTC	BIRD	DUCK	7/9/2007	RELEASED	RESCUE GRP	6
A0884069	7/4/2007	STRAY	OTC	BIRD	DUCK	7/4/2007	RELEASED	RESCUE GRP	1
A0884070	7/4/2007	STRAY	OTC	BIRD	DUCK	7/4/2007	RELEASED	RESCUE GRP	1
A0884071	7/4/2007	WILDLIFE	OTC	BIRD	PIGEON	7/4/2007	EUTH	IRR SUFFER	1
A0884138	7/5/2007	STRAY	OTC	BIRD	CHICKEN	7/12/2007	RELEASED	RESCUE GRP	8
A0884223	7/5/2007	STRAY	OTC	BIRD	PIGEON	7/5/2007	EUTH	MEDICAL	1
A0884255	7/5/2007	WILDLIFE	PICK UP	BIRD	DUCK	7/5/2007	DIED	ENROUTE	1
A0884304	7/5/2007	STRAY	CAUGHT	BIRD	DOVE	7/6/2007	RELEASED	RESCUE GRP	2
A0884347	7/5/2007	STRAY	OTC	BIRD	PIGEON	7/5/2007	EUTH	IRR SUFFER	1
A0884395	7/5/2007	OWNER SUR	OTC	BIRD	GAMEFOWL	7/19/2007	RELEASED	RESCUE GRP	15
A0884584	7/6/2007	WILDLIFE	PICK UP	BIRD	PIGEON	7/6/2007	EUTH	WILDLIFE	1
A0884623	7/6/2007	STRAY	OTC	BIRD	PIGEON	7/8/2007	DIED	IN KENNEL	3
A0884687	7/7/2007	WILDLIFE	OTC	BIRD	PIGEON	7/9/2007	RELEASED	RESCUE GRP	3
A0884711	7/7/2007	OWNER SUR	OTC	BIRD	CHICKEN	7/10/2007	RELEASED	RESCUE GRP	4
A0884886	7/8/2007	STRAY	LFT AT SLT	BIRD	PARAKEET	7/13/2007	ADOPTION	OWNER NEW	6
A0884996	7/8/2007	STRAY	OTC	BIRD	PIGEON	7/8/2007	DIED	IN KENNEL	1
A0885018	7/8/2007	STRAY	PICK UP	BIRD	PARAKEET	7/13/2007	DIED	IN KENNEL	6
A0885019	7/8/2007	STRAY	PICK UP	BIRD	PARAKEET	7/13/2007	DIED	IN KENNEL	6
A0885109	7/9/2007	WILDLIFE	OTC	BIRD	PIGEON	7/9/2007	RELEASED	RESCUE GRP	1
A0885299	7/10/2007	STRAY	OTC	BIRD	PIGEON	7/10/2007	RELEASED	RESCUE GRP	1
A0885303	7/10/2007	STRAY	OTC	BIRD	PIGEON	7/10/2007	RELEASED	RESCUE GRP	1
A0885348	7/10/2007	WILDLIFE	OTC	BIRD	PIGEON	7/10/2007	RELEASED	RESCUE GRP	1
A0885520	7/10/2007	OWNER SUR	OTC	BIRD	DUCK	7/11/2007	RELEASED	RESCUE GRP	2
A0885521	7/10/2007	OWNER SUR	OTC	BIRD	DUCK	7/11/2007	RELEASED	RESCUE GRP	2
A0885525	7/10/2007	OWNER SUR	OTC	BIRD	DUCK	7/12/2007	RELEASED	RESCUE GRP	3
A0885527	7/10/2007	OWNER SUR	OTC	BIRD	DUCK	7/12/2007	RELEASED	RESCUE GRP	3
A0885528	7/10/2007	OWNER SUR	OTC	BIRD	DUCK	7/12/2007	RELEASED	RESCUE GRP	3
A0885529	7/10/2007	OWNER SUR	OTC	BIRD	DUCK	7/12/2007	RELEASED	RESCUE GRP	3
A0885551	7/10/2007	STRAY	PICK UP	BIRD	PIGEON	7/10/2007	EUTH	IRR SUFFER	1
A0885564	7/10/2007	WILDLIFE	PICK UP	BIRD	DOVE	7/10/2007	DIED	ENROUTE	1
A0885620	7/11/2007	WILDLIFE	PICK UP	BIRD	PEAFOWL	7/11/2007	EUTH	IRR SUFFER	1
A0885642	7/11/2007	WILDLIFE	OTC	BIRD	PIGEON	7/11/2007	RELEASED	RESCUE GRP	1
A0885796	7/11/2007	WILDLIFE	OTC	BIRD	PIGEON	7/11/2007	EUTH	IRR SUFFER	1
A0886110	7/13/2007	WILDLIFE	OTC	BIRD	PIGEON	7/13/2007	RELEASED	RESCUE GRP	1
A0886143	7/13/2007	STRAY	OTC	BIRD	CHICKEN	8/12/2007	EUTH	BEHAV OBSV	31
A0886241	7/13/2007	WILDLIFE	OTC	BIRD	PIGEON	7/13/2007	EUTH	MEDICAL	1
A0886246	7/13/2007	WILDLIFE	LFT AT SLT	BIRD	PIGEON	7/13/2007	DIED	IN KENNEL	1
A0886302	7/14/2007	OWNER SUR	OTC	BIRD	CHICKEN	7/14/2007	EUTH	IRR SUFFER	1
A0886339	7/14/2007	WILDLIFE	OTC	BIRD	DOVE	7/14/2007	RELEASED	OTHER AGCY	1
A0886371	7/14/2007	WILDLIFE	LFT AT SLT	BIRD	DOVE	7/19/2007	RELEASED	RESCUE GRP	6
A0886600	7/15/2007	WILDLIFE	LFT AT SLT	BIRD	PIGEON	7/15/2007	RELEASED	RESCUE GRP	1
A0886642	7/15/2007	WILDLIFE	OTC	BIRD	PIGEON	7/15/2007	EUTH	WILDLIFE	1
A0886721	7/15/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	7/16/2007	DIED	IN KENNEL	2
A0886722	7/15/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	7/26/2007	ADOPTION	OWNER NEW	12
A0886723	7/15/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	7/26/2007	ADOPTION	OWNER NEW	12
A0886724	7/15/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	7/26/2007	ADOPTION	OWNER NEW	12

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0886725	7/15/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	7/26/2007	ADOPTION	OWNER NEW	12
A0886726	7/15/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	7/26/2007	ADOPTION	OWNER NEW	12
A0886727	7/15/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	8/25/2007	DIED	IN KENNEL	42
A0886728	7/15/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	8/25/2007	DIED	IN KENNEL	42
A0886729	7/15/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	7/24/2007	DIED	IN KENNEL	10
A0886730	7/15/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	7/24/2007	DIED	IN KENNEL	10
A0886731	7/15/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	7/26/2007	DIED	IN KENNEL	12
A0886732	7/15/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	7/26/2007	ADOPTION	OWNER NEW	12
A0886797	7/15/2007	STRAY	PICK UP	BIRD	PARAKEET	7/18/2007	RELEASED	RESCUE GRP	4
A0886798	7/15/2007	STRAY	PICK UP	BIRD	PARAKEET	7/26/2007	ADOPTION	OWNER NEW	12
A0886799	7/15/2007	STRAY	PICK UP	BIRD	PARAKEET	7/26/2007	ADOPTION	OWNER NEW	12
A0886800	7/15/2007	STRAY	PICK UP	BIRD	PARAKEET	7/26/2007	ADOPTION	OWNER NEW	12
A0886801	7/15/2007	STRAY	PICK UP	BIRD	PARAKEET	7/26/2007	ADOPTION	OWNER NEW	12
A0886802	7/15/2007	STRAY	PICK UP	BIRD	PARAKEET	7/26/2007	ADOPTION	OWNER NEW	12
A0886803	7/15/2007	STRAY	PICK UP	BIRD	PARAKEET	7/16/2007	DIED	IN KENNEL	2
A0886804	7/15/2007	STRAY	PICK UP	BIRD	PARAKEET	7/25/2007	ADOPTION	OWNER NEW	11
A0886805	7/15/2007	STRAY	PICK UP	BIRD	PARAKEET	7/25/2007	ADOPTION	OWNER NEW	11
A0886806	7/15/2007	STRAY	PICK UP	BIRD	PARAKEET	7/16/2007	DIED	IN KENNEL	2
A0886807	7/15/2007	STRAY	PICK UP	BIRD	PARAKEET	7/16/2007	DIED	IN KENNEL	2
A0886829	7/15/2007	STRAY	OTC	BIRD	COCKATIEL	7/20/2007	ADOPTION	OWNER NEW	6
A0886962	7/16/2007	WILDLIFE	PICK UP	BIRD	PIGEON	7/16/2007	EUTH	FIELD	1
A0886980	7/16/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	7/16/2007	DIED	ENROUTE	1
A0886991	7/17/2007	STRAY	OTC	BIRD	COCKATIEL	7/21/2007	ADOPTION	OWNER NEW	5
A0886999	7/17/2007	WILDLIFE	PICK UP	BIRD	PIGEON	7/17/2007	DIED	ENROUTE	1
A0887029	7/17/2007	WILDLIFE	LFT AT SLT	BIRD	PIGEON	7/17/2007	EUTH	IRR SUFFER	1
A0887148	7/17/2007	WILDLIFE	PICK UP	BIRD	MALLARD	7/18/2007	DIED	IN KENNEL	2
A0887290	7/18/2007	STRAY	CAUGHT	BIRD	CHICKEN	7/26/2007	RELEASED	RESCUE GRP	9
A0887292	7/18/2007	STRAY	CAUGHT	BIRD	CHICKEN	7/26/2007	RELEASED	RESCUE GRP	9
A0887293	7/18/2007	STRAY	CAUGHT	BIRD	GAMEFOWL	7/26/2007	RELEASED	RESCUE GRP	9
A0887354	7/18/2007	WILDLIFE	PICK UP	BIRD	MALLARD	7/18/2007	EUTH	IRR SUFFER	1
A0887374	7/18/2007	WILDLIFE	PICK UP	BIRD	DUCK	7/21/2007	RELEASED	RESCUE GRP	4
A0887428	7/18/2007	WILDLIFE	OTC	BIRD	DOVE	7/18/2007	RELEASED	RESCUE GRP	1
A0887520	7/19/2007	WILDLIFE	OTC	BIRD	DOVE	7/19/2007	RELEASED	RESCUE GRP	1
A0887535	7/19/2007	STRAY	OTC	BIRD	PIGEON	7/19/2007	RELEASED	RESCUE GRP	1
A0887538	7/19/2007	STRAY	OTC	BIRD	PIGEON	7/19/2007	RELEASED	RESCUE GRP	1
A0887539	7/19/2007	STRAY	OTC	BIRD	PIGEON	7/19/2007	RELEASED	RESCUE GRP	1
A0887569	7/19/2007	STRAY	PICK UP	BIRD	PEAFOWL	7/20/2007	RELEASED	RESCUE GRP	2
A0887601	7/19/2007	STRAY	OTC	BIRD	PIGEON	7/19/2007	RELEASED	RESCUE GRP	1
A0887602	7/19/2007	STRAY	OTC	BIRD	PIGEON	7/19/2007	RELEASED	RESCUE GRP	1
A0887653	7/19/2007	STRAY	OTC	BIRD	PIGEON	7/20/2007	RELEASED	RESCUE GRP	2
A0887662	7/19/2007	STRAY	LFT AT SLT	BIRD	DUCK	7/26/2007	RELEASED	RESCUE GRP	8
A0887663	7/19/2007	STRAY	LFT AT SLT	BIRD	DUCK	7/26/2007	RELEASED	RESCUE GRP	8
A0887830	7/20/2007	STRAY	OTC	BIRD	PIGEON	7/20/2007	RELEASED	RESCUE GRP	1
A0887953	7/20/2007	WILDLIFE	LFT AT SLT	BIRD	PIGEON	7/29/2007	RELEASED	FIELD	10
A0888165	7/21/2007	WILDLIFE	OTC	BIRD	DOVE	7/23/2007	RELEASED	FIELD	3
A0888214	7/22/2007	STRAY	OTC	BIRD	DOVE	7/25/2007	RELEASED	RESCUE GRP	4
A0888224	7/22/2007	STRAY	OTC	BIRD	PIGEON	7/23/2007	RELEASED	RESCUE GRP	2
A0888232	7/22/2007	STRAY	CAUGHT	BIRD	DUCK	8/30/2007	RELEASED	FIELD	40
A0888233	7/22/2007	STRAY	CAUGHT	BIRD	DUCK	8/30/2007	RELEASED	FIELD	40
A0888235	7/22/2007	STRAY	CAUGHT	BIRD	DUCK	7/22/2007	EUTH	IRR SUFFER	1
A0888239	7/22/2007	STRAY	PICK UP	BIRD	PIGEON	7/22/2007	DIED	ENROUTE	1
A0888428	7/23/2007	PERS PROP	OWN HOSP TL	BIRD	PARROT	8/23/2007	ADOPTION	OWNER NEW	32
A0888429	7/23/2007	PERS PROP	OWN HOSP TL	BIRD	PARROT	8/23/2007	ADOPTION	OWNER NEW	32
A0888430	7/23/2007	PERS PROP	OWN HOSP TL	BIRD	PARROT	8/23/2007	ADOPTION	OWNER NEW	32
A0888466	7/23/2007	POS OWNER	OTC	BIRD	PIGEON	7/26/2007	RELEASED	FIELD	4
A0888473	7/23/2007	WILDLIFE	PICK UP	BIRD	PIGEON	7/23/2007	DIED	ENROUTE	1
A0888705	7/24/2007	WILDLIFE	OTC	BIRD	PIGEON	7/24/2007	EUTH	MEDICAL	1
A0888714	7/24/2007	WILDLIFE	OTC	BIRD	DOVE	7/25/2007	RELEASED	RESCUE GRP	2
A0888804	7/24/2007	STRAY	CAUGHT	BIRD	CHICKEN	7/24/2007	EUTH	IRR SUFFER	1
A0888814	7/24/2007	WILDLIFE	PICK UP	BIRD	PIGEON	7/24/2007	BODY DISPO	SANITATION	1
A0888829	7/25/2007	WILDLIFE	OTC	BIRD	PIGEON	7/25/2007	EUTH	WILDLIFE	1
A0888955	7/25/2007	EVIDENCE	HUMANE	BIRD	AMAZON	4/5/2008	ADOPTION	OWNER NEW	256
A0888958	7/25/2007	EVIDENCE	HUMANE	BIRD	PARROT	8/30/2007	DIED	IN KENNEL	37
A0888959	4/2/2008	EVIDENCE	HUMANE	BIRD	AFRICAN GRAY	4/2/2008	ADOPTION	OWNER NEW	1
A0888961	7/25/2007	EVIDENCE	HUMANE	BIRD	PARROT	4/5/2008	ADOPTION	OWNER NEW	256
A0889057	7/25/2007	WILDLIFE	OTC	BIRD	PEAFOWL	7/25/2007	RELEASED	RESCUE GRP	1
A0889061	7/25/2007	WILDLIFE	OTC	BIRD	PIGEON	7/25/2007	EUTH	IRR SUFFER	1
A0889093	7/26/2007	WILDLIFE	OTC	BIRD	DOVE	7/26/2007	EUTH	IRR SUFFER	1
A0889344	7/26/2007	STRAY	OTC	BIRD	PIGEON	7/26/2007	BODY DISPO	SANITATION	1
A0889546	7/27/2007	WILDLIFE	LFT AT SLT	BIRD	PIGEON	8/1/2007	RELEASED	RESCUE GRP	6
A0889548	7/28/2007	STRAY	PICK UP	BIRD	CHICKEN	10/4/2007	RELEASED	RESCUE GRP	69

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0889553	7/28/2007	STRAY	OTC	BIRD	DOVE	7/28/2007	EUTH	IRR SUFFER	1
A0889554	7/28/2007	STRAY	OTC	BIRD	DOVE	7/28/2007	EUTH	IRR SUFFER	1
A0889716	7/28/2007	STRAY	OTC	BIRD	PIGEON	7/29/2007	RELEASED	RESCUE GRP	2
A0889717	7/28/2007	STRAY	OTC	BIRD	PIGEON	7/29/2007	RELEASED	RESCUE GRP	2
A0889760	7/29/2007	STRAY	PICK UP	BIRD	PARAKEET	8/7/2007	ADOPTION	OWNER NEW	10
A0889761	7/29/2007	STRAY	PICK UP	BIRD	PARAKEET	8/7/2007	ADOPTION	OWNER NEW	10
A0889895	7/29/2007	STRAY	PICK UP	BIRD	COCKATOO	8/3/2007	RELEASED	RESCUE GRP	6
A0889906	7/29/2007	WILDLIFE	OTC	BIRD	DOVE	7/30/2007	RELEASED	RESCUE GRP	2
A0889976	7/30/2007	WILDLIFE	PICK UP	BIRD	PEAFOWL	8/10/2007	ESCAPED	SHELTER	12
A0890026	7/30/2007	STRAY	PICK UP	BIRD	PIGEON	7/30/2007	DIED	IN KENNEL	1
A0890239	7/31/2007	OWNER SUR	OTC	BIRD	CHICKEN	10/4/2007	RELEASED	RESCUE GRP	66
A0890253	7/31/2007	STRAY	OTC	BIRD	PIGEON	7/31/2007	EUTH	WILDLIFE	1
A0890283	7/31/2007	WILDLIFE	OTC	BIRD	PIGEON	8/17/2007	DIED	IN KENNEL	18
A0890292	7/31/2007	STRAY	OTC	BIRD	PARAKEET	8/11/2007	ADOPTION	OWNER NEW	12
A0890300	7/31/2007	WILDLIFE	PICK UP	BIRD	PIGEON	7/31/2007	BODY DISPO	SANITATION	1
A0890380	8/1/2007	OWNER SUR	OTC	BIRD	DOVE	8/2/2007	RELEASED	FIELD	2
A0890381	8/1/2007	OWNER SUR	OTC	BIRD	PIGEON	9/25/2007	RELEASED	RESCUE GRP	56
A0890382	8/1/2007	EVIDENCE	HUMANE	BIRD	PIGEON	10/11/2007	DIED	IN KENNEL	72
A0890383	8/1/2007	EVIDENCE	HUMANE	BIRD	DOVE	1/15/2008	MISSING	SHELTER	168
A0890388	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890389	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	12/22/2007	DIED	IN KENNEL	144
A0890390	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890391	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	281
A0890392	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890393	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890394	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890395	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890396	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890397	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890398	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890399	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890400	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890401	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890402	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890403	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890404	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890405	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890406	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890407	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890408	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890409	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890410	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/5/2008	ADOPTION	OWNER NEW	249
A0890411	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/6/2008	ADOPTION	OWNER NEW	250
A0890412	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/6/2008	ADOPTION	OWNER NEW	250
A0890413	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/6/2008	ADOPTION	OWNER NEW	250
A0890414	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/6/2008	ADOPTION	OWNER NEW	250
A0890415	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/6/2008	ADOPTION	OWNER NEW	250
A0890416	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	4/6/2008	ADOPTION	OWNER NEW	250
A0890417	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	281
A0890418	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	2/6/2008	DIED	IN KENNEL	190
A0890419	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	281
A0890420	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	281
A0890421	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	281
A0890422	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	281
A0890423	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	281
A0890424	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	4/5/2008	ADOPTION	OWNER NEW	249
A0890425	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	4/5/2008	ADOPTION	OWNER NEW	249
A0890426	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	4/5/2008	ADOPTION	OWNER NEW	249
A0890427	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	4/5/2008	ADOPTION	OWNER NEW	249
A0890428	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	4/5/2008	ADOPTION	OWNER NEW	249
A0890429	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	4/5/2008	ADOPTION	OWNER NEW	249
A0890430	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	4/6/2008	ADOPTION	OWNER NEW	250
A0890431	8/1/2007	EVIDENCE	HUMANE	BIRD	LOVEBIRD	8/3/2007	DIED	IN KENNEL	3
A0890432	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	281
A0890433	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	1/15/2008	MISSING	SHELTER	168
A0890434	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	1/15/2008	MISSING	SHELTER	168
A0890435	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	1/15/2008	MISSING	SHELTER	168
A0890436	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	1/15/2008	MISSING	SHELTER	168
A0890437	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	1/15/2008	MISSING	SHELTER	168
A0890438	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	1/15/2008	MISSING	SHELTER	168
A0890439	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	1/15/2008	MISSING	SHELTER	168

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0890440	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	1/15/2008	MISSING	SHELTER	168
A0890441	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/3/2008	EUTH	IRR SUFFER	277
A0890442	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	281
A0890443	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	281
A0890444	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	10/11/2007	DIED	IN KENNEL	72
A0890445	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	10/11/2007	DIED	IN KENNEL	72
A0890446	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	10/11/2007	DIED	IN KENNEL	72
A0890447	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	10/11/2007	DIED	IN KENNEL	72
A0890448	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	10/11/2007	DIED	IN KENNEL	72
A0890449	8/1/2007	EVIDENCE	HUMANE	BIRD	PIGEON	8/1/2007	EUTH	IRR SUFFER	1
A0890450	8/1/2007	EVIDENCE	HUMANE	BIRD	PIGEON	5/22/2008	ADOPTION	OWNER NEW	296
A0890451	8/1/2007	EVIDENCE	HUMANE	BIRD	PIGEON	5/22/2008	ADOPTION	OWNER NEW	296
A0890452	8/1/2007	EVIDENCE	HUMANE	BIRD	COCKATIEL	8/1/2007	EUTH	IRR SUFFER	1
A0890453	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/6/2008	DIED	IN KENNEL	280
A0890454	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/6/2008	DIED	IN KENNEL	280
A0890455	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/6/2008	DIED	IN KENNEL	280
A0890456	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	281
A0890457	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	281
A0890458	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/6/2008	DIED	IN KENNEL	280
A0890459	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	281
A0890460	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	281
A0890461	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	281
A0890462	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	281
A0890463	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	281
A0890464	8/1/2007	EVIDENCE	HUMANE	BIRD	COCKATIEL	10/11/2007	DIED	IN KENNEL	72
A0890465	8/1/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	281
A0890466	8/1/2007	EVIDENCE	HUMANE	BIRD	COCKATIEL	10/11/2007	DIED	IN KENNEL	72
A0890467	8/1/2007	EVIDENCE	HUMANE	BIRD	COCKATIEL	10/11/2007	DIED	IN KENNEL	72
A0890468	8/1/2007	EVIDENCE	HUMANE	BIRD	COCKATIEL	10/11/2007	DIED	IN KENNEL	72
A0890469	8/1/2007	EVIDENCE	HUMANE	BIRD	COCKATIEL	10/11/2007	DIED	IN KENNEL	72
A0890470	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	10/23/2007	ESCAPED	SHELTER	84
A0890471	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	10/11/2007	DIED	IN KENNEL	72
A0890472	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	10/11/2007	DIED	IN KENNEL	72
A0890473	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	10/11/2007	DIED	IN KENNEL	72
A0890474	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	10/11/2007	DIED	IN KENNEL	72
A0890475	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	10/11/2007	DIED	IN KENNEL	72
A0890476	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	9/8/2007	DIED	IN KENNEL	39
A0890477	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	10/11/2007	DIED	IN KENNEL	72
A0890478	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	10/11/2007	DIED	IN KENNEL	72
A0890479	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	10/11/2007	DIED	IN KENNEL	72
A0890480	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	10/11/2007	DIED	IN KENNEL	72
A0890481	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	10/11/2007	DIED	IN KENNEL	72
A0890482	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	10/11/2007	DIED	IN KENNEL	72
A0890483	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	10/11/2007	DIED	IN KENNEL	72
A0890484	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	10/11/2007	DIED	IN KENNEL	72
A0890485	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	10/11/2007	DIED	IN KENNEL	72
A0890486	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	10/11/2007	DIED	IN KENNEL	72
A0890487	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	10/11/2007	DIED	IN KENNEL	72
A0890488	8/1/2007	EVIDENCE	HUMANE	BIRD	PARROT	4/6/2008	ADOPTION	OWNER NEW	250
A0890634	8/1/2007	OWNER SUR	OTC	BIRD	PIGEON	8/1/2007	EUTH	WILDLIFE	1
A0890685	8/1/2007	STRAY	OTC	BIRD	DUCK	8/2/2007	EUTH	MEDICAL	2
A0890686	8/1/2007	WILDLIFE	PICK UP	BIRD	PIGEON	8/2/2007	EUTH	WILDLIFE	2
A0890702	8/1/2007	WILDLIFE	OTC	BIRD	PIGEON	8/1/2007	DIED	IN KENNEL	1
A0890707	8/1/2007	STRAY	OTC	BIRD	DOVE	8/2/2007	RELEASED	RESCUE GRP	2
A0890803	8/2/2007	EVIDENCE	HUMANE	BIRD	CHICKEN	10/11/2007	RELEASED	RESCUE GRP	71
A0890849	8/2/2007	EVIDENCE	HUMANE	BIRD	PARAKEET	10/11/2007	DIED	IN KENNEL	71
A0890850	8/2/2007	EVIDENCE	HUMANE	BIRD	PARROT	4/5/2008	ADOPTION	OWNER NEW	248
A0890851	8/2/2007	EVIDENCE	HUMANE	BIRD	PARROT	4/6/2008	ADOPTION	OWNER NEW	249
A0891131	8/3/2007	STRAY	OTC	BIRD	CHICKEN	8/3/2007	RELEASED	RESCUE GRP	1
A0891139	8/3/2007	WILDLIFE	OTC	BIRD	PIGEON	8/3/2007	EUTH	IRR SUFFER	1
A0891188	8/3/2007	WILDLIFE	LFT AT SLT	BIRD	PIGEON	8/4/2007	RELEASED	RESCUE GRP	2
A0891189	8/4/2007	PERS PROP	OWN ARESTD	BIRD	CANARY	8/28/2007	REDEEMED	1ST TIME	25
A0891190	8/4/2007	PERS PROP	OWN ARESTD	BIRD	CANARY	8/28/2007	REDEEMED	1ST TIME	25
A0891191	8/4/2007	STRAY	OTC	BIRD	PIGEON	8/4/2007	RELEASED	RESCUE GRP	1
A0891193	8/4/2007	STRAY	OTC	BIRD	PIGEON	8/4/2007	RELEASED	RESCUE GRP	1
A0891262	8/4/2007	OWNER SUR	OTC	BIRD	CHICKEN	8/26/2007	ADOPT NH	RESCUE GRP	23
A0891268	8/4/2007	STRAY	OTC	BIRD	CHICKEN	10/4/2007	RELEASED	RESCUE GRP	62
A0891269	8/4/2007	STRAY	OTC	BIRD	CHICKEN	10/4/2007	RELEASED	RESCUE GRP	62
A0891319	8/4/2007	STRAY	CAUGHT	BIRD	CHICKEN	8/4/2007	EUTH	IRR SUFFER	1
A0891350	8/4/2007	STRAY	PICK UP	BIRD	PARAKEET	8/9/2007	ADOPTION	OWNER NEW	6
A0891351	8/4/2007	STRAY	PICK UP	BIRD	PARAKEET	8/9/2007	ADOPTION	OWNER NEW	6

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0891388	8/4/2007	STRAY	OTC	BIRD	CHICKEN	8/26/2007	ADOPT NH	RESCUE GRP	23
A0891438	8/5/2007	STRAY	OTC	BIRD	PIGEON	8/6/2007	RELEASED	RESCUE GRP	2
A0891499	8/5/2007	WILDLIFE	LFT AT SLT	BIRD	PIGEON	8/6/2007	EUTH	IRR SUFFER	2
A0891602	8/6/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	8/6/2007	EUTH	IRR SUFFER	1
A0891605	8/6/2007	WILDLIFE	PICK UP	BIRD	PIGEON	8/6/2007	EUTH	MEDICAL	1
A0891659	8/6/2007	WILDLIFE	OTC	BIRD	PIGEON	8/6/2007	EUTH	IRR SUFFER	1
A0891694	8/6/2007	WILDLIFE	PICK UP	BIRD	PIGEON	8/6/2007	EUTH	FIELD	1
A0891885	8/7/2007	STRAY	LFT AT SLT	BIRD	PIGEON	8/7/2007	EUTH	IRR SUFFER	1
A0891991	8/7/2007	WILDLIFE	OTC	BIRD	PIGEON	8/7/2007	EUTH	IRR SUFFER	1
A0892069	8/7/2007	WILDLIFE	PICK UP	BIRD	PIGEON	8/8/2007	DIED	IN KENNEL	2
A0892078	8/8/2007	STRAY	LFT AT SLT	BIRD	DUCK	10/4/2007	RELEASED	RESCUE GRP	58
A0892194	8/8/2007	WILDLIFE	CAUGHT	BIRD	DOVE	8/10/2007	RELEASED	FIELD	3
A0892266	8/8/2007	STRAY	OTC	BIRD	CHICKEN	9/9/2007	ADOPTION	OWNER NEW	33
A0892268	8/8/2007	STRAY	OTC	BIRD	CHICKEN	10/4/2007	RELEASED	RESCUE GRP	58
A0892269	8/8/2007	STRAY	OTC	BIRD	CHICKEN	11/9/2007	EUTH	IRR SUFFER	94
A0892272	8/8/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	8/8/2007	RELEASED	FIELD	1
A0892442	8/9/2007	WILDLIFE	PICK UP	BIRD	PIGEON	8/9/2007	EUTH	IRR SUFFER	1
A0892557	8/9/2007	WILDLIFE	OTC	BIRD	DOVE	8/10/2007	RELEASED	FIELD	2
A0892558	8/9/2007	STRAY	CAUGHT	BIRD	CHICKEN	10/4/2007	RELEASED	RESCUE GRP	57
A0892612	8/9/2007	WILDLIFE	PICK UP	BIRD	PIGEON	8/9/2007	DIED	ENROUTE	1
A0892784	8/10/2007	STRAY	PICK UP	BIRD	PIGEON	8/10/2007	DIED	IN KENNEL	1
A0892787	8/10/2007	WILDLIFE	PICK UP	BIRD	PIGEON	8/10/2007	EUTH	IRR SUFFER	1
A0892856	8/10/2007	STRAY	OTC	BIRD	PARAKEET	8/11/2007	ADOPTION	OWNER NEW	2
A0892936	8/11/2007	STRAY	OTC	BIRD	FINCH	8/11/2007	RELEASED	RESCUE GRP	1
A0893051	8/11/2007	STRAY	OTC	BIRD	CHICKEN	8/15/2007	DIED	IN KENNEL	5
A0893052	8/11/2007	STRAY	OTC	BIRD	CHICKEN	9/22/2007	MISSING	SHELTER	43
A0893163	8/12/2007	WILDLIFE	OTC	BIRD	DOVE	8/13/2007	RELEASED	RESCUE GRP	2
A0893166	8/12/2007	STRAY	PICK UP	BIRD	PIGEON	8/12/2007	EUTH	IRR SUFFER	1
A0893184	8/12/2007	WILDLIFE	PICK UP	BIRD	PIGEON	8/12/2007	EUTH	WILDLIFE	1
A0893186	8/12/2007	WILDLIFE	OTC	BIRD	PIGEON	8/13/2007	RELEASED	RESCUE GRP	2
A0893191	8/12/2007	STRAY	PICK UP	BIRD	DUCK	8/28/2007	RELEASED	RESCUE GRP	17
A0893192	8/12/2007	STRAY	PICK UP	BIRD	DUCK	8/28/2007	RELEASED	RESCUE GRP	17
A0893293	8/13/2007	WILDLIFE	LFT AT SLT	BIRD	PIGEON	8/13/2007	EUTH	IRR SUFFER	1
A0893308	8/13/2007	WILDLIFE	PICK UP	BIRD	PIGEON	8/13/2007	RELEASED	RESCUE GRP	1
A0893332	8/13/2007	STRAY	PICK UP	BIRD	PIGEON	8/13/2007	EUTH	IRR SUFFER	1
A0893392	8/13/2007	WILDLIFE	OTC	BIRD	GOOSE	8/13/2007	RELEASED	RESCUE GRP	1
A0893407	8/13/2007	WILDLIFE	OTC	BIRD	PIGEON	8/13/2007	EUTH	FIELD	1
A0893482	8/14/2007	OWNER SUR	OTC	BIRD	CHICKEN	8/16/2007	EUTH	MEDICAL	3
A0893487	8/14/2007	OWNER SUR	OTC	BIRD	CHICKEN	8/26/2007	ADOPT NH	RESCUE GRP	13
A0893490	8/14/2007	OWNER SUR	OTC	BIRD	CHICKEN	8/26/2007	ADOPT NH	RESCUE GRP	13
A0893493	8/14/2007	OWNER SUR	OTC	BIRD	CHICKEN	8/26/2007	ADOPT NH	RESCUE GRP	13
A0893496	8/14/2007	OWNER SUR	OTC	BIRD	CHICKEN	8/26/2007	ADOPT NH	RESCUE GRP	13
A0893580	8/14/2007	STRAY	PICK UP	BIRD	PARAKEET	8/18/2007	ADOPTION	OWNER NEW	5
A0893581	8/14/2007	STRAY	PICK UP	BIRD	PARAKEET	8/18/2007	ADOPTION	OWNER NEW	5
A0893685	8/14/2007	STRAY	PICK UP	BIRD	PIGEON	8/17/2007	EUTH	FIELD	4
A0893786	8/15/2007	WILDLIFE	OTC	BIRD	PIGEON	8/16/2007	RELEASED	RESCUE GRP	2
A0893951	8/15/2007	WILDLIFE	PICK UP	BIRD	PIGEON	8/15/2007	RELEASED	RESCUE GRP	1
A0893972	8/15/2007	WILDLIFE	LFT AT SLT	BIRD	DUCK	8/17/2007	RELEASED	OTHER AGCY	3
A0894223	8/16/2007	WILDLIFE	PICK UP	BIRD	PIGEON	8/16/2007	EUTH	FIELD	1
A0894224	8/16/2007	WILDLIFE	PICK UP	BIRD	PIGEON	8/16/2007	EUTH	FIELD	1
A0894246	8/16/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	8/18/2007	RELEASED	RESCUE GRP	3
A0894363	8/17/2007	STRAY	OTC	BIRD	DOVE	8/17/2007	EUTH	IRR SUFFER	1
A0894371	8/17/2007	STRAY	PICK UP	BIRD	CHICKEN	10/4/2007	RELEASED	RESCUE GRP	49
A0894478	8/17/2007	WILDLIFE	PICK UP	BIRD	PIGEON	8/17/2007	EUTH	FIELD	1
A0894502	8/18/2007	WILDLIFE	PICK UP	BIRD	PIGEON	8/18/2007	EUTH	IRR SUFFER	1
A0894560	8/18/2007	STRAY	LFT AT SLT	BIRD	PIGEON	8/18/2007	DIED	IN KENNEL	1
A0894568	8/18/2007	WILDLIFE	OTC	BIRD	PIGEON	8/18/2007	RELEASED	RESCUE GRP	1
A0894612	8/18/2007	WILDLIFE	PICK UP	BIRD	PIGEON	8/18/2007	DIED	IN KENNEL	1
A0894622	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/19/2007	EUTH	FIELD	2
A0894624	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894625	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894626	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894627	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894628	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894629	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894630	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894631	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894632	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894633	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894634	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894636	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0894637	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894638	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894639	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894640	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894641	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894642	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894643	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894644	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894645	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894646	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894647	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894648	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894649	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894650	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894651	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894653	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894656	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894657	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894659	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894660	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894662	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894663	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894664	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894665	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894666	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894667	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894668	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894669	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894670	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894671	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894672	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894673	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894674	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	EUTH	FIELD	1
A0894676	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	DIED	ENROUTE	1
A0894677	8/18/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	8/18/2007	DIED	ENROUTE	1
A0894725	8/18/2007	STRAY	CAUGHT	BIRD	PIGEON	8/18/2007	DIED	ENROUTE	1
A0894744	8/18/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	8/26/2007	ADOPT NH	RESCUE GRP	9
A0894745	8/18/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	8/19/2007	EUTH	MEDICAL	2
A0894748	8/18/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	8/26/2007	ADOPT NH	RESCUE GRP	9
A0894749	8/18/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	8/26/2007	ADOPT NH	RESCUE GRP	9
A0894750	8/18/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	8/19/2007	EUTH	MEDICAL	2
A0894804	8/19/2007	STRAY	CAUGHT	BIRD	PIGEON	8/19/2007	EUTH	IRR SUFFER	1
A0894842	8/19/2007	OWNER SUR	OTC	BIRD	CHICKEN	8/26/2007	ADOPT NH	RESCUE GRP	8
A0894864	8/19/2007	OWNER SUR	OTC	BIRD	CHICKEN	9/5/2007	RELEASED	RESCUE GRP	18
A0894865	8/19/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	8/19/2007	DIED	IN KENNEL	1
A0894870	8/19/2007	OWNER SUR	OTC	BIRD	CHICKEN	9/5/2007	RELEASED	RESCUE GRP	18
A0894871	8/19/2007	OWNER SUR	OTC	BIRD	CHICKEN	9/5/2007	RELEASED	RESCUE GRP	18
A0894872	8/19/2007	OWNER SUR	OTC	BIRD	CHICKEN	9/5/2007	RELEASED	RESCUE GRP	18
A0894873	8/19/2007	OWNER SUR	OTC	BIRD	CHICKEN	9/5/2007	RELEASED	RESCUE GRP	18
A0894874	8/19/2007	OWNER SUR	OTC	BIRD	CHICKEN	9/5/2007	RELEASED	RESCUE GRP	18
A0894875	8/19/2007	OWNER SUR	OTC	BIRD	CHICKEN	9/5/2007	RELEASED	RESCUE GRP	18
A0894876	8/19/2007	OWNER SUR	OTC	BIRD	CHICKEN	9/5/2007	RELEASED	RESCUE GRP	18
A0894877	8/19/2007	OWNER SUR	OTC	BIRD	CHICKEN	9/5/2007	RELEASED	RESCUE GRP	18
A0894878	8/19/2007	OWNER SUR	OTC	BIRD	CHICKEN	9/5/2007	RELEASED	RESCUE GRP	18
A0894879	8/19/2007	OWNER SUR	OTC	BIRD	CHICKEN	9/5/2007	RELEASED	RESCUE GRP	18
A0894880	8/19/2007	OWNER SUR	OTC	BIRD	CHICKEN	9/5/2007	RELEASED	RESCUE GRP	18
A0894881	8/19/2007	OWNER SUR	OTC	BIRD	CHICKEN	9/5/2007	RELEASED	RESCUE GRP	18
A0894952	8/20/2007	WILDLIFE	LFT AT SLT	BIRD	PIGEON	8/20/2007	EUTH	MEDICAL	1
A0894970	8/20/2007	STRAY	OTC	BIRD	PIGEON	8/23/2007	DIED	IN KENNEL	4
A0895097	8/20/2007	WILDLIFE	CAUGHT	BIRD	DOVE	8/20/2007	RELEASED	FIELD	1
A0895130	8/20/2007	WILDLIFE	OTC	BIRD	PIGEON	8/20/2007	EUTH	IRR SUFFER	1
A0895137	8/20/2007	WILDLIFE	OTC	BIRD	PIGEON	8/20/2007	EUTH	IRR SUFFER	1
A0895149	8/20/2007	WILDLIFE	PICK UP	BIRD	PIGEON	8/20/2007	BODY DISPO	SANITATION	1
A0895168	8/20/2007	WILDLIFE	OTC	BIRD	PIGEON	8/20/2007	EUTH	WILDLIFE	1
A0895418	8/21/2007	WILDLIFE	PICK UP	BIRD	DOVE	8/23/2007	RELEASED	RESCUE GRP	3
A0895465	8/21/2007	STRAY	OTC	BIRD	PIGEON	8/23/2007	RELEASED	RESCUE GRP	3
A0895514	8/21/2007	STRAY	LFT AT SLT	BIRD	PARROT	8/21/2007	BODY DISPO	SANITATION	1
A0895574	8/22/2007	STRAY	OTC	BIRD	PIGEON	8/22/2007	EUTH	IRR SUFFER	1
A0895623	8/22/2007	OWNER SUR	OTC	BIRD	CHICKEN	8/26/2007	ADOPT NH	RESCUE GRP	5
A0895721	8/22/2007	WILDLIFE	OTC	BIRD	PIGEON	8/22/2007	DIED	IN KENNEL	1
A0895748	8/22/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	8/23/2007	RELEASED	RESCUE GRP	2

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0895756	8/22/2007	WILDLIFE	OTC	BIRD	PIGEON	8/22/2007	EUTH	IRR SUFFER	1
A0895776	8/22/2007	WILDLIFE	OTC	BIRD	PIGEON	8/22/2007	EUTH	IRR SUFFER	1
A0895783	8/22/2007	STRAY	PICK UP	BIRD	CHICKEN	8/28/2007	RELEASED	RESCUE GRP	7
A0895784	8/22/2007	STRAY	PICK UP	BIRD	CHICKEN	8/28/2007	RELEASED	RESCUE GRP	7
A0896269	8/1/2007	EVIDENCE	HUMANE	BIRD	GOOSE	8/25/2007	RELEASED	OWNER	25
A0896290	8/24/2007	WILDLIFE	LFT AT SLT	BIRD	DOVE	8/30/2007	BODY DISPO	SANITATION	7
A0896312	8/24/2007	WILDLIFE	PICK UP	BIRD	DUCK	8/25/2007	EUTH	IRR SUFFER	2
A0896497	8/25/2007	STRAY	OTC	BIRD	DOVE	8/26/2007	RELEASED	RESCUE GRP	2
A0896518	8/25/2007	STRAY	PICK UP	BIRD	AMAZON	8/26/2007	RELEASED	RESCUE GRP	2
A0896547	8/26/2007	STRAY	OTC	BIRD	LOVEBIRD	8/30/2007	RELEASED	RESCUE GRP	5
A0896600	8/26/2007	STRAY	PICK UP	BIRD	PIGEON	8/26/2007	EUTH	IRR SUFFER	1
A0896702	8/1/2007	OWNER SUR	OTC	BIRD	PARROT	8/27/2007	ADOPTION	OWNER NEW	27
A0896773	8/27/2007	WILDLIFE	OTC	BIRD	PIGEON	8/27/2007	EUTH	IRR SUFFER	1
A0896793	8/27/2007	WILDLIFE	OTC	BIRD	PIGEON	8/27/2007	EUTH	IRR SUFFER	1
A0896817	8/27/2007	OWNER SUR	PICK UP	BIRD	MALLARD	8/30/2007	RELEASED	FIELD	4
A0896818	8/27/2007	OWNER SUR	PICK UP	BIRD	MALLARD	8/30/2007	RELEASED	FIELD	4
A0896841	8/27/2007	WILDLIFE	OTC	BIRD	PIGEON	8/28/2007	RELEASED	RESCUE GRP	2
A0896959	8/28/2007	STRAY	OTC	BIRD	PIGEON	8/28/2007	EUTH	IRR SUFFER	1
A0896998	8/28/2007	STRAY	CAUGHT	BIRD	DOVE	8/28/2007	EUTH	IRR SUFFER	1
A0897018	8/28/2007	WILDLIFE	OTC	BIRD	DOVE	8/29/2007	RELEASED	RESCUE GRP	2
A0897019	8/28/2007	WILDLIFE	OTC	BIRD	DOVE	8/29/2007	RELEASED	RESCUE GRP	2
A0897087	8/28/2007	WILDLIFE	OTC	BIRD	PIGEON	8/28/2007	DIED	IN KENNEL	1
A0897097	8/28/2007	WILDLIFE	OTC	BIRD	DOVE	8/29/2007	RELEASED	RESCUE GRP	2
A0897112	8/28/2007	WILDLIFE	OTC	BIRD	PIGEON	8/28/2007	EUTH	IRR SUFFER	1
A0897118	8/28/2007	WILDLIFE	OTC	BIRD	PIGEON	8/28/2007	EUTH	IRR SUFFER	1
A0897210	8/29/2007	STRAY	LFT AT SLT	BIRD	PIGEON	8/29/2007	EUTH	MEDICAL	1
A0897256	8/29/2007	WILDLIFE	OTC	BIRD	PIGEON	8/29/2007	EUTH	IRR SUFFER	1
A0897279	8/29/2007	EVIDENCE	HUMANE	BIRD	AFRICAN GRAY	9/12/2007	REDEEMED	1ST TIME	15
A0897280	8/29/2007	EVIDENCE	HUMANE	BIRD	LOVEBIRD	10/7/2007	ADOPTION	OWNER NEW	40
A0897282	8/29/2007	EVIDENCE	HUMANE	BIRD	DOVE	10/11/2007	RELEASED	RESCUE GRP	44
A0897283	8/29/2007	EVIDENCE	HUMANE	BIRD	DOVE	10/11/2007	RELEASED	RESCUE GRP	44
A0897284	8/29/2007	EVIDENCE	HUMANE	BIRD	DOVE	10/11/2007	RELEASED	RESCUE GRP	44
A0897286	8/29/2007	EVIDENCE	HUMANE	BIRD	DOVE	10/11/2007	RELEASED	RESCUE GRP	44
A0897287	8/29/2007	EVIDENCE	HUMANE	BIRD	DOVE	10/11/2007	RELEASED	RESCUE GRP	44
A0897288	8/29/2007	EVIDENCE	HUMANE	BIRD	DOVE	10/11/2007	RELEASED	RESCUE GRP	44
A0897366	8/29/2007	STRAY	OTC	BIRD	PIGEON	8/29/2007	EUTH	MEDICAL	1
A0897724	8/31/2007	STRAY	OTC	BIRD	PIGEON	8/31/2007	RELEASED	OWNER	1
A0897732	8/31/2007	WILDLIFE	PICK UP	BIRD	DOVE	8/31/2007	EUTH	IRR SUFFER	1
A0897792	8/31/2007	WILDLIFE	PICK UP	BIRD	PIGEON	8/31/2007	EUTH	IRR SUFFER	1
A0897909	8/31/2007	OWNER SUR	OTC	BIRD	CANARY	8/31/2007	EUTH	IRR SUFFER	1
A0897920	8/31/2007	WILDLIFE	OTC	BIRD	PIGEON	8/31/2007	DIED	IN KENNEL	1
A0897936	8/31/2007	WILDLIFE	OTC	BIRD	PIGEON	8/31/2007	EUTH	IRR SUFFER	1
A0897948	8/31/2007	PERS PROP	OWN ARESTD	BIRD	CHICKEN	9/2/2007	RELEASED	OWNER	3
A0897949	8/31/2007	PERS PROP	OWN ARESTD	BIRD	CHICKEN	9/2/2007	RELEASED	OWNER	3
A0897984	9/1/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	9/1/2007	EUTH	IRR SUFFER	1
A0898021	9/1/2007	WILDLIFE	CAUGHT	BIRD	DOVE	9/3/2007	DIED	IN KENNEL	3
A0898062	9/1/2007	STRAY	OTC	BIRD	PIGEON	9/1/2007	RELEASED	RESCUE GRP	1
A0898136	9/2/2007	WILDLIFE	OTC	BIRD	PIGEON	9/2/2007	EUTH	MEDICAL	1
A0898210	9/2/2007	STRAY	PICK UP	BIRD	PIGEON	9/2/2007	EUTH	FIELD	1
A0898213	9/2/2007	STRAY	LFT AT SLT	BIRD	PIGEON	9/2/2007	EUTH	FIELD	1
A0898227	9/2/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	9/2/2007	EUTH	FIELD	1
A0898300	9/3/2007	STRAY	PICK UP	BIRD	PIGEON	9/4/2007	EUTH	IRR SUFFER	2
A0898330	9/4/2007	WILDLIFE	LFT AT SLT	BIRD	PIGEON	9/4/2007	EUTH	IRR SUFFER	1
A0898501	9/4/2007	WILDLIFE	PICK UP	BIRD	DOVE	9/4/2007	EUTH	IRR SUFFER	1
A0898587	9/4/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	2/5/2008	ADOPTION	OWNER NEW	155
A0898613	9/4/2007	STRAY	PICK UP	BIRD	PIGEON	9/5/2007	EUTH	MEDICAL	2
A0898773	9/5/2007	STRAY	PICK UP	BIRD	PIGEON	9/5/2007	EUTH	IRR SUFFER	1
A0898828	9/5/2007	STRAY	OTC	BIRD	DOVE	9/6/2007	RELEASED	RESCUE GRP	2
A0898850	9/5/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	9/5/2007	EUTH	IRR SUFFER	1
A0898911	9/6/2007	WILDLIFE	OTC	BIRD	DOVE	9/6/2007	EUTH	IRR SUFFER	1
A0898963	9/6/2007	WILDLIFE	OTC	BIRD	PIGEON	9/6/2007	RELEASED	RESCUE GRP	1
A0899022	9/6/2007	WILDLIFE	LFT AT SLT	BIRD	DOVE	9/11/2007	RELEASED	RESCUE GRP	6
A0899270	9/7/2007	WILDLIFE	OTC	BIRD	PIGEON	9/8/2007	RELEASED	RESCUE GRP	2
A0899532	9/8/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	9/8/2007	EUTH	IRR SUFFER	1
A0899580	9/8/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	9/8/2007	RELEASED	RESCUE GRP	1
A0899597	9/8/2007	WILDLIFE	CAUGHT	BIRD	DUCK	9/8/2007	DIED	IN KENNEL	1
A0899607	9/8/2007	POS OWNER	PICK UP	BIRD	PIGEON	9/13/2007	RELEASED	FIELD	6
A0899624	9/9/2007	STRAY	OTC	BIRD	PIGEON	9/10/2007	RELEASED	RESCUE GRP	2
A0899625	9/9/2007	STRAY	OTC	BIRD	PIGEON	9/10/2007	DIED	IN KENNEL	2
A0899626	9/9/2007	STRAY	OTC	BIRD	PIGEON	9/10/2007	RELEASED	RESCUE GRP	2
A0899627	9/9/2007	STRAY	OTC	BIRD	PIGEON	9/10/2007	RELEASED	RESCUE GRP	2

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0899628	9/9/2007	STRAY	OTC	BIRD	PIGEON	9/10/2007	RELEASED	RESCUE GRP	2
A0899629	9/9/2007	STRAY	OTC	BIRD	PIGEON	9/10/2007	RELEASED	RESCUE GRP	2
A0899630	9/9/2007	STRAY	OTC	BIRD	PIGEON	9/10/2007	RELEASED	RESCUE GRP	2
A0899631	9/9/2007	STRAY	OTC	BIRD	PIGEON	9/10/2007	RELEASED	RESCUE GRP	2
A0899632	9/9/2007	STRAY	OTC	BIRD	PIGEON	9/10/2007	RELEASED	RESCUE GRP	2
A0899670	9/9/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/10/2007	EUTH	MEDICAL	2
A0899672	9/9/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/10/2007	EUTH	MEDICAL	2
A0899674	9/9/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/10/2007	EUTH	MEDICAL	2
A0899675	9/9/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/10/2007	EUTH	MEDICAL	2
A0899676	9/9/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/10/2007	EUTH	MEDICAL	2
A0899705	9/9/2007	STRAY	LFT AT SLT	BIRD	PIGEON	9/9/2007	EUTH	IRR SUFFER	1
A0899784	9/9/2007	STRAY	PICK UP	BIRD	PARAKEET	9/15/2007	ADOPTION	OWNER NEW	7
A0899785	9/9/2007	STRAY	PICK UP	BIRD	PARAKEET	9/15/2007	ADOPTION	OWNER NEW	7
A0899807	9/9/2007	WILDLIFE	PICK UP	BIRD	PIGEON	9/9/2007	DIED	ENROUTE	1
A0899809	9/9/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	9/10/2007	RELEASED	RESCUE GRP	2
A0899964	9/10/2007	WILDLIFE	PICK UP	BIRD	PIGEON	9/10/2007	BODY DISPO	SANITATION	1
A0900010	9/11/2007	STRAY	OTC	BIRD	CHICKEN	9/11/2007	EUTH	MEDICAL	1
A0900276	9/12/2007	WILDLIFE	OTC	BIRD	PIGEON	9/12/2007	DIED	IN KENNEL	1
A0900438	9/12/2007	WILDLIFE	OTC	BIRD	PIGEON	9/12/2007	DIED	IN KENNEL	1
A0900469	9/12/2007	WILDLIFE	PICK UP	BIRD	PIGEON	9/17/2007	RELEASED	RESCUE GRP	6
A0900605	9/13/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	9/13/2007	EUTH	IRR SUFFER	1
A0900614	9/13/2007	WILDLIFE	CAUGHT	BIRD	CHICKEN	9/13/2007	EUTH	MEDICAL	1
A0900989	9/14/2007	STRAY	OTC	BIRD	MALLARD	9/15/2007	RELEASED	RESCUE GRP	2
A0901026	9/14/2007	STRAY	PICK UP	BIRD	CHICKEN	9/14/2007	EUTH	8 WKS UST	1
A0901066	9/15/2007	WILDLIFE	OTC	BIRD	PIGEON	9/17/2007	RELEASED	RESCUE GRP	3
A0901216	9/15/2007	STRAY	PICK UP	BIRD	PIGEON	9/15/2007	EUTH	MEDICAL	1
A0901218	9/15/2007	STRAY	PICK UP	BIRD	PIGEON	9/15/2007	EUTH	MEDICAL	1
A0901226	9/15/2007	STRAY	OTC	BIRD	PARROT	9/16/2007	RELEASED	RESCUE GRP	2
A0901231	9/15/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	9/15/2007	EUTH	FIELD	1
A0901243	9/15/2007	STRAY	OTC	BIRD	CHICKEN	9/20/2007	RELEASED	RESCUE GRP	6
A0901328	9/16/2007	WILDLIFE	OTC	BIRD	PIGEON	9/16/2007	BODY DISPO	SANITATION	1
A0901364	9/16/2007	WILDLIFE	OTC	BIRD	DOVE	9/16/2007	EUTH	WILDLIFE	1
A0901724	9/18/2007	WILDLIFE	PICK UP	BIRD	PIGEON	9/20/2007	RELEASED	RESCUE GRP	3
A0901812	9/18/2007	WILDLIFE	OTC	BIRD	MALLARD	9/21/2007	RELEASED	RESCUE GRP	4
A0902000	9/19/2007	STRAY	OTC	BIRD	DOVE	9/21/2007	EUTH	MEDICAL	3
A0902008	9/19/2007	WILDLIFE	OTC	BIRD	PIGEON	9/21/2007	EUTH	MEDICAL	3
A0902056	9/19/2007	WILDLIFE	OTC	BIRD	PIGEON	9/19/2007	RELEASED	RESCUE GRP	1
A0902078	9/19/2007	WILDLIFE	LFT AT SLT	BIRD	DOVE	9/20/2007	EUTH	IRR SUFFER	2
A0902243	9/20/2007	STRAY	LFT AT SLT	BIRD	PIGEON	9/20/2007	EUTH	IRR SUFFER	1
A0902309	9/20/2007	STRAY	PICK UP	BIRD	PARROT	9/25/2007	ADOPTION	OWNER NEW	6
A0902486	9/21/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	9/21/2007	DIED	IN KENNEL	1
A0902511	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/25/2007	RELEASED	RESCUE GRP	6
A0902512	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/25/2007	RELEASED	RESCUE GRP	6
A0902513	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902514	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902515	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/25/2007	RELEASED	RESCUE GRP	6
A0902516	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902517	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902518	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902520	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902521	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902522	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902523	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902524	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902525	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902526	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902527	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902528	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902529	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902530	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902531	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902533	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902534	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902536	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902537	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902538	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902539	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/25/2007	RELEASED	RESCUE GRP	6
A0902540	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/25/2007	RELEASED	RESCUE GRP	6
A0902541	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/25/2007	RELEASED	RESCUE GRP	6
A0902542	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/25/2007	RELEASED	RESCUE GRP	6
A0902543	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/25/2007	RELEASED	RESCUE GRP	6

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0902544	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/25/2007	RELEASED	RESCUE GRP	6
A0902545	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/25/2007	RELEASED	RESCUE GRP	6
A0902549	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/25/2007	RELEASED	RESCUE GRP	6
A0902550	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/25/2007	RELEASED	RESCUE GRP	6
A0902551	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	RELEASED	RESCUE GRP	7
A0902553	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	RELEASED	RESCUE GRP	7
A0902554	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	RELEASED	RESCUE GRP	7
A0902555	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	RELEASED	RESCUE GRP	7
A0902556	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	RELEASED	RESCUE GRP	7
A0902557	9/21/2007	STRAY	OTC	BIRD	PIGEON	9/22/2007	EUTH	IRR SUFFER	2
A0902558	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	RELEASED	RESCUE GRP	7
A0902560	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	RELEASED	RESCUE GRP	7
A0902563	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	RELEASED	RESCUE GRP	7
A0902564	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902565	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902567	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902569	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902570	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902571	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902572	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902573	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	RELEASED	RESCUE GRP	7
A0902574	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	RELEASED	RESCUE GRP	7
A0902575	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	RELEASED	RESCUE GRP	7
A0902576	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902577	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902578	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902579	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902580	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902582	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902583	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902585	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902586	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902587	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	10/30/2007	EUTH	TIME/SPACE	40
A0902588	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	RELEASED	RESCUE GRP	7
A0902589	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	RELEASED	RESCUE GRP	7
A0902591	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902592	9/21/2007	EVIDENCE	HUMANE	BIRD	CHICKEN	10/25/2007	DIED	IN KENNEL	35
A0902593	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902594	9/21/2007	EVIDENCE	HUMANE	BIRD	CHICKEN	11/1/2007	EUTH	TIME/SPACE	42
A0902595	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	10/30/2007	EUTH	TIME/SPACE	40
A0902596	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902597	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	10/30/2007	EUTH	TIME/SPACE	40
A0902598	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902599	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	10/30/2007	EUTH	TIME/SPACE	40
A0902601	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/25/2007	RELEASED	RESCUE GRP	6
A0902602	9/21/2007	EVIDENCE	HUMANE	BIRD	CHICKEN	10/30/2007	EUTH	TIME/SPACE	40
A0902603	9/21/2007	EVIDENCE	HUMANE	BIRD	CHICKEN	10/30/2007	EUTH	TIME/SPACE	40
A0902604	9/21/2007	EVIDENCE	HUMANE	BIRD	CHICKEN	10/30/2007	EUTH	TIME/SPACE	40
A0902606	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/25/2007	RELEASED	RESCUE GRP	6
A0902607	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	10/30/2007	EUTH	TIME/SPACE	40
A0902608	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	10/30/2007	EUTH	TIME/SPACE	40
A0902609	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/25/2007	RELEASED	RESCUE GRP	6
A0902610	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/25/2007	RELEASED	RESCUE GRP	6
A0902612	9/21/2007	EVIDENCE	HUMANE	BIRD	CHICKEN	11/1/2007	EUTH	TIME/SPACE	42
A0902613	9/21/2007	EVIDENCE	HUMANE	BIRD	CHICKEN	11/5/2007	EUTH	TIME/SPACE	46
A0902614	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902618	9/20/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	FIELD	7
A0902619	9/21/2007	EVIDENCE	HUMANE	BIRD	CHICKEN	11/5/2007	EUTH	TIME/SPACE	46
A0902620	9/21/2007	EVIDENCE	HUMANE	BIRD	CHICKEN	11/7/2007	EUTH	TIME/SPACE	48
A0902621	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/9/2007	RELEASED	RESCUE GRP	50
A0902622	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/9/2007	RELEASED	RESCUE GRP	50
A0902623	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/10/2007	EUTH	TIME/SPACE	51
A0902624	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	10/25/2007	MISSING	SHELTER	35
A0902625	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	10/25/2007	MISSING	SHELTER	35
A0902626	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/9/2007	RELEASED	RESCUE GRP	50
A0902627	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/9/2007	RELEASED	RESCUE GRP	50
A0902629	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/9/2007	RELEASED	RESCUE GRP	50
A0902631	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/9/2007	RELEASED	RESCUE GRP	50
A0902633	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/9/2007	RELEASED	RESCUE GRP	50
A0902637	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/9/2007	RELEASED	RESCUE GRP	50
A0902638	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	9/21/2007	DIED	IN KENNEL	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0902639	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	10/5/2007	ESCAPED	SHELTER	15
A0902640	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	10/25/2007	MISSING	SHELTER	35
A0902642	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	10/30/2007	EUTH	IRR SUFFER	40
A0902643	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/1/2007	ADOPTION	OWNER NEW	42
A0902645	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/9/2007	RELEASED	RESCUE GRP	50
A0902646	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	10/25/2007	MISSING	SHELTER	35
A0902648	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	10/25/2007	MISSING	SHELTER	35
A0902649	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/9/2007	RELEASED	RESCUE GRP	50
A0902650	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/9/2007	RELEASED	RESCUE GRP	50
A0902651	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/9/2007	RELEASED	RESCUE GRP	50
A0902652	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/9/2007	RELEASED	RESCUE GRP	50
A0902653	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/9/2007	RELEASED	RESCUE GRP	50
A0902654	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	10/4/2007	DIED	IN KENNEL	14
A0902655	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	10/25/2007	MISSING	SHELTER	35
A0902656	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/9/2007	RELEASED	RESCUE GRP	50
A0902657	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/9/2007	RELEASED	RESCUE GRP	50
A0902658	9/21/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/9/2007	RELEASED	RESCUE GRP	50
A0902677	9/21/2007	EVIDENCE	HUMANE	BIRD	CHICKEN	10/30/2007	EUTH	TIME/SPACE	40
A0902678	9/21/2007	EVIDENCE	HUMANE	BIRD	CHICKEN	10/30/2007	EUTH	TIME/SPACE	40
A0902680	9/21/2007	EVIDENCE	HUMANE	BIRD	CHICKEN	9/21/2007	BODY DISPO	SANITATION	1
A0902681	9/21/2007	EVIDENCE	HUMANE	BIRD	CHICKEN	9/21/2007	BODY DISPO	SANITATION	1
A0902682	9/21/2007	EVIDENCE	HUMANE	BIRD	CHICKEN	9/21/2007	BODY DISPO	SANITATION	1
A0902683	9/21/2007	EVIDENCE	HUMANE	BIRD	CHICKEN	9/21/2007	BODY DISPO	SANITATION	1
A0902684	9/21/2007	EVIDENCE	HUMANE	BIRD	CHICKEN	9/22/2007	EUTH	IRR SUFFER	2
A0902896	9/22/2007	STRAY	OTC	BIRD	PIGEON	9/22/2007	EUTH	IRR SUFFER	1
A0903133	9/24/2007	STRAY	OTC	BIRD	DOVE	9/24/2007	EUTH	IRR SUFFER	1
A0903173	9/24/2007	STRAY	OTC	BIRD	PIGEON	9/24/2007	EUTH	MEDICAL	1
A0903265	9/25/2007	STRAY	CAUGHT	BIRD	PIGEON	9/25/2007	EUTH	MEDICAL	1
A0903296	9/25/2007	STRAY	PICK UP	BIRD	CHICKEN	9/26/2007	EUTH	MEDICAL	2
A0903819	9/26/2007	WILDLIFE	PICK UP	BIRD	PIGEON	9/27/2007	RELEASED	FIELD	2
A0903825	9/26/2007	STRAY	PICK UP	BIRD	PIGEON	9/27/2007	DIED	IN KENNEL	2
A0903986	9/27/2007	STRAY	PICK UP	BIRD	PIGEON	9/27/2007	EUTH	IRR SUFFER	1
A0903992	9/27/2007	WILDLIFE	OTC	BIRD	PIGEON	9/27/2007	EUTH	MEDICAL	1
A0904133	9/28/2007	STRAY	OTC	BIRD	CHICKEN	10/28/2007	ADOPTION	OWNER NEW	31
A0904317	9/29/2007	STRAY	OTC	BIRD	DUCK	10/6/2007	RELEASED	RESCUE GRP	8
A0904319	9/29/2007	STRAY	OTC	BIRD	PIGEON	9/29/2007	RELEASED	RESCUE GRP	1
A0904394	9/29/2007	STRAY	OTC	BIRD	PARROT	10/4/2007	ADOPTION	OWNER NEW	6
A0904439	9/29/2007	STRAY	LFT AT SLT	BIRD	CHICKEN	11/2/2007	ESCAPED	SHELTER	35
A0904489	9/29/2007	WILDLIFE	OTC	BIRD	PIGEON	9/29/2007	EUTH	MEDICAL	1
A0904512	9/30/2007	WILDLIFE	PICK UP	BIRD	PIGEON	10/2/2007	RELEASED	RESCUE GRP	3
A0904522	9/30/2007	OWNER SUR	PICK UP	BIRD	GAMEFOWL	10/4/2007	RELEASED	RESCUE GRP	5
A0904576	9/30/2007	STRAY	PICK UP	BIRD	PARAKEET	10/25/2007	MISSING	SHELTER	26
A0904577	9/30/2007	STRAY	PICK UP	BIRD	PARAKEET	10/5/2007	ADOPTION	OWNER NEW	6
A0904578	9/30/2007	STRAY	PICK UP	BIRD	PARAKEET	10/5/2007	ADOPTION	OWNER NEW	6
A0904579	9/30/2007	STRAY	PICK UP	BIRD	PARAKEET	10/5/2007	ADOPTION	OWNER NEW	6
A0904647	9/30/2007	WILDLIFE	PICK UP	BIRD	PIGEON	10/2/2007	RELEASED	RESCUE GRP	3
A0904671	10/1/2007	STRAY	PICK UP	BIRD	PIGEON	10/1/2007	EUTH	IRR SUFFER	1
A0904688	10/1/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	10/1/2007	EUTH	FIELD	1
A0904832	10/1/2007	STRAY	PICK UP	BIRD	CHICKEN	10/17/2007	RELEASED	RESCUE GRP	17
A0904914	10/2/2007	WILDLIFE	PICK UP	BIRD	PIGEON	10/2/2007	DIED	ENROUTE	1
A0905083	10/2/2007	STRAY	PICK UP	BIRD	PIGEON	10/2/2007	EUTH	IRR SUFFER	1
A0905106	10/2/2007	STRAY	PICK UP	BIRD	COCKATIEL	10/6/2007	ADOPTION	OWNER NEW	5
A0905145	10/3/2007	WILDLIFE	PICK UP	BIRD	PIGEON	10/3/2007	EUTH	IRR SUFFER	1
A0905451	10/4/2007	STRAY	OTC	BIRD	CHICKEN	10/4/2007	EUTH	MEDICAL	1
A0905545	10/4/2007	WILDLIFE	OTC	BIRD	PIGEON	10/4/2007	EUTH	IRR SUFFER	1
A0905548	10/4/2007	OWNER SUR	OTC	BIRD	CHICKEN	10/18/2007	RELEASED	RESCUE GRP	15
A0905549	10/4/2007	OWNER SUR	OTC	BIRD	CHICKEN	10/18/2007	RELEASED	RESCUE GRP	15
A0905566	10/4/2007	STRAY	PICK UP	BIRD	PARAKEET	10/7/2007	DIED	IN KENNEL	4
A0905567	10/4/2007	STRAY	PICK UP	BIRD	PARAKEET	10/10/2007	ADOPTION	OWNER NEW	7
A0905582	10/14/2007	POS OWNER	PICK UP	BIRD	AFRICAN GRAY	10/16/2007	REDEEMED	1ST TIME	3
A0905582	10/4/2007	STRAY	PICK UP	BIRD	AFRICAN GRAY	10/6/2007	REDEEMED	1ST TIME	3
A0905721	10/5/2007	WILDLIFE	OTC	BIRD	PARAKEET	10/25/2007	MISSING	SHELTER	21
A0905742	10/5/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	10/6/2007	RELEASED	RESCUE GRP	2
A0905747	10/5/2007	STRAY	CAUGHT	BIRD	CHICKEN	10/30/2007	EUTH	BEHAV OBSV	26
A0905783	10/5/2007	WILDLIFE	OTC	BIRD	PIGEON	10/5/2007	EUTH	MEDICAL	1
A0905800	10/6/2007	STRAY	OTC	BIRD	CHICKEN	10/30/2007	EUTH	TIME/SPACE	25
A0905801	10/6/2007	STRAY	OTC	BIRD	CHICKEN	10/30/2007	EUTH	BEHAV OBSV	25
A0905802	10/6/2007	STRAY	OTC	BIRD	CHICKEN	10/6/2007	DIED	ENROUTE	1
A0906030	10/6/2007	STRAY	PICK UP	BIRD	PARAKEET	10/11/2007	ADOPTION	OWNER NEW	6
A0906031	10/6/2007	STRAY	PICK UP	BIRD	PARAKEET	10/11/2007	ADOPTION	OWNER NEW	6
A0906048	10/7/2007	STRAY	OTC	BIRD	DUCK	10/20/2007	RELEASED	RESCUE GRP	14

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0906049	10/7/2007	STRAY	OTC	BIRD	DUCK	10/20/2007	RELEASED	OTHER AGCY	14
A0906051	10/7/2007	STRAY	OTC	BIRD	DUCK	10/20/2007	RELEASED	RESCUE GRP	14
A0906052	10/7/2007	STRAY	OTC	BIRD	DUCK	10/20/2007	RELEASED	RESCUE GRP	14
A0906079	10/7/2007	STRAY	OTC	BIRD	DUCK	10/20/2007	RELEASED	RESCUE GRP	14
A0906087	10/7/2007	WILDLIFE	OTC	BIRD	PEAFOWL	10/9/2007	RELEASED	RESCUE GRP	3
A0906096	10/7/2007	STRAY	CAUGHT	BIRD	PIGEON	10/7/2007	EUTH	IRR SUFFER	1
A0906100	10/7/2007	WILDLIFE	OTC	BIRD	PIGEON	10/7/2007	EUTH	IRR SUFFER	1
A0906171	10/8/2007	STRAY	OTC	BIRD	PIGEON	10/8/2007	EUTH	IRR SUFFER	1
A0906209	10/8/2007	POS OWNER	OTC	BIRD	PIGEON	10/10/2007	RELEASED	RESCUE GRP	3
A0906285	10/7/2007	STRAY	OTC	BIRD	DUCK	10/20/2007	RELEASED	RESCUE GRP	14
A0906288	10/7/2007	STRAY	OTC	BIRD	DUCK	10/20/2007	RELEASED	RESCUE GRP	14
A0906290	10/7/2007	STRAY	OTC	BIRD	DUCK	10/20/2007	RELEASED	RESCUE GRP	14
A0906291	10/7/2007	STRAY	OTC	BIRD	DUCK	10/20/2007	RELEASED	RESCUE GRP	14
A0906292	10/7/2007	STRAY	OTC	BIRD	DUCK	10/20/2007	RELEASED	RESCUE GRP	14
A0906294	10/7/2007	STRAY	OTC	BIRD	DUCK	10/20/2007	RELEASED	RESCUE GRP	14
A0906296	10/7/2007	STRAY	OTC	BIRD	DUCK	10/20/2007	RELEASED	RESCUE GRP	14
A0906391	10/9/2007	STRAY	CAUGHT	BIRD	PIGEON	10/9/2007	EUTH	IRR SUFFER	1
A0906527	10/9/2007	WILDLIFE	PICK UP	BIRD	PIGEON	10/10/2007	DIED	IN KENNEL	2
A0906572	10/10/2007	OWNER SUR	OTC	BIRD	QUAIL	10/10/2007	RELEASED	RESCUE GRP	1
A0906727	10/10/2007	STRAY	OTC	BIRD	DOVE	10/11/2007	DIED	IN KENNEL	2
A0906988	10/11/2007	WILDLIFE	PICK UP	BIRD	PIGEON	10/14/2007	RELEASED	RESCUE GRP	4
A0907133	10/12/2007	WILDLIFE	PICK UP	BIRD	PIGEON	10/12/2007	RELEASED	FIELD	1
A0907219	10/12/2007	STRAY	PICK UP	BIRD	PIGEON	10/12/2007	EUTH	IRR SUFFER	1
A0907269	10/13/2007	STRAY	OTC	BIRD	DUCK	10/13/2007	EUTH	IRR SUFFER	1
A0907370	10/13/2007	STRAY	OTC	BIRD	PIGEON	10/14/2007	RELEASED	RESCUE GRP	2
A0907372	10/13/2007	STRAY	OTC	BIRD	PIGEON	10/14/2007	RELEASED	RESCUE GRP	2
A0907438	10/14/2007	WILDLIFE	OTC	BIRD	PIGEON	10/14/2007	EUTH	IRR SUFFER	1
A0907585	10/15/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	10/15/2007	RELEASED	FIELD	1
A0907677	10/15/2007	WILDLIFE	PICK UP	BIRD	DUCK	10/17/2007	RELEASED	OTHER AGCY	3
A0907679	10/15/2007	WILDLIFE	PICK UP	BIRD	DUCK	10/17/2007	RELEASED	OTHER AGCY	3
A0907775	10/16/2007	OWNER SUR	OTC	BIRD	CHICKEN	11/5/2007	EUTH	TIME/SPACE	21
A0907777	10/16/2007	OWNER SUR	OTC	BIRD	CHICKEN	11/5/2007	EUTH	TIME/SPACE	21
A0907778	10/16/2007	OWNER SUR	OTC	BIRD	CHICKEN	10/20/2007	ADOPTION	OWNER NEW	5
A0907972	10/16/2007	OWNER SUR	OTC	BIRD	DUCK	10/26/2007	ADOPTION	OWNER NEW	11
A0908317	6/9/2008	FOSTER	EVIDENCE	BIRD	GAMEFOWL	6/10/2008	RELEASED	RESCUE GRP	2
A0908318	6/9/2008	FOSTER	EVIDENCE	BIRD	GAMEFOWL	6/10/2008	RELEASED	RESCUE GRP	2
A0908319	6/9/2008	FOSTER	EVIDENCE	BIRD	GAMEFOWL	6/10/2008	RELEASED	RESCUE GRP	2
A0908320	10/18/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	2/14/2008	DIED	IN KENNEL	120
A0908322	10/18/2007	EVIDENCE	HUMANE	BIRD	CHICKEN	12/21/2007	EUTH	MEDICAL	65
A0908323	10/18/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	2/6/2008	DIED	IN KENNEL	112
A0908324	10/18/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	11/16/2007	EUTH	IRR SUFFER	30
A0908325	10/18/2007	EVIDENCE	HUMANE	BIRD	GAMEFOWL	1/6/2008	DIED	IN KENNEL	81
A0908456	10/18/2007	WILDLIFE	PICK UP	BIRD	PIGEON	10/18/2007	EUTH	IRR SUFFER	1
A0908489	10/18/2007	STRAY	OTC	BIRD	DUCK	12/5/2007	ADOPTION	OWNER NEW	49
A0908490	10/18/2007	WILDLIFE	CAUGHT	BIRD	PEAFOWL	10/18/2007	EUTH	MEDICAL	1
A0908803	10/20/2007	STRAY	OTC	BIRD	CHICKEN	10/20/2007	EUTH	IRR SUFFER	1
A0908817	10/20/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	10/20/2007	DIED	ENROUTE	1
A0908843	10/20/2007	STRAY	PICK UP	BIRD	PIGEON	10/20/2007	EUTH	IRR SUFFER	1
A0908879	10/21/2007	WILDLIFE	OTC	BIRD	DOVE	10/21/2007	BODY DISPO	SANITATION	1
A0908921	10/21/2007	STRAY	OTC	BIRD	CHICKEN	11/3/2007	RELEASED	RESCUE GRP	14
A0908971	10/21/2007	STRAY	CAUGHT	BIRD	PARAKEET	10/26/2007	ADOPTION	OWNER NEW	6
A0908972	10/21/2007	STRAY	CAUGHT	BIRD	PARAKEET	10/26/2007	ADOPTION	OWNER NEW	6
A0908973	10/21/2007	STRAY	CAUGHT	BIRD	PARAKEET	10/26/2007	ADOPTION	OWNER NEW	6
A0908974	10/21/2007	STRAY	CAUGHT	BIRD	PARAKEET	10/26/2007	ADOPTION	OWNER NEW	6
A0909000	10/21/2007	WILDLIFE	PICK UP	BIRD	PIGEON	10/23/2007	EUTH	IRR SUFFER	3
A0909038	10/22/2007	STRAY	CAUGHT	BIRD	CHICKEN	11/5/2007	EUTH	TIME/SPACE	15
A0909046	10/22/2007	WILDLIFE	LFT AT SLT	BIRD	PIGEON	10/22/2007	BODY DISPO	SANITATION	1
A0909245	10/23/2007	STRAY	PICK UP	BIRD	PIGEON	10/23/2007	EUTH	WILDLIFE	1
A0909257	10/23/2007	STRAY	OTC	BIRD	FINCH	10/23/2007	DIED	IN KENNEL	1
A0909500	10/24/2007	STRAY	PICK UP	BIRD	PIGEON	10/24/2007	EUTH	IRR SUFFER	1
A0909512	10/24/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	10/24/2007	EUTH	IRR SUFFER	1
A0909566	10/24/2007	WILDLIFE	OTC	BIRD	DUCK	10/26/2007	RELEASED	OTHER AGCY	3
A0909631	10/25/2007	STRAY	OTC	BIRD	PEAFOWL	10/30/2007	RELEASED	OTHER AGCY	6
A0909647	10/25/2007	STRAY	OTC	BIRD	CHICKEN	11/16/2007	ADOPTION	OWNER NEW	23
A0909717	10/25/2007	POS OWNER	PICK UP	BIRD	CHICKEN	11/18/2007	ADOPTION	OWNER NEW	25
A0909774	10/25/2007	STRAY	OTC	BIRD	DUCK	12/5/2007	ADOPTION	OWNER NEW	42
A0909783	10/25/2007	STRAY	PICK UP	BIRD	PARAKEET	10/25/2007	DIED	ENROUTE	1
A0909867	10/26/2007	WILDLIFE	PICK UP	BIRD	PIGEON	10/26/2007	RELEASED	FIELD	1
A0909939	10/26/2007	WILDLIFE	PICK UP	BIRD	PIGEON	10/26/2007	BODY DISPO	SANITATION	1
A0909940	10/26/2007	STRAY	OTC	BIRD	DUCK	10/27/2007	RELEASED	RESCUE GRP	2
A0909943	10/26/2007	STRAY	LFT AT SLT	BIRD	CHICKEN	10/30/2007	RELEASED	OTHER AGCY	5

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0909947	10/26/2007	STRAY	LFT AT SLT	BIRD	CHICKEN	10/30/2007	RELEASED	OTHER AGCY	5
A0909949	10/26/2007	STRAY	LFT AT SLT	BIRD	CHICKEN	10/30/2007	RELEASED	OTHER AGCY	5
A0909951	10/26/2007	STRAY	LFT AT SLT	BIRD	CHICKEN	10/30/2007	RELEASED	OTHER AGCY	5
A0910068	10/27/2007	OWNER SUR	OTC	BIRD	GOOSE	10/31/2007	RELEASED	RESCUE GRP	5
A0910106	10/27/2007	OWNER SUR	PICK UP	BIRD	DOVE	10/27/2007	EUTH	MEDICAL	1
A0910107	10/27/2007	OWNER SUR	PICK UP	BIRD	DOVE	10/27/2007	EUTH	MEDICAL	1
A0910215	10/28/2007	OWNER SUR	OTC	BIRD	CHICKEN	10/28/2007	ADOPTION	OWNER NEW	1
A0910274	10/29/2007	STRAY	LFT AT SLT	BIRD	PIGEON	10/29/2007	EUTH	IRR SUFFER	1
A0910278	10/29/2007	WILDLIFE	LFT AT SLT	BIRD	PIGEON	11/1/2007	RELEASED	RESCUE GRP	4
A0910339	10/29/2007	OWNER SUR	OTC	BIRD	PARAKEET	10/29/2007	EUTH	IRR SUFFER	1
A0910340	10/29/2007	OWNER SUR	OTC	BIRD	PARAKEET	10/30/2007	ADOPTION	OWNER NEW	2
A0910397	10/29/2007	OWNER SUR	OTC	BIRD	COCKATOO	10/29/2007	BODY DISPO	SANITATION	1
A0910432	10/30/2007	OWNER SUR	OTC	BIRD	CHICKEN	11/3/2007	RELEASED	RESCUE GRP	5
A0910452	10/30/2007	OWNER SUR	OTC	BIRD	CHICKEN	11/3/2007	RELEASED	RESCUE GRP	5
A0910454	10/30/2007	OWNER SUR	OTC	BIRD	CHICKEN	11/3/2007	RELEASED	RESCUE GRP	5
A0910458	10/30/2007	OWNER SUR	OTC	BIRD	CHICKEN	11/3/2007	RELEASED	RESCUE GRP	5
A0910502	10/30/2007	STRAY	OTC	BIRD	PIGEON	11/1/2007	RELEASED	RESCUE GRP	3
A0910524	10/30/2007	STRAY	OTC	BIRD	CHICKEN	11/3/2007	RELEASED	RESCUE GRP	5
A0910616	10/30/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	10/30/2007	EUTH	IRR SUFFER	1
A0910812	10/31/2007	WILDLIFE	PICK UP	BIRD	PIGEON	10/31/2007	EUTH	IRR SUFFER	1
A0911009	11/1/2007	WILDLIFE	OTC	BIRD	PIGEON	11/1/2007	RELEASED	OTHER AGCY	1
A0911032	11/2/2007	OWNER SUR	OTC	BIRD	DUCK	11/9/2007	RELEASED	RESCUE GRP	8
A0911034	11/2/2007	OWNER SUR	OTC	BIRD	DUCK	11/9/2007	RELEASED	RESCUE GRP	8
A0911136	11/2/2007	STRAY	OTC	BIRD	PIGEON	11/26/2007	RELEASED	RESCUE GRP	25
A0911289	11/3/2007	STRAY	OTC	BIRD	PIGEON	11/3/2007	EUTH	MEDICAL	1
A0911296	11/3/2007	STRAY	OTC	BIRD	DOVE	11/3/2007	RELEASED	RESCUE GRP	1
A0911348	11/3/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	11/3/2007	DIED	ENROUTE	1
A0911358	11/3/2007	WILDLIFE	OTC	BIRD	PIGEON	11/4/2007	EUTH	IRR SUFFER	2
A0911362	11/3/2007	STRAY	CAUGHT	BIRD	PARAKEET	11/7/2007	ADOPTION	OWNER NEW	5
A0911363	11/3/2007	STRAY	CAUGHT	BIRD	PARAKEET	11/7/2007	ADOPTION	OWNER NEW	5
A0911417	11/4/2007	STRAY	OTC	BIRD	PIGEON	11/6/2007	RELEASED	RESCUE GRP	3
A0911422	11/4/2007	OWNER SUR	OTC	BIRD	PARROT	11/7/2007	ADOPTION	OWNER NEW	4
A0911438	11/4/2007	WILDLIFE	PICK UP	BIRD	PIGEON	11/4/2007	EUTH	WILDLIFE	1
A0911440	11/4/2007	STRAY	OTC	BIRD	GOOSE	11/8/2007	RELEASED	RESCUE GRP	5
A0911487	11/4/2007	STRAY	PICK UP	BIRD	PARAKEET	11/9/2007	ADOPTION	OWNER NEW	6
A0911488	11/4/2007	STRAY	PICK UP	BIRD	PARAKEET	11/20/2007	DIED	IN KENNEL	17
A0911597	11/5/2007	OWNER SUR	OTC	BIRD	CHICKEN	12/8/2007	RELEASED	RESCUE GRP	34
A0912538	11/10/2007	WILDLIFE	PICK UP	BIRD	PIGEON	11/10/2007	EUTH	IRR SUFFER	1
A0912540	11/10/2007	WILDLIFE	PICK UP	BIRD	PIGEON	11/12/2007	EUTH	MEDICAL	3
A0912574	11/10/2007	STRAY	PICK UP	BIRD	PHEASANT	11/10/2007	EUTH	IRR SUFFER	1
A0912614	11/10/2007	WILDLIFE	PICK UP	BIRD	GOOSE	11/10/2007	EUTH	IRR SUFFER	1
A0912727	11/11/2007	STRAY	OTC	BIRD	CHICKEN	11/24/2007	ADOPTION	OWNER NEW	14
A0912728	11/11/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	12/8/2007	RELEASED	RESCUE GRP	28
A0912747	11/11/2007	STRAY	OTC	BIRD	FINCH	11/11/2007	EUTH	IRR SUFFER	1
A0912752	11/11/2007	WILDLIFE	OTC	BIRD	DOVE	11/12/2007	EUTH	MEDICAL	2
A0912808	11/12/2007	OWNER SUR	OTC	BIRD	CHICKEN	3/20/2008	RELEASED	RESCUE GRP	130
A0912933	11/13/2007	STRAY	PICK UP	BIRD	DUCK	11/13/2007	RELEASED	RESCUE GRP	1
A0912960	11/13/2007	STRAY	OTC	BIRD	PIGEON	11/13/2007	EUTH	IRR SUFFER	1
A0913068	11/13/2007	STRAY	OTC	BIRD	AMAZON	11/18/2007	ADOPTION	OWNER NEW	6
A0913070	11/13/2007	STRAY	OTC	BIRD	CHICKEN	1/8/2008	RELEASED	OTHER AGCY	57
A0913074	11/13/2007	STRAY	OTC	BIRD	CHICKEN	12/1/2007	ADOPTION	OWNER NEW	19
A0913397	11/15/2007	STRAY	CAUGHT	BIRD	CHICKEN	11/15/2007	EUTH	IRR SUFFER	1
A0913398	11/15/2007	STRAY	OTC	BIRD	DOVE-FANCY	11/18/2007	RELEASED	OTHER AGCY	4
A0913606	11/16/2007	STRAY	OTC	BIRD	CHICKEN	11/24/2007	ADOPTION	OWNER NEW	9
A0913607	11/16/2007	STRAY	OTC	BIRD	CHICKEN	12/11/2007	ADOPT NH	RESCUE GRP	26
A0913608	11/16/2007	STRAY	OTC	BIRD	CHICKEN	1/8/2008	RELEASED	OTHER AGCY	54
A0913770	11/17/2007	WILDLIFE	PICK UP	BIRD	PIGEON	11/18/2007	EUTH	WILDLIFE	2
A0913771	11/17/2007	WILDLIFE	PICK UP	BIRD	PIGEON	11/17/2007	BODY DISPO	SANITATION	1
A0913775	11/17/2007	WILDLIFE	PICK UP	BIRD	PIGEON	11/17/2007	BODY DISPO	SANITATION	1
A0913795	11/18/2007	STRAY	OTC	BIRD	PIGEON	11/20/2007	RELEASED	RESCUE GRP	3
A0913858	11/18/2007	WILDLIFE	PICK UP	BIRD	PIGEON	11/18/2007	EUTH	IRR SUFFER	1
A0913896	11/18/2007	STRAY	PICK UP	BIRD	PARAKEET	11/24/2007	ADOPTION	OWNER NEW	7
A0913897	11/18/2007	STRAY	PICK UP	BIRD	PARAKEET	11/24/2007	ADOPTION	OWNER NEW	7
A0913957	11/19/2007	WILDLIFE	PICK UP	BIRD	PIGEON	11/19/2007	DIED	ENROUTE	1
A0914094	11/20/2007	STRAY	PICK UP	BIRD	DUCK	11/20/2007	EUTH	IRR SUFFER	1
A0914097	11/20/2007	STRAY	PICK UP	BIRD	DUCK	11/21/2007	DIED	IN KENNEL	2
A0914099	11/20/2007	STRAY	PICK UP	BIRD	DUCK	11/23/2007	RELEASED	RESCUE GRP	4
A0914259	11/20/2007	WILDLIFE	OTC	BIRD	PIGEON	11/20/2007	EUTH	IRR SUFFER	1
A0914272	11/20/2007	STRAY	PICK UP	BIRD	PARAKEET	12/1/2007	ADOPTION	OWNER NEW	12
A0914273	11/20/2007	STRAY	PICK UP	BIRD	PARAKEET	12/1/2007	ADOPTION	OWNER NEW	12
A0914338	11/21/2007	WILDLIFE	PICK UP	BIRD	DUCK	11/21/2007	RELEASED	OTHER AGCY	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0915461	11/28/2007	OWNER SUR	OTC	BIRD	CHICKEN	12/8/2007	RELEASED	RESCUE GRP	11
A0915523	11/29/2007	OWNER SUR	OTC	BIRD	CHICKEN	1/9/2008	RELEASED	OTHER AGCY	42
A0915590	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915592	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915593	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915594	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915595	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915596	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915597	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915598	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915599	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915600	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915601	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915602	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915603	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915604	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915605	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915606	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915607	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915608	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915610	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915611	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915612	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915613	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915614	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915615	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915616	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915617	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915618	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915619	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915620	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915622	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915623	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915624	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915625	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915626	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915627	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915628	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915629	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915630	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915631	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915632	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915633	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915634	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915635	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915636	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915637	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915638	11/29/2007	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	11/29/2007	EUTH	FIELD	1
A0915642	11/29/2007	STRAY	CAUGHT	BIRD	DUCK	12/7/2007	EUTH	IRR SUFFER	9
A0915643	11/29/2007	STRAY	CAUGHT	BIRD	DUCK	12/7/2007	EUTH	IRR SUFFER	9
A0915644	11/29/2007	STRAY	CAUGHT	BIRD	DUCK	12/7/2007	EUTH	IRR SUFFER	9
A0915681	11/29/2007	WILDLIFE	OTC	BIRD	PIGEON	11/29/2007	EUTH	IRR SUFFER	1
A0915717	11/29/2007	STRAY	PICK UP	BIRD	PIGEON	11/29/2007	EUTH	IRR SUFFER	1
A0915876	11/30/2007	STRAY	CAUGHT	BIRD	PARROT	11/30/2007	ESCAPED	SHELTER	1
A0916015	12/1/2007	WILDLIFE	OTC	BIRD	PIGEON	12/1/2007	EUTH	IRR SUFFER	1
A0916094	12/1/2007	STRAY	PICK UP	BIRD	PARAKEET	12/6/2007	ADOPTION	OWNER NEW	6
A0916095	12/1/2007	STRAY	PICK UP	BIRD	PARAKEET	12/6/2007	ADOPTION	OWNER NEW	6
A0916096	12/1/2007	STRAY	PICK UP	BIRD	PARAKEET	12/6/2007	ADOPTION	OWNER NEW	6
A0916097	12/1/2007	STRAY	PICK UP	BIRD	PARAKEET	12/6/2007	ADOPTION	OWNER NEW	6
A0916098	12/1/2007	STRAY	PICK UP	BIRD	PARAKEET	12/6/2007	ADOPTION	OWNER NEW	6
A0916099	12/1/2007	STRAY	PICK UP	BIRD	PARAKEET	12/6/2007	ADOPTION	OWNER NEW	6
A0916100	12/1/2007	STRAY	PICK UP	BIRD	PARAKEET	12/6/2007	RELEASED	RESCUE GRP	6
A0916101	12/1/2007	STRAY	PICK UP	BIRD	PARAKEET	12/6/2007	ADOPTION	OWNER NEW	6
A0916102	12/1/2007	STRAY	PICK UP	BIRD	PARAKEET	12/6/2007	ADOPTION	OWNER NEW	6
A0916103	12/1/2007	STRAY	PICK UP	BIRD	PARAKEET	12/6/2007	ADOPTION	OWNER NEW	6
A0916104	12/1/2007	STRAY	PICK UP	BIRD	PARAKEET	12/6/2007	RELEASED	RESCUE GRP	6
A0916419	12/4/2007	OWNER SUR	PICK UP	BIRD	CHICKEN	12/4/2007	EUTH	IRR SUFFER	1
A0916424	12/4/2007	WILDLIFE	OTC	BIRD	PIGEON	12/5/2007	EUTH	IRR SUFFER	2
A0916634	12/5/2007	POS OWNER	OTC	BIRD	PIGEON	12/6/2007	RELEASED	FIELD	2
A0916663	12/5/2007	STRAY	PICK UP	BIRD	DOVE	12/5/2007	EUTH	IRR SUFFER	1
A0916702	12/6/2007	STRAY	OTC	BIRD	DOVE	12/6/2007	BODY DISPO	SANITATION	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0916708	12/6/2007	EVIDENCE	HUMANE	BIRD	DOVE	2/1/2008	ADOPTION	OWNER NEW	58
A0916709	12/6/2007	EVIDENCE	HUMANE	BIRD	DOVE	2/1/2008	ADOPTION	OWNER NEW	58
A0916710	12/6/2007	EVIDENCE	HUMANE	BIRD	DOVE	2/1/2008	ADOPTION	OWNER NEW	58
A0916711	12/6/2007	EVIDENCE	HUMANE	BIRD	DOVE	1/16/2008	EUTH	TIME/SP.MD	42
A0916712	12/6/2007	EVIDENCE	HUMANE	BIRD	DOVE	2/1/2008	ADOPTION	OWNER NEW	58
A0916713	12/6/2007	EVIDENCE	HUMANE	BIRD	DOVE	2/1/2008	ADOPTION	OWNER NEW	58
A0916714	12/6/2007	EVIDENCE	HUMANE	BIRD	DOVE	2/1/2008	ESCAPED	SHELTER	58
A0916715	12/6/2007	EVIDENCE	HUMANE	BIRD	DOVE	2/1/2008	ESCAPED	SHELTER	58
A0916717	12/6/2007	EVIDENCE	HUMANE	BIRD	COCKATIEL	12/16/2007	ADOPTION	OWNER NEW	11
A0916718	12/6/2007	EVIDENCE	HUMANE	BIRD	COCKATIEL	12/16/2007	ADOPTION	OWNER NEW	11
A0916719	12/6/2007	EVIDENCE	HUMANE	BIRD	COCKATIEL	12/18/2007	ADOPTION	OWNER NEW	13
A0916722	12/6/2007	EVIDENCE	HUMANE	BIRD	COCKATIEL	12/18/2007	ADOPTION	OWNER NEW	13
A0916723	12/6/2007	EVIDENCE	HUMANE	BIRD	COCKATIEL	12/18/2007	ADOPTION	OWNER NEW	13
A0916724	12/6/2007	EVIDENCE	HUMANE	BIRD	COCKATIEL	12/18/2007	ADOPTION	OWNER NEW	13
A0916725	12/6/2007	EVIDENCE	HUMANE	BIRD	COCKATIEL	12/18/2007	ADOPTION	OWNER NEW	13
A0917050	12/7/2007	WILDLIFE	PICK UP	BIRD	PIGEON	12/8/2007	EUTH	MEDICAL	2
A0917197	12/8/2007	WILDLIFE	PICK UP	BIRD	PIGEON	12/8/2007	EUTH	FIELD	1
A0917272	12/9/2007	STRAY	PICK UP	BIRD	PIGEON	12/11/2007	RELEASED	RESCUE GRP	3
A0917350	12/10/2007	WILDLIFE	CAUGHT	BIRD	DUCK	12/11/2007	RELEASED	RESCUE GRP	2
A0917452	12/11/2007	STRAY	OTC	BIRD	CHICKEN	12/11/2007	EUTH	MEDICAL	1
A0917479	12/11/2007	STRAY	OTC	BIRD	PIGEON	12/11/2007	EUTH	8 WKS UST	1
A0917481	12/11/2007	STRAY	OTC	BIRD	PIGEON	12/11/2007	EUTH	IRR SUFFER	1
A0917517	12/11/2007	STRAY	PICK UP	BIRD	PIGEON	12/11/2007	EUTH	IRR SUFFER	1
A0917540	12/11/2007	STRAY	CAUGHT	BIRD	PIGEON	12/11/2007	EUTH	IRR SUFFER	1
A0917740	12/12/2007	STRAY	TRAP	BIRD	GAMEFOWL	12/19/2007	ADOPTION	OWNER NEW	8
A0917783	12/13/2007	STRAY	PICK UP	BIRD	PIGEON	12/15/2007	EUTH	MEDICAL	3
A0917888	12/13/2007	WILDLIFE	CAUGHT	BIRD	PIGEON	12/14/2007	EUTH	IRR SUFFER	2
A0918045	12/14/2007	WILDLIFE	OTC	BIRD	PIGEON	12/14/2007	BODY DISPO	SANITATION	1
A0918131	12/15/2007	OWNER SUR	OTC	BIRD	PARAKEET	12/15/2007	EUTH	IRR SUFFER	1
A0918177	12/15/2007	STRAY	CAUGHT	BIRD	GOOSE	12/16/2007	RELEASED	RESCUE GRP	2
A0918189	12/15/2007	STRAY	OTC	BIRD	LOVEBIRD	12/15/2007	FOSTER	INJURED	1
A0918376	12/17/2007	WILDLIFE	OTC	BIRD	DUCK	1/4/2008	RELEASED	RESCUE GRP	19
A0918392	12/17/2007	STRAY	PICK UP	BIRD	DUCK	1/19/2008	ADOPTION	OWNER NEW	34
A0918393	12/17/2007	STRAY	CAUGHT	BIRD	PEAFOWL	2/5/2008	ADOPTION	OWNER NEW	51
A0918450	12/18/2007	STRAY	PICK UP	BIRD	PARAKEET	12/26/2007	ADOPTION	OWNER NEW	9
A0918452	12/18/2007	STRAY	PICK UP	BIRD	PARAKEET	12/26/2007	ADOPTION	OWNER NEW	9
A0918555	12/18/2007	WILDLIFE	PICK UP	BIRD	PIGEON	12/18/2007	EUTH	IRR SUFFER	1
A0918627	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918631	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918633	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918634	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918635	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918636	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918637	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918638	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918639	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918640	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918641	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918642	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918643	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918644	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918645	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918646	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918647	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918648	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918649	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918651	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918652	12/19/2007	ACTF	EVIDENCE	BIRD	GAMEFOWL	12/19/2007	EUTH	FIELD	1
A0918692	12/19/2007	WILDLIFE	OTC	BIRD	PIGEON	12/19/2007	EUTH	MEDICAL	1
A0918698	12/19/2007	WILDLIFE	OTC	BIRD	PIGEON	12/19/2007	EUTH	MEDICAL	1
A0918715	12/19/2007	STRAY	LFT AT SLT	BIRD	PIGEON	12/19/2007	BODY DISPO	SANITATION	1
A0918830	12/20/2007	OWNER SUR	OTC	BIRD	CHICKEN	1/6/2008	ADOPTION	OWNER NEW	18
A0918832	12/20/2007	OWNER SUR	OTC	BIRD	CHICKEN	1/6/2008	ADOPTION	OWNER NEW	18
A0918884	12/20/2007	WILDLIFE	OTC	BIRD	PIGEON	12/23/2007	RELEASED	FIELD	4
A0919082	12/21/2007	OWNER SUR	OTC	BIRD	CHICKEN	1/3/2008	RELEASED	RESCUE GRP	14
A0919090	12/21/2007	STRAY	OTC	BIRD	CHICKEN	2/29/2008	RELEASED	RESCUE GRP	71
A0919227	12/22/2007	STRAY	OTC	BIRD	PIGEON	12/23/2007	DIED	IN KENNEL	2
A0919248	12/22/2007	STRAY	PICK UP	BIRD	PARAKEET	12/27/2007	ADOPTION	OWNER NEW	6
A0919330	12/23/2007	EVIDENCE	PERMIT	BIRD	DUCK	12/25/2007	EUTH	IRR SUFFER	3
A0919527	12/26/2007	WILDLIFE	PICK UP	BIRD	GAMEFOWL	12/26/2007	EUTH	IRR SUFFER	1
A0919624	12/26/2007	STRAY	LFT AT SLT	BIRD	DUCK	12/27/2007	RELEASED	RESCUE GRP	2

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0919692	12/27/2007	STRAY	CAUGHT	BIRD	CHICKEN	12/27/2007	EUTH	IRR SUFFER	1
A0919841	12/27/2007	WILDLIFE	PICK UP	BIRD	PIGEON	12/28/2007	EUTH	IRR SUFFER	2
A0919842	12/27/2007	STRAY	CAUGHT	BIRD	PIGEON	12/27/2007	EUTH	AT PVT VET	1
A0919933	12/28/2007	STRAY	PICK UP	BIRD	PIGEON	12/28/2007	EUTH	IRR SUFFER	1
A0919959	12/28/2007	OWNER SUR	OTC	BIRD	COCKATIEL	12/28/2007	ADOPTION	OWNER NEW	1
A0920005	12/28/2007	WILDLIFE	PICK UP	BIRD	PIGEON	12/28/2007	EUTH	FIELD	1
A0920053	12/29/2007	STRAY	LFT AT SLT	BIRD	PIGEON	12/29/2007	EUTH	MEDICAL	1
A0920085	12/29/2007	STRAY	PICK UP	BIRD	PARAKEET	1/4/2008	ADOPTION	OWNER NEW	7
A0920086	12/29/2007	STRAY	PICK UP	BIRD	PARAKEET	1/4/2008	ADOPTION	OWNER NEW	7
A0920087	12/29/2007	STRAY	PICK UP	BIRD	PARAKEET	1/4/2008	ADOPTION	OWNER NEW	7
A0920088	12/29/2007	STRAY	PICK UP	BIRD	PARAKEET	1/4/2008	ADOPTION	OWNER NEW	7
A0920151	12/29/2007	STRAY	PICK UP	BIRD	PARAKEET	1/4/2008	ADOPTION	OWNER NEW	7
A0920152	12/29/2007	STRAY	PICK UP	BIRD	PARAKEET	1/4/2008	ADOPTION	OWNER NEW	7
A0920153	12/29/2007	STRAY	PICK UP	BIRD	PARAKEET	1/4/2008	ADOPTION	OWNER NEW	7
A0920154	12/29/2007	STRAY	PICK UP	BIRD	PARAKEET	1/4/2008	ADOPTION	OWNER NEW	7
A0920161	12/29/2007	WILDLIFE	PICK UP	BIRD	PIGEON	12/31/2007	RELEASED	FIELD	3
A0920171	12/29/2007	STRAY	CAUGHT	BIRD	PIGEON	12/30/2007	EUTH	WILDLIFE	2
A0920237	12/30/2007	STRAY	PICK UP	BIRD	PARROT	12/30/2007	EUTH	IRR SUFFER	1
A0920331	12/31/2007	STRAY	OTC	BIRD	PIGEON	12/31/2007	EUTH	IRR SUFFER	1
A0920335	12/31/2007	STRAY	OTC	BIRD	DOVE	1/3/2008	RELEASED	RESCUE GRP	4
A0920365	1/1/2008	WILDLIFE	OTC	BIRD	PIGEON	1/1/2008	EUTH	MEDICAL	1
A0920528	1/2/2008	WILDLIFE	PICK UP	BIRD	CHICKEN	1/31/2008	EUTH	MEDICAL	30
A0920584	1/2/2008	STRAY	OTC	BIRD	CHICKEN	1/9/2008	ADOPTION	OWNER NEW	8
A0920585	1/2/2008	STRAY	OTC	BIRD	CHICKEN	2/7/2008	RELEASED	OTHER AGCY	37
A0920586	1/2/2008	STRAY	OTC	BIRD	CHICKEN	1/13/2008	ADOPTION	OWNER NEW	12
A0920587	1/2/2008	STRAY	OTC	BIRD	CHICKEN	1/9/2008	ADOPTION	OWNER NEW	8
A0920630	1/3/2008	STRAY	OTC	BIRD	CHICKEN	2/6/2008	ADOPTION	OWNER NEW	35
A0920677	1/3/2008	OWNER SUR	OTC	BIRD	COCKATIEL	1/3/2008	ADOPTION	OWNER NEW	1
A0920982	1/5/2008	STRAY	OTC	BIRD	PARAKEET	1/16/2008	ADOPTION	OWNER NEW	12
A0920994	1/5/2008	WILDLIFE	OTC	BIRD	PIGEON	1/5/2008	EUTH	IRR SUFFER	1
A0921145	1/6/2008	POS OWNER	OTC	BIRD	COCKATIEL	1/12/2008	ADOPTION	OWNER NEW	7
A0921368	1/8/2008	OWNER SUR	OTC	BIRD	CHICKEN	1/8/2008	EUTH	MEDICAL	1
A0921498	1/8/2008	OWNER SUR	OTC	BIRD	DUCK	1/19/2008	ADOPTION	OWNER NEW	12
A0921499	1/8/2008	OWNER SUR	OTC	BIRD	DUCK	1/19/2008	ADOPTION	OWNER NEW	12
A0921747	1/10/2008	STRAY	CAUGHT	BIRD	PIGEON	1/10/2008	EUTH	IRR SUFFER	1
A0921957	1/11/2008	STRAY	OTC	BIRD	PIGEON	1/11/2008	EUTH	IRR SUFFER	1
A0921984	1/11/2008	WILDLIFE	PICK UP	BIRD	COCKATIEL	1/11/2008	FOSTER	INJURED	1
A0922044	1/11/2008	STRAY	OTC	BIRD	PIGEON	1/11/2008	EUTH	MEDICAL	1
A0922231	1/13/2008	STRAY	LFT AT SLT	BIRD	PIGEON	1/14/2008	RELEASED	RESCUE GRP	2
A0922305	1/13/2008	WILDLIFE	CAUGHT	BIRD	GOOSE	1/14/2008	RELEASED	RESCUE GRP	2
A0922444	1/14/2008	STRAY	OTC	BIRD	PIGEON	1/14/2008	EUTH	IRR SUFFER	1
A0922507	1/15/2008	WILDLIFE	OTC	BIRD	PIGEON	1/15/2008	RELEASED	FIELD	1
A0922580	1/15/2008	STRAY	PICK UP	BIRD	PARAKEET	1/20/2008	ADOPTION	OWNER NEW	6
A0922588	1/15/2008	STRAY	PICK UP	BIRD	PARAKEET	1/20/2008	ADOPTION	OWNER NEW	6
A0922658	1/15/2008	WILDLIFE	CAUGHT	BIRD	DUCK	1/15/2008	EUTH	IRR SUFFER	1
A0922689	1/15/2008	STRAY	PICK UP	BIRD	PIGEON	2/5/2008	ADOPTION	OWNER NEW	22
A0922745	1/16/2008	STRAY	OTC	BIRD	PIGEON	1/16/2008	EUTH	IRR SUFFER	1
A0922811	1/16/2008	WILDLIFE	PICK UP	BIRD	PEAFOWL	1/16/2008	BODY DISPO	SANITATION	1
A0922912	1/16/2008	WILDLIFE	CAUGHT	BIRD	DUCK	1/16/2008	RELEASED	RESCUE GRP	1
A0923155	1/18/2008	WILDLIFE	LFT AT SLT	BIRD	PIGEON	1/18/2008	EUTH	MEDICAL	1
A0923474	1/19/2008	STRAY	PICK UP	BIRD	CHICKEN	2/6/2008	RELEASED	RESCUE GRP	19
A0923598	1/20/2008	WILDLIFE	PICK UP	BIRD	PIGEON	1/20/2008	EUTH	IRR SUFFER	1
A0923667	1/21/2008	STRAY	CAUGHT	BIRD	DOVE-FANCY	1/21/2008	RELEASED	FIELD	1
A0923803	1/22/2008	WILDLIFE	CAUGHT	BIRD	GOOSE	1/22/2008	RELEASED	RESCUE GRP	1
A0923817	1/22/2008	OWNER SUR	OTC	BIRD	LOVEBIRD	1/23/2008	ADOPTION	OWNER NEW	2
A0923993	1/23/2008	OWNER SUR	OTC	BIRD	DOVE	1/27/2008	ADOPTION	OWNER NEW	5
A0923995	1/23/2008	OWNER SUR	OTC	BIRD	DOVE	1/27/2008	ADOPTION	OWNER NEW	5
A0924028	1/23/2008	WILDLIFE	PICK UP	BIRD	DUCK	1/25/2008	RELEASED	RESCUE GRP	3
A0924431	1/25/2008	WILDLIFE	CAUGHT	BIRD	PIGEON	1/26/2008	EUTH	IRR SUFFER	2
A0924450	1/25/2008	STRAY	OTC	BIRD	PIGEON	1/25/2008	DIED	IN KENNEL	1
A0924628	1/26/2008	STRAY	LFT AT SLT	BIRD	FINCH	2/3/2008	DIED	IN KENNEL	9
A0924651	1/27/2008	OWNER SUR	OTC	BIRD	PARAKEET	1/27/2008	ADOPTION	OWNER NEW	1
A0924685	1/27/2008	OWNER SUR	OTC	BIRD	CHICKEN	4/6/2008	ADOPTION	OWNER NEW	71
A0924685	4/17/2008	OWNER SUR	RETURN	BIRD	CHICKEN	8/19/2008	RELEASED	OTHER AGCY	125
A0925074	1/29/2008	WILDLIFE	OTC	BIRD	PIGEON	1/29/2008	EUTH	IRR SUFFER	1
A0925352	1/31/2008	STRAY	CAUGHT	BIRD	CHICKEN	2/14/2008	ADOPTION	OWNER NEW	15
A0925452	1/31/2008	STRAY	PICK UP	BIRD	PIGEON	2/2/2008	RELEASED	FIELD	3
A0925457	2/1/2008	OWNER SUR	OTC	BIRD	CHICKEN	2/10/2008	ADOPTION	OWNER NEW	10
A0925577	2/1/2008	STRAY	OTC	BIRD	PIGEON	2/1/2008	EUTH	IRR SUFFER	1
A0925578	2/1/2008	STRAY	LFT AT SLT	BIRD	PIGEON	2/1/2008	EUTH	MEDICAL	1
A0925697	2/2/2008	POS OWNER	PICK UP	BIRD	PIGEON	2/4/2008	RELEASED	RESCUE GRP	3

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0925815	2/3/2008	WILDLIFE	OTC	BIRD	GOOSE	2/7/2008	RELEASED	RESCUE GRP	5
A0926114	2/4/2008	WILDLIFE	PICK UP	BIRD	PIGEON	2/4/2008	RELEASED	RESCUE GRP	1
A0926189	2/4/2008	STRAY	CAUGHT	BIRD	CHICKEN	2/29/2008	RELEASED	RESCUE GRP	26
A0926190	2/4/2008	STRAY	CAUGHT	BIRD	CHICKEN	2/29/2008	RELEASED	RESCUE GRP	26
A0926191	2/4/2008	STRAY	CAUGHT	BIRD	CHICKEN	2/29/2008	RELEASED	RESCUE GRP	26
A0926240	2/4/2008	WILDLIFE	PICK UP	BIRD	PIGEON	2/5/2008	EUTH	IRR SUFFER	2
A0926269	2/5/2008	WILDLIFE	LFT AT SLT	BIRD	PIGEON	2/5/2008	EUTH	IRR SUFFER	1
A0926533	2/5/2008	WILDLIFE	CAUGHT	BIRD	DUCK	2/6/2008	RELEASED	FIELD	2
A0927039	2/8/2008	STRAY	LFT AT SLT	BIRD	COCKATIEL	2/13/2008	ADOPTION	OWNER NEW	6
A0927399	2/9/2008	WILDLIFE	PICK UP	BIRD	QUAIL	2/9/2008	RELEASED	RESCUE GRP	1
A0927467	2/10/2008	STRAY	OTC	BIRD	DOVE	2/10/2008	RELEASED	OTHER AGCY	1
A0927480	2/10/2008	STRAY	LFT AT SLT	BIRD	CANARY	2/10/2008	RELEASED	OTHER AGCY	1
A0927626	2/11/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	2/29/2008	RELEASED	RESCUE GRP	19
A0927627	2/11/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	2/29/2008	RELEASED	RESCUE GRP	19
A0927664	2/11/2008	STRAY	LFT AT SLT	BIRD	GOOSE	2/11/2008	EUTH	IRR SUFFER	1
A0927692	2/11/2008	STRAY	OTC	BIRD	CANARY	2/12/2008	RELEASED	RESCUE GRP	2
A0927765	2/12/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	2/12/2008	RELEASED	RESCUE GRP	1
A0927766	2/12/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	2/12/2008	RELEASED	RESCUE GRP	1
A0927768	2/12/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	2/12/2008	RELEASED	RESCUE GRP	1
A0927770	2/12/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	2/12/2008	RELEASED	RESCUE GRP	1
A0927771	2/12/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	2/12/2008	RELEASED	RESCUE GRP	1
A0927772	2/12/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	2/12/2008	RELEASED	RESCUE GRP	1
A0927904	2/12/2008	STRAY	PICK UP	BIRD	CHICKEN	2/19/2008	EUTH	BEHAV OBSV	8
A0927910	2/12/2008	WILDLIFE	CAUGHT	BIRD	PIGEON	2/16/2008	RELEASED	RESCUE GRP	5
A0927913	2/12/2008	STRAY	CAUGHT	BIRD	CHICKEN	2/29/2008	RELEASED	RESCUE GRP	18
A0927914	2/12/2008	STRAY	CAUGHT	BIRD	CHICKEN	2/29/2008	RELEASED	RESCUE GRP	18
A0928031	2/13/2008	EVIDENCE	HUMANE	BIRD	COCKATIEL	2/14/2008	EUTH	MEDICAL	2
A0928038	2/13/2008	EVIDENCE	HUMANE	BIRD	COCKATIEL	2/28/2008	ADOPTION	OWNER NEW	16
A0928040	2/13/2008	EVIDENCE	HUMANE	BIRD	PARAKEET	3/7/2008	ADOPTION	OWNER NEW	24
A0928041	2/13/2008	EVIDENCE	HUMANE	BIRD	PARAKEET	2/28/2008	ADOPTION	OWNER NEW	16
A0928042	2/13/2008	EVIDENCE	HUMANE	BIRD	PARAKEET	2/28/2008	ADOPTION	OWNER NEW	16
A0928043	2/13/2008	EVIDENCE	HUMANE	BIRD	PARAKEET	3/7/2008	ADOPTION	OWNER NEW	24
A0928044	2/13/2008	EVIDENCE	HUMANE	BIRD	PARAKEET	3/7/2008	ADOPTION	OWNER NEW	24
A0928046	2/13/2008	EVIDENCE	HUMANE	BIRD	PARAKEET	3/8/2008	ADOPTION	OWNER NEW	25
A0928047	2/13/2008	EVIDENCE	HUMANE	BIRD	PARAKEET	3/8/2008	ADOPTION	OWNER NEW	25
A0928050	2/13/2008	EVIDENCE	HUMANE	BIRD	PARAKEET	3/5/2008	ADOPTION	OWNER NEW	22
A0928054	2/13/2008	EVIDENCE	HUMANE	BIRD	FINCH	2/28/2008	ADOPTION	OWNER NEW	16
A0928055	2/13/2008	EVIDENCE	HUMANE	BIRD	FINCH	2/28/2008	ADOPTION	OWNER NEW	16
A0928057	2/13/2008	EVIDENCE	HUMANE	BIRD	FINCH	2/28/2008	ADOPTION	OWNER NEW	16
A0928058	2/13/2008	EVIDENCE	HUMANE	BIRD	FINCH	2/28/2008	ADOPTION	OWNER NEW	16
A0928060	2/13/2008	EVIDENCE	HUMANE	BIRD	FINCH	2/28/2008	ADOPTION	OWNER NEW	16
A0928062	2/13/2008	EVIDENCE	HUMANE	BIRD	FINCH	2/28/2008	ADOPTION	OWNER NEW	16
A0928063	2/13/2008	EVIDENCE	HUMANE	BIRD	DOVE-FANCY	2/28/2008	ADOPTION	OWNER NEW	16
A0928064	2/13/2008	EVIDENCE	HUMANE	BIRD	FINCH	2/13/2008	BODY DISPO	SANITATION	1
A0928065	2/13/2008	EVIDENCE	HUMANE	BIRD	FINCH	2/13/2008	BODY DISPO	SANITATION	1
A0928107	2/13/2008	WILDLIFE	OTC	BIRD	DOVE	2/13/2008	DIED	IN KENNEL	1
A0928190	2/14/2008	STRAY	PICK UP	BIRD	GAMEFOWL	2/29/2008	RELEASED	RESCUE GRP	16
A0928206	2/14/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	2/19/2008	ADOPTION	OWNER NEW	6
A0928207	2/14/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	2/19/2008	ADOPTION	OWNER NEW	6
A0928209	2/14/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	2/19/2008	ADOPTION	OWNER NEW	6
A0928210	2/14/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	2/19/2008	ADOPTION	OWNER NEW	6
A0928211	2/14/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	2/19/2008	ADOPTION	OWNER NEW	6
A0928213	2/14/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	2/19/2008	ADOPTION	OWNER NEW	6
A0928215	2/14/2008	OWNER SUR	PICK UP	BIRD	DOVE	2/16/2008	RELEASED	RESCUE GRP	3
A0928216	2/14/2008	OWNER SUR	PICK UP	BIRD	DOVE	2/16/2008	RELEASED	RESCUE GRP	3
A0928217	2/14/2008	OWNER SUR	PICK UP	BIRD	DOVE	2/16/2008	RELEASED	RESCUE GRP	3
A0928298	2/14/2008	STRAY	OTC	BIRD	PIGEON	2/14/2008	BODY DISPO	SANITATION	1
A0928398	2/15/2008	STRAY	CAUGHT	BIRD	CHICKEN	3/3/2008	EUTH	TIME/SPACE	18
A0928430	2/15/2008	WILDLIFE	CAUGHT	BIRD	DUCK	2/15/2008	DIED	IN KENNEL	1
A0928482	2/15/2008	STRAY	CAUGHT	BIRD	PIGEON	2/24/2008	RELEASED	FIELD	10
A0928557	2/16/2008	WILDLIFE	OTC	BIRD	DUCK	2/16/2008	BODY DISPO	SANITATION	1
A0928639	2/17/2008	WILDLIFE	OTC	BIRD	PIGEON	2/23/2008	RELEASED	RESCUE GRP	7
A0928645	2/16/2008	STRAY	PICK UP	BIRD	CHICKEN	2/29/2008	RELEASED	RESCUE GRP	14
A0928727	2/17/2008	STRAY	OTC	BIRD	PIGEON	2/17/2008	EUTH	WILDLIFE	1
A0928802	2/18/2008	STRAY	CAUGHT	BIRD	PIGEON	2/19/2008	EUTH	IRR SUFFER	2
A0928849	2/19/2008	STRAY	OTC	BIRD	GAMEFOWL	3/3/2008	EUTH	TIME/SPACE	14
A0928904	2/19/2008	STRAY	PICK UP	BIRD	CHICKEN	2/29/2008	RELEASED	RESCUE GRP	11
A0929045	2/19/2008	STRAY	OTC	BIRD	CHICKEN	3/20/2008	ADOPTION	OWNER NEW	31
A0929254	2/21/2008	WILDLIFE	PICK UP	BIRD	DUCK	2/21/2008	EUTH	IRR SUFFER	1
A0929328	2/21/2008	OWNER SUR	PICK UP	BIRD	DOVE	2/21/2008	RELEASED	FIELD	1
A0929360	2/21/2008	WILDLIFE	OTC	BIRD	PIGEON	2/21/2008	EUTH	MEDICAL	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0929411	2/21/2008	STRAY	OTC	BIRD	PIGEON	2/22/2008	RELEASED	FIELD	2
A0929478	2/22/2008	WILDLIFE	CAUGHT	BIRD	MALLARD	2/23/2008	RELEASED	RESCUE GRP	2
A0929593	2/23/2008	STRAY	TRAP	BIRD	CHICKEN	3/3/2008	EUTH	TIME/SP.MD	10
A0929594	2/23/2008	STRAY	TRAP	BIRD	CHICKEN	2/29/2008	RELEASED	RESCUE GRP	7
A0929664	2/23/2008	STRAY	TRAP	BIRD	CHICKEN	3/3/2008	EUTH	TIME/SPACE	10
A0929679	2/23/2008	STRAY	PICK UP	BIRD	CHICKEN	2/23/2008	EUTH	IRR SUFFER	1
A0929680	2/23/2008	STRAY	PICK UP	BIRD	CHICKEN	2/23/2008	EUTH	IRR SUFFER	1
A0929690	2/23/2008	WILDLIFE	PICK UP	BIRD	PIGEON	2/23/2008	EUTH	FIELD	1
A0929708	2/23/2008	STRAY	LFT AT SLT	BIRD	DOVE	2/25/2008	EUTH	MEDICAL	3
A0929711	2/23/2008	STRAY	PICK UP	BIRD	MACAW	2/28/2008	ADOPTION	OWNER NEW	6
A0929724	2/23/2008	STRAY	TRAP	BIRD	CHICKEN	3/3/2008	EUTH	TIME/SPACE	10
A0929725	2/23/2008	WILDLIFE	PICK UP	BIRD	PIGEON	2/24/2008	RELEASED	RESCUE GRP	2
A0929737	2/23/2008	STRAY	PICK UP	BIRD	PIGEON	2/24/2008	EUTH	IRR SUFFER	2
A0929870	2/25/2008	STRAY	OTC	BIRD	DOVE	2/26/2008	RELEASED	RESCUE GRP	2
A0929944	2/25/2008	STRAY	OTC	BIRD	DOVE	3/1/2008	ADOPTION	OWNER NEW	6
A0930068	2/26/2008	WILDLIFE	OTC	BIRD	DOVE	2/26/2008	EUTH	MEDICAL	1
A0930262	2/27/2008	STRAY	PICK UP	BIRD	CHICKEN	2/29/2008	RELEASED	RESCUE GRP	3
A0930315	2/27/2008	WILDLIFE	PICK UP	BIRD	PIGEON	2/27/2008	EUTH	WILDLIFE	1
A0930318	2/27/2008	STRAY	OTC	BIRD	CANARY	3/2/2008	ADOPTION	OWNER NEW	5
A0930319	2/27/2008	OWNER SUR	OTC	BIRD	CHICKEN	2/29/2008	RELEASED	RESCUE GRP	3
A0930320	2/27/2008	OWNER SUR	OTC	BIRD	CHICKEN	2/29/2008	RELEASED	RESCUE GRP	3
A0930431	2/28/2008	STRAY	OTC	BIRD	DUCK	3/1/2008	RELEASED	RESCUE GRP	3
A0930432	2/28/2008	STRAY	OTC	BIRD	DUCK	3/1/2008	RELEASED	RESCUE GRP	3
A0930489	2/28/2008	WILDLIFE	PICK UP	BIRD	PIGEON	2/28/2008	EUTH	IRR SUFFER	1
A0930541	2/28/2008	WILDLIFE	PICK UP	BIRD	PIGEON	2/28/2008	DIED	ENROUTE	1
A0930548	2/28/2008	STRAY	OTC	BIRD	PIGEON	2/28/2008	EUTH	IRR SUFFER	1
A0930578	2/29/2008	STRAY	OTC	BIRD	PIGEON	2/29/2008	EUTH	MEDICAL	1
A0930692	2/29/2008	WILDLIFE	CAUGHT	BIRD	CHICKEN	2/29/2008	EUTH	IRR SUFFER	1
A0930829	2/29/2008	WILDLIFE	CAUGHT	BIRD	DUCK	3/1/2008	EUTH	IRR SUFFER	2
A0930835	2/29/2008	STRAY	CAUGHT	BIRD	PHEASANT	3/4/2008	ESCAPED	SHELTER	5
A0930838	2/29/2008	STRAY	OTC	BIRD	CHICKEN	3/20/2008	RELEASED	RESCUE GRP	21
A0930871	3/1/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/20/2008	RELEASED	RESCUE GRP	20
A0930877	3/1/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/20/2008	RELEASED	RESCUE GRP	20
A0930878	3/1/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/1/2008	EUTH	IRR SUFFER	1
A0930880	3/1/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/19/2008	EUTH	MEDICAL	19
A0930881	3/1/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/9/2008	ADOPTION	OWNER NEW	9
A0930882	3/1/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/22/2008	RELEASED	RESCUE GRP	22
A0930976	3/1/2008	OWNER SUR	OTC	BIRD	CHICKEN	4/9/2008	EUTH	TIME/SPACE	40
A0931061	3/2/2008	WILDLIFE	CAUGHT	BIRD	GOOSE	3/2/2008	RELEASED	RESCUE GRP	1
A0931101	3/2/2008	WILDLIFE	OTC	BIRD	PIGEON	3/3/2008	EUTH	IRR SUFFER	2
A0931388	3/4/2008	WILDLIFE	PICK UP	BIRD	PIGEON	3/4/2008	EUTH	IRR SUFFER	1
A0931409	3/4/2008	WILDLIFE	PICK UP	BIRD	PIGEON	3/4/2008	BODY DISPO	SANITATION	1
A0931419	3/4/2008	STRAY	CAUGHT	BIRD	DUCK	3/12/2008	RELEASED	OTHER AGCY	9
A0931423	3/4/2008	STRAY	CAUGHT	BIRD	DUCK	3/12/2008	RELEASED	OTHER AGCY	9
A0931428	3/4/2008	STRAY	CAUGHT	BIRD	DUCK	3/12/2008	RELEASED	OTHER AGCY	9
A0931432	3/4/2008	STRAY	CAUGHT	BIRD	DUCK	3/12/2008	RELEASED	OTHER AGCY	9
A0931445	3/4/2008	WILDLIFE	PICK UP	BIRD	DUCK	3/12/2008	RELEASED	OTHER AGCY	9
A0931471	3/4/2008	STRAY	PICK UP	BIRD	PARAKEET	3/8/2008	ADOPTION	OWNER NEW	5
A0931472	3/4/2008	STRAY	PICK UP	BIRD	PARAKEET	3/7/2008	DIED	IN KENNEL	4
A0931484	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931485	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931486	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931487	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931488	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931489	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931490	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931491	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931492	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931493	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931494	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931495	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931496	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931498	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931499	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931500	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931501	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931502	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931503	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931504	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931505	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931507	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0931736	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931737	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931738	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931739	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931740	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931741	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931742	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931743	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931744	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931745	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931746	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931747	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931748	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931749	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931750	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931756	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931757	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931758	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931759	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931760	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931761	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931762	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931763	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931764	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931765	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931766	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931767	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931769	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931770	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931771	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931772	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931773	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931774	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931805	3/4/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	3/5/2008	EUTH	BEHAV OBSV	2
A0931868	3/5/2008	ACTF	EVIDENCE	BIRD	GAMEFOWL	3/5/2008	EUTH	MEDICAL	1
A0931869	3/5/2008	ACTF	EVIDENCE	BIRD	GAMEFOWL	3/5/2008	EUTH	MEDICAL	1
A0931953	3/5/2008	EVIDENCE	HUMANE	BIRD	MALLARD	3/23/2008	RELEASED	RESCUE GRP	19
A0931964	3/5/2008	EVIDENCE	HUMANE	BIRD	MALLARD	3/23/2008	RELEASED	RESCUE GRP	19
A0931966	3/5/2008	EVIDENCE	HUMANE	BIRD	MALLARD	3/23/2008	RELEASED	RESCUE GRP	19
A0931967	3/5/2008	EVIDENCE	HUMANE	BIRD	MALLARD	3/23/2008	RELEASED	RESCUE GRP	19
A0932181	3/6/2008	WILDLIFE	OTC	BIRD	DOVE	3/8/2008	RELEASED	RESCUE GRP	3
A0932433	3/7/2008	WILDLIFE	OTC	BIRD	PIGEON	3/7/2008	EUTH	MEDICAL	1
A0932593	3/8/2008	STRAY	PICK UP	BIRD	PARAKEET	3/12/2008	ADOPTION	OWNER NEW	5
A0932594	3/8/2008	STRAY	PICK UP	BIRD	PARAKEET	3/12/2008	ADOPTION	OWNER NEW	5
A0932595	3/8/2008	STRAY	PICK UP	BIRD	PARAKEET	3/12/2008	ADOPTION	OWNER NEW	5
A0932596	3/8/2008	STRAY	PICK UP	BIRD	PARAKEET	3/12/2008	ADOPTION	OWNER NEW	5
A0932626	3/9/2008	STRAY	OTC	BIRD	LOVEBIRD	3/16/2008	ADOPTION	OWNER NEW	8
A0932679	3/9/2008	OWNER SUR	OTC	BIRD	CHICKEN	4/23/2008	RELEASED	RESCUE GRP	46
A0932750	3/10/2008	STRAY	PICK UP	BIRD	DOVE	3/10/2008	RELEASED	RESCUE GRP	1
A0932806	3/10/2008	STRAY	PICK UP	BIRD	PIGEON	3/10/2008	RELEASED	RESCUE GRP	1
A0933032	3/11/2008	STRAY	OTC	BIRD	DOVE	3/11/2008	RELEASED	RESCUE GRP	1
A0933124	3/12/2008	WILDLIFE	PICK UP	BIRD	PIGEON	3/12/2008	EUTH	8 WKS UST	1
A0933139	3/12/2008	STRAY	OTC	BIRD	PIGEON	3/12/2008	EUTH	IRR SUFFER	1
A0933342	3/13/2008	EVIDENCE	HUMANE	BIRD	PARAKEET	3/29/2008	REDEEMED	1ST TIME	17
A0933343	3/13/2008	EVIDENCE	HUMANE	BIRD	PARAKEET	3/29/2008	REDEEMED	1ST TIME	17
A0933366	3/13/2008	STRAY	CAUGHT	BIRD	CHICKEN	4/9/2008	EUTH	TIME/SPACE	28
A0933378	3/13/2008	WILDLIFE	CAUGHT	BIRD	MALLARD	3/15/2008	RELEASED	RESCUE GRP	3
A0933530	3/14/2008	OWNER SUR	OTC	BIRD	MACAW	3/14/2008	BODY DISPO	SANITATION	1
A0933650	3/14/2008	STRAY	PICK UP	BIRD	PIGEON	3/14/2008	EUTH	IRR SUFFER	1
A0933908	3/15/2008	OWNER SUR	OTC	BIRD	DOVE	3/16/2008	DIED	IN KENNEL	2
A0933909	3/15/2008	OWNER SUR	OTC	BIRD	DOVE	3/16/2008	DIED	IN KENNEL	2
A0934025	3/16/2008	STRAY	OTC	BIRD	PIGEON	3/17/2008	EUTH	MEDICAL	2
A0934309	3/17/2008	STRAY	PICK UP	BIRD	PARAKEET	3/23/2008	ADOPTION	OWNER NEW	7
A0934310	3/17/2008	STRAY	PICK UP	BIRD	PARAKEET	3/23/2008	ADOPTION	OWNER NEW	7
A0934318	3/17/2008	STRAY	OTC	BIRD	PIGEON	3/17/2008	EUTH	IRR SUFFER	1
A0934370	3/18/2008	WILDLIFE	OTC	BIRD	DUCK	3/18/2008	EUTH	IRR SUFFER	1
A0934398	3/18/2008	STRAY	LFT AT SLT	BIRD	GOOSE	3/22/2008	RELEASED	RESCUE GRP	5
A0934617	3/18/2008	OWNER SUR	OTC	BIRD	CHICKEN	3/23/2008	RELEASED	RESCUE GRP	6
A0934618	3/18/2008	OWNER SUR	OTC	BIRD	CHICKEN	3/23/2008	RELEASED	RESCUE GRP	6
A0934639	3/18/2008	OWNER SUR	OTC	BIRD	CHICKEN	3/19/2008	DIED	IN KENNEL	2
A0934660	3/19/2008	WILDLIFE	OTC	BIRD	DOVE	3/19/2008	RELEASED	RESCUE GRP	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0934826	3/19/2008	WILDLIFE	PICK UP	BIRD	PIGEON	3/19/2008	BODY DISPO	SANITATION	1
A0934850	3/20/2008	STRAY	OTC	BIRD	PIGEON	3/20/2008	DIED	IN KENNEL	1
A0934896	3/20/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/20/2008	ADOPTION	OWNER NEW	1
A0934899	3/20/2008	STRAY	CAUGHT	BIRD	DUCK	4/13/2008	ADOPTION	OWNER NEW	25
A0934974	3/20/2008	WILDLIFE	OTC	BIRD	FINCH	3/21/2008	DIED	IN KENNEL	2
A0934986	3/20/2008	WILDLIFE	PICK UP	BIRD	PIGEON	3/20/2008	EUTH	IRR SUFFER	1
A0935014	3/20/2008	WILDLIFE	OTC	BIRD	PIGEON	3/20/2008	EUTH	IRR SUFFER	1
A0935015	3/20/2008	WILDLIFE	OTC	BIRD	PIGEON	3/20/2008	EUTH	IRR SUFFER	1
A0935031	3/20/2008	WILDLIFE	PICK UP	BIRD	DOVE	3/20/2008	EUTH	IRR SUFFER	1
A0935108	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	4/23/2008	RELEASED	RESCUE GRP	34
A0935112	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	5/4/2008	RELEASED	RESCUE GRP	45
A0935113	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	5/4/2008	RELEASED	RESCUE GRP	45
A0935114	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/26/2008	EUTH	FIELD	6
A0935115	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/26/2008	EUTH	FIELD	6
A0935116	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/26/2008	EUTH	FIELD	6
A0935118	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/26/2008	EUTH	FIELD	6
A0935119	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/26/2008	EUTH	FIELD	6
A0935120	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/26/2008	EUTH	FIELD	6
A0935121	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/26/2008	EUTH	FIELD	6
A0935122	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/26/2008	EUTH	FIELD	6
A0935123	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/26/2008	EUTH	FIELD	6
A0935124	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/26/2008	EUTH	FIELD	6
A0935125	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/26/2008	EUTH	FIELD	6
A0935126	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/26/2008	EUTH	FIELD	6
A0935127	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/26/2008	EUTH	FIELD	6
A0935128	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/26/2008	EUTH	FIELD	6
A0935129	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/26/2008	EUTH	FIELD	6
A0935130	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/26/2008	EUTH	FIELD	6
A0935131	3/21/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	3/26/2008	EUTH	FIELD	6
A0935472	3/23/2008	STRAY	PICK UP	BIRD	GAMEFOWL	4/8/2008	EUTH	BEHAV OBSV	17
A0935473	3/23/2008	STRAY	PICK UP	BIRD	GAMEFOWL	4/8/2008	EUTH	BEHAV OBSV	17
A0935474	3/23/2008	STRAY	PICK UP	BIRD	GAMEFOWL	4/8/2008	EUTH	BEHAV OBSV	17
A0935475	3/23/2008	STRAY	PICK UP	BIRD	GAMEFOWL	4/8/2008	EUTH	BEHAV OBSV	17
A0935477	3/23/2008	STRAY	PICK UP	BIRD	GAMEFOWL	4/8/2008	EUTH	BEHAV OBSV	17
A0935628	3/24/2008	WILDLIFE	PICK UP	BIRD	DUCK	3/25/2008	RELEASED	RESCUE GRP	2
A0935912	3/25/2008	STRAY	OTC	BIRD	PIGEON	3/25/2008	EUTH	IRR SUFFER	1
A0935923	3/25/2008	WILDLIFE	PICK UP	BIRD	PIGEON	3/25/2008	EUTH	IRR SUFFER	1
A0936077	3/26/2008	WILDLIFE	PICK UP	BIRD	DUCK	3/26/2008	EUTH	MEDICAL	1
A0936204	3/27/2008	WILDLIFE	OTC	BIRD	PIGEON	3/27/2008	BODY DISPO	SANITATION	1
A0936244	3/27/2008	OWNER SUR	PICK UP	BIRD	GOOSE	3/27/2008	EUTH	IRR SUFFER	1
A0936322	3/27/2008	WILDLIFE	OTC	BIRD	PIGEON	4/1/2008	RELEASED	RESCUE GRP	6
A0936414	3/28/2008	WILDLIFE	PICK UP	BIRD	PIGEON	4/9/2008	EUTH	TIME/SP.MD	13
A0936444	3/28/2008	STRAY	CAUGHT	BIRD	PIGEON	3/28/2008	EUTH	IRR SUFFER	1
A0936494	3/28/2008	STRAY	OTC	BIRD	PIGEON	3/28/2008	EUTH	MEDICAL	1
A0936496	3/28/2008	STRAY	OTC	BIRD	PIGEON	3/28/2008	EUTH	MEDICAL	1
A0936797	3/29/2008	STRAY	CAUGHT	BIRD	CHICKEN	5/30/2008	EUTH	MEDICAL	63
A0936799	3/29/2008	STRAY	CAUGHT	BIRD	PIGEON	3/30/2008	EUTH	IRR SUFFER	2
A0936818	3/30/2008	STRAY	PICK UP	BIRD	PARAKEET	4/4/2008	ADOPTION	OWNER NEW	6
A0936819	3/30/2008	STRAY	PICK UP	BIRD	PARAKEET	4/4/2008	ADOPTION	OWNER NEW	6
A0936885	3/30/2008	WILDLIFE	OTC	BIRD	DUCK	3/31/2008	RELEASED	RESCUE GRP	2
A0936955	3/31/2008	WILDLIFE	PICK UP	BIRD	DUCK	3/31/2008	EUTH	IRR SUFFER	1
A0937260	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937262	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937264	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937265	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937267	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937268	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937269	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937271	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937272	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937273	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937274	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937275	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937276	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937277	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937279	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937280	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937281	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937282	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937283	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937284	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0937285	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937286	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937287	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937288	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937289	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937290	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937291	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937292	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937293	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	GAMEFOWL	4/1/2008	EUTH	FIELD	1
A0937294	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937296	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937297	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937298	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937299	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937300	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937301	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937302	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937303	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937304	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937305	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937306	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937307	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937308	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937311	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937313	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937314	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937315	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937316	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937317	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937319	4/1/2008	EVIDENCE	ANIMAL FTG	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937337	4/1/2008	STRAY	OTC	BIRD	PIGEON	4/1/2008	EUTH	IRR SUFFER	1
A0937364	4/1/2008	STRAY	OTC	BIRD	CHICKEN	4/1/2008	EUTH	FIELD	1
A0937532	4/2/2008	STRAY	OTC	BIRD	COCKATIEL	4/2/2008	EUTH	IRR SUFFER	1
A0937604	4/2/2008	WILDLIFE	OTC	BIRD	FINCH	4/2/2008	DIED	IN KENNEL	1
A0937816	4/3/2008	OWNER SUR	OTC	BIRD	CHICKEN	4/3/2008	RELEASED	OTHER AGCY	1
A0937819	4/3/2008	OWNER SUR	OTC	BIRD	CHICKEN	4/3/2008	RELEASED	OTHER AGCY	1
A0937850	4/3/2008	WILDLIFE	OTC	BIRD	PIGEON	4/3/2008	RELEASED	RESCUE GRP	1
A0937901	4/4/2008	STRAY	OTC	BIRD	PIGEON	4/4/2008	EUTH	IRR SUFFER	1
A0938247	4/5/2008	WILDLIFE	OTC	BIRD	PIGEON	4/5/2008	EUTH	IRR SUFFER	1
A0938249	4/5/2008	WILDLIFE	OTC	BIRD	DOVE	4/5/2008	RELEASED	RESCUE GRP	1
A0938321	4/5/2008	WILDLIFE	OTC	BIRD	PIGEON	4/5/2008	EUTH	MEDICAL	1
A0938368	4/6/2008	OWNER SUR	OTC	BIRD	PARAKEET	4/6/2008	RELEASED	OTHER AGCY	1
A0938470	4/6/2008	WILDLIFE	OTC	BIRD	DUCK	4/6/2008	EUTH	IRR SUFFER	1
A0938484	4/7/2008	WILDLIFE	OTC	BIRD	PIGEON	4/7/2008	EUTH	IRR SUFFER	1
A0938511	4/7/2008	WILDLIFE	PICK UP	BIRD	PEAFOWL	4/8/2008	RELEASED	RESCUE GRP	2
A0938671	4/7/2008	WILDLIFE	OTC	BIRD	FINCH	4/8/2008	DIED	IN KENNEL	2
A0938680	4/7/2008	WILDLIFE	PICK UP	BIRD	GOOSE	5/3/2008	ADOPTION	OWNER NEW	27
A0938704	4/8/2008	WILDLIFE	PICK UP	BIRD	MALLARD	4/8/2008	EUTH	IRR SUFFER	1
A0938767	4/8/2008	WILDLIFE	PICK UP	BIRD	PIGEON	4/8/2008	EUTH	IRR SUFFER	1
A0938769	4/8/2008	WILDLIFE	PICK UP	BIRD	PIGEON	4/8/2008	EUTH	IRR SUFFER	1
A0939025	4/9/2008	WILDLIFE	PICK UP	BIRD	DOVE	4/9/2008	EUTH	IRR SUFFER	1
A0939031	4/9/2008	STRAY	OTC	BIRD	DUCK	4/9/2008	RELEASED	RESCUE GRP	1
A0939033	4/9/2008	STRAY	OTC	BIRD	DUCK	4/9/2008	RELEASED	RESCUE GRP	1
A0939035	4/9/2008	STRAY	OTC	BIRD	DUCK	4/9/2008	RELEASED	RESCUE GRP	1
A0939037	4/9/2008	STRAY	OTC	BIRD	DUCK	4/9/2008	RELEASED	RESCUE GRP	1
A0939038	4/9/2008	STRAY	OTC	BIRD	DUCK	4/9/2008	RELEASED	RESCUE GRP	1
A0939042	4/9/2008	STRAY	OTC	BIRD	DUCK	4/9/2008	RELEASED	RESCUE GRP	1
A0939049	4/9/2008	STRAY	OTC	BIRD	PIGEON	4/9/2008	EUTH	IRR SUFFER	1
A0939125	4/9/2008	WILDLIFE	OTC	BIRD	DUCK	4/9/2008	RELEASED	RESCUE GRP	1
A0939126	4/9/2008	WILDLIFE	OTC	BIRD	DUCK	4/9/2008	RELEASED	RESCUE GRP	1
A0939127	4/9/2008	WILDLIFE	OTC	BIRD	DUCK	4/9/2008	RELEASED	RESCUE GRP	1
A0939128	4/9/2008	WILDLIFE	OTC	BIRD	DUCK	4/9/2008	RELEASED	RESCUE GRP	1
A0939144	4/9/2008	ACTF	WILDLIFE	BIRD	MALLARD	4/9/2008	BODY DISPO	SANITATION	1
A0939151	4/9/2008	WILDLIFE	OTC	BIRD	DUCK	4/9/2008	RELEASED	OTHER AGCY	1
A0939207	4/10/2008	WILDLIFE	PICK UP	BIRD	DOVE	4/10/2008	RELEASED	RESCUE GRP	1
A0939210	4/10/2008	WILDLIFE	PICK UP	BIRD	DOVE	4/10/2008	RELEASED	RESCUE GRP	1
A0939221	4/10/2008	STRAY	PICK UP	BIRD	PARAKEET	4/15/2008	ADOPTION	OWNER NEW	6
A0939222	4/10/2008	STRAY	PICK UP	BIRD	PARAKEET	4/15/2008	ADOPTION	OWNER NEW	6
A0939224	4/10/2008	STRAY	PICK UP	BIRD	PARAKEET	4/15/2008	ADOPTION	OWNER NEW	6
A0939225	4/10/2008	STRAY	PICK UP	BIRD	PARAKEET	4/15/2008	ADOPTION	OWNER NEW	6
A0939253	4/10/2008	WILDLIFE	PICK UP	BIRD	DUCK	4/13/2008	RELEASED	RESCUE GRP	4

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0939273	4/10/2008	WILDLIFE	OTC	BIRD	PIGEON	4/10/2008	EUTH	IRR SUFFER	1
A0939407	4/10/2008	WILDLIFE	OTC	BIRD	PIGEON	4/11/2008	EUTH	IRR SUFFER	2
A0939465	4/11/2008	STRAY	OTC	BIRD	CHICKEN	4/30/2008	ADOPTION	OWNER NEW	20
A0939467	4/11/2008	STRAY	OTC	BIRD	CHICKEN	4/30/2008	ADOPTION	OWNER NEW	20
A0939500	4/11/2008	STRAY	CAUGHT	BIRD	PIGEON	4/11/2008	DIED	ENROUTE	1
A0939562	4/11/2008	WILDLIFE	PICK UP	BIRD	PIGEON	4/13/2008	RELEASED	RESCUE GRP	3
A0939594	4/11/2008	STRAY	OTC	BIRD	CANARY	4/16/2008	ADOPTION	OWNER NEW	6
A0939596	4/11/2008	STRAY	CAUGHT	BIRD	PIGEON	4/11/2008	EUTH	IRR SUFFER	1
A0939658	4/11/2008	STRAY	PICK UP	BIRD	LOVEBIRD	4/16/2008	ADOPTION	OWNER NEW	6
A0939659	4/11/2008	STRAY	PICK UP	BIRD	LOVEBIRD	4/16/2008	ADOPTION	OWNER NEW	6
A0939660	4/11/2008	STRAY	PICK UP	BIRD	PARAKEET	4/16/2008	ADOPTION	OWNER NEW	6
A0939661	4/11/2008	STRAY	PICK UP	BIRD	PARAKEET	4/16/2008	ADOPTION	OWNER NEW	6
A0939728	4/12/2008	OWNER SUR	OTC	BIRD	PARAKEET	4/13/2008	RELEASED	OWNER	2
A0939731	4/12/2008	OWNER SUR	OTC	BIRD	GOOSE	4/12/2008	RELEASED	RESCUE GRP	1
A0939758	4/12/2008	WILDLIFE	OTC	BIRD	QUAIL	4/12/2008	RELEASED	RESCUE GRP	1
A0940074	4/14/2008	STRAY	CAUGHT	BIRD	PIGEON	4/14/2008	EUTH	WILDLIFE	1
A0940075	4/14/2008	STRAY	CAUGHT	BIRD	PIGEON	4/14/2008	EUTH	WILDLIFE	1
A0940078	4/14/2008	STRAY	CAUGHT	BIRD	DOVE	4/14/2008	EUTH	WILDLIFE	1
A0940297	4/15/2008	WILDLIFE	PICK UP	BIRD	PIGEON	4/15/2008	EUTH	IRR SUFFER	1
A0940440	4/15/2008	STRAY	PICK UP	BIRD	PIGEON	4/15/2008	EUTH	IRR SUFFER	1
A0940470	4/15/2008	WILDLIFE	CAUGHT	BIRD	PIGEON	4/18/2008	DIED	IN KENNEL	4
A0940789	4/16/2008	WILDLIFE	OTC	BIRD	PIGEON	4/16/2008	EUTH	IRR SUFFER	1
A0940883	4/17/2008	STRAY	CAUGHT	BIRD	PIGEON	4/17/2008	EUTH	IRR SUFFER	1
A0940886	4/17/2008	STRAY	OTC	BIRD	PIGEON	4/17/2008	EUTH	IRR SUFFER	1
A0941010	4/17/2008	STRAY	OTC	BIRD	DOVE	4/17/2008	EUTH	IRR SUFFER	1
A0941127	4/18/2008	WILDLIFE	CAUGHT	BIRD	PIGEON	4/24/2008	RELEASED	RESCUE GRP	7
A0941268	4/18/2008	WILDLIFE	OTC	BIRD	DOVE	4/18/2007	RELEASED	RESCUE GRP	-365
A0941293	4/18/2008	WILDLIFE	OTC	BIRD	DUCK	4/18/2008	RELEASED	RESCUE GRP	1
A0941294	4/18/2008	WILDLIFE	OTC	BIRD	DUCK	4/18/2008	RELEASED	RESCUE GRP	1
A0941295	4/18/2008	WILDLIFE	OTC	BIRD	DUCK	4/18/2008	RELEASED	RESCUE GRP	1
A0941296	4/18/2008	WILDLIFE	OTC	BIRD	DUCK	4/18/2008	RELEASED	RESCUE GRP	1
A0941297	4/18/2008	WILDLIFE	OTC	BIRD	DUCK	4/18/2008	RELEASED	RESCUE GRP	1
A0941299	4/18/2008	WILDLIFE	OTC	BIRD	DUCK	4/18/2008	RELEASED	RESCUE GRP	1
A0941300	4/18/2008	WILDLIFE	OTC	BIRD	DUCK	4/18/2008	RELEASED	RESCUE GRP	1
A0941301	4/18/2008	WILDLIFE	OTC	BIRD	DUCK	4/18/2008	RELEASED	RESCUE GRP	1
A0941302	4/18/2008	WILDLIFE	OTC	BIRD	DUCK	4/18/2008	RELEASED	RESCUE GRP	1
A0941503	4/19/2008	STRAY	OTC	BIRD	PIGEON	4/19/2008	EUTH	IRR SUFFER	1
A0941517	4/19/2008	STRAY	OTC	BIRD	QUAIL	4/19/2008	RELEASED	RESCUE GRP	1
A0941548	4/19/2008	POS OWNER	OTC	BIRD	PIGEON	5/16/2008	ADOPTION	OWNER NEW	28
A0941614	4/20/2008	WILDLIFE	OTC	BIRD	PIGEON	4/20/2008	EUTH	IRR SUFFER	1
A0941638	4/20/2008	STRAY	OTC	BIRD	PIGEON	4/20/2008	EUTH	IRR SUFFER	1
A0941685	4/20/2008	WILDLIFE	PICK UP	BIRD	PIGEON	4/20/2008	RELEASED	RESCUE GRP	1
A0941781	4/21/2008	OWNER SUR	OTC	BIRD	DOVE-FANCY	5/22/2008	ADOPTION	OWNER NEW	32
A0941788	4/21/2008	STRAY	OTC	BIRD	CHICKEN	6/15/2008	EUTH	TIME/SPACE	56
A0941861	4/21/2008	WILDLIFE	PICK UP	BIRD	DUCK	7/12/2008	RELEASED	RESCUE GRP	83
A0941862	4/21/2008	WILDLIFE	PICK UP	BIRD	GOOSE	4/22/2008	EUTH	IRR SUFFER	2
A0941910	4/22/2008	WILDLIFE	PICK UP	BIRD	PIGEON	4/22/2008	EUTH	IRR SUFFER	1
A0941946	4/22/2008	STRAY	PICK UP	BIRD	CHICKEN	4/22/2008	EUTH	MEDICAL	1
A0941960	4/22/2008	STRAY	OTC	BIRD	DUCK	4/30/2008	ADOPTION	OWNER NEW	9
A0942051	4/22/2008	WILDLIFE	CAUGHT	BIRD	COCKATIEL	4/22/2008	EUTH	MEDICAL	1
A0942186	4/23/2008	STRAY	OTC	BIRD	PIGEON	4/23/2008	EUTH	WILDLIFE	1
A0942261	4/23/2008	WILDLIFE	PICK UP	BIRD	MALLARD	4/23/2008	EUTH	IRR SUFFER	1
A0942314	4/23/2008	STRAY	OTC	BIRD	PIGEON	4/23/2008	EUTH	IRR SUFFER	1
A0942395	4/24/2008	WILDLIFE	OTC	BIRD	FINCH	4/24/2008	RELEASED	RESCUE GRP	1
A0942413	4/24/2008	WILDLIFE	OTC	BIRD	FINCH	4/24/2008	RELEASED	RESCUE GRP	1
A0942521	4/24/2008	WILDLIFE	CAUGHT	BIRD	DOVE	4/24/2008	DIED	ENROUTE	1
A0942645	4/24/2008	WILDLIFE	OTC	BIRD	MALLARD	4/24/2008	RELEASED	OTHER AGCY	1
A0942646	4/24/2008	WILDLIFE	OTC	BIRD	MALLARD	4/24/2008	RELEASED	OTHER AGCY	1
A0942647	4/24/2008	WILDLIFE	OTC	BIRD	MALLARD	4/24/2008	RELEASED	OTHER AGCY	1
A0942648	4/24/2008	WILDLIFE	OTC	BIRD	MALLARD	4/24/2008	RELEASED	OTHER AGCY	1
A0942649	4/24/2008	WILDLIFE	OTC	BIRD	MALLARD	4/24/2008	RELEASED	OTHER AGCY	1
A0942650	4/24/2008	WILDLIFE	OTC	BIRD	MALLARD	4/24/2008	RELEASED	OTHER AGCY	1
A0942651	4/24/2008	WILDLIFE	OTC	BIRD	MALLARD	4/24/2008	RELEASED	OTHER AGCY	1
A0942652	4/24/2008	WILDLIFE	OTC	BIRD	MALLARD	4/24/2007	RELEASED	OTHER AGCY	-365
A0942718	4/25/2008	STRAY	OTC	BIRD	DUCK	4/27/2008	EUTH	8 WKS UST	3
A0942719	4/25/2008	STRAY	OTC	BIRD	DUCK	4/27/2008	EUTH	8 WKS UST	3
A0942720	4/25/2008	STRAY	OTC	BIRD	DUCK	4/26/2008	EUTH	IRR SUFFER	2
A0942721	4/25/2008	STRAY	OTC	BIRD	DUCK	4/26/2008	DIED	IN KENNEL	2
A0942722	4/25/2008	STRAY	OTC	BIRD	DUCK	4/26/2008	DIED	IN KENNEL	2
A0942817	4/25/2008	STRAY	PICK UP	BIRD	CHICKEN	5/8/2008	EUTH	BEHAV OBSV	14
A0942864	4/25/2008	OWNER SUR	OTC	BIRD	CHICKEN	4/25/2008	BODY DISPO	SANITATION	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0943063	4/26/2008	WILDLIFE	OTC	BIRD	PIGEON	4/26/2008	EUTH	IRR SUFFER	1
A0943179	4/26/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	4/30/2008	RELEASED	RESCUE GRP	5
A0943185	4/26/2008	WILDLIFE	OTC	BIRD	MALLARD	4/27/2008	RELEASED	RESCUE GRP	2
A0943198	4/27/2008	WILDLIFE	PICK UP	BIRD	MALLARD	4/28/2008	RELEASED	RESCUE GRP	2
A0943199	4/27/2008	WILDLIFE	PICK UP	BIRD	MALLARD	4/28/2008	RELEASED	RESCUE GRP	2
A0943200	4/27/2008	WILDLIFE	PICK UP	BIRD	MALLARD	4/28/2008	RELEASED	RESCUE GRP	2
A0943201	4/27/2008	WILDLIFE	PICK UP	BIRD	MALLARD	4/28/2008	RELEASED	RESCUE GRP	2
A0943202	4/27/2008	WILDLIFE	PICK UP	BIRD	MALLARD	4/28/2008	RELEASED	RESCUE GRP	2
A0943203	4/27/2008	WILDLIFE	PICK UP	BIRD	MALLARD	4/28/2008	RELEASED	RESCUE GRP	2
A0943204	4/27/2008	WILDLIFE	PICK UP	BIRD	MALLARD	4/28/2008	RELEASED	RESCUE GRP	2
A0943205	4/27/2008	WILDLIFE	PICK UP	BIRD	MALLARD	4/28/2008	RELEASED	RESCUE GRP	2
A0943306	4/27/2008	POS OWNER	CAUGHT	BIRD	PEAFOWL	5/1/2008	REDEEMED	1ST TIME	5
A0943324	4/27/2008	POS OWNER	PICK UP	BIRD	MACAW	5/9/2008	ADOPTION	OWNER NEW	13
A0943406	4/28/2008	STRAY	PICK UP	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	10
A0943408	4/28/2008	STRAY	PICK UP	BIRD	PARAKEET	5/7/2008	ADOPTION	OWNER NEW	10
A0943435	4/28/2008	WILDLIFE	OTC	BIRD	DUCK	5/2/2008	RELEASED	RESCUE GRP	5
A0943440	4/28/2008	WILDLIFE	OTC	BIRD	DUCK	5/2/2008	RELEASED	RESCUE GRP	5
A0943442	4/28/2008	WILDLIFE	OTC	BIRD	DUCK	5/2/2008	RELEASED	RESCUE GRP	5
A0943486	4/28/2008	OWNER SUR	OTC	BIRD	PIGEON	4/29/2008	EUTH	IRR SUFFER	2
A0943647	4/29/2008	STRAY	OTC	BIRD	PIGEON	4/29/2008	EUTH	MEDICAL	1
A0943649	4/29/2008	STRAY	OTC	BIRD	PIGEON	5/10/2008	ADOPTION	OWNER NEW	12
A0943650	4/29/2008	STRAY	OTC	BIRD	PIGEON	5/22/2008	ADOPTION	OWNER NEW	24
A0943651	4/29/2008	STRAY	OTC	BIRD	PIGEON	5/22/2008	ADOPTION	OWNER NEW	24
A0943652	4/29/2008	STRAY	OTC	BIRD	PIGEON	5/22/2008	ADOPTION	OWNER NEW	24
A0943827	4/29/2008	WILDLIFE	PICK UP	BIRD	DUCK	4/29/2008	EUTH	MEDICAL	1
A0944085	4/30/2008	WILDLIFE	OTC	BIRD	MALLARD	4/30/2008	RELEASED	RESCUE GRP	1
A0944088	4/30/2008	WILDLIFE	OTC	BIRD	MALLARD	4/30/2008	RELEASED	RESCUE GRP	1
A0944089	4/30/2008	WILDLIFE	OTC	BIRD	MALLARD	4/30/2008	RELEASED	RESCUE GRP	1
A0944090	4/30/2008	WILDLIFE	OTC	BIRD	MALLARD	4/30/2008	RELEASED	RESCUE GRP	1
A0944091	4/30/2008	WILDLIFE	OTC	BIRD	MALLARD	4/30/2008	RELEASED	RESCUE GRP	1
A0944092	4/30/2008	WILDLIFE	OTC	BIRD	MALLARD	4/30/2008	RELEASED	RESCUE GRP	1
A0944093	4/30/2008	WILDLIFE	OTC	BIRD	MALLARD	4/30/2008	RELEASED	RESCUE GRP	1
A0944094	4/30/2008	WILDLIFE	OTC	BIRD	MALLARD	4/30/2008	RELEASED	RESCUE GRP	1
A0944095	4/30/2008	WILDLIFE	OTC	BIRD	MALLARD	4/30/2008	RELEASED	RESCUE GRP	1
A0944096	4/30/2008	WILDLIFE	OTC	BIRD	MALLARD	4/30/2008	RELEASED	RESCUE GRP	1
A0944097	4/30/2008	WILDLIFE	OTC	BIRD	MALLARD	4/30/2008	RELEASED	RESCUE GRP	1
A0944098	4/30/2008	WILDLIFE	OTC	BIRD	MALLARD	4/30/2008	RELEASED	RESCUE GRP	1
A0944099	4/30/2008	WILDLIFE	OTC	BIRD	MALLARD	4/30/2008	RELEASED	RESCUE GRP	1
A0944107	4/30/2008	WILDLIFE	PICK UP	BIRD	DUCK	4/30/2008	RELEASED	RESCUE GRP	1
A0944229	5/1/2008	WILDLIFE	PICK UP	BIRD	PIGEON	5/1/2008	DIED	ENROUTE	1
A0944230	5/1/2008	OWNER SUR	OTC	BIRD	DUCK	5/1/2008	RELEASED	RESCUE GRP	1
A0944398	5/2/2008	WILDLIFE	PICK UP	BIRD	PIGEON	5/2/2008	RELEASED	FIELD	1
A0944540	5/2/2008	WILDLIFE	OTC	BIRD	PIGEON	5/2/2008	RELEASED	RESCUE GRP	1
A0944592	5/3/2008	WILDLIFE	LFT AT SLT	BIRD	DOVE	5/3/2008	RELEASED	RESCUE GRP	1
A0944783	5/3/2008	STRAY	OTC	BIRD	PIGEON	5/3/2008	RELEASED	RESCUE GRP	1
A0944806	5/3/2008	WILDLIFE	OTC	BIRD	DOVE	5/3/2008	RELEASED	RESCUE GRP	1
A0944821	5/3/2008	WILDLIFE	CAUGHT	BIRD	PIGEON	5/3/2008	EUTH	IRR SUFFER	1
A0944840	5/3/2008	STRAY	OTC	BIRD	PIGEON	5/4/2008	DIED	IN KENNEL	2
A0944876	5/4/2008	OWNER SUR	OTC	BIRD	TURKEY	5/10/2008	RELEASED	RESCUE GRP	7
A0944878	5/4/2008	OWNER SUR	OTC	BIRD	TURKEY	5/10/2008	RELEASED	RESCUE GRP	7
A0944960	5/4/2008	STRAY	PICK UP	BIRD	PARAKEET	5/9/2008	ADOPTION	OWNER NEW	6
A0944961	5/4/2008	STRAY	PICK UP	BIRD	PARAKEET	5/9/2008	ADOPTION	OWNER NEW	6
A0944996	5/4/2008	STRAY	OTC	BIRD	COCKATIEL	5/9/2008	ADOPTION	OWNER NEW	6
A0944998	5/4/2008	WILDLIFE	CAUGHT	BIRD	PIGEON	5/5/2008	DIED	IN SURGERY	2
A0945161	5/5/2008	STRAY	OTC	BIRD	PIGEON	5/5/2008	EUTH	IRR SUFFER	1
A0945172	5/5/2008	WILDLIFE	PICK UP	BIRD	DOVE	5/5/2008	RELEASED	RESCUE GRP	1
A0945199	5/5/2008	STRAY	OTC	BIRD	PIGEON	5/5/2008	DIED	IN KENNEL	1
A0945420	5/6/2008	WILDLIFE	OTC	BIRD	DUCK	5/6/2008	RELEASED	RESCUE GRP	1
A0945421	5/6/2008	WILDLIFE	OTC	BIRD	DUCK	5/6/2008	RELEASED	RESCUE GRP	1
A0945422	5/6/2008	WILDLIFE	OTC	BIRD	DUCK	5/6/2008	RELEASED	RESCUE GRP	1
A0945470	5/6/2008	POS OWNER	OTC	BIRD	PIGEON	5/16/2008	ESCAPED	SHELTER	11
A0945543	5/6/2008	STRAY	CAUGHT	BIRD	COCKATIEL	5/13/2008	ADOPTION	OWNER NEW	8
A0945563	5/7/2008	WILDLIFE	OTC	BIRD	DOVE	5/7/2008	EUTH	MEDICAL	1
A0945629	5/7/2008	OWNER SUR	OTC	BIRD	CHICKEN	5/20/2008	RELEASED	OTHER AGCY	14
A0945632	5/7/2008	OWNER SUR	OTC	BIRD	CHICKEN	5/20/2008	RELEASED	OTHER AGCY	14
A0945766	5/7/2008	STRAY	OTC	BIRD	CHICKEN	7/18/2008	ADOPTION	OWNER NEW	73
A0945793	5/7/2008	STRAY	PICK UP	BIRD	PIGEON	5/7/2008	EUTH	IRR SUFFER	1
A0945805	5/7/2008	PERS PROP	VEH TOWED	BIRD	GAMEFOWL	6/20/2008	ADOPTION	OWNER NEW	45
A0945806	5/7/2008	PERS PROP	VEH TOWED	BIRD	GAMEFOWL	8/1/2008	EUTH	TIME/SPACE	87
A0945807	5/7/2008	PERS PROP	VEH TOWED	BIRD	GAMEFOWL	8/1/2008	EUTH	TIME/SPACE	87
A0945808	5/7/2008	PERS PROP	VEH TOWED	BIRD	GAMEFOWL	6/20/2008	ADOPTION	OWNER NEW	45

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0945833	5/8/2008	STRAY	OTC	BIRD	DOVE	5/8/2008	RELEASED	RESCUE GRP	1
A0945861	5/7/2008	PERS PROP	VEH TOWED	BIRD	GAMEFOWL	6/20/2008	DIED	IN KENNEL	45
A0945992	5/8/2008	WILDLIFE	OTC	BIRD	FINCH	5/9/2008	RELEASED	RESCUE GRP	2
A0946028	5/8/2008	STRAY	CAUGHT	BIRD	CHICKEN	6/24/2008	RELEASED	RESCUE GRP	48
A0946133	5/9/2008	STRAY	PICK UP	BIRD	CHICKEN	5/13/2008	EUTH	IRR SUFFER	5
A0946148	5/9/2008	WILDLIFE	PICK UP	BIRD	PIGEON	5/9/2008	EUTH	IRR SUFFER	1
A0946163	5/9/2008	WILDLIFE	CAUGHT	BIRD	PIGEON	5/9/2008	EUTH	IRR SUFFER	1
A0946312	5/9/2008	STRAY	OTC	BIRD	MALLARD	5/11/2008	RELEASED	RESCUE GRP	3
A0946313	5/9/2008	STRAY	OTC	BIRD	MALLARD	5/11/2008	RELEASED	RESCUE GRP	3
A0946314	5/9/2008	STRAY	OTC	BIRD	MALLARD	5/11/2008	DIED	IN KENNEL	3
A0946315	5/9/2008	STRAY	OTC	BIRD	MALLARD	5/11/2008	DIED	IN KENNEL	3
A0946316	5/9/2008	STRAY	OTC	BIRD	MALLARD	5/11/2008	DIED	IN KENNEL	3
A0946317	5/9/2008	STRAY	OTC	BIRD	MALLARD	5/11/2008	DIED	IN KENNEL	3
A0946318	5/9/2008	STRAY	OTC	BIRD	MALLARD	5/11/2008	DIED	IN KENNEL	3
A0946319	5/9/2008	STRAY	OTC	BIRD	MALLARD	5/11/2008	DIED	IN KENNEL	3
A0946320	5/9/2008	STRAY	OTC	BIRD	MALLARD	5/11/2008	DIED	IN KENNEL	3
A0946463	5/10/2008	WILDLIFE	PICK UP	BIRD	PIGEON	5/10/2008	EUTH	WILDLIFE	1
A0946480	5/10/2008	STRAY	OTC	BIRD	FINCH	5/10/2008	RELEASED	RESCUE GRP	1
A0946598	5/10/2008	EVIDENCE	HUMANE	BIRD	GAMEFOWL	5/10/2008	BODY DISPO	SANITATION	1
A0946599	5/10/2008	STRAY	OTC	BIRD	PIGEON	5/11/2008	EUTH	IRR SUFFER	2
A0946621	5/11/2008	STRAY	PICK UP	BIRD	CHICKEN	5/11/2008	EUTH	IRR SUFFER	1
A0946626	5/11/2008	STRAY	OTC	BIRD	PIGEON	5/12/2008	RELEASED	RESCUE GRP	2
A0946701	5/11/2008	OWNER SUR	PICK UP	BIRD	PARAKEET	6/27/2008	MISSING	SHELTER	48
A0946702	5/11/2008	OWNER SUR	PICK UP	BIRD	PARAKEET	6/27/2008	MISSING	SHELTER	48
A0946703	5/11/2008	OWNER SUR	PICK UP	BIRD	PARAKEET	5/14/2008	ADOPTION	OWNER NEW	4
A0946704	5/11/2008	OWNER SUR	PICK UP	BIRD	PARAKEET	6/18/2008	ADOPTION	OWNER NEW	39
A0946717	5/11/2008	STRAY	OTC	BIRD	DUCK	5/13/2008	RELEASED	OTHER AGCY	3
A0946792	5/12/2008	WILDLIFE	PICK UP	BIRD	DUCK	7/13/2008	RELEASED	RESCUE GRP	63
A0946793	5/12/2008	WILDLIFE	PICK UP	BIRD	DUCK	5/12/2008	BODY DISPO	SANITATION	1
A0946910	5/12/2008	WILDLIFE	CAUGHT	BIRD	MALLARD	5/13/2008	RELEASED	OTHER AGCY	2
A0946926	5/12/2008	WILDLIFE	PICK UP	BIRD	PIGEON	5/12/2008	EUTH	IRR SUFFER	1
A0946987	5/13/2008	STRAY	OTC	BIRD	CHICKEN	5/20/2008	RELEASED	RESCUE GRP	8
A0946990	5/13/2008	STRAY	OTC	BIRD	CHICKEN	5/20/2008	RELEASED	RESCUE GRP	8
A0947076	5/13/2008	STRAY	OTC	BIRD	PIGEON	5/13/2008	RELEASED	RESCUE GRP	1
A0947082	5/13/2008	STRAY	OTC	BIRD	PIGEON	5/13/2008	RELEASED	RESCUE GRP	1
A0947163	5/13/2008	WILDLIFE	OTC	BIRD	PIGEON	5/13/2008	EUTH	IRR SUFFER	1
A0947276	5/13/2008	STRAY	PICK UP	BIRD	CHICKEN	6/24/2008	RELEASED	RESCUE GRP	43
A0947277	5/13/2008	STRAY	PICK UP	BIRD	CHICKEN	6/24/2008	RELEASED	RESCUE GRP	43
A0947278	5/13/2008	STRAY	PICK UP	BIRD	CHICKEN	6/24/2008	RELEASED	RESCUE GRP	43
A0947279	5/13/2008	STRAY	PICK UP	BIRD	CHICKEN	6/24/2008	RELEASED	RESCUE GRP	43
A0947280	5/13/2008	STRAY	PICK UP	BIRD	CHICKEN	6/24/2008	RELEASED	RESCUE GRP	43
A0947281	5/13/2008	STRAY	PICK UP	BIRD	CHICKEN	6/24/2008	RELEASED	RESCUE GRP	43
A0947282	5/13/2008	STRAY	PICK UP	BIRD	CHICKEN	6/24/2008	RELEASED	RESCUE GRP	43
A0947283	5/13/2008	STRAY	PICK UP	BIRD	CHICKEN	6/24/2008	RELEASED	RESCUE GRP	43
A0947284	5/13/2008	STRAY	PICK UP	BIRD	CHICKEN	6/24/2008	RELEASED	RESCUE GRP	43
A0947324	5/14/2008	WILDLIFE	OTC	BIRD	PIGEON	5/14/2008	RELEASED	RESCUE GRP	1
A0947333	5/14/2008	WILDLIFE	PICK UP	BIRD	PIGEON	5/14/2008	EUTH	MEDICAL	1
A0947334	5/14/2008	STRAY	PICK UP	BIRD	CHICKEN	5/15/2008	RELEASED	RESCUE GRP	2
A0947475	5/14/2008	STRAY	CAUGHT	BIRD	PARROT	5/24/2008	ADOPTION	OWNER NEW	11
A0947528	5/14/2008	WILDLIFE	OTC	BIRD	PIGEON	5/14/2008	EUTH	IRR SUFFER	1
A0947552	5/14/2008	WILDLIFE	OTC	BIRD	DOVE	5/15/2008	BODY DISPO	SANITATION	2
A0947684	5/15/2008	WILDLIFE	PICK UP	BIRD	MALLARD	5/15/2008	RELEASED	OTHER AGCY	1
A0947728	5/15/2008	STRAY	PICK UP	BIRD	PIGEON	5/15/2008	RELEASED	FIELD	1
A0947804	5/15/2008	WILDLIFE	PICK UP	BIRD	PIGEON	5/15/2008	EUTH	IRR SUFFER	1
A0947891	5/15/2008	STRAY	OTC	BIRD	PIGEON	5/15/2008	EUTH	IRR SUFFER	1
A0947900	5/15/2008	WILDLIFE	OTC	BIRD	DUCK	5/15/2008	RELEASED	RESCUE GRP	1
A0947902	5/15/2008	WILDLIFE	OTC	BIRD	DUCK	5/15/2008	RELEASED	RESCUE GRP	1
A0947903	5/15/2008	WILDLIFE	OTC	BIRD	DUCK	5/15/2008	RELEASED	RESCUE GRP	1
A0947904	5/15/2008	WILDLIFE	OTC	BIRD	DUCK	5/15/2008	RELEASED	RESCUE GRP	1
A0947905	5/15/2008	WILDLIFE	OTC	BIRD	DUCK	5/15/2008	DIED	ENROUTE	1
A0947957	5/16/2008	STRAY	OTC	BIRD	CHICKEN	5/21/2008	RELEASED	RESCUE GRP	6
A0948027	5/16/2008	STRAY	OTC	BIRD	CHICKEN	6/2/2008	EUTH	TIME/SPACE	18
A0948441	5/17/2008	STRAY	PICK UP	BIRD	PARAKEET	5/23/2008	ADOPTION	OWNER NEW	7
A0948442	5/17/2008	STRAY	PICK UP	BIRD	PARAKEET	5/22/2008	DIED	IN KENNEL	6
A0948443	5/17/2008	STRAY	PICK UP	BIRD	PARAKEET	5/23/2008	ADOPTION	OWNER NEW	7
A0948444	5/17/2008	STRAY	PICK UP	BIRD	PARAKEET	5/23/2008	ADOPTION	OWNER NEW	7
A0948445	5/17/2008	STRAY	PICK UP	BIRD	PARAKEET	5/21/2008	DIED	ENROUTE	5
A0948446	5/17/2008	STRAY	PICK UP	BIRD	PARAKEET	5/24/2008	ADOPTION	OWNER NEW	8
A0948447	5/17/2008	STRAY	PICK UP	BIRD	PARAKEET	5/23/2008	ADOPTION	OWNER NEW	7
A0948448	5/17/2008	STRAY	PICK UP	BIRD	PARAKEET	5/23/2008	ADOPTION	OWNER NEW	7
A0948556	5/18/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	5/18/2008	EUTH	IRR SUFFER	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0948557	5/18/2008	OWNER SUR	PICK UP	BIRD	DUCK	5/18/2008	EUTH	IRR SUFFER	1
A0948562	5/18/2008	WILDLIFE	OTC	BIRD	GROUSE	5/19/2008	RELEASED	RESCUE GRP	2
A0948636	5/19/2008	WILDLIFE	PICK UP	BIRD	DUCK	5/21/2008	RELEASED	RESCUE GRP	3
A0948637	5/19/2008	WILDLIFE	PICK UP	BIRD	DUCK	5/21/2008	RELEASED	RESCUE GRP	3
A0948638	5/19/2008	WILDLIFE	PICK UP	BIRD	DUCK	5/21/2008	RELEASED	RESCUE GRP	3
A0948639	5/19/2008	WILDLIFE	PICK UP	BIRD	DUCK	5/21/2008	RELEASED	RESCUE GRP	3
A0948777	5/19/2008	STRAY	OTC	BIRD	FINCH	5/19/2008	RELEASED	RESCUE GRP	1
A0948792	5/19/2008	WILDLIFE	OTC	BIRD	PIGEON	5/19/2008	EUTH	IRR SUFFER	1
A0948816	5/19/2008	WILDLIFE	PICK UP	BIRD	DOVE	5/21/2008	RELEASED	RESCUE GRP	3
A0948931	5/20/2008	STRAY	OTC	BIRD	PIGEON	7/11/2008	ADOPTION	OWNER NEW	53
A0948932	5/20/2008	STRAY	OTC	BIRD	PIGEON	7/11/2008	ADOPTION	OWNER NEW	53
A0948933	5/20/2008	WILDLIFE	LFT AT SLT	BIRD	PIGEON	5/21/2008	RELEASED	RESCUE GRP	2
A0948935	5/20/2008	WILDLIFE	LFT AT SLT	BIRD	PIGEON	5/21/2008	RELEASED	RESCUE GRP	2
A0948946	5/20/2008	WILDLIFE	OTC	BIRD	DUCK	5/21/2008	RELEASED	RESCUE GRP	2
A0949066	5/20/2008	WILDLIFE	OTC	BIRD	FINCH	5/21/2008	RELEASED	RESCUE GRP	2
A0949073	5/20/2008	WILDLIFE	OTC	BIRD	DOVE	5/20/2008	EUTH	IRR SUFFER	1
A0949164	5/20/2008	WILDLIFE	PICK UP	BIRD	DOVE	5/21/2008	RELEASED	RESCUE GRP	2
A0949272	5/21/2008	WILDLIFE	OTC	BIRD	RINGED TUR DOV	5/21/2008	EUTH	IRR SUFFER	1
A0949273	5/21/2008	WILDLIFE	OTC	BIRD	PIGEON	5/21/2008	EUTH	IRR SUFFER	1
A0949443	5/21/2008	WILDLIFE	PICK UP	BIRD	PIGEON	5/22/2008	RELEASED	RESCUE GRP	2
A0949473	5/21/2008	WILDLIFE	PICK UP	BIRD	MALLARD	5/25/2008	DIED	IN KENNEL	5
A0949548	5/21/2008	STRAY	PICK UP	BIRD	CHICKEN	5/22/2008	EUTH	IRR SUFFER	2
A0949604	5/22/2008	STRAY	OTC	BIRD	PIGEON	5/22/2008	EUTH	IRR SUFFER	1
A0949609	5/22/2008	STRAY	OTC	BIRD	PIGEON	5/22/2008	EUTH	IRR SUFFER	1
A0949701	5/22/2008	WILDLIFE	OTC	BIRD	PIGEON	5/22/2008	EUTH	MEDICAL	1
A0949777	5/22/2008	WILDLIFE	PICK UP	BIRD	KING PIGEON	5/22/2008	EUTH	MEDICAL	1
A0949917	5/22/2008	WILDLIFE	OTC	BIRD	PIGEON	5/22/2008	RELEASED	RESCUE GRP	1
A0949968	5/22/2008	STRAY	PICK UP	BIRD	PARAKEET	5/28/2008	ADOPTION	OWNER NEW	7
A0949969	5/22/2008	STRAY	PICK UP	BIRD	PARAKEET	5/25/2008	DIED	IN KENNEL	4
A0950119	5/23/2008	STRAY	OTC	BIRD	PIGEON	5/23/2008	RELEASED	FIELD	1
A0950192	5/23/2008	STRAY	OTC	BIRD	PIGEON	5/23/2008	EUTH	IRR SUFFER	1
A0950221	5/23/2008	OWNER SUR	OTC	BIRD	DUCK	5/25/2008	RELEASED	RESCUE GRP	3
A0950223	5/23/2008	OWNER SUR	OTC	BIRD	DUCK	5/26/2008	RELEASED	RESCUE GRP	4
A0950321	5/24/2008	WILDLIFE	PICK UP	BIRD	DUCK	5/24/2008	EUTH	IRR SUFFER	1
A0950372	5/24/2008	STRAY	OTC	BIRD	DOVE	5/24/2008	RELEASED	RESCUE GRP	1
A0950431	5/24/2008	WILDLIFE	OTC	BIRD	RINGED TUR DOV	5/27/2008	RELEASED	RESCUE GRP	4
A0950458	5/24/2008	WILDLIFE	OTC	BIRD	PIGEON	5/24/2008	EUTH	MEDICAL	1
A0950531	5/24/2008	STRAY	PICK UP	BIRD	PARAKEET	5/28/2008	ADOPTION	OWNER NEW	5
A0950532	5/24/2008	STRAY	PICK UP	BIRD	PARAKEET	5/28/2008	ADOPTION	OWNER NEW	5
A0950558	5/25/2008	WILDLIFE	OTC	BIRD	PIGEON	5/25/2008	RELEASED	RESCUE GRP	1
A0950643	5/25/2008	OWNER SUR	PICK UP	BIRD	DUCK	5/28/2008	ADOPTION	OWNER NEW	4
A0950680	5/26/2008	STRAY	OTC	BIRD	PIGEON	5/26/2008	EUTH	IRR SUFFER	1
A0950727	5/26/2008	WILDLIFE	OTC	BIRD	DUCK	6/4/2008	RELEASED	RESCUE GRP	10
A0950728	5/26/2008	WILDLIFE	OTC	BIRD	DUCK	6/4/2008	RELEASED	RESCUE GRP	10
A0951107	5/27/2008	STRAY	OTC	BIRD	CHICKEN	4/25/2009	RELEASED	RESCUE GRP	334
A0951130	5/27/2008	WILDLIFE	PICK UP	BIRD	PIGEON	5/28/2008	EUTH	MEDICAL	2
A0951251	5/28/2008	OWNER SUR	OTC	BIRD	CHICKEN	5/28/2008	RELEASED	RESCUE GRP	1
A0951253	5/28/2008	OWNER SUR	OTC	BIRD	CHICKEN	5/28/2008	RELEASED	RESCUE GRP	1
A0951254	5/28/2008	OWNER SUR	OTC	BIRD	CHICKEN	6/1/2008	RELEASED	RESCUE GRP	5
A0951256	5/28/2008	OWNER SUR	OTC	BIRD	CHICKEN	5/28/2008	RELEASED	RESCUE GRP	1
A0951311	5/28/2008	WILDLIFE	PICK UP	BIRD	DOVE	5/28/2008	EUTH	IRR SUFFER	1
A0951375	5/28/2008	STRAY	OTC	BIRD	PARAKEET	6/3/2008	ADOPTION	OWNER NEW	7
A0951408	5/28/2008	PERS PROP	OWN HOSPTL	BIRD	COCKATIEL	6/10/2008	REDEEMED	1ST TIME	14
A0951409	5/28/2008	PERS PROP	OWN HOSPTL	BIRD	PARAKEET	6/10/2008	REDEEMED	1ST TIME	14
A0951410	5/28/2008	PERS PROP	OWN HOSPTL	BIRD	FINCH	6/10/2008	REDEEMED	1ST TIME	14
A0951411	5/28/2008	PERS PROP	OWN HOSPTL	BIRD	FINCH	6/10/2008	REDEEMED	1ST TIME	14
A0951412	5/28/2008	PERS PROP	OWN HOSPTL	BIRD	FINCH	6/10/2008	REDEEMED	1ST TIME	14
A0951414	5/28/2008	PERS PROP	OWN HOSPTL	BIRD	FINCH	6/10/2008	REDEEMED	1ST TIME	14
A0951439	5/29/2008	STRAY	OTC	BIRD	CHICKEN	7/11/2008	EUTH	BEHAV HIST	44
A0951535	5/29/2008	STRAY	OTC	BIRD	PIGEON	5/29/2008	EUTH	IRR SUFFER	1
A0951628	5/29/2008	WILDLIFE	OTC	BIRD	PIGEON	5/30/2008	RELEASED	RESCUE GRP	2
A0951637	5/29/2008	STRAY	CAUGHT	BIRD	CHICKEN	6/3/2008	RELEASED	OTHER AGCY	6
A0951641	5/29/2008	STRAY	CAUGHT	BIRD	CHICKEN	6/3/2008	RELEASED	RESCUE GRP	6
A0951643	5/29/2008	STRAY	CAUGHT	BIRD	CHICKEN	6/3/2008	RELEASED	RESCUE GRP	6
A0951644	5/29/2008	STRAY	CAUGHT	BIRD	CHICKEN	6/3/2008	RELEASED	OTHER AGCY	6
A0951675	5/29/2008	WILDLIFE	PICK UP	BIRD	PIGEON	5/30/2008	RELEASED	FIELD	2
A0951677	5/29/2008	STRAY	PICK UP	BIRD	PIGEON	5/29/2008	EUTH	IRR SUFFER	1
A0951805	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951806	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951807	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951808	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0951809	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951810	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951811	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951812	5/30/2008	STRAY	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951813	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951814	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951816	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951817	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951818	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951819	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951820	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951821	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951822	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951823	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951824	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951825	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951826	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	5
A0951993	5/30/2008	WILDLIFE	PICK UP	BIRD	PIGEON	5/30/2008	DIED	ENROUTE	1
A0952006	5/30/2008	STRAY	LFT AT SLT	BIRD	PIGEON	5/30/2008	RELEASED	RESCUE GRP	1
A0952063	5/31/2008	STRAY	OTC	BIRD	CHICKEN	5/31/2008	EUTH	AT PVT VET	1
A0952320	5/31/2008	PERS PROP	OWNER DIED	BIRD	COCKATIEL	7/1/2008	ADOPTION	OWNER NEW	32
A0952321	5/31/2008	PERS PROP	OWNER DIED	BIRD	COCKATIEL	6/1/2008	DIED	IN KENNEL	2
A0952322	5/31/2008	PERS PROP	OWNER DIED	BIRD	COCKATIEL	7/1/2008	ADOPTION	OWNER NEW	32
A0952323	5/31/2008	PERS PROP	OWNER DIED	BIRD	COCKATIEL	7/1/2008	ADOPTION	OWNER NEW	32
A0952324	5/31/2008	PERS PROP	OWNER DIED	BIRD	COCKATIEL	7/1/2008	ADOPTION	OWNER NEW	32
A0952325	5/31/2008	PERS PROP	OWNER DIED	BIRD	COCKATIEL	7/1/2008	ADOPTION	OWNER NEW	32
A0952326	5/31/2008	PERS PROP	OWNER DIED	BIRD	COCKATIEL	7/1/2008	ADOPTION	OWNER NEW	32
A0952327	5/31/2008	PERS PROP	OWNER DIED	BIRD	COCKATIEL	7/1/2008	ADOPTION	OWNER NEW	32
A0952329	5/31/2008	PERS PROP	OWNER DIED	BIRD	COCKATIEL	7/1/2008	ADOPTION	OWNER NEW	32
A0952330	5/31/2008	PERS PROP	OWNER DIED	BIRD	COCKATIEL	7/1/2008	ADOPTION	OWNER NEW	32
A0952387	6/1/2008	STRAY	OTC	BIRD	DOVE	6/1/2008	EUTH	IRR SUFFER	1
A0952409	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952411	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952413	6/1/2008	WILDLIFE	PICK UP	BIRD	DOVE	6/2/2008	RELEASED	RESCUE GRP	2
A0952415	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952416	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952417	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952418	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952419	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952420	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952422	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952423	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952424	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952425	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952426	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952427	6/1/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	3
A0952428	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952429	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952430	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952431	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952432	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952433	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952434	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952435	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952436	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952437	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952438	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952439	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952440	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952441	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952443	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952444	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952445	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952446	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952447	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952448	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952449	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952450	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952451	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952452	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952453	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0952454	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952455	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952456	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952457	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952458	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952461	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952462	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952463	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952464	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952466	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952467	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952469	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952470	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952472	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952474	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952476	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952477	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952478	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952479	6/1/2008	ACTF	OWNER SURR	BIRD	GAMEFOWL	6/1/2008	EUTH	FIELD	1
A0952541	6/1/2008	WILDLIFE	OTC	BIRD	PIGEON	6/2/2008	EUTH	MEDICAL	2
A0952582	6/2/2008	WILDLIFE	OTC	BIRD	PIGEON	6/2/2008	EUTH	MEDICAL	1
A0952621	6/2/2008	WILDLIFE	CAUGHT	BIRD	MALLARD	6/3/2008	RELEASED	RESCUE GRP	2
A0952646	6/2/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	2
A0952647	6/2/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	2
A0952669	6/2/2008	STRAY	OTC	BIRD	PIGEON	6/3/2008	RELEASED	OTHER AGCY	2
A0952680	6/2/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/2/2008	EUTH	FIELD	1
A0952709	6/2/2008	STRAY	OTC	BIRD	PIGEON	6/2/2008	EUTH	IRR SUFFER	1
A0952729	6/2/2008	WILDLIFE	CAUGHT	BIRD	DOVE	6/2/2008	RELEASED	FIELD	1
A0952732	6/2/2008	WILDLIFE	OTC	BIRD	FINCH	6/3/2008	RELEASED	OTHER AGCY	2
A0952897	6/3/2008	EVIDENCE	HUMANE	BIRD	DUCK	6/3/2008	EUTH	IRR SUFFER	1
A0952898	6/3/2008	EVIDENCE	HUMANE	BIRD	DUCK	6/13/2008	REDEEMED	1ST TIME	11
A0952899	6/3/2008	EVIDENCE	HUMANE	BIRD	DUCK	6/3/2008	EUTH	MEDICAL	1
A0952900	6/3/2008	EVIDENCE	HUMANE	BIRD	DUCK	6/3/2008	EUTH	MEDICAL	1
A0952948	6/3/2008	STRAY	OTC	BIRD	PIGEON	6/3/2008	RELEASED	RESCUE GRP	1
A0953041	6/3/2008	WILDLIFE	PICK UP	BIRD	DUCK	6/3/2008	RELEASED	RESCUE GRP	1
A0953112	6/4/2008	STRAY	OTC	BIRD	CHICKEN	6/6/2008	RELEASED	RESCUE GRP	3
A0953115	6/4/2008	STRAY	OTC	BIRD	MALLARD	6/4/2008	RELEASED	OTHER AGCY	1
A0953167	6/4/2008	PERS PROP	OWN ARESTD	BIRD	PARROT	7/18/2008	ADOPTION	OWNER NEW	45
A0953169	6/4/2008	PERS PROP	OWN ARESTD	BIRD	PARROT	7/18/2008	ADOPTION	OWNER NEW	45
A0953345	6/4/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/4/2008	EUTH	IRR SUFFER	1
A0953349	6/4/2008	STRAY	OTC	BIRD	DUCK	7/12/2008	RELEASED	RESCUE GRP	39
A0953350	6/4/2008	STRAY	OTC	BIRD	CHICKEN	6/30/2008	RELEASED	RESCUE GRP	27
A0953359	6/4/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	7/18/2008	ADOPTION	OWNER NEW	45
A0953360	6/4/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	6/6/2008	ADOPTION	OWNER NEW	3
A0953644	6/5/2008	STRAY	OTC	BIRD	CHICKEN	6/9/2008	EUTH	MEDICAL	5
A0953647	6/5/2008	STRAY	OTC	BIRD	CHICKEN	6/9/2008	EUTH	MEDICAL	5
A0953650	6/5/2008	STRAY	OTC	BIRD	CHICKEN	6/9/2008	EUTH	MEDICAL	5
A0953756	6/6/2008	STRAY	OTC	BIRD	PIGEON	6/6/2008	EUTH	MEDICAL	1
A0953776	6/6/2008	STRAY	OTC	BIRD	PARAKEET	6/7/2008	DIED	IN KENNEL	2
A0953867	6/6/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/6/2008	EUTH	8 WKS UST	1
A0953905	6/6/2008	WILDLIFE	OTC	BIRD	PIGEON	6/6/2008	RELEASED	RESCUE GRP	1
A0954039	6/7/2008	STRAY	OTC	BIRD	PIGEON	6/7/2008	EUTH	WILDLIFE	1
A0954072	6/7/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/7/2008	EUTH	IRR SUFFER	1
A0954097	6/7/2008	STRAY	CAUGHT	BIRD	PIGEON	6/7/2008	EUTH	IRR SUFFER	1
A0954134	6/7/2008	OWNER SUR	OTC	BIRD	GAMEFOWL	6/24/2008	RELEASED	RESCUE GRP	18
A0954157	6/7/2008	STRAY	OTC	BIRD	CHICKEN	6/9/2008	RELEASED	RESCUE GRP	3
A0954380	6/9/2008	OWNER SUR	PICK UP	BIRD	PEAFOWL	6/9/2008	RELEASED	RESCUE GRP	1
A0954382	6/9/2008	OWNER SUR	PICK UP	BIRD	CHICKEN	6/9/2008	RELEASED	RESCUE GRP	1
A0954456	6/9/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/9/2008	EUTH	IRR SUFFER	1
A0954459	6/9/2008	WILDLIFE	OTC	BIRD	DOVE	6/9/2008	EUTH	IRR SUFFER	1
A0954468	6/9/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/9/2008	EUTH	IRR SUFFER	1
A0954505	6/9/2008	STRAY	OTC	BIRD	PARAKEET	6/9/2008	BODY DISPO	SANITATION	1
A0954510	6/9/2008	WILDLIFE	PICK UP	BIRD	DOVE	6/9/2008	EUTH	IRR SUFFER	1
A0954633	6/10/2008	STRAY	OTC	BIRD	PIGEON	6/13/2008	RELEASED	RESCUE GRP	4
A0954694	6/10/2008	STRAY	PICK UP	BIRD	PIGEON	6/10/2008	EUTH	MEDICAL	1
A0954744	6/10/2008	STRAY	OTC	BIRD	PIGEON	6/11/2008	RELEASED	RESCUE GRP	2
A0954809	6/10/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/10/2008	EUTH	IRR SUFFER	1
A0954909	6/10/2008	STRAY	OTC	BIRD	COCKATIEL	6/14/2008	ADOPTION	OWNER NEW	5
A0955098	6/11/2008	STRAY	OTC	BIRD	COCKATIEL	6/17/2008	ADOPTION	OWNER NEW	7
A0955157	6/11/2008	STRAY	OTC	BIRD	PIGEON	6/11/2008	EUTH	IRR SUFFER	1
A0955162	6/11/2008	WILDLIFE	CAUGHT	BIRD	PIGEON	6/11/2008	EUTH	FIELD	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0955187	6/11/2008	WILDLIFE	CAUGHT	BIRD	PIGEON	6/11/2008	EUTH	FIELD	1
A0955315	6/12/2008	STRAY	CAUGHT	BIRD	PARROT	6/17/2008	ADOPTION	OWNER NEW	6
A0955464	6/12/2008	WILDLIFE	OTC	BIRD	MALLARD	6/12/2008	RELEASED	RESCUE GRP	1
A0955465	6/12/2008	WILDLIFE	OTC	BIRD	MALLARD	6/12/2008	RELEASED	RESCUE GRP	1
A0955466	6/12/2008	WILDLIFE	OTC	BIRD	MALLARD	6/18/2008	RELEASED	RESCUE GRP	7
A0955482	6/12/2008	WILDLIFE	CAUGHT	BIRD	PIGEON	6/15/2008	RELEASED	RESCUE GRP	4
A0955498	6/12/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/13/2008	BODY DISPO	SANITATION	2
A0955603	6/13/2008	OWNER SUR	OTC	BIRD	CHICKEN	6/13/2008	EUTH	IRR SUFFER	1
A0955657	6/13/2008	WILDLIFE	OTC	BIRD	PIGEON	6/14/2008	DIED	IN KENNEL	2
A0955736	6/13/2008	WILDLIFE	OTC	BIRD	DOVE	6/13/2008	RELEASED	RESCUE GRP	1
A0955806	6/13/2008	WILDLIFE	OTC	BIRD	FINCH	6/13/2008	RELEASED	RESCUE GRP	1
A0955807	6/13/2008	OWNER SUR	OTC	BIRD	CHICKEN	6/15/2008	RELEASED	RESCUE GRP	3
A0955809	6/13/2008	OWNER SUR	OTC	BIRD	CHICKEN	6/15/2008	RELEASED	RESCUE GRP	3
A0955810	6/13/2008	OWNER SUR	OTC	BIRD	CHICKEN	6/15/2008	RELEASED	RESCUE GRP	3
A0955836	6/13/2008	STRAY	PICK UP	BIRD	AMAZON	6/18/2008	ADOPTION	OWNER NEW	6
A0955883	6/14/2008	STRAY	OTC	BIRD	PIGEON	6/14/2008	EUTH	IRR SUFFER	1
A0955887	6/14/2008	STRAY	OTC	BIRD	COCKATIEL	6/19/2008	ADOPTION	OWNER NEW	6
A0955955	6/14/2008	FOSTER	INJURED	BIRD	COCKATOO	6/20/2008	ADOPT NH	RESCUE GRP	7
A0956004	6/14/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/15/2008	RELEASED	RESCUE GRP	2
A0956089	6/14/2008	STRAY	CAUGHT	BIRD	CHICKEN	6/30/2008	RELEASED	RESCUE GRP	17
A0956097	6/14/2008	WILDLIFE	OTC	BIRD	PIGEON	6/15/2008	EUTH	FIELD	2
A0956099	6/14/2008	WILDLIFE	OTC	BIRD	PIGEON	6/15/2008	RELEASED	RESCUE GRP	2
A0956140	6/15/2008	STRAY	OTC	BIRD	PARAKEET	6/21/2008	ADOPTION	OWNER NEW	7
A0956170	6/15/2008	STRAY	PICK UP	BIRD	PIGEON	6/15/2008	EUTH	FIELD	1
A0956184	6/15/2008	WILDLIFE	OTC	BIRD	PIGEON	6/15/2008	EUTH	IRR SUFFER	1
A0956292	6/16/2008	WILDLIFE	OTC	BIRD	MALLARD	6/24/2008	RELEASED	RESCUE GRP	9
A0956330	6/16/2008	OWNER SUR	OTC	BIRD	AMAZON	6/17/2008	ADOPTION	OWNER NEW	2
A0956439	6/16/2008	WILDLIFE	CAUGHT	BIRD	DOVE	6/16/2008	RELEASED	FIELD	1
A0956483	6/16/2008	STRAY	PICK UP	BIRD	PARAKEET	6/18/2008	ADOPTION	OWNER NEW	3
A0956484	6/16/2008	STRAY	PICK UP	BIRD	PARAKEET	6/27/2008	MISSING	SHELTER	12
A0956611	6/17/2008	STRAY	OTC	BIRD	PIGEON	6/17/2008	EUTH	WILDLIFE	1
A0956835	6/18/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/19/2008	RELEASED	RESCUE GRP	2
A0956937	6/18/2008	OWNER SUR	OTC	BIRD	CHICKEN	6/18/2008	EUTH	IRR SUFFER	1
A0956975	6/18/2008	STRAY	OTC	BIRD	DOVE	6/19/2008	RELEASED	RESCUE GRP	2
A0957059	6/18/2008	WILDLIFE	CAUGHT	BIRD	PIGEON	6/18/2008	EUTH	IRR SUFFER	1
A0957172	6/19/2008	WILDLIFE	OTC	BIRD	QUAIL	6/19/2008	RELEASED	RESCUE GRP	1
A0957173	6/19/2008	WILDLIFE	OTC	BIRD	QUAIL	6/19/2008	RELEASED	RESCUE GRP	1
A0957174	6/19/2008	WILDLIFE	OTC	BIRD	QUAIL	6/19/2008	RELEASED	RESCUE GRP	1
A0957175	6/19/2008	WILDLIFE	OTC	BIRD	QUAIL	6/19/2008	RELEASED	RESCUE GRP	1
A0957176	6/19/2008	WILDLIFE	OTC	BIRD	QUAIL	6/19/2008	RELEASED	RESCUE GRP	1
A0957177	6/19/2008	WILDLIFE	OTC	BIRD	QUAIL	6/19/2008	RELEASED	RESCUE GRP	1
A0957178	6/19/2008	WILDLIFE	OTC	BIRD	QUAIL	6/19/2008	RELEASED	RESCUE GRP	1
A0957313	6/19/2008	EVIDENCE	HUMANE	BIRD	COCKATIEL	6/19/2008	DIED	ENROUTE	1
A0957323	6/19/2008	WILDLIFE	OTC	BIRD	PIGEON	6/22/2008	RELEASED	RESCUE GRP	4
A0957348	6/19/2008	STRAY	OTC	BIRD	PIGEON	6/20/2008	EUTH	IRR SUFFER	2
A0957352	6/19/2008	WILDLIFE	CAUGHT	BIRD	PIGEON	6/19/2008	EUTH	FIELD	1
A0957386	6/20/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/20/2008	EUTH	MEDICAL	1
A0957461	6/20/2008	WILDLIFE	CAUGHT	BIRD	PIGEON	6/20/2008	EUTH	IRR SUFFER	1
A0957555	6/20/2008	WILDLIFE	OTC	BIRD	DUCK	6/20/2008	RELEASED	RESCUE GRP	1
A0957556	6/20/2008	WILDLIFE	OTC	BIRD	DUCK	6/20/2008	RELEASED	RESCUE GRP	1
A0957557	6/20/2008	WILDLIFE	OTC	BIRD	DUCK	6/20/2008	RELEASED	RESCUE GRP	1
A0957595	6/20/2008	WILDLIFE	OTC	BIRD	PIGEON	6/20/2008	RELEASED	RESCUE GRP	1
A0957665	6/21/2008	WILDLIFE	PICK UP	BIRD	MALLARD	6/21/2008	RELEASED	OTHER AGCY	1
A0957730	6/21/2008	OWNER SUR	OTC	BIRD	CHICKEN	6/21/2008	BODY DISPO	SANITATION	1
A0957732	6/21/2008	STRAY	OTC	BIRD	PIGEON	6/21/2008	RELEASED	RESCUE GRP	1
A0957734	6/21/2008	STRAY	OTC	BIRD	PIGEON	6/21/2008	RELEASED	RESCUE GRP	1
A0957763	6/21/2008	WILDLIFE	OTC	BIRD	DOVE	6/21/2008	EUTH	IRR SUFFER	1
A0957806	6/21/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/21/2008	EUTH	IRR SUFFER	1
A0957871	6/21/2008	STRAY	PICK UP	BIRD	PARAKEET	6/26/2008	ADOPTION	OWNER NEW	6
A0957872	6/21/2008	STRAY	PICK UP	BIRD	PARAKEET	6/26/2008	ADOPTION	OWNER NEW	6
A0957873	6/21/2008	STRAY	PICK UP	BIRD	PARAKEET	6/26/2008	ADOPTION	OWNER NEW	6
A0957874	6/21/2008	STRAY	PICK UP	BIRD	PARAKEET	6/26/2008	ADOPTION	OWNER NEW	6
A0957875	6/21/2008	STRAY	PICK UP	BIRD	PARAKEET	6/26/2008	ADOPTION	OWNER NEW	6
A0957876	6/21/2008	STRAY	PICK UP	BIRD	PARAKEET	6/26/2008	ADOPTION	OWNER NEW	6
A0957877	6/21/2008	STRAY	PICK UP	BIRD	PARAKEET	6/26/2008	ADOPTION	OWNER NEW	6
A0957878	6/21/2008	STRAY	PICK UP	BIRD	PARAKEET	6/26/2008	ADOPTION	OWNER NEW	6
A0957884	6/21/2008	STRAY	OTC	BIRD	LOVEBIRD	6/26/2008	ADOPTION	OWNER NEW	6
A0957916	6/22/2008	STRAY	OTC	BIRD	PIGEON	6/22/2008	EUTH	MEDICAL	1
A0957949	6/22/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/23/2008	RELEASED	RESCUE GRP	2
A0957998	6/22/2008	STRAY	OTC	BIRD	PIGEON	6/23/2008	EUTH	MEDICAL	2
A0958096	6/23/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/23/2008	EUTH	IRR SUFFER	1

Animal ID	Intake Date	Intake Type	Intake Subtype	Animal Type	Primary Breed	Outcome Date	Outcome Type	Outcome Subtype	Total Days Held
A0958705	6/24/2008	STRAY	LFT AT SLT	BIRD	GOOSE	7/12/2008	RELEASED	RESCUE GRP	19
A0958706	6/24/2008	STRAY	LFT AT SLT	BIRD	GOOSE	7/12/2008	RELEASED	RESCUE GRP	19
A0958820	6/25/2008	WILDLIFE	PICK UP	BIRD	DUCK	6/26/2008	RELEASED	RESCUE GRP	2
A0958821	6/25/2008	WILDLIFE	PICK UP	BIRD	DUCK	6/26/2008	RELEASED	RESCUE GRP	2
A0958822	6/25/2008	WILDLIFE	PICK UP	BIRD	DUCK	6/26/2008	DIED	IN KENNEL	2
A0958823	6/25/2008	WILDLIFE	PICK UP	BIRD	DUCK	6/26/2008	DIED	IN KENNEL	2
A0958824	6/25/2008	WILDLIFE	PICK UP	BIRD	DUCK	6/26/2008	RELEASED	RESCUE GRP	2
A0958826	6/25/2008	WILDLIFE	PICK UP	BIRD	DUCK	6/26/2008	DIED	IN KENNEL	2
A0958827	6/25/2008	WILDLIFE	PICK UP	BIRD	DUCK	6/25/2008	DIED	IN KENNEL	1
A0958909	6/25/2008	OWNER SUR	OTC	BIRD	DUCK	6/25/2008	RELEASED	FIELD	1
A0958963	6/25/2008	STRAY	PICK UP	BIRD	PARAKEET	7/1/2008	ADOPTION	OWNER NEW	7
A0958966	6/25/2008	STRAY	PICK UP	BIRD	PARAKEET	7/1/2008	ADOPTION	OWNER NEW	7
A0959026	6/25/2008	WILDLIFE	OTC	BIRD	PIGEON	6/25/2008	EUTH	IRR SUFFER	1
A0959157	6/26/2008	STRAY	OTC	BIRD	CHICKEN	7/22/2008	RELEASED	RESCUE GRP	27
A0959160	6/26/2008	STRAY	OTC	BIRD	CHICKEN	7/22/2008	RELEASED	RESCUE GRP	27
A0959164	6/26/2008	STRAY	OTC	BIRD	CHICKEN	7/22/2008	RELEASED	RESCUE GRP	27
A0959236	6/26/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/26/2008	RELEASED	FIELD	1
A0959274	6/26/2008	STRAY	PICK UP	BIRD	CHICKEN	7/12/2008	RELEASED	RESCUE GRP	17
A0959275	6/26/2008	STRAY	PICK UP	BIRD	CHICKEN	7/12/2008	RELEASED	RESCUE GRP	17
A0959278	6/26/2008	WILDLIFE	PICK UP	BIRD	DOVE	6/26/2008	EUTH	MEDICAL	1
A0959280	6/26/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/26/2008	EUTH	MEDICAL	1
A0959626	6/27/2008	POS OWNER	OTC	BIRD	PIGEON	6/27/2008	EUTH	IRR SUFFER	1
A0959766	6/27/2008	STRAY	OTC	BIRD	PIGEON	6/27/2008	EUTH	IRR SUFFER	1
A0959787	6/27/2008	STRAY	PICK UP	BIRD	PARAKEET	7/3/2008	ADOPTION	OWNER NEW	7
A0959788	6/27/2008	STRAY	PICK UP	BIRD	PARAKEET	7/3/2008	ADOPTION	OWNER NEW	7
A0959806	6/27/2008	WILDLIFE	CAUGHT	BIRD	MALLARD	6/28/2008	RELEASED	RESCUE GRP	2
A0960031	6/28/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/28/2008	EUTH	IRR SUFFER	1
A0960112	6/28/2008	STRAY	PICK UP	BIRD	PARAKEET	7/3/2008	ADOPTION	OWNER NEW	6
A0960113	6/28/2008	STRAY	PICK UP	BIRD	PARAKEET	7/3/2008	ADOPTION	OWNER NEW	6
A0960147	6/29/2008	WILDLIFE	PICK UP	BIRD	PIGEON	6/29/2008	EUTH	IRR SUFFER	1
A0960166	6/29/2008	WILDLIFE	PICK UP	BIRD	PIGEON	7/3/2008	RELEASED	RESCUE GRP	5
A0960174	6/29/2008	WILDLIFE	OTC	BIRD	PIGEON	6/29/2008	EUTH	IRR SUFFER	1
A0960278	6/30/2008	WILDLIFE	OTC	BIRD	MALLARD	6/30/2008	RELEASED	RESCUE GRP	1
A0960544	6/30/2008	WILDLIFE	PICK UP	BIRD	DOVE-FANCY	6/30/2008	RELEASED	FIELD	1
A0964287	6/26/2008	STRAY	OTC	BIRD	CHICKEN	7/22/2008	RELEASED	RESCUE GRP	27
A0964288	6/26/2008	STRAY	OTC	BIRD	CHICKEN	7/22/2008	RELEASED	RESCUE GRP	27
A0964289	6/26/2008	STRAY	OTC	BIRD	CHICKEN	7/22/2008	RELEASED	RESCUE GRP	27
A0964290	6/26/2008	STRAY	OTC	BIRD	CHICKEN	7/22/2008	RELEASED	RESCUE GRP	27
A0964291	6/26/2008	STRAY	OTC	BIRD	CHICKEN	7/22/2008	RELEASED	RESCUE GRP	27
A0964292	6/26/2008	STRAY	OTC	BIRD	CHICKEN	7/22/2008	RELEASED	RESCUE GRP	27
A0964293	6/26/2008	STRAY	OTC	BIRD	CHICKEN	7/22/2008	RELEASED	RESCUE GRP	27

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 15, 2016, I served the:

SCO Comments on the Draft Proposed Decision

Animal Adoption, 13-9811-I-02

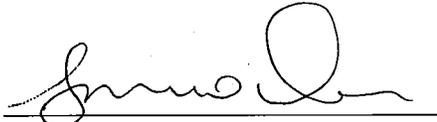
Civil Code Sections 1834 and 1846; Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003; As Added or Amended by Statutes 1998, Chapter 752 (SB 1785)

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

City of Los Angeles, 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 15, 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: 13-9811-I-02

Matter: Animal Adoption

Claimant: City of Los Angeles

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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October 13, 2016

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Ms. Jill Kanemasu
State Controller's Office
Division of Accounting and Reporting
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Sacramento, CA 95816

And Parties, Interested Parties, and Interested Persons (See Mailing List)

Re: **Proposed Decision**

Animal Adoption, 13-9811-I-02

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 Los Angeles, Claimant

Dear Mr. Burdick, Ms. Yutan, and Ms. Kanemasu:

The Proposed Decision for the above-captioned matter is enclosed for your review.

Hearing

This matter is set for hearing on **Friday, October 28, 2016**, at 10:00 a.m., State Capitol, Room 447, Sacramento, California. 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.

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.

Sincerely,

Heather Halsey
Executive Director

ITEM 4
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

13-9811-I-02

City of Los Angeles, Claimant

EXECUTIVE SUMMARY

Overview

This Incorrect Reduction Claim (IRC) addresses reductions made by the State Controller's Office (Controller) to reimbursement claims made by the City of Los Angeles (claimant) for costs incurred during fiscal years 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2005-2006, 2006-2007, and 2007-2008, under the *Animal Adoption* program.

The following reductions are in dispute:

- Reductions of care and maintenance costs (Finding 3) based on budgeted expenditures claimed in lieu of documented actual costs, claimed expenditures unrelated to care and maintenance, and understated animal census data, resulting in an overstatement of costs per animal per day; overstatement of the population of eligible animal population, based on the exclusions from reimbursement expressed in the Parameters and Guidelines; and adjustment to the number of reimbursable days based on excluding Saturday as a business day in accordance with *Purifoy v. Howell* (2010) 183 Cal.App.4th 166;
- Reductions of salaries and benefits for the increased holding period (Finding 4) based on employee hours that the claimant did not support as being related to the mandate; and
- Reductions of necessary and prompt veterinary care costs (Finding 7) based on claiming estimated materials and supplies costs, and unsupported materials and supplies costs; and based on misstated and unallowable hours.

In addition, the claimant raises two issues that do not directly relate to the Controller's audit findings. First, the claimant alleges that reimbursement is required for the construction of new facilities to comply with the mandate, which were paid for by taxpayer-approved bonds, to be repaid from local property assessments. The claimant argues that the Controller inappropriately determined that because the claimant's general fund revenues were not applied to the

construction costs alleged, the claimant cannot assert “costs mandated by the state,” within the meaning of Government Code section 17514, and reimbursement is not required.¹ The Controller notes that construction or space acquisition costs were never claimed during the audit period, and only raised during the pendency of the audit report.² And second, the claimant argues that it was denied the necessary time to comply with the requirements of the audit because the Controller placed the audit on hold for nine months “which left the City having to assemble documentation for a huge operation with less time than was provided by law.”³

Staff finds, as detailed below, that some of the reductions are incorrect as a matter of law, or are arbitrary, capricious, or entirely lacking in evidentiary support and, thus, recommends that the Commission partially approve this IRC.

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 1785⁴). 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.”⁵ 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);

¹ Exhibit A, IRC, pages 15-16.

² Exhibit B, Controller’s Late Comments on the IRC, page 1010.

³ Exhibit A, IRC, page 16.

⁴ Sometimes referred to as the Hayden Bill.

⁵ 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.

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. Those Parameters and Guidelines, in addition to the activities identified in the Test Claim Statement of 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;⁶ and

⁶ Exhibit G, Proposed Parameters and Guidelines and Analysis, Hearing Item 4, February 28, 2002, pages 1607-1608.

- 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.⁷

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 for 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.

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.⁸

Procedural History

On September 4, 2002, the claimant signed its initial reimbursement claims for fiscal years 1998-1999, 1999-2000, and 2000-2001.⁹ On August 3, 2006, the Controller made initial payments on the fiscal years 1999-2000 and 2000-2001 claims.¹⁰ On August 10, 2006, the Controller made initial payment on the fiscal year 1998-1999 reimbursement claim.¹¹ On April 28, 2009, an audit

⁷ Exhibit G, Proposed Parameters and Guidelines and Analysis, Hearing Item 4, February 28, 2002, page 1609.

⁸ Exhibit G, Final Staff Analysis and Proposed Parameters and Guidelines Amendment, January 26, 2006, pages 1628; 1633-1634.

⁹ Exhibit A, IRC, pages 737; 763; 779.

¹⁰ Exhibit D, Controller’s Response to the Request for Additional Information, pages 1350-1360.

¹¹ Exhibit D, Controller’s Response to the Request for Additional Information, page 1352.

entrance conference was held.¹² On April 6, 2011, the Controller issued the final audit report.¹³ On April 7, 2014, claimant filed the IRC.¹⁴ On September 8, 2015, the Controller filed late comments on the IRC.¹⁵ Claimant did not file rebuttal to the Controller's comments.

On June 6, 2016, Commission staff issued a Request for Additional Information.¹⁶ On June 9, 2016, the Controller filed its Response to the Request for Additional Information.¹⁷ The claimant did not respond to the Request for Additional Information.

Commission staff issued the Draft Proposed Decision on August 25, 2016.¹⁸ On September 15, 2016, the Controller filed comments on the Draft Proposed Decision.¹⁹ Claimant did not file comments on the Draft Proposed Decision.

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 6.²⁰ 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

¹² Exhibit A, IRC, page 16.

¹³ Exhibit A, IRC, page 9.

¹⁴ Exhibit A, IRC, page 1 (April 6, 2014 fell on a Sunday, and therefore April 7, 2014 constitutes a timely filing within three years.).

¹⁵ Exhibit B, Controller's Late Comments on the IRC, page 988.

¹⁶ Exhibit C, Request for Additional Information.

¹⁷ Exhibit D, Controller's Response to the Request for Additional Information.

¹⁸ Exhibit E, Draft Proposed Decision.

¹⁹ Exhibit F, Controller's Comments on the Draft Proposed Decision.

²⁰ *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

remedy to cure the perceived unfairness resulting from political decisions on funding priorities.”²¹

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.²²

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.²³ 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.²⁴

Claims

The following chart provides a brief summary of the claims and issues raised and staff’s recommendation.

Issue	Description	Staff Recommendation
The Controller’s exclusion of “ineligible animals” when auditing allowable costs for care and maintenance (Finding 3) and necessary and prompt	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.” The Controller excluded from the population of “eligible animals” several categories of animals it claims are not within the scope of the mandated program, which resulted in a reduction of costs. The exclusions include, but are not limited to, the following:	<p><i>Partially Correct</i> – The Controller’s exclusion of eligible animals is correct as a matter of law, except for the following exclusions, which are incorrect as a matter of law and arbitrary, capricious, or entirely lacking in evidentiary support:</p> <ul style="list-style-type: none"> • The exclusion of animals deemed treatable upon arrival at the shelter and later euthanized during the increased holding period

²¹ *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.

²² *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.

²³ *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

²⁴ 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.

<p>veterinary care (Finding 7).</p>	<ul style="list-style-type: none"> • “Ineligible other animals such as rodents, livestock, or wild animals;” and ineligible birds, such as pigeons, doves, ducks, chickens, owls, pheasants, mallards, and gamefowls.” • Animals deemed treatable upon arrival at the shelter and later euthanized during the increased holding period because they became non-rehabilitatable. • 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. 	<p>because they became non-rehabilitatable.</p> <ul style="list-style-type: none"> • 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. <p>Any reduction of costs based on the incorrect exclusion of animals should be reinstated to the claimant to the extent the claimant can provide documentation to support the validity of the costs incurred.</p>
<p>The remaining reductions made in Finding 3 to care and maintenance costs claimed.</p>	<p>The Controller determined that the claimant did not support its total annual costs claimed, based on estimated or otherwise unsupported expenditures reported; claimed inaccurate animal census data; and incorrectly claimed the number of reimbursable days, based on <i>Purifoy</i>, which the Controller reexamined and calculated as an average.</p>	<p><i>Correct</i> – The Controller’s reductions on the basis of estimated or unsupported costs claimed for care and maintenance are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.</p> <p>The Controller’s adjustments to the yearly animal census data and to the number of reimbursable days do not result in a reduction of costs, and therefore the Commission does not have jurisdiction to determine these issues.</p>
<p>Reductions made in Finding 4 to increased holding period costs.</p>	<p>The Controller reduced salaries and benefits claimed for making animals available for owner redemption or adoption on Saturdays, finding that the increased staffing required to comply with the mandate is only that which exceeds the minimum level of</p>	<p><i>Correct</i> – The approved activity is to make animals available for adoption or owner redemption; the Controller’s limitation of reimbursement is consistent</p>

	staffing required for a day which the shelters were not open.	with the Parameters and Guidelines and the purpose of the test claim statute. Thus, the adjustments are correct as a matter of law. In addition, there is no evidence in the record to support a finding that the Controller's decisions were arbitrary or capricious.
The remaining reductions made in Finding 7 to necessary and prompt veterinary care.	The Controller reduced costs claimed for necessary and prompt veterinary care on the basis of an inadequate time study, estimated and unsupported materials and supplies costs, and misstated and unallowable hours claimed.	<i>Correct</i> – The claimant has the burden to support costs claimed by documentation that shows the validity of the costs and their relationship to the mandate; absent such a showing, the Controller's reductions are correct as a matter of law.
Claimant's request to be reimbursed for construction and facilities acquisition costs.	The claimant sought reimbursement during the course of the audit for construction costs that were not previously claimed in the annual reimbursement claims, and which were paid for by bonds issued by the claimant and repaid by property assessments.	<i>Deny</i> – The costs alleged were not timely claimed and, in any case, the claimant does not experience costs mandated by the state where required activities are funded by other than proceeds of taxes.
Claimant's charge that it did not have sufficient time to respond to the audit and all reductions should be reinstated.	Claimant asserts that the Controller's change in audit staff, which resulted in a nine month hold during the pendency of the audit, denied the claimant the time required by law, and that the claimant should not be expected to maintain documentation beyond the underlying record retention requirements of the Government Code.	<i>Deny</i> – The two year period to complete an audit is not an entitlement of the claimant; it is a time limitation on the Controller. Moreover, the Parameters and Guidelines require claimants to maintain supporting documentation until a claim is no longer subject to audit, independent of the background record retention requirements of the Government Code.

Staff Analysis

- A. 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 3 and 7 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, in its audit of allowable costs for care and maintenance and necessary and prompt veterinary care, states that the following animals were excluded from the population of “eligible animals”:

- 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;
- 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).²⁵

Staff finds that most of these exclusions are correct as a matter of law. However, the Controller continues to dispute the findings and conclusions on the following exclusion of animals.

1. The Controller’s exclusion of animals that the claimant categorized as wildlife, evidence, or otherwise non-adoptable at intake, is correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

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. The test claim statute, however, mandates the claimant to hold birds and rabbits, both of which can be wild or domestic, and guinea pigs, and hamsters, both of which are “rodents,” and therefore the Draft Proposed Decision concluded that the Controller’s exclusion was too broad, and incorrect as a matter of law, absent findings or evidence in the record whether the Controller’s exclusion of “rodents,” “livestock,” or “wild animals” were animals not legally allowed as personal property. 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,²⁶ or wild animals,²⁷ depending on the breed and owner. However, the Controller stated in the audit report that it 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.

In comments filed on the Draft Proposed Decision, the Controller explained that it relied on the claimant’s classification of animals at intake, which differentiated between animals that were stray or abandoned, and thus required to be held under the test claim statute, and those that were not adoptable. The Controller stated that animals classified by the claimant as “wildlife” or “evidence,” which usually included fighting birds that were not adoptable due to aggressive

²⁵ Exhibit A, IRC, pages 688-689 (pages 21 and 22 of the Audit Report).

²⁶ 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.)

²⁷ Title 50 Code of Federal Regulations, section 21.13.

behavior, were excluded, and that these exclusions were based on the claimant's data, and not on any analysis or discretionary sorting by the Controller.

The claimant did not respond to the Controller's comments. Therefore, based on the evidence in the record, the Controller's exclusion of animals identified by claimant as not adoptable was correct as a matter of law, and there is no evidence in the record that the reduction is arbitrary or capricious.

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. Any reduction of costs on this basis should be reinstated to the extent the claimant can provide source documents to show the the validity of such costs and their relationship to the mandate.

The Controller excludes from reimbursement all costs incurred for the care and maintenance and prompt and necessary veterinary care of dogs, cats, and other animals that were euthanized *during* the increased holding period. 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*."²⁸ The Controller bases its finding to exclude 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 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. 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

²⁸ Exhibit A, IRC, page 689.

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.

In response to the Draft Proposed Decision, the Controller argues that “the level of detail necessary to review each individual animal’s health status and progression of their disease prior to euthanasia simply isn’t available from the animal data statistics maintained in the claimant’s Chameleon database.” Accordingly, the Controller maintains that “it is impossible to determine whether the animals euthanized for medical reasons would fit in the hypothetical scenario described [above].”²⁹

As indicated above, the Controller’s interpretation of the mandate is incorrect as a matter of law and claimants are eligible to receive reimbursement to provide care and maintenance to an animal during the increased holding period if the animal was deemed treatable and adoptable at intake, but became non-rehabilitatable and was euthanized *during* the increased holding period. *However*, in order to receive reimbursement, 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.³⁰ The Parameters and Guidelines are regulatory in nature and are binding on the parties.³¹

The Controller’s comments on the Draft Proposed Decision suggest that the claimant’s database does not contain source documents that show the evidence of the validity of these costs. However, the claimant’s IRC generally contends that it was denied the necessary time to submit additional material or else “it would have had enough time to address all of the Controller’s requests for additional information”.³²

²⁹ Exhibit F, Controller’s Comments on the Draft Proposed Decision, page 13.

³⁰ It is not clear from the record whether the Controller actually requested these records from the claimant based on the Controller’s interpretation that such costs were not reimbursable.

³¹ *Clovis Unified School Dist. v. Chiang* (2010) 188 Cal.App.4th 794, 799.

³² Exhibit A, IRC, pages 16-18.

Accordingly, 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 is incorrect as a matter of law. Such costs are reimbursable *to the extent* the claimant can provide source documents to prove the validity of such costs.

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 also 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, and is arbitrary, capricious, and entirely lacking in evidentiary support, 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 as per the requirements of the mandate.”³³ The Controller determined that animals may have been euthanized during the holding period because of claimant’s misinterpretation of the required holding period, as clarified by 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.³⁴ 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.³⁵ 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, 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

³³ Exhibit A, IRC, page 689.

³⁴ *Purifoy v. Howell* (2010) 183 Cal.App.4th 166.

³⁵ Exhibit B, Controller’s Late Comments on the IRC, page 1001.

not three days, and the dog or cat may be euthanized on day three (a day before the Controller's average and, thus, "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). Therefore, the Controller's recalculation and use of the average number of reimbursable days results in an exclusion of "eligible animals" correctly held under the law.

The Controller agrees that the methodology excludes some eligible animals, but argues that a mathematical average provides the most reasonable and cost-effective way to analyze large quantities of data:

The Commission suggested that using an average 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, 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.³⁶

The Controller does not express how much more accurate the use of an average number of days might be, but does explain that "claimant's animal data averaged between 50,000 and 60,000 line items per year..." and "[i]n order to compute the actual increased holding period days for every animal on an individual basis, we would need to know what day of the week the animal was impounded...manually open each animal record...[and] evaluate, based on the calendar of the specific week and year, the actual number of days in the increased holding period." Then, "[o]nce the animal's eligibility was established, someone would need to compute each animal's allowable costs using reimbursable days." The Controller concludes that this "would be impractical and most likely would not produce results materially different from using an average calculation."³⁷

Staff finds that the Controller's averaging method to calculate the increased holding period for all animals is incorrect as a matter of law, and arbitrary, capricious, and entirely lacking in evidentiary support.

The Parameters and Guidelines do not provide for reimbursement based on an average number of days in the increased holding period, but requires the determination of the actual increased holding period for each animal. And based on the *Purifoy* decision, the increased holding period must be calculated from the day of the week the animal was impounded to ensure that Saturday and Sunday are not counted as business days. As the Controller acknowledges, "[i]n order to compute the actual increased holding period days for every animal on an individual basis, we would need to know what day of the week the animal was impounded...manually open each

³⁶ Exhibit F, Controller's Comments on the Draft Proposed Decision, page 1453.

³⁷ Exhibit F, Controller's Comments on the Draft Proposed Decision, page 1453.

animal record...[and] evaluate, based on the calendar of the specific week and year, the actual number of days in the increased holding period.” As indicated above, the Controller’s methodology results in an exclusion of any “eligible animal” properly held under the law, but euthanized during the Controller’s average holding period. To the extent the Controller reduced costs for care and maintenance and necessary and prompt veterinary care because the Controller incorrectly excluded an animal under these circumstances, the reduction is incorrect as a matter of law.

Moreover, the methodology is arbitrary, capricious, and without any evidentiary support. Although the Controller states that it is “equally *possible* that the use of this average also includes an equal number of non-eligible animals,” which makes the methodology “reasonable,” there is no evidence in the record that the Controller’s three or six day average number of reimbursable days accurately reflects or is representative of the actual increased holding period for all stray or abandoned animals held by the claimant during the audit period, or representative of the mandated costs incurred by the claimant. Government Code section 17559 and section 1187.5 of the Commission’s regulations require that all assertions of fact be based on substantial evidence in the record. Substantial evidence has been defined by the courts as follows:

“Substantial” is a term that clearly implies that such evidence must be of ponderable legal significance. Obviously the word cannot be deemed synonymous with “any” evidence. It must be reasonable in nature, credible, and of solid value; it must actually be “substantial proof” of the essentials which the law requires in a particular case.³⁸

And a “possibility” of a fact does not constitute substantial evidence in the record.

Accordingly, staff finds that the Controller’s recalculation of the increased holding period using an average number of reimbursable days is incorrect as a matter of law, and is arbitrary, capricious, and entirely lacking in evidentiary support, to the extent the recalculation results in an exclusion of “eligible animals” properly held for the duration required under *Purifoy*.

B. Except as Determined in Section A. of This Decision, the Controller’s Remaining Findings That Result in a Reduction of Costs for Care and Maintenance Under Finding 3 Are Correct as a Matter of Law and Not Arbitrary, Capricious, or 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.³⁹ The claimant used the actual cost method, which is a formula that requires the eligible annual cost of care to be divided by the yearly census of animals 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 holding period days. The factors relating to the number of eligible animals was

³⁸ *People v. Olmsted* (2000) 84 Cal.App.4th 270, 277.

³⁹ Exhibit G, Proposed Parameters and Guidelines and Analysis, Hearing Item 4, February 28, 2002, pages 1611-1614.

discussed above in Section A. This section addresses the remaining findings that resulted in a reduction of costs for care and maintenance.

1. The Controller's reductions on the basis of estimated or otherwise unsupported costs claimed as part of the calculation 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.⁴⁰ The Controller states that this claimant “used budgeted expenditure amounts that were not actual costs and were not pro-rated to the portion of costs relating to the care and maintenance functions.”⁴¹

Staff finds that these reductions are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support. While the Parameters and Guidelines use inclusive language to describe costs for this component (“total cost of care and maintenance includes labor, materials, supplies...”) the care and maintenance costs cannot be interpreted beyond the reasonable scope of the approved activity, which is to provide 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. Office supplies and printing supplies are general expenses of the animal shelter, and are beyond the scope of the mandated activity, and therefore reduction on this basis is correct as a matter of law. Moreover, the claimant agreed with the Controller that only a portion of salaries and benefits for Animal Care Technicians and Animal Care Technician Supervisor positions should be reimbursable, and the claimant proposed the proportional reimbursable share for these classifications, which the Controller accepted.⁴² The Controller's reduction on this basis is therefore not arbitrary, capricious, or entirely lacking in evidentiary support. And finally, the claimant filed the reimbursement claims using the actual cost method of claiming, but used “budgeted expenditure amounts,” which are not equivalent to actual costs incurred for the mandate.

2. The Controller's adjustment of the yearly animal census data did not result in a reduction of costs claimed and therefore the Commission has no jurisdiction to determine this issue.

The Parameters and Guidelines provide that the total annual cost of care shall be divided by the total annual census of *all* animals that come to the shelter to determine the cost per animal per day. The Controller found that the claimant misstated its yearly animal census data. Specifically, the Controller found that the claimant failed to exclude animals that were deceased upon arrival at the shelter, and animals that went missing. The Controller accordingly eliminated those animals from the census.

⁴⁰ Exhibit G, Proposed Parameters and Guidelines and Analysis, Hearing Item 4, February 28, 2002, page 1611.

⁴¹ Exhibit A, IRC, page 684.

⁴² Exhibit A, IRC, page 684.

Based on the formula in the Parameters and Guidelines for determining the costs for care and maintenance during the increased holding period, in which total annual costs are divided by the yearly animal census to arrive at a cost per animal per day, which is in turn multiplied by the remaining factors of eligible animals and reimbursable days, it appears that the adjustments made to the annual animal census data that reduced the total number of animals did not in fact result in any reduction. Because total annual costs are *divided* by the yearly animal census, any decrease in the animal census data would result in a corresponding increase in the cost per animal per day, which would then be multiplied by the remaining factors. Thus, the adjustment to the yearly animal census factor is in the claimant's favor. Because there is no reduction of costs claimed on the basis of the adjustments to the animal census data, the Commission has no jurisdiction and need not make a finding on this point.

3. The Controller's adjustment of reimbursable days increases the number of reimbursable days claimed by the claimant, thereby increasing reimbursement and, thus, the Commission does not have jurisdiction to determine this issue.

The last element of the calculation of actual costs for care and maintenance is to multiply the cost per animal per day times the number of eligible animals times the number of reimbursable days. The Parameters and Guidelines expressly require multiplying by "each reimbursable day" following the day of impoundment, and do not define reimbursable days based on an average number of days.⁴³

However, the reimbursement claims at issue in this IRC, 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.⁴⁴ And, as indicated in section A.3. of this Decision, the Controller, like the claimant, 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.⁴⁵ Because the Controller's audit *increased* the number of reimbursable days claimed by the claimant, by which all other elements of the formula are multiplied, the Controller's adjustment of reimbursable days results in increased reimbursement to the claimant and, thus, the Commission does not have jurisdiction to determine this issue.

C. The Controller's Reductions in Finding 4 Relating to Unallowable Employee Hours for Making Animals Available for Adoption or Owner Redemption Are Correct as a Matter of Law and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.

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,

⁴³ Exhibit A, IRC, pages 71-73.

⁴⁴ See, e.g., Exhibit A, IRC, pages 741-742.

⁴⁵ Exhibit A, IRC, page 690.

for establishing a procedure for owners to reclaim their animals by appointment.⁴⁶ 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, 1999.⁴⁷

The Controller’s audit determined that the claimant overstated allowable hours and the number of allowable positions to comply with this activity. Specifically, the Controller states that the claimant “claimed hours for Animal Care Technicians, Animal Care Technician Supervisors, Animal Control Officers, and Clerk Typists for working on one of the weekend days.” However, the Controller found that the claimant did not take into account the difference between the regular staffing needs and the *increased* staffing needs to comply with the requirement of this component. The Controller further elaborates that its audit “inquired about the number of employees and classifications of staff members working when the shelter is closed to the public (Mondays) and the staffing needed to comply with the mandate and stay open during the increased hours (Saturdays).” The Controller was thus able to eliminate staffing and employee hours that were mainly dedicated to the general care and maintenance of the animals. Additionally, the Controller notes that for fiscal year 1998-1999 reimbursement began January 1, 1999, and therefore allowable hours were reduced by half for that fiscal year.⁴⁸

Staff finds that 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 the animal available for owner redemption...”⁴⁹ 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. Thus, the adjustments are correct as a matter of law. In addition, there is no evidence in the record to support a finding that the Controller’s decisions were arbitrary or capricious.

D. Except as Determined in Section A. of This Decision, the Controller’s Remaining Findings Supporting the Reductions in Finding 7 for Overstated Necessary and Prompt Veterinary Care Costs Are Correct as a Matter of Law and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.

The Parameters and Guidelines permit reimbursement for necessary and prompt veterinary care for stray or abandoned animals, other than injured cats and dogs given emergency treatment that die during the increased holding period or are ultimately euthanized. Necessary and prompt veterinary care means all reasonably necessary medical procedures performed by a veterinarian or someone under the supervision, including an initial physical examination; a wellness vaccine administered to adoptable or treatable animals; care to stabilize or relieve the suffering of a

⁴⁶ Exhibit A, IRC, page 74.

⁴⁷ Exhibit A, IRC, page 74.

⁴⁸ Exhibit A, IRC, pages 694 and 695.

⁴⁹ Exhibit A, IRC, page 74.

treatable animal; and veterinary care intended to remedy an injury or disease of a treatable animal.⁵⁰

The Controller's audit determined that the claimant claimed estimated and unsupported materials and supplies costs, and misstated and unallowable employee hours. Specifically, the Controller found that the claimant's time study for veterinary procedures was "inadequate," because it focused on recording time increments to perform non-routine veterinary procedures which must be examined on a case-by-case basis to determine eligibility. A new time study was conducted during the course of the audit, which the Controller found was allowable except for "[i]nputting animal medical statistics into the Chameleon database about animal's baseline health."⁵¹ In addition, the Controller found that the city claimed estimated and unsupported materials and supplies costs. During the first three years of the audit period, the claimant estimated that three percent of its operating costs were attributable to the mandate component of necessary and prompt veterinary care, and in the latter five years of the audit period, the claimant failed to support its materials and supplies costs. The Controller states that the claimant did not respond to this audit finding specifically, but during the audit "submitted summary reports containing year end expenditures by vendor for Account 3190 – Medical Supplies" totaling \$2,086,819. The Controller determined that "we are unable to consider the medical expenses submitted for reimbursement, because the city did not determine what portion of the costs actually related to eligible animals and allowable treatments that took place during the required holding period."⁵²

Staff finds that the claimant inappropriately claimed estimated costs, without any evidence or documentation to support the estimate, and that the claimant's alleged expense documentation does not constitute evidence that those costs are related to the mandated activities. The Parameters and Guidelines provide reimbursement for necessary and prompt veterinary care, but with certain limitations. For example, animals irremediably suffering from serious illness or injury and euthanized on day one, or newborn animals that cannot survive without their mother, and the mother has not also been impounded, are not included in the population of "eligible animals" for which reimbursement is required. Likewise, emergency treatment is not eligible for reimbursement, due to the requirements of prior law, nor is the administration of a rabies vaccination, or microchip implantation, or spay or neuter surgery and treatment. The exclusions are therefore substantial, and reimbursement is decidedly narrow. The claimant has the burden to show that costs claimed for materials and supplies and employee salaries and benefits fall within the reimbursable higher levels of service and were provided to animals within the eligible population, and therefore the summary expense reports for medical supplies are not sufficient in themselves to support the claim.

The claimant's time study suffers the same fault, because it included a number of non-routine veterinary procedures and costs that must be evaluated on a case-by-case basis. Absent some evidence that the procedures and costs within the time study were verified to be eligible for reimbursement, the Controller's rejection of the time study was correct as a matter of law, and

⁵⁰ Exhibit A, IRC, pages 74-75.

⁵¹ Exhibit A, IRC, page 703.

⁵² Exhibit A, IRC, pages 702-705.

not arbitrary, capricious, or entirely lacking in evidentiary support. Ultimately, all parts of the claim must be supported by some documentation from the claimant, which, according to the Parameters and Guidelines, must “show evidence of the validity of such costs and their relationship to the mandate.”⁵³

Based on the foregoing, except as provided in section A. of this Decision relating to “eligible animals,” staff finds that the Controller’s remaining findings supporting the reductions in Finding 7 of necessary and prompt veterinary care costs are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

E. The Controller’s Determination Not to Consider Claimant’s Request, Made During the Audit, for Reimbursement for the Construction of New Facilities Is Correct as a Matter of Law.

The Parameters and Guidelines provide for reimbursement for the construction of new facilities or acquisition of additional space to comply with the mandate beginning January 1, 1999. However, the claimant did not include costs for this component in its annual reimbursement claims for any of the years subject to audit, nor specifically state in which years such costs might have been incurred. The claimant only alleged costs for construction of new facilities during the course of the audit, which began April 28, 2009.⁵⁴ At that time, the annual claims for all fiscal years of the audit period had been filed, and only the fiscal year 2007-2008 claim could be subject to a revised claim, pursuant to the deadlines contained in Government Code section 17568. Moreover, the construction costs were funded by bonds issued pursuant to a ballot measure, Proposition F, passed by the voters in the November 2000 general election.⁵⁵

Staff finds the Controller’s determination not to reimburse costs for construction of new facilities, which were not claimed in the claimant’s annual reimbursement claim filings and which were funded by a local bond measure repaid by an additional assessment on real property, is correct as a matter of law. Government Code section 17560 permits a claimant by February 15 following a fiscal year, to “file an annual reimbursement claim that details the costs actually incurred for that fiscal year.” Section 17568 provides that if a local agency or school district submits an otherwise valid reimbursement claim to the Controller after the deadline specified in Section 17560, the Controller shall reduce the reimbursement claim in an amount equal to 10 percent of the amount that would have been allowed had the reimbursement claim been timely filed. In addition, section 17568 states that “[i]n no case shall a reimbursement claim be paid that is submitted more than one year after the deadline specified in Section 17560.” These provisions of the Government Code clearly place the burden on the claimant to timely and completely claim its mandated costs. Moreover, where a local agency has raised revenues outside its appropriations limit to cover the cost of mandated activities, funds thus expended are not reimbursable.⁵⁶

⁵³ Exhibit A, IRC, page 79.

⁵⁴ Exhibit A, IRC, page 709.

⁵⁵ Exhibit A, IRC, page 709.

⁵⁶ *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 487.

F. The Claimant’s Allegation That the Controller Failed to Provide Adequate Time to Comply with the Requirements of the Audit Is Irrelevant, and Ignores the Claimant’s Burden to Support Costs Claimed.

The claimant argues that it was “denied necessary time to comply with the requirements of the audit due to the SCO’s placing the audit on hold for staffing changes for nine months which left the City having to assemble documentation for a huge operation with less time than was provided by law.”⁵⁷ The claimant asserts that “[d]ue to the size of the City’s Animal Services Department, there were millions of line items to go through in order to locate some of the requested information that dated back as far as 12 years.” In addition, the claimant states that “some of the invoices had been destroyed as they exceeded the time limitation for record retention under the law.”⁵⁸ The claimant argues that it “cannot be expected to have to hold on to records from 1998 for an indeterminate amount of time and be forced to retain all detailed expenditure records.” The claimant concludes that “[s]uch a record retention requirement would cause a burden that is both inefficient and unnecessary.”⁵⁹

The claimant is wrong. All versions of the Parameters and Guidelines provide that all costs must be traceable to source documents. Such documents, in turn, must “show evidence of the validity of such costs and their relationship to the mandate.” And, all documentation in support of claimed costs “shall be made available to the State Controller’s Office, as may be requested.” Such documents must be kept on file during the period subject to audit, in accordance with Government Code section 17558.5.⁶⁰ Furthermore, the requirement in Government Code section 17558.5 for an audit to be completed “not later than two years after the date that the audit is commenced,” is a requirement on the Controller to complete its audits promptly; it is not intended to provide a claimant with up to two years to remedy a poorly-supported and insufficiently-documented reimbursement claim. Moreover, the undisputed evidence in the record shows that the claimant had a period of seven months, and an additional period of nine months, in which the Controller’s audit staff was actively working with the claimant to resolve the issues of the audit and to make clear the documentation necessary to support the claim.⁶¹ And, the Controller asserts, “[t]hroughout the audit process, we worked with the city’s staff to not only obtain proper supporting documentation, but also to arrange for alternative methods to support claimed costs.”⁶²

Based on the foregoing, staff finds that claimant’s allegation that the Controller failed to provide adequate time to comply with the requirements of the audit is irrelevant, and ignores the claimant’s burden to support costs claimed.

⁵⁷ Exhibit A, IRC, page 16.

⁵⁸ Exhibit A, IRC, page 17.

⁵⁹ Exhibit A, IRC, page 17.

⁶⁰ Exhibit A, IRC, page 79.

⁶¹ Exhibit A, IRC, pages 16-18; 711-714; Exhibit B, Controller’s Late Comments on the IRC, pages 24-26.

⁶² Exhibit B, Controller’s Late Comments on the IRC, page 1013.

Conclusion

Staff recommends that the Commission partially approve this IRC, and request, 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 to the extent the claimant can provide documentation to support the validity of the costs incurred. Section VI. of the Parameters and Guidelines 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.⁶³

- 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 further finds that all other reductions made by the Controller are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

Finally, staff finds that the Controller's determination not to consider claimant's request, made during the audit, for reimbursement for the construction of new facilities is correct as a matter of law, and that the claimant's allegation that the Controller failed to provide adequate time to comply with the requirements of the audit is irrelevant.

Staff Recommendation

Staff recommends that the Commission adopt the Proposed Decision to partially approve the IRC and authorize staff to make any technical, non-substantive changes following the hearing.

⁶³ It is not clear from the record whether the Controller actually requested these records from the claimant based on the Controller's interpretation that such costs were not reimbursable.

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 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 Los Angeles, Claimant

Case No.: 13-9811-I-02

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:

Member	Vote
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

This IRC addresses reductions made by the State Controller's Office (Controller) to reimbursement claims made by the City of Los Angeles (claimant) for costs incurred during fiscal years 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2005-2006, 2006-2007, and 2007-2008, under the *Animal Adoption* program.

The following reductions are in dispute:

- Reductions of care and maintenance costs (Finding 3) based on what Controller found were budgeted expenditures claimed in lieu of documented actual costs, claimed expenditures unrelated to care and maintenance, and understated animal census data, resulting in an overstatement of costs per animal per day; overstatement of the population of eligible animal population, based on the exclusions from reimbursement expressed in the Parameters and Guidelines; and adjustment to the number of reimbursable days based on excluding Saturday as a business day in accordance with *Purifoy v. Howell* (2010) 183 Cal.App.4th 166;
- Reductions of salaries and benefits for the increased holding period (Finding 4) based on employee hours that the claimant did not support as being related to the mandate;
- Reductions of necessary and prompt veterinary care costs (Finding 7) based on claiming estimated materials and supplies costs, and unsupported materials and supplies costs; and based on misstated and unallowable hours.

In addition, the claimant raises two issues that do not directly relate to the Controller's audit findings. First, although the claimant did not include in its reimbursement claims costs for construction or acquisition of additional space, the claimant now alleges that reimbursement is required for such costs, which were paid for by taxpayer-approved bonds, to be repaid from local property assessments. And second, the claimant argues that it was denied the necessary time to comply with the requirements of the audit because the Controller placed the audit on hold for nine months "which left the City having to assemble documentation for a huge operation with less time than was provided by law."⁶⁴

The Commission partially approves this IRC, and requests, pursuant to Government Code section 17551(d) and section 1185.9 of the Commission's regulations, that the Controller reinstate costs that relate to the following incorrect reductions to the extent the claimant can provide documentation to support the validity of the costs incurred. Section VI. of the Parameters and Guidelines 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

⁶⁴ Exhibit A, IRC, page 16.

impounded; the circumstances surrounding these events; and the names of the personnel performing these activities.⁶⁵

- 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.

The Commission further finds that all other reductions made by the Controller are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

Finally, the Commission finds that the Controller’s determination not to consider claimant’s request, made during the audit, for reimbursement for the construction of new facilities is correct as a matter of law, and that the claimant’s allegation that the Controller failed to provide adequate time to comply with the requirements of the audit is irrelevant.

COMMISSION FINDINGS

I. Chronology

09/04/2002	Claimant signed its initial reimbursement claims for fiscal years 1998-1999, 1999-2000, and 2000-2001. ⁶⁶
08/03/2006	The Controller made initial payments on the fiscal year 1999-2000 and 2000-2001 claims. ⁶⁷
08/10/2006	The Controller made initial payment on the fiscal year 1998-1999 reimbursement claim. ⁶⁸
04/28/2009	An audit entrance conference was held. ⁶⁹
04/06/2011	Controller issued the final audit report. ⁷⁰
04/07/2014	The claimant filed this IRC. ⁷¹

⁶⁵ It is not clear from the record whether the Controller actually requested these records from the claimant based on the Controller’s interpretation that such costs were not reimbursable.

⁶⁶ Exhibit A, IRC, pages 737; 763; 779.

⁶⁷ Exhibit D, Controller’s Response to the Request for Additional Information, pages 1350-1360.

⁶⁸ Exhibit D, Controller’s Response to the Request for Additional Information, pages 1350; 1352.

⁶⁹ Exhibit A, IRC, page 16.

⁷⁰ Exhibit A, IRC, page 9.

⁷¹ Exhibit A, IRC, page 1.

- 09/08/2015 The Controller filed late comments on the IRC.⁷²
- 06/06/2016 Commission staff issued the Request for Additional Information.⁷³
- 06/09/2016 The Controller filed the Response to the Request for Additional Information.⁷⁴
- 08/25/2016 Commission staff issued the Draft Proposed Decision.⁷⁵
- 09/15/2016 The Controller filed comments on the Draft Proposed Decision.⁷⁶

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 1785⁷⁷). 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.”⁷⁸ 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 (prior law) 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);

⁷² Exhibit B, Controller’s Late Comments on the IRC.

⁷³ Exhibit C, Request for Additional Information.

⁷⁴ Exhibit D, Controller’s Response to the Request for Additional Information.

⁷⁵ Exhibit E, Draft Proposed Decision.

⁷⁶ Exhibit F, Controller’s Comments on the Draft Proposed Decision.

⁷⁷ Sometimes referred to as the Hayden Bill.

⁷⁸ 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.

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.⁷⁹ The Commission adopted the Parameters and Guidelines for this program on February 28, 2002.⁸⁰ The Parameters and Guidelines were then re-issued as corrected on March 20, 2002.⁸¹ Those Parameters and Guidelines, in addition to the activities identified in the Test Claim Statement of 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

⁷⁹ Exhibit G, Minutes of Commission Hearing, August 23, 2001, pages 1689-1692.

⁸⁰ Exhibit G, Proposed Parameters and Guidelines and Analysis, Hearing Item 4, 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.)

⁸¹ Exhibit A, IRC, page 65 [Parameters and Guidelines, issued February 28, 2002; corrected March 20, 2002].

during the increased holding period for impounded stray or abandoned dogs, cats, and other animals.⁸²

- 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.⁸³

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 for the *Animal Adoption* mandate 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 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 “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.⁸⁴

⁸² Exhibit A, IRC, page 67 [Parameters and Guidelines, corrected March 20, 2002, page 3].

⁸³ Exhibit A, IRC, page 69 [Parameters and Guidelines, corrected March 20, 2002, page 5].

⁸⁴ Exhibit G, Final Staff Analysis and Proposed Parameters and Guidelines Amendment, January 26, 2006.

The Controller's Audit and Summary of the Issues

In Finding 3, the Controller disallowed \$967,883 for care and maintenance costs during the increased holding period. The Controller determined that the claimant incorrectly reported its annual expenditures for this component, and incorrectly calculated the annual census of dogs and cats and other animals, resulting in an overstatement of the costs per animal per day in each year. That cost per animal per day, the Controller found, was then incorrectly applied to an overstated number of eligible stray or abandoned animals that died during the increased holding period or were ultimately euthanized; and finally, multiplied by an incorrect number of reimbursable days, based on the court of appeal's determination in *Purifoy*⁸⁵ that Saturday is not a business day for purposes of the Hayden Bill.⁸⁶

In Finding 4, the Controller disallowed a net \$2,045,732 over the entire audit period for costs incurred to make animals available for adoption or redemption on Saturdays, based on overstated allowable hours and the number of employees for whom hours were allowable. Specifically, the Controller found that hours for Animal Care Technicians, Animal Care Technician Supervisors, Animal Control Officers, and Clerk Typists were claimed without considering the scope and requirements of the mandate. Only the increased staffing needed to comply with the requirement of making animals available for owner redemption or adoption is reimbursable, and therefore only a portion of Saturday staffing is attributable to the increased level of service. By comparing the Saturday staff hours claimed to the staffing levels needed when the shelter is closed to the public on Mondays, and examining monthly schedules provided by the claimant, the Controller found that the hours and employees needed to comply with the mandate included:

- Animal Care Technicians (10 positions, 9 hours each);
- Animal Care Technician Supervisor (1 position, 9 hours); and
- Front Counter Clerks (10 positions, 8 hours each).⁸⁷

The Controller allowed hours for these positions for 52 weeks during each year of the audit period, except fiscal year 1998-1999, for which reimbursement began on January 1, 1999.⁸⁸ The Controller also found an understatement in productive hourly rates.⁸⁹

In Finding 7, the Controller disallowed a net \$1,827,843 over the entire audit period for necessary and prompt veterinary care costs. The Controller found that the claimant estimated its materials and supplies costs (rather than documenting actual costs), claimed unsupported materials and supplies costs, claimed misstated and unallowable hours, and understated its productive hourly rates.⁹⁰ Specifically, the Controller found that for the first three years of the

⁸⁵ *Purifoy v. Howell* (2010) 183 Cal.App.4th 166.

⁸⁶ Exhibit A, IRC, page 683.

⁸⁷ Exhibit A, IRC, page 695.

⁸⁸ Exhibit A, IRC, page 695.

⁸⁹ Exhibit A, IRC, page 694.

⁹⁰ Exhibit A, IRC, page 704.

audit the claimant estimated three percent of its operating costs were attributable to the mandate, without any documentation for actual costs. In the latter five years of the audit, the claimant did not support its materials and supplies costs for necessary and prompt veterinary care as being attributable to activities or services eligible for reimbursement.⁹¹ In addition, the claimant misstated salaries and benefits by using a time study that recorded hours worked for non-routine veterinary medical procedures, as opposed to repetitive activities. The Controller found that non-routine procedures were not appropriate for a time study due to the variability of time spent, and due to the need to examine each activity on a case-by-case basis to ensure claiming of only eligible activities within the scope of the mandate.⁹² And finally, the Controller determined that the claimant understated its productive hourly rates, resulting in an adjustment in the claimant's favor of \$1,658.

The claimant did not claim costs for space acquisition and facilities construction or renovation in its reimbursement claims. However, the audit report indicates that during the course of audit fieldwork the claimant "inquired about the eligibility of costs it incurred for the construction and renovation of animal shelters under the mandated program."⁹³ It is undisputed that during the audit period the claimant constructed new shelters and renovated existing shelters, using bond funds approved by the voters in the November 2000 general election. Proposition F provided for the issuance of bonds, for the purposes of constructing new animal shelters and fire stations, to be repaid through additional assessments on residents' property tax bills.⁹⁴ The Controller concluded that although the claimant had performed the required analysis to determine that the additional shelter space was needed in order to comply with the provisions of the mandate, the claimant funded the construction and renovation with bond funds, rather than the city's revenue-limited general fund. Additionally, costs for this construction were not included in the reimbursement claims submitted by claimant to the Controller. Therefore, the Controller determined that the costs were not reimbursable.⁹⁵ The claimant strenuously objects to that determination, and maintains that the Proposition F funds "are clearly proceeds of taxes and local revenue to the extent they were used to pay for state mandated costs associated with the increased cost of building animal shelters."⁹⁶

III. Positions of the Parties

City of Los Angeles

⁹¹ Exhibit A, IRC, page 704.

⁹² Exhibit A, IRC, page 702.

⁹³ Exhibit A, IRC, page 709.

⁹⁴ Exhibit A, IRC, page 709.

⁹⁵ Exhibit A, IRC, page 709.

⁹⁶ Exhibit A, IRC, page 710.

Section 5 of the IRC form states the total amount incorrectly reduced during the audit period as \$5,425,813.⁹⁷ However, the claimant specifically challenges only findings 3, 4, and 7, which total \$4,841,458.⁹⁸

The claimant's primary challenge to the Finding 3 reductions for care and maintenance costs is based on the assertion that the Controller incorrectly applied the *Purifoy* decision,⁹⁹ which declared that Saturday is not a business day for purposes of the increased holding period. The claimant alleges that the Controller incorrectly calculated allowable costs for care and maintenance.¹⁰⁰ The claimant argues that this IRC presents good policy reasons to deny retroactive application of the *Purifoy* decision to the audit period, and that any and all costs denied on this basis should be reinstated.¹⁰¹

In addition, the claimant challenges Finding 4, arguing that the Controller is misinterpreting the Parameters and Guidelines by allowing only a portion of staff hours when the shelter is open to the public on Saturdays. The claimant asserts that the mandated program requires the local agency to open its shelter on Saturdays "for normal business operations that are reasonably required by the Hayden Bill which is not limited to the redemption of animals."¹⁰² The claimant argues that it "should be allowed to staff its shelter as it sees fit to accomplish the goals set forth in statute."¹⁰³

And, with respect to Finding 7, the claimant argues that the Controller's interpretation of documentation requirements resulted in an incorrect disallowance of "submitted expenses within expenditure account 3190 medical supplies (\$2,086,819)."¹⁰⁴

The claimant also challenges the Controller's determination that funds raised through a local assessment measure, Proposition F, and used for construction or space acquisition costs do not constitute increased costs mandated by the state.¹⁰⁵ The claimant argues that there is nothing in Government Code section 17514 that makes a distinction between mandated activities paid for out of a local government's general fund revenues and those paid for with restricted bond or assessment funds.¹⁰⁶

Finally, the claimant argues that it was denied the necessary time to comply with the requirements of the audit, because the Controller's audit staff placed the audit "on hold for

⁹⁷ Exhibit A, IRC, page 5.

⁹⁸ Exhibit A, IRC, page 683; 694; 702.

⁹⁹ *Purifoy v. Howell* (2010) 183 Cal.App.4th 166.

¹⁰⁰ Exhibit A, IRC, page 10.

¹⁰¹ Exhibit A, IRC, pages 11-13.

¹⁰² Exhibit A, IRC, pages 13-14.

¹⁰³ Exhibit A, IRC, page 14.

¹⁰⁴ Exhibit A, IRC, page 14.

¹⁰⁵ Exhibit A, IRC, page 15.

¹⁰⁶ *Ibid.*

staffing changes for nine months which left the City having to assemble documentation for a huge operation with less time than was provided by law.”¹⁰⁷ The claimant alleges that the audit began with an entrance conference on April 28, 2009, and “City staff worked closely with the SCO’s auditing staff for a period of 7 months providing the requested documents and spending over 200 hours of City staff time.”¹⁰⁸ But in November 2009, “work on the audit was temporarily discontinued by the SCO when their Audit Manager...transferred to another unit...”¹⁰⁹ The claimant states that on July 19, 2010, a second entrance conference was held and the audit resumed. The claimant states that the auditor “requested documentation that required a significant amount of City resources in order to locate the information requested.”¹¹⁰ The claimant alleges that it then “provided an additional 250 hours of staff time to address these requests.”¹¹¹ The claimant continues: “Adding to the frustration, some of the invoices had been destroyed as they exceeded the time limitation for record retention under the law.”¹¹² The claimant states that it “cannot be expected to have to hold on to records from 1998 for an indeterminate amount of time and be forced to retain all detailed expenditure records.”¹¹³ Furthermore, the claimant states that although the audit staff did make requests for information between November 2009 and July 2010, “it would not have made any difference in the City’s staffing resources that it could lend to review the amount of documents requested...”¹¹⁴

The Controller held an exit conference on January 12, 2011, and stated the intention to issue a final audit report in April. The claimant states that it acted in good faith to comply with all audit material requests, but that “[a] short time after the exit meeting, the City lost Linda Barth, the Department’s Assistant General Manager, who was the main contact person for the audit causing a further setback in the City’s attempt to provide the remaining information requested.”¹¹⁵ The Controller issued its draft audit report on March 10, 2011, and the claimant requested a 30 day extension.¹¹⁶ The claimant states that it was granted only two days “so that the State could file their audit report within the two year statute of limitations.”¹¹⁷ The claimant argues that had the

¹⁰⁷ Exhibit A, IRC, page 17.

¹⁰⁸ Exhibit A, IRC, page 16.

¹⁰⁹ Exhibit A, IRC, pages 16-17.

¹¹⁰ Exhibit A, IRC, page 17.

¹¹¹ Exhibit A, IRC, page 17.

¹¹² Exhibit A, IRC, page 17 (citing Gov. Code § 34090 which requires a two-year retention period).

¹¹³ Exhibit A, IRC, page 17.

¹¹⁴ Exhibit A, IRC, page 17.

¹¹⁵ Exhibit A, IRC, page 17.

¹¹⁶ Exhibit A, IRC, page 17.

¹¹⁷ Exhibit A, IRC, page 17.

audit not been put on hold for nine months, it would have had sufficient time to address the auditor's request for additional information which would have resulted in fewer reductions.¹¹⁸

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The Controller acknowledges that whether Saturday is considered a business day affects the allowable cost calculations for care and maintenance costs (Finding 3).¹¹⁹ And, the Controller acknowledges that many animal shelters were operating under the assumption that they could count Saturday as a business day, but the *Purifoy* decision rendered that assumption incorrect.¹²⁰ The Controller notes that the definition of a business day is only one of several reasons for reduction in Finding 3, and that the claimant did not address "all of the elements that determine allowable costs for the Care and Maintenance cost component."¹²¹ The Controller does not specify what portion of the reduction is attributable to the definition of a business day.¹²²

With respect to unallowable employee hours associated with making animals available for adoption or redemption on a Saturday (Finding 4), the Controller asserts that the claimant included costs for employee hours and employee positions that were not reimbursable under the Parameters and Guidelines. The Controller states that the claimant "did not take into account the difference between the regular staffing needs and the increased staffing needs to comply with the requirement of this component."¹²³ The Controller reasoned that because the mandate is to remain open on Saturdays or weekday evenings for owner redemption or adoption, only the increased staff necessary for owner redemption or adoption activities is reimbursable; staff that would be caring for animals even during the hours the shelter is closed are not reimbursable.¹²⁴

With respect to overstated necessary and prompt veterinary care costs (Finding 7), the Controller found that the claimant claimed "estimated materials and supplies costs (\$488,137), claimed unsupported materials and supplies costs (\$608,849), claimed misstated and unallowable hours (\$732,515), and understated productive hourly rates (\$1,658)."¹²⁵ Even though the claimant provided additional documentation of veterinary supplies, the Controller reviewed this information and stated "[w]e concluded that we are unable to consider the medical expenses submitted for reimbursement, because the city did not determine what portion of the costs

¹¹⁸ Exhibit A, IRC, pages 16-17.

¹¹⁹ Exhibit B, Controller's Late Comments on the IRC, page 14.

¹²⁰ Exhibit B, Controller's Late Comments on the IRC, page 18.

¹²¹ Exhibit B, Controller's Late Comments on the IRC, page 18.

¹²² Exhibit A, IRC, pages 683-693.

¹²³ Exhibit A, IRC, page 694.

¹²⁴ Exhibit A, IRC, pages 694-695. Providing care and maintenance during the increased holding period, which could include a Saturday, is reimbursed under other components of the Parameters and Guidelines.

¹²⁵ Exhibit A, IRC, page 702.

actually related to the eligible animals and allowable treatments that took place during the required holding period.”¹²⁶

With respect to the claimant’s assertion that costs incurred for construction and renovation of its shelters should be reimbursed, the Controller first notes that the claimant “did not claim any costs during the audit period under the Acquisition of Additional Space and/or Construction of New Facilities cost component.” Only later, during the audit fieldwork, “the city inquired about the eligibility of costs it incurred for the construction and renovation of animal shelters under the mandated program.”¹²⁷ In addition, the Controller noted that in the November 2000 general election, the city’s voters passed Proposition F, “which allowed the city to issue bonds for the purposes of constructing new animal shelter facilities and fire stations.” The Controller found that “this non-discretionary revenue source was used to build the city’s animal shelters and none of the city’s discretionary general fund moneys were involved.” Accordingly, the Controller determined that “the city did not incur any increased costs to construct/remodel its animal shelters under Government Code section 17514.”¹²⁸

Finally, in response to the claimant’s assertion that the Controller placed “unreasonable time constraints” on the claimant, and the alleged burdens involved in producing sufficient documentation of costs within those time constraints, the Controller explains that audit staff repeatedly, consistently, and in painstaking detail, discussed with the claimant the reimbursement criteria, missing documentation, and the timeline for the release of the final audit report.¹²⁹ The Controller maintains that even though auditing staff changed during the course of the audit “we maintained regular communication with the city’s staff, made timely documentation requests, and held multiple status meetings...”¹³⁰ The Controller also stated in the audit report that “[s]ubsequent to the July 19, 2010 meeting, the city’s mandated cost consultant was no longer involved in the audit process (i.e., did not participate in any audit discussions with department representatives nor had any contact with SCO auditor...”¹³¹ The Controller asserts that its auditor-in-charge visited the claimant’s shelters during the week of October 19, 2010, and at that time “we provided department representatives with a detailed write-up of our preliminary findings...[including] a list of documentation still needed to complete calculations for training, computer equipment and software license renewal, care and maintenance, lost-and-found lists, and veterinary care.”¹³² The Controller further stated:

On November 23, 2010, we made another attempt to request documentation that had not yet been provided. This included the expenditure amounts for care and maintenance costs, veterinary expenditures relating to reimbursable activities, and

¹²⁶ Exhibit A, IRC, page 705.

¹²⁷ Exhibit A, IRC, page 709.

¹²⁸ Exhibit A, IRC, page 709.

¹²⁹ Exhibit A, IRC, pages 711-713.

¹³⁰ Exhibit B, Controller’s Late Comments on the IRC, page 25.

¹³¹ Exhibit A, IRC, page 712.

¹³² Exhibit A, IRC, page 712.

the proration analysis for the Chameleon software that relates to the mandated activities. All of these items were originally requested in July 2010.¹³³

The Controller also notes that the claimant's mandated cost consultant did not attend the exit conference meeting January 12, 2011. The Controller states that at that meeting, "we advised department representatives again that we would be issuing a final report no later than early April."¹³⁴ However, the Controller also states that after the report was issued, "we would still consider additional information that the city provided and adjust the final audit report as appropriate."¹³⁵ In conclusion, the Controller states that "[t]he department did not provide any more documentation to us after the exit meeting, up to the issuance of the draft report on March 10, 2011."¹³⁶

In response to the Draft Proposed Decision, the Controller "maintains that the reductions in costs identified above were consistent with the intent of the mandated program and the reimbursable criteria."¹³⁷ More specifically, the Controller argues that its analysis of eligible animals, and the exclusion of certain "birds" and "other animals" was not arbitrary, but was based on "extensive interviews at various animal shelters...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."¹³⁸ Further, the Controller states that the audit report "included all examples of excluded animals or birds, regardless of the materiality level."¹³⁹ The Controller also explained that "[t]he claimant's database specifically identified an intake type as 'wildlife' and did not categorize wild animals primarily as 'stray' or 'abandoned' because in the vast majority of cases, these animals are not adoptable."¹⁴⁰ With respect to "rodents," which the Draft Proposed Decision analyzed as being too broad a category for disallowance, the Controller states that it "considered rodents excluded only if they were categorized as wildlife upon intake."¹⁴¹ Similarly, with respect to "birds, such as pigeons, doves, ducks, chickens, owls, pheasants, mallards, and gamefowls," the Controller states that "pigeons were taken in as predominantly 'wildlife,'" while "gamefowls were typically impounded under intake type 'evidence' and predominantly included fighting birds that were confiscated for humane reasons and were euthanized either because of their injuries or aggressive behavior."¹⁴² Thus, the Controller

¹³³ Exhibit A, IRC, page 713.

¹³⁴ Exhibit A, IRC, page 713.

¹³⁵ Exhibit A, IRC, page 713.

¹³⁶ Exhibit A, IRC, page 713.

¹³⁷ Exhibit F, Controller's Comments on the Draft Proposed Decision, page 1447.

¹³⁸ Exhibit F, Controller's Comments on the Draft Proposed Decision, page 1448.

¹³⁹ Exhibit F, Controller's Comments on the Draft Proposed Decision, page 1449.

¹⁴⁰ Exhibit F, Controller's Comments on the Draft Proposed Decision, page 1449.

¹⁴¹ Exhibit F, Controller's Comments on the Draft Proposed Decision, page 1449.

¹⁴² Exhibit F, Controller's Comments on the Draft Proposed Decision, pages 1449-1450.

asserts that its exclusions were based primarily on the categorization of animals as non-adoptable made at intake by shelter staff, and that these exclusions constituted less than two percent of the total animal records.¹⁴³

With respect to the exclusion of animals deemed treatable on arrival at the shelter but later euthanized before the end of the increased holding period because they became non-treatable or non-rehabilitatable, the Controller argues that the phrase “die during the increased holding period or are ultimately euthanized,” as it applies to the eligibility of animals for reimbursement, is not vague or in need of interpretation.¹⁴⁴ The Controller states that this phrase “was also consistent with the type of details captured in the claimant’s Chameleon database for all animal records.”¹⁴⁵ The Controller states that “the DPD described a hypothetical scenario of an animal coming in sick being deemed treatable, then non-rehabilitatable, and ultimately euthanized within the increased holding period as a result of its health changing.”¹⁴⁶ The Controller asserts that “[t]his scenario is simply impossible to track with the data being captured.” The Controller states that “the level of detail necessary to review each animal’s health status and progression of their disease prior to euthanasia simply isn’t available from the animal data statistics maintained in the claimant’s Chameleon database.”¹⁴⁷

Finally, with respect to the determination that the Controller’s use of an average number of holding period days may have resulted in the improper exclusion of animals that were held the correct number of days prior to euthanasia, the Controller argues that its audit “methodology is unbiased and mathematically sound...[and] claimant clearly agreed, as the claimed information also used the average increased holding period days as well to compute claimed costs.”¹⁴⁸ The Controller further states:

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 an infinite amount of detail exists in each animal record and also assumes a practical ease of performing such calculations. In reality, it is practically impossible.

The claimant’s animal data averaged between 50,000 and 60,000 line items per fiscal year, as noted in our comments above. The animal census data contains each animal’s date of impoundment and the date of outcome. The Controller 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.

¹⁴³ Exhibit F, Controller’s Comments on the Draft Proposed Decision, page 1451.

¹⁴⁴ Exhibit F, Controller’s Comments on the Draft Proposed Decision, page 1451.

¹⁴⁵ Exhibit F, Controller’s Comments on the Draft Proposed Decision, page 1452.

¹⁴⁶ Exhibit F, Controller’s Comments on the Draft Proposed Decision, page 1452.

¹⁴⁷ Exhibit F, Controller’s Comments on the Draft Proposed Decision, page 1452.

¹⁴⁸ Exhibit F, Controller’s Comments on the Draft Proposed Decision, page 1452.

In order to compute the actual increased holding period days for every animal on an individual basis, we would need to know what day of the week the animal was impounded. In order to do so, someone would have to manually open each animal record and check what day of the week an animal came into the shelter. They 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, someone 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 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, 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.¹⁴⁹

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 6.¹⁵⁰ 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

¹⁴⁹ Exhibit F, Controller's Comments on the Draft Proposed Decision, pages 1452-1453.

¹⁵⁰ *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

remedy to cure the perceived unfairness resulting from political decisions on funding priorities.”¹⁵¹

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.¹⁵² 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.’ ”¹⁵³

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.¹⁵⁴ 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.¹⁵⁵

A. 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 3 and 7 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

¹⁵¹ *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.

¹⁵² *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.

¹⁵³ *American Bd. of Cosmetic Surgery, Inc., supra*, 162 Cal.App.4th 534, 547-548.

¹⁵⁴ *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

¹⁵⁵ 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.

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,” and determined that the claimant overstated costs by overstating the number of eligible animals for several reasons.¹⁵⁶

“Eligible animals” under the test claim statute means 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.”¹⁵⁷ 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.”¹⁵⁸
- 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.¹⁵⁹
- “Newborn animals that need maternal care and have been impounded without their mother.”¹⁶⁰
- 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.¹⁶¹

The Controller, in its audit and recalculation of allowable costs for care and maintenance and necessary and prompt veterinary care, states that the following animals were excluded from the population of “eligible animals”:

- Dogs and cats and other animals that were owner-surrendered or previously owned (only stray animals were included in the eligible population);

¹⁵⁶ Exhibit A, IRC, pages 688, 690, and 703 (Final Audit Report).

¹⁵⁷ Food and Agriculture Code sections 31108, 31752 and 31753. See also Parameters and Guidelines, amended January 26, 2006, pages 6-15.

¹⁵⁸ Food and Agriculture Code section 17006.

¹⁵⁹ Penal Code sections 597.1(e) and 597f(d).

¹⁶⁰ Food and Agriculture Code section 17006.

¹⁶¹ Exhibit G, Final Staff Analysis and Proposed Parameters and Guidelines Amendment, January 26, 2006, see pages 1630-1640.

- 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;
- 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).¹⁶²

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. The Controller’s exclusion of animals that the claimant categorized as wildlife, evidence, or otherwise non-adoptable at intake, is correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

¹⁶² Exhibit A, IRC, pages 688-689 (pages 21 and 22 of the Audit Report).

The Parameters and Guidelines authorize reimbursement to provide care and maintenance 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, pursuant to Food and Agriculture Code section 31753 as follows:

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.¹⁶³

The Parameters and Guidelines also authorize reimbursement to provide prompt and necessary veterinary care for these animals.

The Controller’s audit report states, without explanation, that the following animals were excluded from the list of “eligible animals” for which reimbursement is allowed:

- Ineligible other animals such as rodents, livestock, or wild animals; and
- Ineligible birds, such as pigeons, doves, ducks, chickens, owls, pheasants, mallards, and gamefowls.¹⁶⁴

The Draft Proposed Decision concluded that the Controller’s stated exclusion of eligible animals was incorrect as matter of law, because some of these specified animals are allowed by state law

¹⁶³ Exhibit A, IRC, pages 72-73.

¹⁶⁴ Exhibit A, IRC, page 689.

as personal property unless restricted by local ordinance, and the Controller cited no law and made no findings specifying why the specific animals were excluded.

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.¹⁶⁵

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.”¹⁶⁶ 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.”¹⁶⁷ 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.”¹⁶⁸ In addition, several of the code sections reenacted or amended by Statutes 1998, chapter 752, state that it is the policy of the state of California “that *no adoptable animal* should be euthanized if it can be adopted into a suitable home.”¹⁶⁹

All property must be real or personal in nature,¹⁷⁰ and animals, to the extent they are legally allowed to be property, fall into the latter category.¹⁷¹ Even many types of wild animals may be legally allowed as personal property in certain circumstances.¹⁷² And whether a particular

¹⁶⁵ Food and Agriculture Code section 31753 (Stats. 1998, ch. 752) (emphasis added).

¹⁶⁶ *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.].

¹⁶⁷ *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).].

¹⁶⁸ Statutes 1998, chapter 752, section 1.

¹⁶⁹ 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).

¹⁷⁰ Civil Code section 657.

¹⁷¹ 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).

¹⁷² See, e.g., Civil Code section 656 and California Code of Regulations, title 14, section 671.

animal is “legally allowed as personal property” can be a complex issue of law and fact. For example, the test claim statute mandates the claimant to hold rabbits. Rabbits may be classified as livestock,¹⁷³ pets,¹⁷⁴ or wild animals¹⁷⁵ depending on the breed and the owner. The test claim statute also protects and mandates the local agency to hold guinea pigs and hamsters, which are classified as “rodents,” which the Controller’s audit report states were excluded. 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,¹⁷⁶ or wild animals,¹⁷⁷ depending on the breed and owner. However, the Controller’s audit report 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 Draft Proposed Decision found that the Controller’s reduction of costs for care and maintenance (Finding 3) and necessary and prompt veterinary care (Finding 7) 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,” was incorrect as a matter of law, and arbitrary, capricious, or entirely lacking in evidentiary support.

On September 15, 2016, the Controller filed comments on the Draft Proposed Decision arguing that the exclusion of these other animals was correct as a matter of law and not arbitrary or capricious or without evidentiary support. The Controller states that it analyzed 351,221 animal records kept by the claimant on its Chameleon Database system for the audit period.¹⁷⁸ During the audit, the claimant provided a listing of all animals from the Database, which included the following fields: animal ID number, intake date, intake type (primarily stray, owner surrendered,

¹⁷³ “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>.

¹⁷⁴ 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.)

¹⁷⁵ See, e.g. 50 Code of Federal Regulations Part 17, listing the riparian brush rabbit as an endangered species.

¹⁷⁶ 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.)

¹⁷⁷ Title 50 Code of Federal Regulations, section 21.13.

¹⁷⁸ Exhibit F, Controller’s Comments on the Draft Proposed Decision, pages 1448-1449.

wildlife, foster, evidence, etc.), primary breed, and outcome date and type.¹⁷⁹ The Controller analyzed the data by sorting various fields and grouping the population into subgroups, from which the Controller determined which animals met the requirements of the mandated program.¹⁸⁰ Any animal record excluded from reimbursement “potentially contained multiple fields with non-reimbursable components.”¹⁸¹ From this review, the Controller made the following findings:

- The Controller excluded animals (including rodents and pigeons) categorized by the claimant as “wildlife” (as distinguished from the claimant’s other intake type of stray or owner surrendered) since these animals do not meet the definition of “stray or abandoned.”
- The Controller excluded gamefowls that were impounded under intake type “evidence” (as distinguished from the claimant’s other intake type of stray or owner surrendered). These birds predominately included fighting birds that were confiscated for humane reasons and were euthanized because of their injuries or aggressive behavior. These birds were not stray or abandoned.
- The Controller allowed all “stray and abandoned” animals, including rabbits, guinea pigs, and hamsters, if the animal died during the increased holding period or was ultimately euthanized.¹⁸²

The claimant has not responded to the Controller’s comments or sought to further clarify this issue.

The Commission finds, absent evidence to the contrary, that the Controller’s exclusion of animals based on the claimant’s categorization as non-adoptable at intake was correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support. The Legislature enacted the test claim statute (Senate Bill 1785) in an attempt to end the euthanasia of adoptable and treatable stray animals by the year 2010. In this respect, the test claim statute 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.”¹⁸³ Civil Code section 1834.4(a) states that:

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 behavioral or temperamental defect that could pose a health or safety risk or

¹⁷⁹ Exhibit F, Controller’s Comments on the Draft Proposed Decision, page 1448.

¹⁸⁰ Exhibit F, Controller’s Comments on the Draft Proposed Decision, page 1448.

¹⁸¹ Exhibit F, Controller’s Comments on the Draft Proposed Decision, page 1448.

¹⁸² Exhibit F, Controller’s Comments on the Draft Proposed Decision, pages 1449-1450.

¹⁸³ See, Civil Code section 1834.4; Food and Agriculture Code section 17005; and Penal Code section 599d.

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 that is likely to adversely affect the animal's health in the future.

Consistent with this purpose, the Parameters and Guidelines authorize reimbursement for the "Care and Maintenance for Impounded *Stray or Abandoned* Animals Specified in Food and Agriculture Code Section 31753."

Here, based on the Controller's comments, the claimant identified animals that were wildlife or evidence, based on its determination that these animals were not stray or abandoned as pets and, thus, not suitable for adoption. This exclusion is correct as a matter of law. In addition, there is no evidence in the record that the Controller's interpretation of the claimant's records is wrong and claimant has not submitted any comments contradicting the Controller's comments on the Draft Proposed Decision.

Accordingly, the exclusion of animals based on the claimant's categorization of wildlife, evidence, or otherwise non-adoptable animals at intake was correct as a matter of law and not arbitrary, capricious, or 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. Any reduction of costs on this basis should be reinstated to the extent the claimant can provide source documents that shows the evidence of the validity of such costs and their relationship to the mandate.

The Controller excludes from reimbursement all costs incurred for the care and maintenance and prompt and necessary veterinary care of dogs, cats, and other animals that were euthanized *during* the increased holding period. 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.*"¹⁸⁴ The Controller bases its finding to exclude 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 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

¹⁸⁴ Exhibit A, IRC, page 689.

to review the decisions adopted by the Commission on this issue and the statutory scheme of the test claim statutes.¹⁸⁵

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 care, treatment, and veterinary services during the holding period for this group of animals could not be recovered by fee revenue. The 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.

¹⁸⁵ 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.

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.¹⁸⁶

There was no discussion of animals that die during the increased holding period in the Test Claim Statement of Decision.

¹⁸⁶ Exhibit G, Test Claim Statement of Decision, adopted January 25, 2001, pages 1574-1576. (Emphasis added.)

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.¹⁸⁷

The staff analysis adopted for the Parameters and Guidelines agreed with the request as follows:

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.¹⁸⁸

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

¹⁸⁷ Exhibit G, Proposed Parameters and Guidelines and Analysis, Hearing Item 4, February 28, 2002, page 1590.

¹⁸⁸ Exhibit G, Proposed Parameters and Guidelines and Analysis, Hearing Item 4, February 28, 2002, page 1591.

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.*¹⁸⁹

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 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.¹⁹⁰

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

¹⁸⁹ Emphasis added.

¹⁹⁰ Senate Judiciary Committee Analysis of S.B. 1785 (1997-1998 Regular Session) (Hearing Date: April 21, 1998), page 3-4. (Emphasis added.)

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.

However, in response to the Draft Proposed Decision, the Controller continues to contend that this audit exclusion is correct as a matter of law. The Controller further argues that “the level of detail necessary to review each individual animal’s health status and progression of their disease prior to euthanasia simply isn’t available from the animals data statistics maintained in the claimant’s Chameleon database.” Accordingly, the Controller maintains that “it is impossible to determine whether the animals euthanized for medical reasons would fit in the hypothetical scenario described [above].”¹⁹¹

As indicated above, the Commission finds the Controller’s interpretation of the mandate is incorrect as a matter of law and that claimants are eligible to receive reimbursement to provide care and maintenance to an animal during the increased holding period if the animal was deemed treatable and adoptable at intake, but became non-rehabilitatable and was euthanized *during* the increased holding period. *However*, to receive reimbursement, 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.¹⁹² The Parameters and Guidelines are regulatory in nature and are binding on the parties.¹⁹³

The Controller’s comments on the Draft Proposed Decision suggest that the claimant’s database does not contain source documents that show the evidence of the validity of these costs. However, since the Controller took the position that reimbursement was not legally required for any animal euthanized during the increased holding period, it is unclear whether the Controller specifically requested documents to support the costs incurred for these animals. The claimant did not file comments on the Draft Proposed Decision and has not sought to further clarify this issue. Instead, the claimant’s IRC generally contends that it was denied the necessary time to submit additional material or else “it would have had enough time to address all of the Controller’s requests for additional information.”¹⁹⁴

Accordingly, 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

¹⁹¹ Exhibit F, Controller’s Comments on the Draft Proposed Decision, page 1452.

¹⁹² It is not clear from the record whether the Controller actually requested these records from the claimant based on the Controller’s interpretation that such costs were not reimbursable.

¹⁹³ *Clovis Unified School Dist. v. Chiang* (2010) 188 Cal.App.4th 794, 799.

¹⁹⁴ Exhibit A, IRC, pages 16-18.

became non-rehabilitatable is incorrect as a matter of law. Such costs are reimbursable to the extent the claimant can provide source documents to prove the validity of such costs.

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 also 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, and is arbitrary, capricious, and entirely lacking in evidentiary support 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 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).”¹⁹⁵ 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.¹⁹⁶ 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.¹⁹⁷ 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. Thus, no reimbursement for the costs for care and maintenance or necessary and prompt veterinary care was allowed for those animals that were euthanized during the increased holding period.

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 care and maintenance costs using an average number of reimbursable days is incorrect as a matter of law, and is arbitrary, capricious, and entirely lacking in evidentiary support, 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

¹⁹⁵ Exhibit A, IRC, pages 688-689 (pages 21 and 22 of the Audit Report).

¹⁹⁶ *Purifoy v. Howell* (2010) 183 Cal.App.4th 166.

¹⁹⁷ Exhibit B, Controller’s Late Comments on the IRC, page 1005.

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 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.¹⁹⁸ 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.”¹⁹⁹ 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.²⁰⁰

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.”²⁰¹ 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.²⁰²

¹⁹⁸ *Purifoy v. Howell* (2010) 183 Cal.App.4th 166, 171-172.

¹⁹⁹ *Purifoy v. Howell* (2010) 183 Cal.App.4th 166, 182.

²⁰⁰ *Purifoy v. Howell* (2010) 183 Cal.App.4th 166.

²⁰¹ Exhibit B, Controller’s Late Comments on the IRC, page 1005.

²⁰² Exhibit B, Controller’s Late Comments on the IRC, page 1005.

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 Commission nor is it a decision to which the Commission was a party.”²⁰³ 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.²⁰⁴

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.²⁰⁵ 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.²⁰⁶ 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*.²⁰⁷ 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.”²⁰⁸

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.²⁰⁹ 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 Statement of 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

²⁰³ Exhibit A, IRC, page 11.

²⁰⁴ Exhibit A, IRC, page 11.

²⁰⁵ Exhibit A, IRC, page 11.

²⁰⁶ Exhibit A, IRC, page 12 (citing *Camper v. Workers’ Comp. Appeals Bd.* (1992) 3 Cal.4th 679).

²⁰⁷ Exhibit A, IRC, page 13.

²⁰⁸ Exhibit A, IRC, page 13.

²⁰⁹ Exhibit A, IRC, page 11; Exhibit B, Controller’s Late Comments on the IRC, page 17.

authoritative statement of what the statute meant before as well as after the decision of the case giving rise to that construction.²¹⁰ This is why judicial decisions are normally said to have retroactive effect, because the court is interpreting the law, rather than making new law.²¹¹ 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.”²¹² “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.”²¹³ 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.²¹⁴ 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.²¹⁵

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.”²¹⁶ 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

²¹⁰ *McClung v. Employment Development Department* (2004) 34 Cal.4th 467, 473; *Carter v. California Department of Veteran Affairs* (2006) 38 Cal.4th 914, 922.

²¹¹ 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.”).

²¹² *Newman, supra*, 48, Cal.3d 973, 983 (emphasis added).

²¹³ *Ibid* (emphasis added).

²¹⁴ *Ferdig v. State Personnel Board* (1969) 71 Cal.2d 96, 103-104.

²¹⁵ *Auto Equity Sales, Inc. v. Superior Court of Santa Clara County* (1962) 57 Cal.2d. 450, 454.

²¹⁶ *American Airlines, Inc. v. County of San Mateo* (1996) 12 Cal.4th 1110, 1129.

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 existing law.”²¹⁷ 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 the increased holding period using an average number of reimbursable days is incorrect as a matter of law, and is arbitrary, capricious, and entirely lacking in evidentiary support, to the extent the recalculation 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” in the increased holding period. The Parameters and Guidelines further allow reimbursement for the necessary and prompt veterinary care for each “eligible animal” during the increased holding period. 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.²¹⁸

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	

²¹⁷ *McClung v. Employment Development Department* (2004) 34 Cal.4th 467, 473; *Carter v. California Department of Veteran Affairs* (2006) 38 Cal.4th 914, 922.

²¹⁸ Exhibit G, Proposed Parameters and Guidelines and Analysis, Hearing Item 4, February 28, 2002, page 1591.

				Imp			One	Two	Three	Four
					Imp		One	Two	Three	Four
						Imp	One	Two	Three	Four

The chart does not count Saturday as a business day, in accordance with *Purifoy*, or Sunday.²¹⁹ 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
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 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, and additionally excluded days that the agency was closed as a business day. And, like the claimant,²²⁰ 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 calculate the total number of reimbursable days for each eligible animal based on the day the animal was impounded. The Controller’s audit report provides the following explanation:

²¹⁹ *Purifoy v. Howell* (2010) 183 Cal.App.4th 166. Note though that the shelter is open all day Saturday and for five hours on Sunday.

²²⁰ 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.

Determining the exact number of reimbursable days is often difficult. Depending on the impound day, each animal will have a different holding period requirement. For example, for a dog impounded at noon on Monday, the “old” law (prior to 1999) requires the city to hold the dog until noon on Thursday (72 hours); the current law requires the city to hold the dog until closing on Friday (which is 4 business days following impoundment). Under the current law, the holding period was increased by 1 day and 5 hours (or 29 hours). However, for the dog impounded at noon on Friday, the “old” law requires the city to hold the dog until noon on Monday (72 hours); and the current law requires the city to hold the dog until closing on Friday (which is 4 business days following impoundment). Under the current law, the holding period was increased by 4 days and 5 hours (or 101 hours).

This calculation takes into consideration that the required holding period does not include either Saturday or Sunday as a business day, which is consistent with the Appellate Court decision dated March 26, 2010, in the case of *Purifoy et al v. Howell*. We also took into consideration the operating schedules of the city’s shelters; some shelters are closed on Mondays. In such cases, we did not count Monday as a business day.

To determine the number of reimbursable days for all of the city’s shelters, we analyzed every possible impound option (e.g., Monday impound, Tuesday impound, Wednesday impound, etc.) and determined the average increased holding period for dogs and cats to be 3 days and the average increased holding period for other “eligible” animals to be 6 days.²²¹

Thus, in an attempt to simplify the calculation of the increased holding period, the Controller applied an average number of days, rather than the actual number of increased holding days required for each stray or abandoned 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. While the average number of days applied by the Controller results in an *increase* in the number of reimbursable days claimed by the claimant, the Controller’s recalculation also results in the exclusion of animals that are euthanized during the Controller’s defined “average” holding period but which have been held for the period of time required under *Purifoy* and, thus, no reimbursement would be allowed for the costs of care and maintenance and necessary and prompt veterinary care for the excluded animal. For example, 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).

²²¹ Exhibit A, IRC, page 690.

Therefore, without taking into account the day of the week a stray or abandoned animal is impounded and calculating the actual number of days in the increased holding period for that animal, the Controller's recalculation and use of the average number of reimbursable days results in an exclusion of "eligible animals" correctly held under the law.

In comments on the Draft Proposed Decision, the Controller agrees that its methodology excludes some eligible animals, but argues that a mathematical average provides the most reasonable and cost-effective way to analyze large quantities of data:

The Commission suggested that using an average 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, 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.²²²

The Controller does not express how much more accurate the use of an average number of days might be, but does explain that "claimant's animal data averaged between 50,000 and 60,000 line items per year..." and "[i]n order to compute the actual increased holding period days for every animal on an individual basis, we would need to know what day of the week the animal was impounded...manually open each animal record...[and] evaluate, based on the calendar of the specific week and year, the actual number of days in the increased holding period." Then, "[o]nce the animal's eligibility was established, someone would need to compute each animal's allowable costs using reimbursable days." The Controller concludes that this "would be impractical and most likely would not produce results materially different from using an average calculation."²²³

The Commission disagrees with the Controller. The Parameters and Guidelines do not provide for reimbursement based on an average number of days in the increased holding period, but requires the determination of the actual increased holding period for each animal. And based on the *Purifoy* decision, the increased holding period must be calculated from the day of the week the animal was impounded in order to ensure that Saturday and Sunday are not counted as business days. As the Controller acknowledges, "[i]n order to compute the actual increased holding period days for every animal on an individual basis, we would need to know what day of the week the animal was impounded...manually open each animal record...[and] evaluate, based on the calendar of the specific week and year, the actual number of days in the increased holding period." As indicated above, the Controller's methodology results in an exclusion of any "eligible animal" properly held under the law, but euthanized during the Controller's average holding period. To the extent the Controller reduced costs for care and maintenance and necessary and prompt veterinary care because the Controller incorrectly excluded an animal under these circumstances, the reduction is incorrect as a matter of law.

²²² Exhibit F, Controller's Comments on the Draft Proposed Decision, page 1453.

²²³ Exhibit F, Controller's Comments on the Draft Proposed Decision, page 1453.

Moreover, the methodology is arbitrary, capricious, and without any evidentiary support. Although the Controller states that it is “equally *possible* that the use of this average also includes an equal number of non-eligible animals,” which makes the methodology “reasonable,” there is no evidence in the record that the Controller’s three or six day average number of reimbursable days accurately reflects or is representative of the actual increased holding period for all stray or abandoned animals held by the claimant during the audit period, or representative of the mandated costs incurred by the claimant. Government Code section 17559 and section 1187.5 of the Commission’s regulations require that all assertions of fact be based on substantial evidence in the record. Substantial evidence has been defined by the courts as follows:

“Substantial” is a term that clearly implies that such evidence must be of ponderable legal significance. Obviously the word cannot be deemed synonymous with “any” evidence. It must be reasonable in nature, credible, and of solid value; it must actually be “substantial proof” of the essentials which the law requires in a particular case.²²⁴

And a “possibility” of a fact does not constitute substantial evidence in the record.

Accordingly, the Commission finds that the Controller’s recalculation of the increased holding period using an average number of reimbursable days is incorrect as a matter of law, and is arbitrary, capricious, and entirely lacking in evidentiary support, to the extent the recalculation results in an exclusion of “eligible animals” properly held for the duration required under *Purifoy*.

4. The remaining exclusions from the population of “eligible animals” are correct as a matter of law.

The Controller excludes from the population of “eligible animals” dogs, cats, and other animals that were owner-relinquished.²²⁵ The Commission found in the Test Claim Statement of Decision 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.²²⁶ Accordingly, the Parameters and Guidelines provide for reimbursement only for stray or abandoned animals.²²⁷ This exclusion is consistent with the Parameters and Guidelines and the test claim statute, and is therefore correct as a matter of law.

The Controller also excludes dogs, cats, and other animals that were ultimately adopted, transferred, rescued, or redeemed.²²⁸ This is consistent with the Test Claim Statement of Decision finding that local agencies have fee authority to recoup costs of care and maintenance

²²⁴ *People v. Olmsted* (2000) 84 Cal.App.4th 270, 277.

²²⁵ Exhibit A, IRC, page 688.

²²⁶ Exhibit G, Test Claim Statement of Decision, adopted January 25, 2001, page 1564.

²²⁷ See, e.g., Exhibit A, IRC, page 70 [Parameters and Guidelines, page 6].

²²⁸ Exhibit A, IRC, page 688.

for animals that are adopted or redeemed, or released to a nonprofit animal rescue organization.²²⁹ This exclusion from “eligible animals” is therefore correct as a matter of law.

The Controller excludes from the population of eligible animals those dogs, cats, and other animals that went missing from their kennels, were stolen, or escaped.²³⁰ Reimbursement is required only when a stray or abandoned animal dies during the increased holding period or is ultimately euthanized after the increased holding period.²³¹ Moreover, costs for animals that went missing or escaped have not been substantiated with source documents in the record that show the validity of costs claimed and their relationship to the mandate.²³² Because claimants have provided no documentation of their costs for dogs, cats, and other animals that went missing from their kennels, were stolen, or escaped, this exclusion is consistent with the Parameters and Guidelines and is correct as a matter of law.

The Controller excludes dogs, cats, and other animals that were deceased on arrival at the shelter.²³³ 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.²³⁴ Moreover, no costs for care and maintenance are incurred. This exclusion is therefore consistent with the Parameters and Guidelines, and is correct as a matter of law.

The Controller excludes dogs, cats, and other animals that were euthanized as requested by owners or if euthanasia was required.²³⁵ As noted, the Commission found in its Test Claim Statement of Decision that local agencies were not required to accept owner-relinquished animals.²³⁶ And, the Parameters and Guidelines expressly prohibit reimbursement for the activity of euthanizing an animal.²³⁷ Therefore, this population exclusion is consistent with the Test Claim Statement of Decision and Parameters and Guidelines, and is correct as a matter of law.

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

²²⁹ Exhibit G, Test Claim Statement of Decision, adopted January 25, 2001, page 1575.

²³⁰ Exhibit A, IRC, page 689.

²³¹ Exhibit A, IRC, page 70 [Parameters and Guidelines, page 6].

²³² Exhibit A, IRC, page 79 [Parameters and Guidelines, page 15].

²³³ Exhibit A, IRC, page 689.

²³⁴ Exhibit A, IRC, page 70; 72 [Parameters and Guidelines, page 6; 8].

²³⁵ Exhibit A, IRC, page 689.

²³⁶ Exhibit G, Test Claim Statement of Decision, adopted January 25, 2001, page 1564.

²³⁷ Exhibit A, IRC, page 77 [Parameters and Guidelines, page 13].

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.

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’).”²³⁸ The Parameters and Guidelines expressly exclude such animals from reimbursement, referencing Food and Agriculture Code section 17006.²³⁹ This exclusion is thus correct as a matter of law.

The Controller also 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.²⁴⁰ 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 Statement of 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 business days from the day after impoundment. Eligible claimants are not entitled to reimbursement for the first three days of that period.²⁴¹

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

²³⁸ Exhibit A, IRC, page 689.

²³⁹ Exhibit A, IRC, page 72 [Parameters and Guidelines, page 8].

²⁴⁰ Exhibit A, IRC, page 689.

²⁴¹ Exhibit A, IRC, page 71 [Parameters and Guidelines, page 7].

the increased holding period.²⁴² 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 Statement of Decision and animals that die *during* the increased holding period.²⁴³ 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].”²⁴⁴

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.²⁴⁵

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.

B. Except as Determined in Section A. of This Decision, the Controller’s Remaining Findings That Result in a Reduction of Costs for Care and Maintenance Under Finding 3 Are Correct as a Matter of Law and Not Arbitrary, Capricious, or 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.²⁴⁶ The

²⁴² Exhibit A, IRC, page 70; 72 [Parameters and Guidelines, page 6; 8].

²⁴³ Exhibit G, Test Claim Statement of Decision, adopted January 25, 2001, pages 1564-1565; 1575-1576. (Emphasis added.)

²⁴⁴ Exhibit A, IRC, page 70 [Parameters and Guidelines, page 6].

²⁴⁵ Exhibit A, IRC, page 71-72 [Parameters and Guidelines, pages 7-8].

²⁴⁶ Exhibit G, Proposed Parameters and Guidelines and Analysis, Hearing Item 4, February 28, 2002, pages 7-10.

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, 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.²⁴⁷
- 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).²⁴⁸

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.”²⁴⁹ Thus, as the Controller acknowledges, the actual cost formula requires the eligible annual cost of care to be divided by the yearly census of animals 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 holding period days.²⁵⁰ The factors relating to the number of eligible animals was discussed under section A. of this Decision. This section addresses the remaining findings that resulted in a reduction of costs for care and maintenance.

²⁴⁷ The Final Staff Analysis and Proposed Parameters and Guidelines Amendment, January 26, 2006, states 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 G, Final Staff Analysis and Proposed Parameters and Guidelines Amendment, January 26, 2006, page 1635.)

²⁴⁸ Exhibit A, IRC, page 71 [Parameters and Guidelines, page 7].

²⁴⁹ Exhibit A, IRC, page 72-73 [Parameters and Guidelines, page 8-9].

²⁵⁰ Exhibit A, IRC, page 688.

The Controller states, with respect to care and maintenance costs, that the claimant used budgeted expenditure amounts to estimate its total annual costs, rather than claiming actual costs supported by documentation; and used inaccurate yearly animal census information, resulting in an incorrect calculation of costs per animal per day.²⁵¹

Based on the analysis herein, the Commission finds that, except as determined in section A. of this Decision, the Controller's remaining findings that support the reductions in Finding 3 for care and maintenance costs are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

1. The Controller's reductions on the basis of estimated or otherwise unsupported costs claimed as part of the calculation 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.²⁵² The Controller states that this claimant "used budgeted expenditure amounts that were not actual costs and were not pro-rated to the portion of costs relating to the care and maintenance functions."²⁵³ Specifically, the Controller states: "we requested that the city provide the actual salary amounts paid to those employee classifications directly involved with the care and maintenance function." The Controller continues: "We also requested the duty statements for such classifications to assist us in determining the percentage of daily workload that was devoted to caring and maintaining animals." Ultimately, the claimant and the Controller settled on including 80 percent of the salaries and benefits for Animal Care Technicians and 40 percent of Animal Care Technician Supervisor positions within the total annual costs for care and maintenance.²⁵⁴ Because payroll information was available only for the last three years of the audit period, the Controller states that it applied a deflator based on the consumer price index to estimate costs of labor for the earlier five years of the audit.²⁵⁵ In addition, the Controller states with respect to materials and supplies costs, that the claimant "[s]ubsequent to the issuance of the draft audit report...submitted summary reports containing year end expenditures by vendor..."²⁵⁶ The Controller explains that "[d]uring fieldwork, we discussed with department staff the reimbursable criteria for this cost component... staff agreed that allowable expenditures for this component would primarily include animal food and cleaning supplies."²⁵⁷ Accordingly, the Controller found that expenses such as "office supplies,"

²⁵¹ Exhibit A, IRC, page 683.

²⁵² Exhibit A, IRC, page 71 [Parameters and Guidelines, page 7].

²⁵³ Exhibit A, IRC, page 684.

²⁵⁴ Exhibit A, IRC, page 684.

²⁵⁵ Exhibit A, IRC, pages 684-685.

²⁵⁶ Exhibit A, IRC, page 685.

²⁵⁷ Exhibit A, IRC, pages 685-686.

“printing supplies,” “cell phone expenses,” “expenses for animal traps,” and so forth, were not allowable under the care and maintenance component.

The claimant does not directly address these adjustments to the total annual costs of care and maintenance, but instead focuses its challenge to Finding 3 entirely on the application of the *Purifoy* decision.

While the Parameters and Guidelines use inclusive language to describe costs for this component (“total cost of care and maintenance includes labor, materials, supplies...”) the care and maintenance costs cannot be interpreted beyond the reasonable scope of the approved activity, which is to provide 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.²⁵⁸ Office supplies and printing supplies are general expenses of the animal shelter, and are beyond the scope of the mandated activity, and therefore the reduction on this basis is correct as a matter of law. Moreover, the claimant agreed with the Controller that only a portion of salaries and benefits for Animal Care Technicians and Animal Care Technician Supervisor positions should be reimbursable, and the claimant proposed the proportional reimbursable share for these classifications, which the Controller accepted.²⁵⁹ The Controller’s reduction on this basis is therefore not arbitrary, capricious, or entirely lacking in evidentiary support.

And finally, the claimant filed the reimbursement claims using the actual cost method of claiming, but used “budgeted expenditure amounts,” which are not equivalent to actual costs incurred for the mandate. Article XIII B, section 6 and the implementing Government Code provisions require reimbursement of actual costs mandated by the state, and no provision of the Parameters and Guidelines authorizes the use of “budgeted expenditure amounts” to estimate mandated costs. Thus, the reduction on this basis is correct as a matter of law.

Based on the foregoing, the Commission finds that the Controller’s reductions on the basis of estimated or otherwise unsupported costs claimed as part of the calculation for 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 the yearly animal census data did not result in a reduction of costs claimed and therefore the Commission has no jurisdiction to determine this issue.

The Parameters and Guidelines provide that the total annual cost of care shall be divided by the total annual census of *all* animals that come to the shelter to determine the cost per animal per day. The Controller found that the claimant misstated its yearly animal census data. Specifically, the Controller found that the claimant failed to exclude animals that were deceased upon arrival at the shelter, and animals that went missing. The Controller stated that “[w]e did not count DOA animals...because no costs were incurred to care for them” and “we did not count missing animals as part of the annual census because their holding period was unknown.”²⁶⁰ Additionally, the Controller found “some data input errors relating to dates.” The

²⁵⁸ Exhibit A, IRC, pages 70-71 [Parameters and Guidelines, page 6-7].

²⁵⁹ Exhibit A, IRC, page 684.

²⁶⁰ Exhibit A, IRC, page 687.

Controller noted that “[s]ome animal entries showed a negative holding period or extraordinarily long holding periods (e.g., exceeding ten years).” The Controller accordingly eliminated those animals from the census or changed the dates, where possible.²⁶¹

Based on the formula in the Parameters and Guidelines for determining the costs for care and maintenance during the increased holding period, in which total annual costs are divided by the yearly animal census to arrive at a cost per animal per day, which is in turn multiplied by the remaining factors of eligible animals and reimbursable days, it appears that the adjustments made to the annual animal census data that reduced the total number of animals did not in fact result in any reduction. Because total annual costs are *divided* by the yearly animal census, any decrease in the animal census data would result in a corresponding increase in the cost per animal per day, which would then be multiplied by the remaining factors. Thus, the adjustment to the yearly animal census factor is in the claimant’s favor.

Because there is no reduction of costs claimed on the basis of the adjustments to the animal census data, the Commission has no jurisdiction and need not make a finding on this point.

3. The Controller’s adjustment of reimbursable days *increases* the number of reimbursable days claimed by the claimant, thereby increasing reimbursement and, thus, the Commission does not have jurisdiction to determine this issue.

The last element of the calculation of actual costs for care and maintenance is to multiply the cost per animal per day times the number of eligible animals times the number of reimbursable days. The Parameters and Guidelines expressly require multiplying by “each reimbursable day” following the day of impoundment, and do not define reimbursable days based on an average number of days.²⁶²

However, the reimbursement claims at issue in this IRC, 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.²⁶³ And, as indicated in section A.3. of this Decision, the Controller, like the claimant, 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.²⁶⁴

Nevertheless, because the Controller’s audit *increased* the number of reimbursable days claimed by the claimant, by which all other elements of the formula are multiplied, the Controller’s adjustment of reimbursable days results in increased reimbursement to the claimant and, thus, the Commission does not have jurisdiction to determine this issue.²⁶⁵

²⁶¹ Exhibit A, IRC, page 687.

²⁶² Exhibit A, IRC, page 73 [Parameters and Guidelines, page 9].

²⁶³ See, e.g., Exhibit A, IRC, pages 741-742.

²⁶⁴ Exhibit A, IRC, page 690.

²⁶⁵ See Exhibit A, IRC, pages 675-677.

C. The Controller’s Reductions in Finding 4 Relating to Unallowable Employee Hours for Making Animals Available for Adoption or Owner Redemption Are Correct as a Matter of Law and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.

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.²⁶⁶ 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, 1999.²⁶⁷

The Controller’s audit determined that of \$3,886,965 claimed, \$2,045,732 was unallowable. The unallowable costs are the net result of “overstated allowable hours and the number of allowable positions (\$2,172,695) and understated productive hourly rates (\$126,963).”²⁶⁸ Specifically, the Controller states that the claimant “claimed hours for Animal Care Technicians, Animal Care Technician Supervisors, Animal Control Officers, and Clerk Typists for working on one of the weekend days.” However, the Controller found that the claimant “did not take into account the difference between the regular staffing needs and the *increased* staffing needs to comply with the requirement of this component.”²⁶⁹ The Controller further elaborates that its audit “inquired about the number of employees and classifications of staff members working when the shelter is closed to the public (Mondays) and the staffing needed to comply with the mandate and stay open during the increased hours (Saturdays).”²⁷⁰ The Controller was thus able to eliminate staffing and employee hours that were mainly dedicated to the general care and maintenance of the animals. Reviewing the claimant’s working schedules for each shelter, the Controller determined that “the following additional employees were needed to comply with the mandate requirement and stay open during one weekend day.”

- Animal Care Technicians (10 positions, 9 hours each)
- Animal Care Technician Supervisor (1 position, 9 hours)
- Front Counter Clerks (10 positions, 8 hours each)²⁷¹

Additionally, the Controller notes that for fiscal year 1998-1999 reimbursement began January 1, 1999, and therefore allowable hours were reduced by half for that fiscal year.²⁷²

²⁶⁶ Exhibit A, IRC, page 74 [Parameters and Guidelines, page 10].

²⁶⁷ Exhibit A, IRC, page 74 [Parameters and Guidelines, page 10].

²⁶⁸ Exhibit A, IRC, page 694.

²⁶⁹ Exhibit A, IRC, page 694 (emphasis added).

²⁷⁰ Exhibit A, IRC, page 694.

²⁷¹ Exhibit A, IRC, page 695.

²⁷² Exhibit A, IRC, page 695.

The claimant did not dispute the Controller’s findings in the context of the audit, nor offer additional documentation or evidence in its IRC. However, the claimant argues in its IRC that the Controller “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 claimant argues “[t]he City should be allowed to staff its shelter as its sees fit to accomplish the goals set forth in statute.”²⁷³

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 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 the animal available for owner redemption...”²⁷⁴ 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. Thus, the adjustments are correct as a matter of law. In addition, there is no evidence in the record to support a finding that the Controller’s decisions were arbitrary or capricious.

Based on the foregoing, the Controller’s reductions in Finding 4 relating to unallowable employee costs to make the animal available for owner redemption is correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

D. Except as Determined in Section A. of This Decision, the Controller’s Remaining Findings Supporting the Reductions in Finding 7 for Overstated Necessary and Prompt Veterinary Care Costs Are Correct as a Matter of Law and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.

The Parameters and Guidelines permit reimbursement for necessary and prompt veterinary care for stray or abandoned animals, other than injured cats and dogs given emergency treatment that die during the increased holding period or are ultimately euthanized. Necessary and prompt veterinary care means all reasonably necessary medical procedures performed by a veterinarian or someone under their supervision, including an initial physical examination; a wellness vaccine administered to adoptable or treatable animals; care to stabilize or relieve the suffering of a treatable animal; and veterinary care intended to remedy an injury or disease of a treatable animal.²⁷⁵

The Controller’s audit determined that \$1,827,843, of a total \$2,193,011 claimed, was unallowable. The Controller found that the claimant claimed estimated and unsupported materials and supplies costs, and misstated and unallowable employee hours.²⁷⁶ Specifically, the Controller found that the claimant’s time study for veterinary procedures was “inadequate,” because it focused on recording time increments to perform non-routine veterinary procedures

²⁷³ Exhibit A, IRC, page 14.

²⁷⁴ Exhibit A, IRC, page 74 [Parameters and Guidelines, page 10].

²⁷⁵ Exhibit A, IRC, page 76 [Parameters and Guidelines, page 12].

²⁷⁶ Exhibit A, IRC, page 702.

which must be examined on a case-by-case basis to determine eligibility. A new time study was conducted during the course of the audit, which the Controller found was allowable except for “[i]nputting animal medical statistics into the Chameleon database about animal’s baseline health.”²⁷⁷ In addition, the Controller found that the city claimed estimated and unsupported materials and supplies costs. During the first three years of the audit period, the claimant estimated that three percent of its operating costs were attributable to the mandate component of necessary and prompt veterinary care, and in the latter five years of the audit period, the claimant failed to support its materials and supplies costs.²⁷⁸ The Controller states that the claimant did not respond to this audit finding specifically, but during the audit “submitted summary reports containing year end expenditures by vendor for Account 3190 – Medical Supplies” totaling \$2,086,819. The Controller determined that “we are unable to consider the medical expenses submitted for reimbursement, because the city did not determine what portion of the costs actually related to eligible animals and allowable treatments that took place during the required holding period.”²⁷⁹

The claimant “objects to the SCO’s determination that it did not submit the proper documentation to support the Necessary and Prompt Veterinary Care material and supply cost.”²⁸⁰ The claimant states that during the audit, the Controller requested additional documentation “and the City submitted expenses within expenditure account 3190 medical supplies (\$2,086,819).”²⁸¹

The Commission finds that the claimant inappropriately claimed estimated costs, without any evidence or documentation to support the estimate, and that the claimant’s alleged expense documentation does not constitute evidence that those costs are related to the mandated activities. The Parameters and Guidelines provide reimbursement for necessary and prompt veterinary care, but with certain limitations. For example, as discussed in section A. above, animals irremediably suffering from serious illness or injury and euthanized on day one, or newborn animals that cannot survive without their mother, and the mother has not also been impounded, are not included in the population of “eligible animals” for which reimbursement is required. Likewise, emergency treatment is not eligible for reimbursement, due to the requirements of prior law, nor is the administration of a rabies vaccination, or microchip implantation, or spay or neuter surgery and treatment.²⁸² The exclusions are therefore substantial, and reimbursement is decidedly narrow. The claimant has the burden to show that costs claimed for materials and supplies and employee salary and benefits fall within the reimbursable higher levels of service and were provided to animals within the eligible

²⁷⁷ Exhibit A, IRC, page 703.

²⁷⁸ Exhibit A, IRC, page 704.

²⁷⁹ Exhibit A, IRC, page 705.

²⁸⁰ Exhibit A, IRC, page 14.

²⁸¹ Exhibit A, IRC, page 14.

²⁸² Exhibit A, IRC, pages 76-77 [Parameters and Guidelines, pages 12-13].

population, and therefore the summary expense reports for medical supplies are not sufficient in themselves to support the claim.

The claimant's time study suffers the same fault, because it included a number of non-routine veterinary procedures and costs that must be evaluated on a case-by-case basis. Absent some evidence that the procedures and costs within the time study were verified to be eligible for reimbursement, the Controller's rejection of the time study was correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support. Ultimately, all parts of the claim must be supported by some documentation from the claimant, which, according to the Parameters and Guidelines, must "show evidence of the validity of such costs and their relationship to the mandate."²⁸³

Based on the foregoing, except as provided in section A. of this Decision relating to "eligible animals," the Commission finds that the Controller's remaining findings supporting the reductions in Finding 7 of necessary and prompt veterinary care costs are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

E. The Controller's Determination Not to Consider Claimant's Request, Made During the Audit, for Reimbursement for the Construction of New Facilities Is Correct as a Matter of Law.

The Parameters and Guidelines provide for reimbursement for the construction of new facilities or acquisition of additional space to comply with the mandate beginning January 1, 1999. However, the claimant did not include costs for this component in its annual reimbursement claims for any of the years subject to audit, nor specifically state in which years such costs might have been incurred. The claimant only alleged costs for construction of new facilities during the course of the audit, which began April 28, 2009.²⁸⁴ At that time, the annual claims for all fiscal years of the audit period had been filed, and only the fiscal year 2007-2008 claim could be subject to a revised claim, pursuant to the deadlines contained in Government Code section 17568.²⁸⁵ Moreover, the construction costs were funded by bonds issued pursuant to a ballot measure, Proposition F, passed by the voters in the November 2000 general election.²⁸⁶

The Controller determined that the claimant did not incur any increased costs to construct or remodel its shelters, within the meaning of Government Code section 17514, because the "the construction costs incurred were funded entirely by the city's taxpayers via property tax *assessments*."²⁸⁷

The claimant argues that the use of bond funds does not disqualify the claimant from mandate reimbursement. The claimant states that "[t]he City was free to use its general fund for

²⁸³ Exhibit A, IRC, page 79 [Parameters and Guidelines, page 15].

²⁸⁴ Exhibit A, IRC, page 709.

²⁸⁵ Government Code section 17568 provides: "In no case shall a reimbursement claim be paid that is submitted more than one year after the deadline specified in Section 17560."

²⁸⁶ Exhibit A, IRC, page 709.

²⁸⁷ Exhibit A, IRC, page 710 (emphasis added).

construction; but nothing in the Constitution, statutes or case law says that any local government must exhaust all its general fund monies before seeking funding elsewhere.” The claimant continues: “Moreover, the state legislature passed the unfunded mandate and the state should not be able to shirk its responsibility to reimburse the City simply because the City in its management of its financial obligations chose to have a bond initiative rather than empty its general fund.”²⁸⁸

The claimant is wrong, and the claim for reimbursement of construction costs is untimely. As the Controller points out, the claimant here never claimed the construction costs in its annual reimbursement claims.²⁸⁹ Government Code section 17560 permits a claimant by February 15 following a fiscal year, to “file an annual reimbursement claim that details the costs actually incurred for that fiscal year.”²⁹⁰ Section 17568 provides that if a local agency or school district submits an otherwise valid reimbursement claim to the Controller after the deadline specified in Section 17560, the Controller shall reduce the reimbursement claim in an amount equal to 10 percent of the amount that would have been allowed had the reimbursement claim been timely filed. In addition, section 17568 states that “[i]n no case shall a reimbursement claim be paid that is submitted more than one year after the deadline specified in Section 17560.”²⁹¹ These provisions of the Government Code clearly place the burden on the claimant to timely and completely claim its mandated costs. Here, the claimant did not claim construction expenditures that the Controller found were part of an “ongoing project for the City of Los Angeles that involved a ballot measure in the November 2000 general election.”²⁹² Instead, the claimant only “inquired about the eligibility of costs it incurred for the construction and renovation of animal shelters under the mandated program” during the course of audit fieldwork.²⁹³ The claimant’s plea for reimbursement for these costs is thus made far too late.

Moreover, where a local agency has raised revenues outside its appropriations limit to cover the cost of mandated activities, funds thus expended are not reimbursable, based on the history and purpose of article XIII B, section 6, and case law interpreting it. Article XIII B was adopted by the voters less than 18 months after the addition of article XIII A to the state Constitution, and was billed as “the next logical step to Proposition 13.”²⁹⁴ The California Supreme Court, in *County of Fresno* explained:

Section 6 was included in article XIII B in recognition that article XIII A of the Constitution severely restricted the taxing powers of local governments. (See *County of Los Angeles I, supra*, 43 Cal.3d at p. 61.) The provision was intended to preclude the state from shifting financial responsibility for carrying out

²⁸⁸ Exhibit A, IRC, page 16.

²⁸⁹ Exhibit A, IRC, page 709.

²⁹⁰ California Government Code section 17560.

²⁹¹ California Government Code section 17568.

²⁹² Exhibit A, IRC, page 709.

²⁹³ Exhibit A, IRC, page 710.

²⁹⁴ *County of Placer v. Corin* (1980) 113 Cal.App.3d 443, 446 (*County of Placer*).

governmental functions onto local entities that were ill equipped to handle the task. (*Ibid.*; see *Lucia Mar Unified School Dist. v. Honig* (1988) 44 Cal.3d 830, 836, fn. 6.) Specifically, it was designed to protect the tax revenues of local governments from state mandates that would require expenditure of such revenues. Thus, although its language broadly declares that the “state shall provide a subvention of funds to reimburse ... local government for the costs [of a state-mandated new] program or higher level of service,” read in its textual and historical context section 6 of article XIII B requires subvention only when the costs in question can be recovered *solely from tax revenues*.²⁹⁵

Because reimbursement is limited to costs that are recovered solely from tax revenues, not every local agency, and not every state mandate is subject to the restrictions of article XIII B, section 6. Redevelopment agencies, in particular, have been identified by the courts as being exempt from the restrictions of article XIII B, because they are funded by additional levies in excess of the base property tax. In *Bell Community Redevelopment Agency*, the court concluded that bonds issued by a redevelopment agency and repaid with tax increment revenues are not appropriations subject to limitation.²⁹⁶ The court reasoned that to construe tax increment payments as appropriations subject to limitation “would be directly contrary to the mandate of section 7,” which provides that “Nothing in this Article shall be construed to impair the ability of the state or of any local government to meet its obligations with respect to existing or future bonded indebtedness.”²⁹⁷

Here, the Proposition F funds are substantially similar to redevelopment bond funds, in that they were authorized by the voters and are paid by a special assessment in excess of the state and local property taxes collected by the City. And, just as in *Bell Community Redevelopment Agency*, to hold the funds collected under Proposition F to be subject to the appropriations limit of article XIII B would be wholly inconsistent with article XIII B, section 7, which states that “[n]othing in this Article shall be construed to impair the ability of ... any local government to meet its obligations with respect to existing or future bonded indebtedness.”²⁹⁸ Put simply, *County of Fresno* and *Bell Community Redevelopment Agency* make clear that reimbursement is not required when a mandate is paid for with funds other than local tax revenues.

Based on the foregoing, the Commission finds that the Controller’s determination not to reimburse costs for construction of new facilities, which were not claimed in the claimant’s annual reimbursement claim filings and which were funded by a local bond measure repaid by an additional assessment on real property, is correct as a matter of law.

²⁹⁵ *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 487. (Emphasis in original.)

²⁹⁶ *Bell Community Redevelopment Agency v. Woolsey* (1985) 169 Cal.App.3d 24.

²⁹⁷ *Bell Community Redevelopment Agency v. Woolsey* (1985) 169 Cal.App.3d 24, 31 [quoting article XIII B, section 7].

²⁹⁸ California Constitution, article XIII B, section 7.

F. The Claimant's Allegation That the Controller Failed to Provide Adequate Time to Comply with the Requirements of the Audit Is Irrelevant, and Ignores the Claimant's Burden to Support Costs Claimed.

The Parameters and Guidelines provide that all costs must be traceable to source documents. Such documents, in turn, must “show evidence of the validity of such costs and their relationship to the mandate.” And, all documentation in support of claimed costs “shall be made available to the State Controller’s Office, as may be requested.” Such documents must be kept on file during the period subject to audit, in accordance with Government Code section 17558.5.²⁹⁹

With respect to this audit and IRC, it is undisputed that the claimant filed its initial reimbursement claims for fiscal years 1998-1999, 1999-2000, and 2000-2001 on September 4, 2002.³⁰⁰ Those claims were first paid in August 2006.³⁰¹ An entrance conference was held on April 28, 2009, and the Controller’s audit staff and the claimant’s staff worked closely until November 2009, when the audit was placed on hold due to staffing changes at the Controller’s audit bureau. It is also undisputed that on July 19, 2010, new auditing staff and a new auditor-in-charge held a new entrance conference, and requested additional documentation. An exit conference was held on January 12, 2011, at which time the Controller’s audit staff indicated that the final audit report would be issued in early April. The Controller issued the draft audit report on March 10, 2011, and issued the final audit report on April 6, 2011.³⁰²

The Controller disallowed costs claimed throughout the audit on the basis of missing or incomplete documentation, despite the Controller’s assertion that it “worked with the city’s staff to not only obtain proper supporting documentation, but also to arrange for alternative methods to support claimed costs.” The Controller argues that it attempted to provide the claimant with the opportunity to support claimed costs, but “[i]t is unreasonable for the city to state that it did not have enough time to provide supporting documentation, as the city is required to maintain supporting documentation for costs claimed.”³⁰³

The claimant argues that it was “denied necessary time to comply with the requirements of the audit due to the SCO’s placing the audit on hold for staffing changes for nine months which left the City having to assemble documentation for a huge operation with less time than was provided by law.”³⁰⁴ The claimant asserts that “[d]ue to the size of the City’s Animal Services Department, there were millions of line items to go through in order to locate some of the requested information that dated back as far as 12 years.” In addition, the claimant states that “some of the invoices had been destroyed as they exceeded the time limitation for record

²⁹⁹ Exhibit A, IRC, page 79 [Parameters and Guidelines, page 15].

³⁰⁰ Exhibit A, IRC, pages 737, 763, 779.

³⁰¹ Exhibit D, Controller’s Response to the Request for Additional Information, pages 1350; 1352; 1356; 1359.

³⁰² Exhibit A, IRC, pages 16-18; 711-714; Exhibit B, Controller’s Late Comments on the IRC, pages 1016-1017.

³⁰³ Exhibit B, Controller’s Late Comments on the IRC, page 1013.

³⁰⁴ Exhibit A, IRC, page 16.

retention under the law.”³⁰⁵ The claimant argues that it “cannot be expected to have to hold on to records from 1998 for an indeterminate amount of time and be forced to retain all detailed expenditure records.” The claimant concludes that “[s]uch a record retention requirement would cause a burden that is both inefficient and unnecessary.”³⁰⁶

The claimant is wrong. The record retention requirements for mandated costs are stated in the Parameters and Guidelines, which are binding on the parties. The Parameters and Guidelines adopted February 28, 2002, state: “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.”³⁰⁷ The amended Parameters and Guidelines, adopted January 26, 2006, and applicable to fiscal years 2005-2006 and following, state as follows:

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 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.³⁰⁸

Thus, in accordance with Government Code section 17558.5 and the Parameters and Guidelines, when claims are not paid the record retention requirement is tolled indefinitely, until two-years after payment is made. Beginning July 2005, the Parameters and Guidelines expanded that requirement to three-years after payment is made and included a requirement to retain the documents until the ultimate resolution of the audit.

³⁰⁵ Exhibit A, IRC, page 17 (citing to Government Code section 34090, requiring record retention period of two years).

³⁰⁶ Exhibit A, IRC, page 17.

³⁰⁷ Exhibit A, IRC, page 79 [Parameters and Guidelines, page 15].

³⁰⁸ Exhibit G, Final Staff Analysis and Proposed Parameters and Guidelines Amendment, January 26, 2006, page 1649.

Here, the Controller has documented that claims for fiscal years 1998-1999, 1999-2000, and 2000-2001 were paid in part beginning in August 2006.³⁰⁹ The claimant states that claims for fiscal years 2001-2002 and 2002-2003 were not paid as of the time of filing this IRC.³¹⁰ Thus, in accordance with the 2002 Parameters and Guidelines, “documents must be kept on file by the agency submitting the claim for a period of no less than two years after...the date of initial payment of the claim.”³¹¹ That provision mirrored the requirement to initiate an audit under Government Code section 17558.5, as it read in February 2002, when the Parameters and Guidelines were adopted.³¹² Later that same year, and effective January 1, 2003, section 17558.5 was amended to provide that a reimbursement claim would be subject to audit for three years, beginning with either the date the claim was filed or last amended, or the date of the initial payment of the claim.³¹³ The claiming instructions revised in September 2003, reflect the change to section 17558.5, and thus provide as follows:

[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.³¹⁴

In addition, the claiming instructions go on to directly link the document retention requirement to the audit period:

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 period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.³¹⁵

Then, in January 2006, nearly eight months before any fiscal year claims had been paid, the Parameters and Guidelines were amended consistently with Government Code section 17558.5, to reflect the three year period for the Controller to initiate and audit, and to expressly require that once an audit is initiated, “the retention period is extended until the ultimate resolution of

³⁰⁹ Exhibit D, Controller’s Response to the Request for Additional Information, pages 1350; 1352; 1356; 1359.

³¹⁰ Exhibit A, IRC, page 6.

³¹¹ Exhibit A, IRC, page 79 [Parameters and Guidelines, page 15].

³¹² See Government Code section 17558.5 (Stats. 1995, ch. 945 (SB 11)).

³¹³ Statutes 2002, chapter 1128 (AB 2834).

³¹⁴ Exhibit A, IRC, page 108 (excerpt of claiming instructions, revised 09/03).

³¹⁵ Exhibit A, IRC, pages 108-109 (excerpt of claiming instructions, revised 09/03).

any audit findings.”³¹⁶ Thus, while the original Parameters and Guidelines and claiming instructions stated the document retention requirements based on the state of the law as it then existed, at the time the claims were paid, the document retention requirements had been extended by virtue of the amended provisions of Government Code section 17558.5, the updated claiming instructions, and the amendment of the Parameters and Guidelines on January 26, 2006.³¹⁷

The Commission has previously found, with respect to the 2002 amendments to Government Code section 17558.5, that to the extent the amended section promotes an expansion of the period of limitation for the Controller to initiate an audit, it applies to any pending claims or potential audits not yet time-barred.³¹⁸ As noted above, the claimant’s fiscal year 1998-1999, 1999-2000, and 2000-2001 claims were filed in September 2002. Thus, those years were subject to the two year period of limitation to initiate the audit at the time filed. But because section 17558.5 was amended, effective September 30, 2002 which is *before* the period expired with respect to those initial claims, to expand the limitation period applicable to the Controller’s audits to three years, the Controller receives the benefit of the extra time and claimant was required to retain its documentation for three years or until the audit and any challenges to the audit are completed.³¹⁹

Accordingly, because the document retention requirement of the Parameters and Guidelines is inextricably linked to the period of limitation for the Controller to initiate an audit, the amendment of the Parameters and Guidelines in January 2006, prior to the expiration of the audit period (and the expiration of the document retention period) applies. Moreover, the intervening update to the claiming instructions provides notice to the claimant of both the change in the Government Code, and its effect on the document retention period. To the extent the Controller’s authority to audit is expanded by extending the period of limitation, the Controller’s authority to compel the claimant to produce documentation when auditing must also be expanded.

The claimant argues that it “cannot be expected” to comply with burdensome document retention requirements that create “indeterminate” retention periods.³²⁰ To the contrary, the retention periods are no less determinate than the period that the claim is subject to audit. Government Code section 17558.5 provides the Controller three years to audit a reimbursement claim, and that period begins either when the claim is filed or last amended, or if no funds are appropriated, the period is tolled until the subject claim is paid, as here.³²¹ After that, the Controller has an additional two years, once initiated, to complete its audit, during which time the 2006 Parameters

³¹⁶ Exhibit G, Final Staff Analysis and Proposed Parameters and Guidelines Amendment, January 26, 2006, page 1649.

³¹⁷ Exhibit A, IRC, page 108; Exhibit G, Final Staff Analysis and Proposed Parameters and Guidelines Amendment, January 26, 2006, page 1649.

³¹⁸ *Douglas Aircraft Co. v. Cranston* (1962) 58 Cal.2d 462, 465.

³¹⁹ *Douglas Aircraft Co. Cranston* (1962) 58 Cal.2d 462, 465.

³²⁰ Exhibit A, IRC, page 17.

³²¹ Statutes 2002, chapter 1128.

and Guidelines require retention of the supporting documents, consistently with the Controller's audit authority under the Government Code and the claimant's burden to support its costs claimed.

Based on the foregoing, even though the Parameters and Guidelines adopted February 28, 2002 and the initial claiming instructions revised September 2002 provided for a two-year period to initiate an audit, and required documentation to be retained for only that same period, the period was expanded to three years by amendment of the Government Code, revision of the claiming instructions, and amendment of the Parameters and Guidelines effective July 1, 2005, before the triggering event that began the running of the statutory period (i.e., the initial payment of the claim in August 2006). As noted, the claimant had ample notice of the change, via the revised claiming instructions, and all parties are deemed to know of changes to state statute.

More importantly, all versions of the Parameters and Guidelines place the burden on the claimant to support all costs claimed with source documentation, which must be retained during the period subject to audit. In other words, it is the claimant's burden to prove the claim, and based on the foregoing analysis, the claimant was on notice of the document retention requirements.

Furthermore, the claimant complains of being denied the time "provided by law" to respond to the requirements of the audit. Government Code section 17558.5 requires an audit to be completed "not later than two years after the date that the audit is commenced." This is a requirement on the Controller to complete its audits promptly; it is not intended to provide a claimant with up to two years to remedy a poorly-supported and insufficiently-documented reimbursement claim.

Moreover, the undisputed evidence in the record shows that the claimant had a period of seven months, and an additional period of nine months, in which the Controller's audit staff was actively working with the claimant to resolve the issues of the audit and to make clear the documentation necessary to support the claim.³²² And, the Controller asserts, "[t]hroughout the audit process, we worked with the city's staff to not only obtain proper supporting documentation, but also to arrange for alternative methods to support claimed costs."³²³

Based on the foregoing, the Commission finds that claimant's allegation that the Controller failed to provide adequate time to comply with the requirements of the audit is irrelevant, and ignores the claimant's burden to support costs claimed.

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's regulations, that the Controller reinstate costs that relate to the following incorrect reductions *to the extent* the claimant can provide documentation to support the validity of the costs incurred. Section VI. of the Parameters and Guidelines require claimants to provide source documents that show the evidence of the validity of such costs and their relationship to the mandate. The

³²² Exhibit A, IRC, pages 16-18; 711-714; Exhibit B, Controller's Late Comments on the IRC, pages 24-26.

³²³ Exhibit B, Controller's Late Comments on the IRC, page 1013.

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.³²⁴

- 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.

The Commission further finds that all other reductions made by the Controller are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

Finally, the Commission finds that the Controller's determination not to consider claimant's request, made during the audit, for reimbursement for the construction of new facilities is correct as a matter of law, and that the claimant's allegation that the Controller failed to provide adequate time to comply with the requirements of the audit is irrelevant.

³²⁴ It is not clear from the record whether the Controller actually requested these records from the claimant based on the Controller's interpretation that such costs were not reimbursable.

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 October 13, 2016, I served the:

Proposed Decision

Animal Adoption, 13-9811-I-02

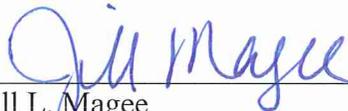
Civil Code Sections 1834 and 1846; Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003; As Added or Amended by Statutes 1998, Chapter 752 (SB 1785)

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

City of Los Angeles, 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 October 13, 2016 at Sacramento, California.



Jill L. Magee
Commission on State Mandates
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Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 10/10/16

Claim Number: 13-9811-I-02

Matter: Animal Adoption

Claimant: City of Los Angeles

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
October 21, 2016
*Commission on
State Mandates*

October 21, 2016

Heather Halsey, Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

LATE FILING

Re: State Controller's Office Response to Proposed Decision
Incorrect Reduction Claim (IRC)
Animal Adoption, 13-9811-I-02
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 Los Angeles, Claimant

Dear Ms. Halsey:

The State Controller's Office (SCO) is transmitting our comments to the Commission's Proposed Decision dated October 13, 2016, for the above IRC.

The Commission partially approved the IRC and recommended that the SCO reinstate a portion of the costs 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 one of the issues addressed in the 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

17550

Attachments

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**RESPONSE BY THE STATE CONTROLLER'S OFFICE
TO THE COMMISSION PROPOSED DECISION DATED OCTOBER 13, 2016
RELATED TO AN INCORRECT REDUCTION CLAIM BY
THE CITY OF LOS ANGELES**

Animal Adoption Program

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Tab 1

1 **OFFICE OF THE STATE CONTROLLER**
2 Division of Audits
3 3301 C Street, Suite 725
4 Sacramento, CA 95816
5 Telephone No.: (916) 324-8907

6 **BEFORE THE**
7 **COMMISSION ON STATE MANDATES**
8 **STATE OF CALIFORNIA**

9 **INCORRECT REDUCTION CLAIM (IRC)**
10 **ON:**

No.: IRC 13-9811-I-02

11 *Animal Adoption Program*

AFFIDAVIT OF BUREAU CHIEF

12 Civil Code Sections 1834 and 1846 and
13 Food and Agriculture Code
14 Sections 31108, 31752, 31752.5, 31753,
15 32001, and 32003
(Chapter 752, Statutes of 1998; and Chapter
16 313, Statutes of 2004)

17 **CITY OF LOS ANGELES, Claimant**

18 I, Jim L. Spano, make the following declarations:

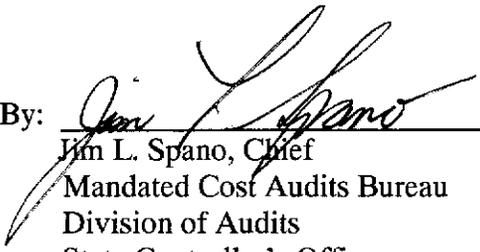
- 19 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18
20 years.
- 21 2) I am currently employed as a bureau chief, and have been so since April 21, 2000.
22 Before that, I was employed as an audit manager for two years and three months.
- 23 3) I am a California Certified Public Accountant.
- 24 4) I reviewed the work performed by the SCO auditor.
- 25

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I do declare that the above declarations and information contained in Tab 2 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: October 21, 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 PROPOSED DECISION
DATED OCTOBER 13, 2016
RELATED TO AN INCORRECT REDUCTION CLAIM BY
THE CITY OF LOS ANGELES**

Animal Adoption Program

Commission's Analysis

In its Proposed Decision, dated October 13, 2016, the Commission partially approved the IRC and requested that the SCO reinstate costs that relate to two categories of incorrect reductions to the extent the claimant can provide documentation to support the validity of the costs incurred. The Commission identified the following two categories of incorrect reductions in its Proposed Decision:

1. 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; and
2. 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

The SCO submitted comments in response to the Commission's Draft Proposed Decision. The letter, dated September 15, 2016, articulated the SCO's views on the two issues listed above. However, in light of the Commission's evaluation of the SCO's comments in its Proposed Decision, the SCO would like to express additional comments for Issue 2—the use of the *average* number of reimbursable days.

The SCO maintains that the reductions in costs identified above were consistent with the intent of the mandated program and the reimbursable criteria and did not adversely affect the claimant's allowable costs.

Impact of Using Average Values

The SCO performs its audits to the plain language of the parameters and guidelines and ensures that only actual costs are allowable for reimbursement. Even when supporting documentation is absent or weak, we work closely with claimants to determine the reimbursable costs as close to the actual costs as possible. We concur that the parameters and guidelines requires computation of *actual* costs for all components of the Animal Adoption program. We also concur that computing *actual* increased holding period days would be most accurate. However, circumstances often may not allow the SCO or the claimant to compute actual costs. For example, the claimants and the SCO often use *average* productive hourly rates per employee classification to determine allowable salaries and benefits costs. Also, *average* time increments

per activity often are computed to determine allowable hours for reimbursable components. The use of *average* values in computation of mandated costs allows for efficiency while providing close approximation of actual costs.

As we noted in our comments dated September 15, 2016, the SCO reviewed and analyzed a substantial number of animal records for the audit period. The animal records averaged between 50,000 and 60,000 line items per fiscal year. To put things in perspective, we will demonstrate the difficulty in approximating the time required to compute the *actual* increased holding period for each animal in one given fiscal year. We used FY 2007-08 as an example year in our responses; therefore, we will use the statistics for FY 2007-08 to demonstrate our example. FY 2007-08 data contained 50,000 animal records, rounded to the nearest thousand. We will assume one full-time staff member and devote this person to the activity of determining the *actual* increased holding period for the claimant's animal population. Considering that each animal record would need to be evaluated manually to determine the *actual* increased holding period depending on the day of the week the animal was impounded, we also will assume that one staff member can perform 20-25 such calculations in one hour. At this rate, the staff member would be able to review 200 animal records per day and about 1,000 animal records per week. Therefore, the thorough review of the animal data for just one fiscal year would take approximately an entire calendar year to complete, assuming no breaks, no holidays, and no vacation days. The animal data would have to be sorted first and proper exclusions of adopted or redeemed or owner surrendered animals would have to be accounted for. Therefore, the number of animal records subject to an *actual* increased holding period computation would be reduced. However, the task of computing the *actual* increased holding period for each potentially eligible animal record would take months and possibly longer.

Average Increased Holding Period Days

The Commission's Proposed Decision, dated October 13, 2016 states:

The controller's recalculations of the increased holding period using an average number of reimbursable days is incorrect as a matter of law, and is arbitrary, capricious, and entirely lacking in evidentiary support....

We disagree. The SCO maintains that using an *average* of increased holding period days in the computation of allowable costs was not detrimental to the claimant and was the only reasonable and practical methodology to approximate actual costs as close as possible.

Increased Holding Period for Dogs and Cats

As the Commission pointed out in its Proposed Decision, the claimant is subject to the four-business-day holding period for dogs and cats, consistent with the claimant making dogs and cats available for owner redemption on a weekend day. The increased holding period days for dogs and cats is computed by the difference between the 72-hour holding period under prior law and the four business days after the day of impoundment. In order to properly compute the *actual* increased holding period days for dogs and cats, one would need to know not only the day of the week the animal came in, but also the exact hour, which would make a difference in computing the *actual* increased holding period for dogs and cats. The animals are impounded or are dropped off 24-hours per day regardless of the shelters' operating schedules. The exact hour of animal impoundment is not recorded anywhere.

Therefore, aside from being an unreasonably time-consuming task, computing an accurate increased holding period for dogs and cats is impossible in the absence of a recorded time of day that the animal was impounded. One would need to make assumptions on whether animals were impounded in the morning, mid-day, or afternoon, which would change the computation of the *actual* increased holding period. Making such assumptions would inherently bring an element of approximation to the computation and would defeat the purpose of attempting to compute an *actual* increased holding period for these animals.

In its Proposed Decision, the Commission presented an example table showing how the holding period days are computed. Consistent with *Purifoy* decision and the SCO's methodology, the Commission's chart did not account for Saturdays or Sundays as business days and accounted for Mondays, Tuesdays, Wednesdays, Thursdays, and Fridays as business days. The Commission's chart also made an assumption (as noted in the paragraph above) that the animals were impounded first thing in the morning, which started the holding period computation immediately on the day of impoundment. Also, the Commission's analysis did not take into account the correct working schedule for the claimant's animal shelters, which affects the computation of the increased holding period for the claimant's shelters. Assuming a morning impoundment and counting Monday as a business day creates differences between the SCO's analysis performed during the audit and the Commission's comments presented in the Proposed Decision.

The Commission correctly noted that the SCO's analysis to compute *average* increased holding period days excluded Saturdays, Sundays, and other "days that the agency was closed." The SCO computed an *average* increased holding period for all dogs and cats to be three days, and the *average* increased holding period for other animals to be six days.

The SCO presented a sample of its computation table in response to the claimant's IRC. The SCO's response letter, dated September 4, 2015, included Tab 10, which presented the SCO's computations for Care and Maintenance costs and the SCO's analysis for computing the *average* increased holding period days for dogs and cats. Per the claimant's animal shelters' schedules and the claimant's own admission during fieldwork, the city's shelters were open to the public Tuesdays through Saturdays during the audit period. Therefore, the SCO's analysis excluded Saturdays, Sundays, and Mondays as business days. Also, with the absence of information pertaining to the time of the day the animals were impounded, the SCO's analysis originally assumed a noon impound in order to compute the 72-hour holding period under prior law.

For demonstration purposes, the SCO would like to present a simplified analysis, consistent with the chart contained in the Commission's Proposed Decision, which assumes a morning impound and excludes Mondays as business days per the claimant's animal shelters' schedules during the audit period. Accounting for Mondays as non-business days will produce different results from the Commission's examples, when computing the *increased* holding period days for dogs and cats and other animals.

The increased holding period for dogs and cats is as follows:

Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	increased holding period
imp	1	2	3	4								2 days
	imp	1	2	3				4				5 days
		imp	1	2				3	4			5 days
			imp	1				2	3	4		5 days
				imp				1	2	3	4	5 days
					imp			1	2	3	4	4 days
						imp		1	2	3	4	3 days

As it appears in this chart, the *increased* holding period for dogs and cats would range between two and five calendar days, depending on the day of the week the animal was impounded. Using a similar analysis, and assuming a noon impound, the SCO computed its *average* three-day increased holding period during the audit. The Commission notes in its Proposed Decision that using this average may potentially exclude eligible animals from the population of eligible animals, as with a Monday impound, for example. However, the SCO maintains that the scenarios of including potentially ineligible animals are far more frequent and make the use of this average value a fair and reasonable methodology.

Only a Monday impound scenario would potentially exclude some eligible animals if they were euthanized on proper days, but were counted as outside the SCO's *average* three-day increased holding period. However, using the *average* three-day increased holding period in the scenarios of Tuesday, Wednesday, Thursday, Friday, and Saturday impound days for dogs and cats would be advantageous and produce results in the city's favor. In those instances, if the dogs and cats were euthanized sooner than the *actual* increased period (for example on day four of the increased period and calendar day eight), such animals were counted as eligible animals in the SCO's analysis, but should have been excluded. For example, using the chart above, for a dog impounded on Wednesday or Thursday, the *actual* increased holding period is five days, and not three days, as in the SCO's *average*. Therefore, if a dog was euthanized on calendar day seven (because Saturday, Sunday, and Monday are excluded), it would have been counted as an eligible animal in the audit, when in reality it should have been held until calendar day eight and excluded from the eligible animal population, if the SCO had followed the *actual* increased holding period requirement of five days.

Increased Holding Period for Other Animals and Birds

For other animals, the required holding period is four days after the day of impoundment. The number of reimbursable days is as follows:

Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	increased holding period
imp	1	2	3	4								5 days
	imp	1	2	3				4				8 days
		imp	1	2				3	4			8 days
			imp	1				2	3	4		8 days
				imp				1	2	3	4	8 days
					imp			1	2	3	4	7 days
						imp		1	2	3	4	6 days

Consistent with *Purifoy*, this chart does not count Saturdays and Sundays as business days, and also does not count Mondays as business days, consistent with claimant's animal shelters' schedules.

The animals are impounded throughout the year, seven days a week. As shown above, with the scenarios of Tuesday, Wednesday, Thursday, and Friday impound days for category of "other animal" or "bird," the animal should not be euthanized until calendar day eight, because Saturdays, Sundays, and Mondays are excluded, as noted above.

The SCO used an *average* six-day increased holding period in its determination of eligible animals for categories of "other animal" and "bird." If an animal was euthanized on day seven, the SCO counted such animals as allowable for reimbursement, consistent with the *average* six-day period. However, the *actual* increased holding period for animals impounded on Tuesdays, Wednesdays, Thursdays, and Fridays would be eight days.

Contrary to the Commission's assertion that the SCO did not show evidence that the use of the *average* reimbursable days allows non-eligible animals to be included for reimbursement, the evidence of such scenarios is in fact contained in the record. In its comments to the Draft Proposed Decision, dated September 15, 2016, the SCO submitted Tab 3 – City of Los Angeles' Chameleon Database Animal Listing for Other Animals for FY 2007-08 and Tab 4 – City of Los Angeles' Chameleon Database Animal Listing for Birds for FY 2007-08. We will refer to the listing of "other animal" category in Tab 3 as an example.

Referring to PDF page 51 of 105 of that document posted on the Commission's website, the listing of other animals on that page contains records for four turtles impounded on March 13, 2008 (animal identification numbers A0933507, A0933508, A0933509, and A0933510). March 13, 2008, is a Thursday. Excluding Saturday, Sunday, and Monday as business days, the *actual* required holding period for these turtles is through Thursday of the following week, or eight calendar days. Those turtles were euthanized on day seven and therefore prior to the required *actual* holding period. However, the SCO included these animals in the allowable population of animals, consistent with the use of the *average* six-day period, but inconsistent with the *actual* required holding period of eight days.

Referring to PDF page 57 of 105 of the same document posted on the Commission's website, the listing of other animals on that page contains records for two domestic rats impounded on May 9, 2008 (animal identification numbers A0946170 and A0946172.) May 9, 2008, is a Friday.

Excluding Saturday, Sunday, and Monday as business days, the *actual* required holding period for these rats is through Friday of the following week or eight calendar days. Those rats were euthanized on day seven and therefore prior to the required *actual* holding period. However, the SCO included these animals in the allowable population of animals, consistent with the use of the *average* six-day period, but inconsistent with the *actual* required holding period of eight days.

The examples described in the two paragraphs above demonstrate that the use of the *average* increased holding period days includes ineligible animals and produces results favorable to the city.

Summary

When summarizing all possible impound scenarios for the category of dogs and cats, using an *average* increased three-day holding period benefits the claimant in a Tuesday, Wednesday, Thursday, Friday, and Saturday impound scenario. For a Sunday impound, it's neither advantageous nor disadvantageous to use the *average* three-day increased holding period. A Monday impound is the only day of the week that may produce disadvantageous results when determining the eligible population of animals. However, a Monday impound would not occur more frequently than impounds occurring on all the other days of the week combined. Therefore, the probability of excluding eligible animals, as with a Monday impound scenario, is far less than the probability of including non-eligible animals, as with a Tuesday, Wednesday, Thursday, Friday, or Saturday impound.

When summarizing all possible impound scenarios for the category of "other animal" and "bird," using an *average* required six-day holding period benefits the claimant in a Tuesday, Wednesday, Thursday, Friday, and Saturday impound scenario. For Sunday impound, the result is neutral when using the *average* required six-day holding period. Once again, a Monday impound is the only day of the week that may produce disadvantageous results when determining the eligible population of animals. However, a Monday impound would not occur more frequently than impounds occurring on all the other days of the week combined. Therefore, the potential probability of excluding eligible animals, as with a Monday impound scenario, is far less than the probability of including non-eligible animals, as with a Tuesday, Wednesday, Thursday, Friday, or Saturday impound.

Therefore, the SCO maintains that any reductions in costs associated with using an *average* increased holding period did not adversely affect accurate computation of allowable costs and were not arbitrary, capricious, and entirely lacking in evidentiary support. The SCO also maintains that using an *average* of increased holding period days in determining allowable costs is the only practical methodology available to execute the requirements outlined in the parameters and guidelines. We are asking the Commission to reconsider its position on this subject in light of the examples contained in this letter.

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 October 21, 2016, I served the:

SCO Late Comments on the Proposed Decision

Animal Adoption, 13-9811-I-02

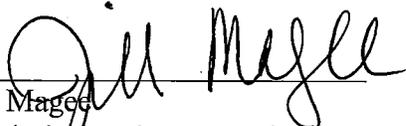
Civil Code Sections 1834 and 1846; Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003; As Added or Amended by Statutes 1998, Chapter 752 (SB 1785)

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

City of Los Angeles, 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 October 21, 2016 at Sacramento, California.



Jill L. Magee
Commission on State Mandates
980 Ninth Street, Suite 300
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(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 10/10/16

Claim Number: 13-9811-I-02

Matter: Animal Adoption

Claimant: City of Los Angeles

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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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.”¹ 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;

¹ See, Civil Code section 1834.4; Food and Agriculture Code section 17005; and Penal Code section 599d.

² 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).³ 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 1984.⁴

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

³ Food and Agriculture Code section 31752, as added by Statutes of 1980, Chapter 1060.

⁴ 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*.⁵ 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.

⁵ *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.⁶

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.

⁶ 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.”⁷

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 6.⁹

⁷ 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.

⁸ *County of Los Angeles*, *supra*, 43 Cal.3d 46, 56.

⁹ *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.¹⁰ 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

¹⁰ 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.¹¹

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.¹²

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.¹³

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.¹⁴ Thus, had the Legislature intended to apply

¹¹ 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.

¹² Department of Finance’s response to Draft Staff Analysis.

¹³ *City of Merced v. State of California* (1984) 153 Cal.App.3d 777; *Carrisales v. Department of Corrections* (1999) 21 Cal.4th 1132.

¹⁴ 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.¹⁵

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:

¹⁵ 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.)¹⁶

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.)¹⁷

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.¹⁸ 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.¹⁹ 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**

¹⁶ Added by Statutes of 1967, Chapter 15.

¹⁷ Added by Statutes of 1995, Chapter 415 (derived from Statutes of 1957, Chapter 1781).

¹⁸ Added by Statutes of 1991, Chapter 4.

¹⁹ 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.²⁰ 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.)

²⁰ *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.²¹

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.²²

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;²³ and by
- Requiring the release of the animal to a nonprofit animal rescue or adoption organization upon request by the organization prior to euthanasia.

²¹ Food and Agriculture Code section 17006.

²² Food and Agriculture Code sections 31108 (as added by Statutes of 1967, Chapter 15) and 31752 (as added by Statutes of 1980, Chapter 1060)

²³ 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.²⁴ 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

²⁴ 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.²⁵

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.²⁶

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:

²⁵ Other commentators share the claimants’ view (e.g., Virginia Handley, Jeffrey Zinder, and Richard Ward.)

²⁶ 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.²⁷

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

²⁷ 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.²⁸ 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.²⁹

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

²⁸ Comments filed by Ms. Bryant and comments filed by Lois Newman of The Cat and Dog Rescue Association.

²⁹ 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.³⁰ 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.)

³⁰ 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.)³¹

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.)

³¹ 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.³²

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.³³

³² Volume 58, Cal. Jur., sections 127 and 172; *Kaiser Steel Corp. v. County of Solano* (1979) 90 Cal.App.3d 662.

³³ 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.³⁴ 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;

³⁴ 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**.³⁵

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,

³⁵ 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.³⁶

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.

³⁶ 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.³⁷ 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.

³⁷ 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*,³⁸ 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.³⁹
(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*.

³⁸ *Carrera v. Bertaini* (1976) 63 Cal.App.3d 721.

³⁹ *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*⁴⁰ 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”.⁴¹

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);

⁴⁰ (1997) 59 Cal.App.4th 382.

⁴¹ *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.)⁴² Finally, local agencies have the

⁴² 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.)

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 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

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.¹

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.² Staff agrees that using this equipment constitutes a reasonable method of complying with the mandated activities.³ 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

¹ 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.

² August 23, 2001, Hearing Transcript, pages 21-22. (Exhibit A.) See also, Exhibit I, Comments Filed by County of Fresno on September 21, 2001.

³ 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.⁴ 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.⁵ 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.⁶

⁴ August 23, 2001, Hearing Transcript, pages 46-47. (Exhibit A.)

⁵ California Code of Regulations, title 2, section 1183.1.

⁶ 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;⁷

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.⁸ 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.

⁷ The last two bulleted exclusions were proposed by the County of San Diego.

⁸ 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.⁹

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

⁹ 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.)¹⁰

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.”

¹⁰ 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.¹¹

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.”¹² 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

¹¹ August 23, 2001, Hearing Transcript, page 33-34

¹² 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.¹³

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 1967¹⁴ 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.)

¹³ *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 486-488.

¹⁴ 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.¹⁵

¹⁵ 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.¹⁶
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.”¹⁷

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.¹⁸ 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.¹⁹ Accordingly, staff finds that the Commission is legally required to identify Food and Agriculture Code section 30652 as a potential source of offsetting revenue.²⁰

¹⁶ The Counties of Los Angeles and San Diego agree with this approach. (See Exhibits L and N.)

¹⁷ Exhibit O.

¹⁸ *Schmidt v. Southern California Rapid Transit Dist.* (1993) 14 Cal.App.4th 23. (Exhibit R.)

¹⁹ *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 486-488.

²⁰ 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.²¹

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.²² 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.²³ 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.²⁴

²¹ *In re Rudy L.* (1994) 29 Cal.App.4th 1007; *Whitcomb v. California Employment Commission* (1944) 24 Cal.2d 753, 757. (Exhibit R.)

²² *Korean American Legal Advocacy Foundation v. City of Los Angeles* (1994) 23 Cal.App.4th 376. (Exhibit R.)

²³ *Simpson v. City of Los Angeles* (1953) 40 Cal.2d 271, 278-279. (Exhibit R.)

²⁴ *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.

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.²⁵ 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

²⁵ 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.²⁶

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

²⁶ 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.”²⁷

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.

²⁷ 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

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: _____

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

J:\mandates\2004\pga\04pga01&02\fsatrans

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)

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.¹ 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, 2005.² 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*

¹ Exhibit A.

² 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:¹

(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)

¹ 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:²

$$(J) = [(F/5 - D/3 \times C \times D) / (D/3)]$$

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.

² 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 chapter³ 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

³ 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.~~

MINUTES

COMMISSION ON STATE MANDATES

U.S. Bank Building, 980 Ninth Street¹
Second Floor Conference Room
Sacramento, California
August 23, 2001

Present: Chairperson Annette Porini
Representative of the Director of the Department of Finance
Member William Sherwood
Representative of the State Treasurer
Member Heather Halsey
Representative of the Director of the Office of Planning and Research
Member John Harrigan
Representative of the State Controller
Member Joann Steinmeier
School Board Member
Member John Lazar
City Council Member
Vacant: Public Member

CALL TO ORDER AND ROLL CALL

Chairperson Porini called the meeting to order at 9:40 a.m.

APPROVAL OF MINUTES

Item 1 July 26, 2001

Upon motion by Member Sherwood and second by Member Steinmeier, the minutes were adopted. Member Lazar abstained.

PROPOSED CONSENT CALENDAR

HEARINGS AND DECISIONS, PURSUANT TO CALIFORNIA CODE OF REGULATIONS,
TITLE 2, CHAPTER 2.5, ARTICLE 7 (action)

PROPOSED STATEMENTS OF DECISION – TEST CLAIMS

Item 4 *Comprehensive School Safety Plans*, 98-TC-01 and 99-TC-10
Kern High School District, Claimant
Education Code Sections 35294.1, 35294.2, 35294.6 and 35294.8
Statutes of 1997, Chapter 736, Statutes of 1999, Chapter 996

¹ The Commission meeting was moved to this location because the Legislature needed State Capital Room 126 for legislative hearings. All parties were notified and signs were posted to direct the public to the meeting location.

- Item 5 *Sex Offenders: Disclosure by Law Enforcement Officers*, 97-TC-15
County of Tuolumne, Claimant
Penal Code Sections 290 and 290.4
Statutes of 1996, Chapters 908 and 909
Statutes of 1997, Chapters 17, 80, 817, 818, 819, 820, 821 and 822
Statutes of 1998, Chapters 485, 550, 927, 928, 929 and 930
- Item 6 Dismissal of the *Educational Revenue Augmentation Fund (ERAF)*, Test
Claim, 00-TC-03
City of Sacramento, Claimant
Revenue and Taxation Code Section 95, et al.
Education Code Section 41204.5, et al.
Statutes of 1992, Chapter 699, et al.

PROPOSED STATEMENT OF DECISION - INCORRECT REDUCTION CLAIM

- Item 7 *Graduation Requirements*, 4435-I-13 & 4435-I-39
Castro Valley Unified School District
Education Code Section 51225.3
Statutes of 1983, Chapter 498

Member Steinmeier moved for adoption of the consent calendar. With a second by Member Sherwood, the consent calendar was unanimously adopted.

HEARINGS AND DECISIONS, PURSUANT TO CALIFORNIA CODE OF REGULATIONS, TITLE 2, CHAPTER 2.5, ARTICLE 7

TEST CLAIMS

- Item 2 *Eastview Optional Attendance Area*, CSM 99-TC-01
Palos Verdes Peninsula Unified School District, Claimant
Statutes of 1998, Chapter 868

This item was postponed at the request of the claimant.

- Item 3 *Sex Crime Confidentiality*, 98-TC-21
City of Hayward, Claimant
Penal Code Section 293
Statutes of 1992, Chapter 502
Statutes of 1993, Chapter 555
Statutes of 1993-94, 1st Extraordinary Session, Chapter 36

Ellen Fishman, Staff Counsel, presented this item. She explained that the test claim addresses section 293 of the Penal Code relating to the confidentiality of the name and address of an alleged victim of a sex offense. Ms. Fishman noted that the test claim legislation added the following requirements: any law enforcement employee who personally receives a report from a person alleged to be a victim of a sex offense shall inform that person that his or her name will become a matter of public record unless he or she requests otherwise; any written report of an alleged sex offense shall indicate that the alleged victim has been informed of the right to confidentiality and shall indicate his or her response; and, law enforcement agencies are prohibited from disclosing the name or address of the victim, except to certain specified law

enforcement personnel. Staff found the test claim legislation imposes a new program or higher level of service on local law enforcement agencies for the activities listed in staff's analysis.

Parties were represented as follows: Pamela Stone, Harry Bruno, and Veronica Larson, with the City of Hayward and Jennifer Osborn with the Department of Finance.

Ms. Stone thanked staff for their efforts and concurred with staff's analysis. Mr. Bruno also agreed with staff's analysis and added that the increase in service has been great for his community. Ms. Osborn noted her agreement with staff's analysis and with staff's recommendation to address the specific activities in the parameters and guidelines phase.

Member Harrigan moved staff's analysis. With a second by Member Halsey, the motion passed unanimously.

INFORMATIONAL HEARING PURSUANT TO CALIFORNIA CODE OF REGULATIONS, TITLE 2, CHAPTER 2.5, ARTICLE 8

ADOPTION OF PROPOSED PARAMETERS AND GUIDELINES

- Item 8 *Animal Adoption, 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 1815, 1816, 1834, 1834.4, 1845, 1846, 1847, and 2080;
Food and Agriculture Code Sections 17005, 17006, 31108, 31752, 31752.5, 31753, 31754, 32001, and 32003; Penal Code Sections 597.1 and 599d; As Added or Amended by Statutes of 1998, Chapter 752

Camille Shelton, Staff Counsel, presented this item. She noted that one issue still in dispute relates to offsetting savings. The Counties of Fresno, Tulare, and Mendocino contended that Section 30652 of the Food and Agricultural Code (hereinafter referred to as "Section 30652") should not be included in the parameters and guidelines as a source of offsetting savings because the revenue generated does not cover the cost of the reimbursable activities. In its late filing, Mendocino County argued that local agencies were offsetting that revenue against field and sheltering services before the test claim legislation. Staff agreed that the revenue can be used for those services, but noted that, if a county receives excess revenue, it could be applied to the reimbursable activities and so staff left Section 30652 as an offset in the parameters and guidelines. Staff recommended the Commission adopt the proposed parameters and guidelines, as corrected by the errata dated August 17, 2001.

Parties were represented as follows: Leonard Kaye and Marcia Mayeda, with the County of Los Angeles; Pamela Stone, with the Counties of Tulare and Fresno; Tom Sherry, with the County of Tulare; Allan Burdick, with the California State Association of Counties; Tim Casagrande, with the County of Fresno; Amber Pearce, with the Department of Finance; and Shawn Silva, with the State Controller's Office.

Mr. Kaye commended staff for its efforts. He added that, due to the fine print in this area, if not all proposed changes are adopted today, he intended to review the parameters and guidelines and file amendments. Mr. Kaye urged the Commission to adopt the parameters and guidelines today.

The Chair directed the witnesses to confine comments to the parameters and guidelines.

Ms. Mayeda stated that she agreed, in large part, with staff's recommendations, but was concerned with the offsetting of increased costs.

Ms. Stone noted staff's recommendation for reimbursement of one-time costs for medical, kennel and computer equipment. She contended that fixed assets have a limited useful life and therefore requested reimbursement for ongoing costs. Ms. Stone suggested using a prorated methodology to account for use of the equipment for the categories of animals not covered for reimbursement.

Mr. Sherry voiced his concern about the offsetting savings language recommended by staff. He argued that field enforcement activities are separate from the shelter activities affected by this mandate.

Mr. Casagrande disagreed with staff's analysis regarding reimbursement of construction costs. He explained that, in the County of Fresno, additional facility space was not needed or planned for prior to this mandate. Mr. Casagrande submitted that the total costs of construction the County subsequently experienced are attributable to the mandate and should be reimbursable. He added that, for counties with expansion plans in place before the mandate or counties also using new facilities for other purposes, a pro rata reimbursement might be appropriate, but Fresno County had no expansion plans and its new facility is being totally utilized to meet this mandate.

Ms. Shelton replied that, to find that construction or acquiring additional facilities is reasonably necessary, it must be related back to an activity the Commission found to be reimbursable. She added that this was the reason for the inclusion of the pro rata language.

Mr. Silva was concerned with staff's defining "prompt and necessary veterinary care" as all reasonable medical procedures performed to make the animals adoptable. He argued that this definition removes the sense of urgency implied by the words "prompt" and "necessary," therefore expanding the scope of the mandate. Mr. Silva submitted that the interpretation of "reasonable" might differ between auditors and veterinarians. He contended that this standardless analysis creates difficulties for the State Controller's Office and therefore asked the Commission to define what is and what is not covered.

Mr. Silva further disagreed with staff's exclusion of rewards from offsetting savings. Regarding the inclusion of offsetting language referencing Section 30652, Mr. Silva agreed with staff's analysis, but submitted that the issue was actually whether the funds were available as opposed to utilized. He agreed with Mendocino's suggestion for a pro rata analysis. Regarding the issues of construction and renovation, Mr. Silva supported staff's analysis and the certification requirement. However, he was concerned that there are no standards on what constitutes the appropriate space or density of animals and was unsure of how the SCO would determine reasonableness and reimbursement. Mr. Silva noted that the reasonable standard might have to be the pre-statute density of animals.

Ms. Pearce agreed with staff's analysis. She also agreed that using unit cost at this time is inappropriate since no standard exists across the state. She argued that the initial physical exam of the animal should not be included within the definition of "reasonable and necessary veterinary care" because it is a basic function of a shelter that is already being done. She added that the definition seems to be broad and agreed with the SCO's suggestion to include a list of what is not reimbursable. Ms. Pearce submitted that, as far as excess revenue and any rewards, it is appropriate to provide offsetting savings to the general reimbursable claims because legislation and the code provides for that.

Member Steinmeier noted her concern that, during the process of developing these parameters and guidelines, everyone needs to be sure they have the same understanding as the State Controller's Office or the Commission will end up with Incorrect Reduction Claims. She asked Ms. Shelton to discuss the SCO's comments about standardization for care and about a pro rata analysis of licensing fees.

Ms. Shelton noted that no state agency defines standard veterinary care and that the comments submitted in the record regarding standards have no supporting evidence. Staff found that the language proposed by the veterinarian from the County of San Diego was consistent with the intent of the legislation. She added that staff included veterinary care exclusions that were statutorily based. Regarding construction, Ms. Shelton explained that there is no requirement to use the Humane Societies standards for population density. She stated that claimants would have to go through a certification process to show that construction was the most reasonable solution and then reimbursement would be on a pro rata basis.

Regarding the SCO's concern about excess fees and staff's use of the phrase "as applied," Ms. Shelton explained that the fee authority does not tell agencies how to apply it. Member Steinmeier asked about using the standard of what agencies were doing before the statute. Ms. Shelton agreed that might be reasonable, but said she needed the claimants or state agencies to propose language or a formula for staff to consider.

Member Sherwood thanked the SCO for coming forward now, thereby decreasing the potential for IRCs on this issue. He was concerned that the Commission might need more input from the parties before moving forward. For example, Member Sherwood questioned whether proportional offsets are allowed in other Commission decisions. Ms. Shelton clarified that the statute is identified in the statement of decision as a potential offsetting revenue source. She added that proposed language from the parties might help staff to clarify this issue.

Member Harrigan shared the same concerns as Members Steinmeier and Sherwood and suggested postponing the item and outlining the remaining issues for staff.

Chairperson Porini called forward the next group of interested party and interested person witnesses. Parties were represented as follows: John Humphrey, with the San Diego County Department of Animal Control; Frank Zotter, with the Mendocino County Counsel's Office; Jennifer Clarke, with Tuolumne County Animal Control; Michael Ross, with Contra Costa County Animal Services and California Animal Control Director's Association; and, Lois Newman, with the Cat and Dog Rescue Association.

Mr. Ross complimented staff on its thorough analysis. He disagreed with the offsetting language regarding Section 30652 and noted that his county, and other counties he was aware of, fully utilized the license fees to support the programs in existence prior to the enactment of the statute. Mr. Ross contended that, unless the fees were raised to support the mandate, there would be no excess money available.

Regarding construction costs, Mr. Clarke explained that Tuolumne County's cost analysis for expanding its facility increased due to the increased holding requirements. The County is currently leasing space, but Mr. Clarke was concerned that their costs might not be reimbursable if construction is not started for a few years.

Mr. Zotter apologized for his late filing and thanked staff for its response. He explained that he was not necessarily in disagreement with the other counties, but he offered the pro rata analysis

for offsetting costs as an alternative. He further submitted that Penal Code section 597, subdivision (f), was mentioned in Section 30652, but those costs, like the shelter and field costs, were preexisting and therefore should not be offset.

Mr. Humphrey agreed with staff's recommendation, as amended, with one exception. He asked for clarification of the language regarding the use of excess fees. He further requested the Commission find ongoing costs for periodic computer software license renewal requirements to the extent they are not claimed as indirect costs. Mr. Humphrey urged the Commission to adopt the Humane Society standards submitted by the SCO to set the benchmark for the upper limits of reimbursement. Regarding veterinary care, he submitted that the term "urgency" is not in the statute and that the "pre-statute density" mentioned earlier was not consistent with the statute or Humane Society standards. Regarding DOF's exclusion of the initial vet exam, Mr. Humphrey argued that, though it may have been a practice of some agencies, the mandate now requires it.

Ms. Newman argued that any costs associated with the test claim legislation can be fully recovered by fees charged by counties and therefore, pursuant to Article XIII B, section 6, should not be eligible for state mandate reimbursement. She further argued against staff's use of 1998 figures for numbers of animals in each jurisdiction and stated that figures for 1996 through 2000 would provide a more accurate picture. Ms. Newman submitted that only additional kennels and associated space for dogs and cats should be calculated in additional housing costs so the taxpayers are not being double-taxed for capital improvements through both their local jurisdictions bond-raising methods and the state mandates process. She also argued that wellness vaccinations should not be reimbursable because many jurisdictions have charged for them for years and some include a charge in the adoption fees. She argued that the local taxpayers pay for shelter operations, including veterinary supplies, the adopter pays for vaccinations, so state mandate reimbursement would be a third source of reimbursement for the same activity.

The Commissioners agreed to hold this item over for staff to explore the areas of concern raised today. Mr. Burdick asked if the experts who traveled here today could meet with staff. Ms. Shelton replied that she would prefer written submissions and that she would send out a copy of today's hearing transcript. She noted that Mendocino County might want to propose language on offsetting costs and that she needed evidence in the record from a veterinarian supporting a standard for "prompt and necessary veterinary care" if someone had a proposal different from the County of San Diego's used by staff.