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State Mandates*

BETTY T. YEE
California State Controller

LATE FILING

November 10, 2015

Heather Halsey
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Re: Incorrect Reduction Claim
Animal Adoption, 14-9811-I-03
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 2001-2002, 2002-03, 2006-07, 2007-08, and 2008-09
Southeast Area Animal Control Authority, 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,

A handwritten signature in black ink, appearing to read "Jim L. Spano".

JIM L. SPANO, Chief
Mandated Cost Audits Bureau
Division of Audits

JLS/as

16205

**RESPONSE BY THE STATE CONTROLLER'S OFFICE
TO THE INCORRECT REDUCTION CLAIM (IRC) BY
THE SOUTHEAST AREA ANIMAL CONTROL AUTHORITY**

Animal Adoption Program

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Note: References to Exhibits relate to the Authority's IRC filed on June 8, 2015, as follows:

- Exhibit 3 – PDF pages 65-431
- Exhibit 4 – PDF pages 463-540
- Exhibit 6 – PDF pages 546-664

Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

3301 C Street, Suite 725
2 Sacramento, CA 94816
Telephone No.: (916) 323-5849
3

4 BEFORE THE
5 COMMISSION ON STATE MANDATES
6 STATE OF CALIFORNIA
7

8
9
10 INCORRECT REDUCTION CLAIM (IRC)
ON:

No.: IRC 14-9811-I-03

11 *Animal Adoption Program*

AFFIDAVIT OF BUREAU CHIEF

12 Civil Code Sections 1834 and 1846 and
13 Food and Agriculture Code
Sections 31108, 31752, 31752.5, 31753,
14 32001, and 32003
(Chapter 752, Statutes of 1998; and
15 Chapter 313, Statutes of 2004)

16 SOUTHEAST AREA ANIMAL CONTROL
17 AUTHORITY, 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.
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 Southeast
25 Area Animal Control Authority or retained at our place of business.

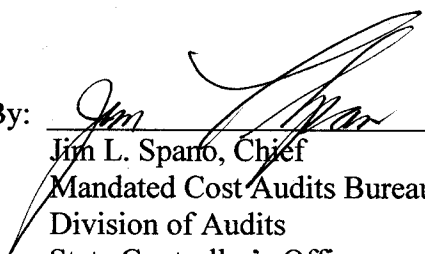
- 1
2
3
4
- 6) The records include claims for reimbursement, along with any attached supporting documentation, explanatory letters, or other documents relating to the above-entitled Incorrect Reduction Claim.
 - 7) A field audit of the claims for fiscal year (FY) 2001-02, FY 2002-03, FY 2006-07, FY 2007-08, and FY 2008-09 started on August 12, 2010 (issuance of the audit start letter) and ended on June 15, 2012 (issuance of the final report).

5 I do declare that the above declarations are made under penalty of perjury and are true and
6 correct to the best of my knowledge, and that such knowledge is based on personal
7 observation, information, or belief.

8 Date: November 10, 2015

9 OFFICE OF THE STATE CONTROLLER

10
11 By: _____


Jim L. Sparto, Chief
Mandated Cost Audits Bureau
Division of Audits
State Controller's Office

Tab 2

**STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE
TO THE INCORRECT REDUCTION CLAIM BY
SOUTHEAST AREA ANIMAL CONTROL AUTHORITY**

**For Fiscal Year (FY) FY 2001-02, FY 2002-03,
FY 2006-07, FY 2007-08, and FY 2008-09**

**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 Southeast Area Animal Control Authority (Authority) submitted on June 8, 2015. The SCO audited the authority's claims for costs of the legislatively mandated Animal Adoption Program for the period of July 1, 2001, through June 30, 2009, excluding July 1, 2003, through June 30, 2005. The SCO issued its final report on June 15, 2012 (**Exhibit 4-pages 463-540**).

The Authority submitted reimbursement claims totaling \$2,316,724—\$250,855 for fiscal year (FY) 2001-02 (**Exhibit 6-pages 546-562**), \$292,881 for FY 2002-03 (**Exhibit 6-pages 563-592**), \$524,800 for FY 2006-07 (**Exhibit 6-pages 593-613**), \$569,725 for FY 2007-08 (**Exhibit 6-pages 614-640**), and \$678,463 for FY 2008-09 (**Exhibit 6-pages 641-664**). Subsequently, the SCO audited these claims and determined that \$760,091 is allowable and \$1,556,633 is unallowable because the Authority claimed unallowable costs and ineligible staff, misstated animal census data, overstated the number of eligible animals, understated the number of reimbursable days, did not claim allowable costs, and overstated offsetting revenues.

The following table summarizes the audit results:

| Cost Elements | Actual Costs Claimed | Allowable Per Audit | Audit Adjustments |
|--|-------------------------|------------------------|----------------------|
| <u>July 1, 2001, through June 30, 2002</u> | | | |
| Direct costs: | | | |
| Care and maintenance of dogs and cats | \$ 209,802 | \$ 22,343 | \$ (187,459) |
| Care and maintenance of other animals | 23,215 | 870 | (22,345) |
| Increased holding period | 36,975 | 34,170 | (2,805) |
| Lost and found list costs | - | 1,319 | 1,319 |
| Maintaining non-medical records | - | 15,572 | 15,572 |
| Necessary and prompt veterinary care | - | 13,933 | 13,933 |
| Total direct costs | 269,992 | 88,207 | (181,785) |
| Indirect costs | - | 61,321 | 61,321 |
| Total direct and indirect costs | 269,992 | 149,528 | (120,464) |
| Less other reimbursements | (19,137) | (10,602) | 8,535 |
| Total program costs | <u>\$ 250,855</u> | 138,926 | <u>\$ (111,929)</u> |
| Less amount paid by the State | | - | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ 138,926</u> | |

| Cost Elements | Actual Costs Claimed | Allowable Per Audit | Audit Adjustments |
|--|-------------------------|------------------------|----------------------|
| <u>July 1, 2002, through June 30, 2003</u> | | | |
| Direct costs: | | | |
| Care and maintenance of dogs and cats | \$ 225,079 | \$ 23,594 | \$ (201,485) |
| Care and maintenance of other animals | - | 919 | 919 |
| Increased holding period | 90,302 | 33,139 | (57,163) |
| Lost and found list costs | - | 1,329 | 1,329 |
| Maintaining non-medical records | - | 15,478 | 15,478 |
| Necessary and prompt veterinary care | - | 13,773 | 13,773 |
| Total direct costs | 315,381 | 88,232 | (227,149) |
| Indirect costs | - | 63,426 | 63,426 |
| Total direct and indirect costs | 315,381 | 151,658 | (163,723) |
| Less other reimbursements | (22,500) | (10,813) | 11,687 |
| Total program costs | <u>\$ 292,881</u> | 140,845 | <u>\$ (152,036)</u> |
| Less amount paid by the State ¹ | | - | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ 140,845</u> | |

July 1, 2006, through June 30, 2007

| | | | |
|--|-------------------|---------------------|---------------------|
| Direct costs: | | | |
| Care and maintenance of dogs and cats | \$ 397,158 | \$ 17,937 | \$ (379,221) |
| Care and maintenance of other animals | 6,592 | 760 | (5,832) |
| Increased holding period | 164,993 | 37,733 | (127,260) |
| Lost and found list costs | - | 1,489 | 1,489 |
| Maintaining non-medical records | - | 15,716 | 15,716 |
| Necessary and prompt veterinary care | - | 14,138 | 14,138 |
| Total direct costs | 568,743 | 87,773 | (480,970) |
| Indirect costs | - | 63,777 | 63,777 |
| Total direct and indirect costs | 568,743 | 151,550 | (417,193) |
| Less other reimbursements | (44,943) | (11,715) | 33,228 |
| Total program costs | <u>\$ 523,800</u> | 139,835 | <u>\$ (383,965)</u> |
| Less amount paid by the State ¹ | | (520,504) | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ (380,669)</u> | |

| Cost Elements | Actual Costs | Allowable | Audit |
|--|-------------------|-------------------|---------------------|
| | Claimed | Per Audit | Adjustments |
| <u>July 1, 2007, through June 30, 2008</u> | | | |
| Direct costs: | | | |
| Care and maintenance of dogs and cats | \$ 435,435 | \$ 27,719 | \$ (407,716) |
| Care and maintenance of other animals | 7,969 | 1,362 | (6,607) |
| Increased holding period | 176,872 | 41,024 | (135,848) |
| Lost and found list costs | - | 1,648 | 1,648 |
| Maintaining non-medical records | - | 17,795 | 17,795 |
| Necessary and prompt veterinary care | - | 17,663 | 17,663 |
| Total direct costs | 620,276 | 107,211 | (513,065) |
| Indirect costs | - | 73,396 | 73,396 |
| Total direct and indirect costs | 620,276 | 180,607 | (439,669) |
| Less other reimbursements | (50,551) | (14,719) | 35,832 |
| Total program costs | <u>\$ 569,725</u> | 165,888 | <u>\$ (403,837)</u> |
| Less amount paid by the State ¹ | | - | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ 165,888</u> | |

July 1, 2008, through June 30, 2009

| | | | |
|--|-------------------|-------------------|---------------------|
| Direct costs: | | | |
| Care and maintenance of dogs and cats | \$ 579,988 | \$ 35,565 | \$ (544,423) |
| Care and maintenance of other animals | 7,457 | 1,008 | (6,449) |
| Increased holding period | 185,180 | 41,278 | (143,902) |
| Lost and found list costs | - | 1,647 | 1,647 |
| Maintaining non-medical records | - | 22,072 | 22,072 |
| Necessary and prompt veterinary care | - | 22,980 | 22,980 |
| Total direct costs | 772,625 | 124,550 | (648,075) |
| Indirect costs | - | 74,285 | 74,285 |
| Total direct and indirect costs | 772,625 | 198,835 | (573,790) |
| Less other reimbursements | (94,162) | (24,238) | 69,924 |
| Total program costs | <u>\$ 678,463</u> | 174,597 | <u>\$ (503,866)</u> |
| Less amount paid by the State ¹ | | - | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ 174,597</u> | |

| Cost Elements | Actual Costs Claimed | Allowable Per Audit | Audit Adjustments |
|---|-------------------------|------------------------|-----------------------|
| <u>Summary: July 1, 2001, through June 30, 2009.</u> | | | |
| <u>(excluding July 1, 2003 through June 30, 2006)</u> | | | |
| Direct costs: | | | |
| Care and maintenance of dogs and cats | \$ 1,847,462 | \$ 127,158 | \$ (1,720,304) |
| Care and maintenance of other animals | 45,233 | 4,919 | (40,314) |
| Increased holding period | 654,322 | 187,344 | (466,978) |
| Lost and found list costs | - | 7,432 | 7,432 |
| Maintaining non-medical records | - | 86,633 | 86,633 |
| Necessary and prompt veterinary care | - | 82,487 | 82,487 |
| Total direct costs | 2,547,017 | 495,973 | (2,051,044) |
| Indirect costs | - | 336,205 | 336,205 |
| Total direct and indirect costs | 2,547,017 | 832,178 | (1,714,839) |
| Less other reimbursements | (230,293) | (72,087) | 158,206 |
| Total program costs | <u>\$ 2,316,724</u> | 760,091 | <u>\$ (1,556,633)</u> |
| Less amount paid by the State ¹ | | <u>(520,504)</u> | |

¹ Payment information current as of October 22, 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 and corrected them on March 20, 2002 (**Exhibit 3-pages 109-124**). 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 Authority's 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 (**Exhibit 3-pages 252-271**). 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 Authority's FY 2006-07, FY 2007-08, and FY 2008-09 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 3-pages 105-130**) are believed to be, for the purposes and scope of the audit period, substantially similar to the version extant at the time the Authority filed its FY 2001-02 and FY 2002-03 mandated cost claims. The SCO issued amended claiming instructions on April 3, 2006 (**Exhibit 3-pages 249-277**). 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 Authority filed its FY 2006-07, FY 2007-08, and FY 2008-09 mandated cost claims.

II. CARE AND MAINTENANCE COSTS

Issue

The Authority objects to SCO's recalculation of allowable costs for care and maintenance of dogs and cats and other animals. The SCO concluded that the Authority used a methodology that is not included as an option in the original or amended parameters and guidelines to perform its calculation of claimed costs under the care and maintenance cost component. In addition, the Authority claimed unallowable materials and supplies, estimated the yearly census of animals, incorrectly calculated the number of stray dogs, cats, and other animals that died during the increased holding period or were ultimately euthanized, and understated the number of reimbursable days. The Authority claimed costs totaling \$1,892,695 for care and maintenance (\$1,847,462 for Dogs and Cats and \$45,233 for Other Animals). Our audit found that salaries and benefits totaling \$132,077 is allowable (\$127,158 for Dogs and Cats and \$4,919 for Other Animals) (**Exhibit 4 – pages 476-500**) plus related indirect costs of \$84,238 (\$81,077 for dogs and cats and \$3,161 for other animals) (**Tab 11**).

SCO's Analysis:

The Authority chose to calculate care and maintenance costs by adding up all costs included in its Animal Shelter Division, Kennel Division, and Veterinary Division. The Authority added in indirect costs, subtracted the cost of euthanasia supplies, and divided the total by the average daily census of animals. This methodology assumes that all costs incurred within these divisions were related to the care and maintenance of animals. All costs incurred within these divisions were not related to the care and maintenance of animals. The Authority acknowledged that this methodology included related costs for the cost components of Maintaining Lost and Found Lists, Maintaining Non-Medical Records, and Feral Cat Review, since these costs were within the Shelter Division. The Authority also acknowledged that this methodology included costs incurred for the cost component of Necessary and Prompt Veterinary Care. The Authority argues that its methodology should be allowable because it did not claim costs under the individual cost components because it was already being compensated for those activities within its cost calculations for care and maintenance. The Authority also argues that its calculations work out mathematically, so it should be allowed to use its own methodology. We disagree.

The Authority wants to claim costs for this mandated program using a methodology inconsistent with the parameters and guidelines. There is no language in the parameters and guidelines permitting claimants the option to claim costs for multiple cost components using the Actual Cost Method option prescribed for Care and Maintenance activities. In addition, the factors unique to claiming costs for care and maintenance are not found within the other cost components. Working with and using information provided by Authority staff, we recalculated allowable costs for care and maintenance using the Actual Cost Method option prescribed in the parameters and guidelines.

Authority's Response:

FINDING 1 — CARE AND MAINTENANCE COSTS

The claiming instructions allow agencies to choose one of two methods for calculating costs for Care and Maintenance:

The first is the **ACTUAL COST METHOD**. Under this method, an agency would determine the total annual cost for care and maintenance for all dog and cats impounded at the facility, then divides this amount by the total annual census to calculate and average daily cost per animal.

The second method is the **TIME STUDY METHOD** where an agency would conduct time studies to determine the amount of time to provide care and maintenance during a reimbursable day. Then this time/cost would be applied to the eligible animal population.

SEAACA chose to calculate their claim based on the ACTUAL cost method. SEAACA's accounting system separates their costs by functional units: SHELTER OPERATIONS, FIELD OPERATIONS, LICENSING, VETERINARY SERVICES and ADMINISTRATION. Since the purpose of the SHELTER division is to care and maintain the animals, the costs of the SHELTER OPERATIONS division were taken as the base for calculating total care and maintenance costs. From the total expenditure of that division, unallowable items, such as euthanasia supplies, were deleted and additional agency wide overhead costs from the ADMINISTRATIVE division were added. That total was divided by the total number of animal days of service to calculate a cost per animal per day of service.

In the original claim filed by SEAACA the animal daily care rates claimed ranged from \$7.77* in FY 2001-02 to \$14.72* in FY 2008-09. (* It should be noted that this rate also included an allocation for Veterinary Services costs provided to the stray euthanized animal population.) SEAACA chose to calculate the veterinary component similarly to how the daily care and maintenance was calculated, which the SCO denied as a method of calculating those costs.

When these the claims were originally developed, the daily care rates were compared to those of comparable neighboring jurisdictions, it was determined that SEAACA's cost for Care and Maintenance were in line with the others (LA City and LA County are probably the most similar in the region based on size of the area served) (SEAACA provides animal services to approximately a dozen cities in the LA metropolitan area). In addition, SEAACA felt confident the rates claimed were conservative because the agency opted not to claim for any other related costs such as: **Maintaining Lost and Found Lists, Maintaining Non-Medical Records, Feral Cat review** since these activities were performed in the same division (SHELTER), it was determined that the agency was already being compensated for those activities and thus no request for reimbursement was submitted for those components.

When the SCO audit staff conducted their initial "Entrance Conference" SEAACA was told that it would not be allowed to use option 1— ACTUAL COST METHOD to calculate Care and Maintenance costs as they did an aggregate fashion. Initially we did not object as it theory, the calculation using the actual cost method should yield roughly the same amount.

However, this was not the case. When SCO audit staff recalculated the cost component and determined that SEAACA's reimbursable daily care and maintenance rates ranging from \$1.03 to \$1.63 per animal during the audit period. This amount represented approximately 25% of the amount calculated and requested by SEAACA.

SCO provided the following information comparing other audited agency's cost per animal per day: Salaries and Benefits — cost per animal per day allowed after SCO Audits:

1. El Dorado County — varied from \$2.62 to \$7.42
2. Contra Costa County — varied from \$2.95 to \$11.99
3. City/County of San Francisco — varied from \$5.48 to \$7.67
4. Sacramento County—varied from \$3.79 to \$5.33
5. Riverside County —varied from \$3.22 to \$4.75
6. City of Los Angeles — varied from \$9.17 to \$13.81
7. City of Hayward — varied from \$2.88 to \$9.12
8. SEAACA—varied from \$1.03 to \$1.63

The rates calculated by the SCO auditors are unreasonably low primarily because direct costs were very narrowly interpreted and appropriate departmental overhead (ICRPS) and benefit costs were not calculated or applied properly by the SCO. Also, overhead or ICRP rates should be based and applied to salaries and benefits (as is the industry standard), not total direct costs, since allowable direct costs are predominantly labor related for this program.

SCO allowed benefit rates were understated (0% benefits were allowed) for Fiscal Years 2001-02 and 2002-03 since the agency did not have detail benefit data per position, it was provided for the entire division. In those two years, we feel it would be appropriate to use a portion — or percentage of the benefits for the direct staff involved. We calculated a rate of 22% in FY 2001-02 and 20% in 2002-03 and request this be applied to the Care and Maintenance Formulas used by the State.

Care and maintenance of an animal is not just the time and cost to feed the animals, but should include administrative and support costs associated with running operating [sic] a shelter. These support costs include supervisory oversight, review, scheduling, purchasing supplies, etc.; and support functions such as reception and clerical. These departmental indirect charges were grossly understated in the SCO findings.

SEAACA requests that the CSM allow the use of the full overhead (ICRP rate calculations). The proof of reasonableness of the rates proposed is that when the Care and Maintenance Shelter related costs are calculated in in two different ways, the amounts are almost identical \$5.72/day and \$5.62/day.

If one solves a mathematical problem in two different ways and one arrives to the same solution using both methods, one can be reasonably confident that the math is correct. (See separate attachments for sample calculations and proposed ICRP rates. We included the 2008-09 stats in the document as an example.)

ACTUAL COST METHOD RATE = \$5.73 per animal per day

FULL ACTUAL SALARIES + BENEFITS + SEAACA PROPOSED OVERHEAD RATES = \$5.62 per animal per day

SCO TIME STUDY METHOD + SEAACA PROPOSED OVERHEAD RATES = \$5.22 per animal per day

SCO ALLOWED = \$1.63 per animal per day

WE REQUEST THAT THE CSM ALLOW THE CALCULATION BASED ON PARAMETER AND GUIDELINE ESTABLISHED METHOD OF THE ACTUAL COST METHOD AS SHOW IN THE FIRST PROPOSAL \$5.73 PER ANIMAL PER DAY RATE FOR FY 2008-09 AND THE SAME METHODOLOGY BE APPLIED FOR OTHER FISCAL YEARS.

SCO's Comments:

The Authority's comments in its IRC filed on June 8, 2015, related to the audit finding for overstated care and maintenance costs are identical to the comments that it provided on May 22, 2012, to the SCO's draft audit report. In our final audit report, we noted that the Authority's claims were prepared using the services of a private mandated cost consultant and that the claims were not prepared in accordance with applicable instructions contained within the parameters and guidelines or the SCO's claiming instructions. Instead, the Authority's claims were prepared using an "alternate methodology" and the Authority acknowledges using such alternate methodology within this IRC filing. The alternate methodology used assumes that all reimbursable costs incurred by the Authority for this mandated program are properly included in its calculations for care and maintenance activities and, as the calculations supposedly work mathematically, it should be allowed to use its own methodology to claim costs. We disagree. (The Authority was one of the test claimants for this mandated program, but chose to claim costs in a manner that was not adopted by the Commission.)

In addition to being contrary to the adopted parameters and guidelines, we do not believe that the Authority's alternate methodology is a viable method by which to claim costs incurred under this mandated program. The parameters and guidelines (Section IV.B.3 – Reimbursable Activities – Ongoing Activities – Care and Maintenance) describe two options available for claimants to calculate costs incurred for care and maintenance activities. One is the "Actual Cost Method" and the other is the "Time Study Method." The Authority chose the Actual Cost Method option. This option uses a cost basis of labor, materials, supplies, indirect costs, and contract services and then uses a formula to determine the "cost per animal per day." The cost per animal per day is based on animal census data maintained by the claimant and the resulting daily cost is multiplied by the "number of animals the die

during the increased holding period or are ultimately euthanized” (eligible animals) to determine reimbursable costs.

In sharp contrast, the cost components of Increased Holding Period and Lost and Found Lists are based solely on salary and benefit costs incurred by Authority staff to conduct such activities. The cost components of Maintaining Non-Medical Records and Necessary and Prompt Veterinary Care use a combination of salaries and benefits and certain specific animal census data to determine allowable costs. The average daily census and cost per animal per day is not part of the calculations of reimbursable costs for these cost components. Therefore, there is no basis to conclude that the Authority’s alternate methodology is a reasonable methodology to use for claiming costs for other cost components of this mandated program.

We worked with Authority representatives to first determine the procedures that staff followed to conduct the reimbursable activities and the amount of time required to perform them. The Authority provided information related to actual salary and benefit costs that it incurred for staff and identified applicable materials and supplies costs within its expenditure reports. The Authority also conducted its own time studies during the audit to determine the amount of time spent by staff to perform reimbursable activities for the cost components of Lost and Found Lists, Maintaining Non-Medical Records, and Necessary and Prompt Veterinary Care (performing initial physical examinations and administering wellness vaccines).

We held a discussion with Authority representatives on August 23, 2010 (**Tab 6-page 1**) in which the Authority’s Executive Director made a determination of the employee classifications that performed care and maintenance activities and the percentages of their time spent performing such activities. Even though the Executive Director’s percentages were estimates, we determined that they appeared reasonable based on the job descriptions that the Authority provided (**Tab 6-pages 2-4**) for the classifications that they identified. To determine allowable costs for care and maintenance using the Actual Cost Method, we requested and the Authority provided information related to the following:

- Actual salary and benefit information during the audit period for Animal Care Technicians, Lead Animal Care Technicians, and Senior Animal Care Technicians (**Tab 6-pages 5-10**).
- Authority Expenditure Reports detailing costs incurred within its Animal Shelter Division for Account #140 (Special Account Supplies) (**Tab 6-pages 11-16**). The Authority identified that this was the account that it used to record materials and supplies costs for animal care and maintenance.
- Animal Census Data from the Authority’s “Paw Trax” system detailing the total annual census of animals housed in its animal shelter during the audit period. The animal census information we requested was available only for FY 2006-07 through FY 2008-09 (**Tab 6-page 17**). As such information was no longer available for FY 2001-02 and FY 2002-03, we used an average of the information from FY 2006-07 through FY 2008-09 for those two earlier years.
- The number of dogs and cats and other animals that died during the increased holding period or were ultimately euthanized after the required holding period (eligible animals) taken from its “Paw Trax” system (**Tab 6-pages 18-27**). As noted above, as such data was no longer available for FY 2001-02 and FY 2002-03, we used an average of the information from FY 2006-07 through FY 2008-09 for those earlier two years.

We used this information to compute allowable costs for care and maintenance activities, as detailed in our Summary of Care and Maintenance Costs schedule (Schedule 2) (**Tab 6-pages 28-29**). The Authority includes information in its response related to audited costs per animal per day that were obtained from our audit reports of other claimants under this mandated cost program. Those audit reports are available on the SCO website (www.sco.ca.gov). However, our application of the Actual

Cost Method was performed no differently for our audit of the Authority's claims than it was for our audits of other claimants. In addition, our calculations were based on expenditure information that the Authority provided to us.

Our calculations of allowable costs for care and maintenance described above do not include a component for indirect costs. Instead, indirect costs were calculated separately for all cost components and were included as a separate line item for each fiscal year within our Summary of Program Costs schedule (Schedule 1). We prepared a summary of claimed and allowable indirect costs for the audit period (**Tab 6-page 30**). This schedule identifies that allowable indirect costs totaled \$81,077 for the care and maintenance of dogs and cats and \$3,161 for the care and maintenance of other animals. Therefore, allowable costs for the care and maintenance of dogs and cats total \$208,235 (\$127,158 plus \$81,077) and for other animals total \$8,080 (\$4,919 plus \$3,161).

III. APPLICATION OF PURIFOY V. HOWELL

Issue

The Authority contests SCO's application of the First District Court of Appeal decision in the matter of *Purifoy v. Howell, supra*, for the entire audit period. The court determined that Saturday was not a business day for purposes of determining the required holding period for a dog. This issue affects the allowable cost calculations in the SCO's final audit report issued June 15, 2012, for Finding 1, Overstated Care and Maintenance Costs and Finding 5, Unclaimed Necessary and Prompt Veterinary Care Costs. The SCO concluded that the Authority claimed unallowable costs because it misstated animal census data, claimed ineligible staff, overstated the number of eligible animals, understated the number of reimbursable days, did not claim allowable costs, misstated indirect costs, and overstated offsetting revenues. The SCO found unallowable costs totaling \$1,760,618 for Finding 1 and unclaimed costs totaling \$82,487 for Finding 5. 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 Authority believes that Saturday should be considered a business day when calculating reimbursable costs.

The following table summarizes the claimed, allowable, and audit adjustment amounts related to audit Findings 1 and 5:

| <u>Cost Elements</u> | <u>Actual Costs Claimed</u> | <u>Allowable Per Audit</u> | <u>Audit Adjustments</u> | |
|---------------------------------------|---------------------------------|--------------------------------|------------------------------|-----------|
| Care and maintenance of dogs and cats | \$ 1,847,462 | \$ 127,158 | \$ (1,720,304) | Finding 1 |
| Care and maintenance of other animals | 45,233 | 4,919 | (40,314) | Finding 1 |
| Veterinary care | - | 82,487 | 82,487 | Finding 5 |
| | <u>\$ 1,892,695</u> | <u>\$ 214,564</u> | <u>\$ (1,678,131)</u> | |

SCO's Analysis:

The Authority 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 1) (**Exhibit 4-pages 476-500**) and necessary and prompt veterinary care costs (Finding 5) (**Exhibit 4-pages 511-515**).

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.

Authority's Response:

A) WE DISAGREE WITH THE SCO'S RETROACTIVE APPLICATION OF PURIFOY V. HOWELL DECISION TO PRIOR YEAR CLAIMS

During the audit, the State Controller representatives announced that they would be applying a recent court decision (Purifoy v Howell published in March, 2010) to the claims being audited (IV 2001-02 being the oldest reviewed). This decision alters the definition of a business day for purposes of the animal holding period under the Hayden Bill. The retroactive application of a recent legal interpretation to activities that have already occurred is unfair and inequitable. Particularly when the rules pertain to animals already euthanized.

AUDIT PARAMETERS: According to claiming instructions, under 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 and G's adopted by the Commission."

Based on this language — the SCO must review the claims to the Parameters and Guidelines (Ps and Gs) and instructions applicable at that time. The SCO does not have the authority to audit to a "new" set of guidelines and rules after the fact and without proper notice and approval of those new guidelines.

Local agencies complied with the requirements of the law mandated by the legislature in 1998. They made a good faith effort to comply with the parameters and to claim costs as instructed. They incurred additional costs to comply with the mandate legislation as it was written. The SCO is exceeding its legal authority to audit claims to a new set of guidelines. The recent court action should only have an impact on activities and claims after the date of the finding and then only after Ps and Gs are amended pursuant State Mandate regulations.

The application of "new" rules to activities which have already occurred (animals being euthanized), has resulted in substantial disallowances to our legitimate claims for State reimbursement. The claims were calculated and filed based upon the law and the Parameters and Guidelines in place at the time of filing. Changing the "rules of the game" years later is unreasonable and robs local agencies of legitimately incurred costs.

One of the main goals of the Hayden Bill was to extend the period an animal was held and to ensure shelters extended their business hours so that residents could more easily retrieve their pets. The bill instructed that shelters stay open until at least 7pm on a weeknight, or on Saturday. However, the Purifoy case basically renders the option of keeping the shelter open on a Saturday void. Those agencies that made good faith efforts to implement the State legislation and kept the shelters open even longer by offering a Saturday option are now being punished by having their claims reduced by more than half.

Shelters that opted to stay open on Saturdays are being told that the option offered by the legislature was not really a legal option and that by choosing to stay open on a Saturday would render all their calculations on when an animal could be legally euthanize invalid. It is obviously impossible to go backward in time and resurrect animals that were euthanized based upon the recent 'Saturday as a business day' interpretations.

The SCO's decision to apply the Purifoy decision retroactively to its audits violates the basic rules of law and the provisions of Ex Post Facto law.

It should be noted that to the best of our knowledge, ALL agencies followed the same method of calculation of holding periods prior to the 2010 court order. SEAACA was no different in its understanding or interpretation of the law at the time.

1. The Purifoy decision itself did not confirm that Saturday is not a business day
2. The SCO took this decision to decide itself that Saturday is not a business day (their interpretation)

California Civil Code Section 9, states that Saturday is a business day to which shelters would calculate their holding periods according to the code. Using the SCO's interpretation of business day then would technically

make all of the shelters calculations incorrect because "technically" they were not holding animals the required holding periods, regardless of Hayden Bill. This would decrease reimbursable costs because it would reduce the number or eligible animals.

The standard protocol for changing the instructions is to have any involved party file a request to amend Ps and Gs with the CSM. These revisions, if approved by the CSM after proper noticing of all parties, would then be applicable for the subsequent filing deadline. The SCO has been auditing the Animal Adoption claims for over three years now; however, it does not appear that they have made any requests to revise the Ps &Gs or claiming instructions. Local agencies were still preparing their FY 2010-11 "27-Day claims" for the Animal Adoption as recently as in 2011, but the instructions on the SCO website are still identical to those originally released.

SCO's Comments:

The Authority's comments in its IRC filed on June 8, 2015, related to our reliance on the court decision in the *Purifoy et al v. Howell* case are identical to the comments that it provided on May 22, 2012 to SCO's draft audit report. The Authority has not provided any additional support since the final audit report was issued showing why Saturday should be considered a business day.

The Authority 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 Authority also contends that enactment of Chapter 97, Statutes of 2011 (Assembly Bill No. 222) (Saturday business day issue) support its position. 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 Authority's IRC reiterated the following reasons why the SCO should not apply the court's decision retroactively:

- There has been no change to CSM's parameters and guidelines or SCO claiming instructions.
- The SCO is applying a "new" set of rules without proper notice and approval.
- The Claimants' assumption that Saturday was to be treated as a business day was a good-faith effort to implement the State legislation in light of the requirements of the Hayden Bill.
- Retroactive application will not increase the holding period for animals long ago retrieved.
- The court did not confirm that Saturday is not a business day; therefore, the SCO decided on its own that Saturday is not a business day.

A considerable amount of public record is related to this mandated program, including, but not limited to, the initial test claim, statement of decision (**Tab 3**), the adopted parameters and guidelines (**Exhibit 3-pages 109-124 and 252-271**), 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 4**).

The Authority is correct in stating that there has been no change to the adopted parameters and guidelines or the SCO claiming instructions. However, any changes to the statement of decision, the parameters and guidelines, or the SCO's claiming instructions 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 Authority's Animal Adoption claims within the audit period.

The court 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 4, 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 Authority 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 excludes 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 5). 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."

IV. DEFINITIONS OF MANDATED PROGRAM TERMS AND REQUIREMENTS

Issue

The Authority objects to SCO's definitions of the terms "ultimately euthanized," "irremediably suffering animals," and "eligible animals." The Authority believes that the definitions of these terms, as applied to the SCO's audit of the Authority's claims, constitutes arbitrary rulemaking because the definitions create rules and definitions for reimbursement eligibility that are inconsistent with the parameters and guidelines.

SCO's Analysis:

The terms "ultimately euthanized," "irremediably suffering," and "eligible animals" are not implicitly defined in the parameters and guidelines for this mandated program. However, the statement of decision begins to address this issue on pages 13 and 14, under the heading of Holding Period for Dogs and Cats. On page 14, the Commission noted that the holding period and adoption requirements of the test claim

statutes do not apply to animals that are irremediably suffering from a serious illness or severe injury and newborn animals that need maternal care. Such animals may be euthanized without being held for owner redemption or adoption.

After the Commission adopted its statement of decision, Fresno County submitted a request that reimbursement should also be included for animals that die during the increased holding period. The County presented the following reasoning:

Fresno County recommends that reimbursements apply to animals that are ultimately euthanized also apply to 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 the animal. If the animal dies pending euthanasia, the animal still has to be held until its untimely demise.

Fresno County was not requesting reimbursement for animals that were euthanized during the increased holding period. Instead, it was requesting reimbursement for animals that met an "untimely demise" during the holding period. In responding to this request, the Commission noted that the statement of decision does not specifically address animals that die during the increased holding period, but that the county's request is consistent with the statement of decision. We believe that this supports our position that reimbursement is provided for animals that died of natural causes during the increased holding period and those that were euthanized after the required holding period (ultimately euthanized).

In the Final Staff Analysis for the Proposed Parameters and Guidelines (Item 4 for the Commission's hearing held on February 28, 2002), Commission staff provided guidance on the definition of this term. On page 7 of that document, the Commission states the following:

The Commission, however, concluded that the test claim legislation provides sufficient fee authority to local agencies allowing them to charge the original owner and/or adoptive owners for *the cost to care, maintain, [emphasis added]* 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.

Webster's New World Dictionary, 3rd College Edition, 1991, defines the word "irremediable" as "that cannot be remedied or corrected, incurable, or irreparable." During audits of Animal Adoption claims filed by other local agencies, our auditors have been advised that animals classified as "irremediably suffering from a serious illness or severe injury" are usually euthanized soon after their arrival at an animal shelter in the interest of being humane.

As used in our audit, the term "eligible animals" describes the population of animals that died during the increased holding period (of natural causes) plus those that were ultimately euthanized. This population of animals is used within various cost components of the mandated program for the calculation of allowable costs. For the purposes of our audit, the increased holding period ended on day seven of an animal's impoundment.

Authority's Response:

B) A NUMBER OF SCO'S INTERPRETATIONS CONSTITUTE ARBITRARY RULE MAKING

The SCO audit creates rules and definitions of eligibility that do not appear in the instructions, Ps and Gs, or Statement of Decision (SOD). These "interpretations" or "new rules" they are imposing are harming local agencies by greatly reducing the number of animals that they deemed to be eligible for reimbursement. When there is a gray area, the stated intent of the Statutes, CSM Statements of Decision, and Ps and Gs should be followed.

1) Defining "Ultimately Euthanized" animals eligible for "Care and Maintenance" reimbursement.

"Ultimately Euthanized" means those stray animals whose final action resulted in euthanasia.

The mandate's intent was to provide reimbursement for the care and maintenance of stray animals during the extra holding days required by the law. Nowhere in the instructions, Ps and Gs, or SOD does it state that reimbursement is ONLY available IF and only IF THE ENTIRE holding period is satisfied.

The language of the Ps and Gs instruct that the SCO review costs to ensure that they are related to the mandate. If an agency incurs cost for providing one extra day of care and maintenance cost for an eligible animal, then the portion of the eligible cost should be reimbursed.

The intent of the legislation was to keep the animals for the entire holding period, when possible. However, there are various reasons why an animal might not be held the entire 2-3 day holding period prior to euthanasia. Actions taken related to care for animals are by their nature, complex and unpredictable. Medical conditions are not always readily apparent; diagnosis can be subjective; treatment decisions are varied and complex; and outcomes not guaranteed. Because of these facts, it is impossible for any agency to guarantee that an animal will be able to be held (or should be held) for the entire mandated period.

A once apparently healthy animal's condition can rapidly decline. An animal can be gravely injured by other animals during their holding period in the shared and often overcrowded kennels. Unforeseen events can occur—and because of that—even an agency with the best intentions and highest levels of care cannot guarantee that an animal will or should be kept alive for the entire mandated time period.

The issue of timing of events and the unpredictability of animal's circumstances was addressed in a related request by Fresno County to the CSM.

Fresno County recommends that reimbursements 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 has to be held until its untimely demise.

CSM staff noted that the Statement of Decision does not specifically address animals that die during the increased holding period, but that the county's request is consistent with the Statement of Decision. First, CSM staff addressed reimbursement for euthanized animals:

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 by the proposed Parameters and Guidelines.

Accordingly, CSM staff added language to the parameters and guidelines to address animals that die during the increased holding period.

This action by the CSM indicates determining whether the activity was eligible should hinge on whether the activity was required by the State and whether the local agency had the ability to recovery costs for the animal population in question.

This discussion did not mention another likely occurrence—that in some cases an animal might have to be euthanized during the mandated holding period.

So if a STRAY Dog or Cat WAS EUTHANIZED on:

Day 3.5 = .5 days of eligible care and maintenance cost should be eligible for reimbursement

Day 4 = 1.5 days should be reimbursable

Day 5 = 2.5 days should be reimbursable

Day 6 = 3.5 days should be reimbursable

Any day after day 6 = max of 3.5 days should be reimbursable.

The SCO's interpretation is if a stray animal is euthanized prior to completion of the entire holding, the extra holding days the animal WAS held are NOT eligible for reimbursement —even though the agency incurred legitimate costs for a portion of the holding period. Basically — there is no "Partial Credit" for partial compliance.

It is our belief that local agencies should be reimbursed for the actual costs incurred for providing care and maintenance of eligible animals as stated in mandate language. SCO limitation of reimbursement for only those animals that stayed the entire time is an unfair interpretation that robs agencies of actual costs incurred. Though they would not qualify to receive full reimbursement for all animals, partial credit should be granted for the portion eligible of service provided.

This "all or nothing" SCO standard is most particularly unfair since the main reason a majority of animals were not kept the entire required holding period was because the SCO's application of the "new" 2010 court decisions holding periods alters method by which the holding period is calculated and disallows a substantial portion of the population of animals. By moving the target after the fact, many animals are now being denied even partial credit for the days of service they did provide. Agencies complied with the holding periods as were written in the law and should not completely lose reimbursement for those eligible animals because the SCO's has decided to apply the 2010 court decision on holding day calculations retroactively.

It appears that the SCO auditors is "moving the target" so they can obtain the maximum cost savings to the State at the expense of fairness and equity to local agencies. Some of this "reinterpretation" benefits local agency's slightly by requiring additional holding days, however, it is clear by the net result, that the State benefits by this determination in the final analysis. If the reinterpretation was such a great deal, there would not be many complaints from local agencies in their Response to the Audits.

2) Defining "Irremediably Suffering Animals"

The SCO also informed SEAACA that if an animal was euthanized DURING the holding period, the entire reimbursement for eligible care and maintenance of days service during the additional holding days provided would be forfeit. They reason that animal was "irremediably suffering" and therefore not eligible for reimbursement in the first place based on language that appears in the veterinary portion of the Ps and Gs. We question this application of the definition of "irremediably suffering" and believed the logic is flawed for the following reasons:

a) Local agencies are not required to provide veterinary care to animals that are "irremediably suffering from a serious illness or injury." Neither are they eligible to be reimbursed for this activity.

b) It is standard practice to conduct a physically examination and document the condition of each animal upon admission to the shelter. Local agencies are reimbursed for the cost of providing an initial physical examination of the animal to determine the animal's baseline health status and classification as "adoptable", treatable or non-rehabilitatable". At that time a "wellness vaccine" administered to those "treatable" or "adoptable" animals is also allowed for reimbursement as a component of "Necessary and Prompt Veterinary Care" mandated in Civ. Code Section 1834 and 1846. The initial decision is made at that time (initial exam) which animals are "treatable" and which are "irremediably suffering" and can, by law, be euthanized immediately.

A shelter is exempt from providing the mandated care and maintenance for those animals that are determined to be "irredeemably suffering". Logically, those animals, such as those hit by cars, would be put to sleep at their initial assessment and the segment of the population deemed "irremediably suffering" would be weeded out of the population prior to the commencement of the additional holding period.

c) If an animal has survived in the shelter to the 4th day or beyond, that animal must have been certainly been classified by shelter staff as "Treatable" and not "Irremediably Suffering" as it was added to the animal shelter inventory and given a wellness vaccine.

If an animal sickens or is injured in the shelter at a later date, that animal should not be excluded from obtaining the portion of reimbursement it is entitled to. As the SCO notes, "no adoptable/treatable animal shall be euthanized". Their thought process however is static and does not recognize the reality of the fact that the condition of an animal can change. An animal that has survived in the shelter to the mandated holding period (beyond 72 hours), is by definition a treatable animal. However at a later date, that same animal may be reclassified as "Irremediably suffering". However on the prior days when it was considered "treatable" — the care and maintenance time during that period should be reimbursed.

For example: an animal may be deemed:

Day 1 = Initial exams determines the animal is treatable

Day 2 = treatable & provided treatment

Day 3 = treatable & provided treatment

Day 4 = treatable & provided treatment

Day 5 = not getting better or declining, but still provided treatment

Day 6 = condition declines to a point that the vet believes euthanasia is the best action for the animal

Only on this final day is the animal determined to be non-adoptable and non-treatable

So under this scenario, local agencies believe that they should be reimbursed the care and maintenance for the additional mandated holding days (Day 4 and Day 5) during which time the animal was treated. Also the cost of providing the medical care should be reimbursed as ultimately the animal didn't respond to treatment and was ultimately euthanized.

As the CSM reasoned in other similar situations: "There is no other means by which the agency can recover their state mandated costs — and thus, they should be entitled to State reimbursement for these eligible costs".

The agency is charged with making "all reasonably necessary medical" interventions to make the animal "adoptable" They should not be punished for their compliance with the law and making the required efforts to treat an animal they believed in the beginning was treatable, but later found out that their efforts were not successful. If it is later determined that death is inevitable and that suffering and further costs can be avoided by euthanizing the animal, this should not preclude the agency from obtaining reimbursement for mandated costs incurred. To let the animal suffer and die slowly on its own, just to satisfy the SCO so that they may obtain reimbursement of their costs and efforts in not logical or ethical.

The only parties that should be able to determine the best treatment for an animal are the medical professionals at each local agency shelter. It should not be up to an auditor, consultant or accountant to determine if the action taken by a medical professional was warranted and proper. This is not the venue for such inquiry and discussion. Questioning the appropriateness of treatment decisions should not be within the realm of what the SCO should be reviewing in its audits.

Again, SCO is creating its own "interpretations" that result in the loss of eligible reimbursement for local agencies.

3) SCO DETERMINATION THAT ONLY ANIMALS THAT DIE ON DAYS 4, 5, 6 AND 7 ARE REIMBURSABLE. THE SCO CLAIMS THAT IF THEY DIE ON DAY 8 OR BEYOND — THEY ARE NO LONGER ELIGIBLE FOR OBTAINING REIMBURSEMENT FOR ANY OF THEIR 2-3 DAYS OF ELIGIBLE CARE AND MAINTENANCE AND VET CARE PROVIDED.

This interpretation makes no logical sense and we believe the situation was not foreseen during drafting and review of the Ps and Gs and instructions. Again the CSM's logic regarding the Fresno County request would apply. The CSM found...

"...The agency cannot recover those (care and maintenance) 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.

It makes no sense to deny reimbursement for eligible costs incurred in providing care and maintenance to a stray animal who happened to die a day or two later than the end of the holding period. This would directly contradict the intent of the law which is to: as stated in the first line of the Ps and Gs:

"The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals."

By saying the agency would forfeit the 2-3 days of eligible costs incurred by keeping the animal beyond the mandated holding period if it happened to die after day 7 would directly contradict the intent of the law and put a financial incentive on agencies to kill any animal recovering from treatment on its last holding day to avoid the possibility that it might die and preclude the agency of reimbursement for even those eligible costs incurred during the additional holding period.

WE REQUEST THE RESTORATION OF APPLICABLE COSTS AS DISCUSSED ABOVE.

SCO's Comments:

The Authority's comments in its IRC filed on June 8, 2015, related to our definitions of the terms "ultimately euthanized," "irremediably suffering," and "eligible animals" are identical to the comments that it provided on May 22, 2012, to the SCO's draft audit report. The Authority's comments that the SCO uses an interpretation that "robs agencies of actual costs incurred," punishes claimants "for their compliance with the law," that shelters should let an "animal suffer and die slowly on its own, just to satisfy the SCO..." and that SCO auditors are "moving the target so that they can obtain maximum cost savings to the state at the expense of fairness and equity to local agencies" are inappropriate and serve no useful purpose. The Authority's accusations are unfounded. SCO auditors acknowledge the State's responsibility to reimburse claimants for mandated costs incurred and are tasked with determining the appropriate level of reimbursement available to claimants consistent with the requirements contained within the parameters and guidelines of mandated programs.

Defining "Ultimately Euthanized" Animals

The Authority is correct that the term "ultimately euthanized" refers to animals for whom the Authority's final action was euthanasia. The Authority notes its understanding that this term was defined by the Commission to describe an event that takes place *after* the required holding period has been satisfied. The Authority is arguing instead that reimbursement should be available for animals that were euthanized at any time for any reason, including those that were euthanized during the holding period. We disagree. The Authority's request is inconsistent with the intent of the test claim statutes. In its Draft Staff Analysis of the test claim issued on August 31, 2000, Commission staff noted on page 8 of that document that "staff finds that the test claim legislation does impose unique requirements on local agencies to implement the state's policy to end euthanasia of adoptable and treatable animals." On page 10 of that document, the Commission states:

Accordingly, staff finds that Food and Agriculture Code sections 31108, 31752, and 31753 impose a new program or higher level of service by:

- Requiring local agencies to provide 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;
- Requiring local agencies to provide 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 four-business day holding period.

This same language was included in the statement of decision adopted by the Commission on January 25, 2001. The statement of decision also noted that "The holding period and adoption requirements stated 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 at any time without being held for owner redemption or adoption." We do not believe that the Commission would include a distinction like this in its statement of decision had the test claim statutes also applied to all other animals that were euthanized at any time for any reason prior to the expiration of the required holding period.

The Authority's argument is centered on providing care and maintenance reimbursement for animals that were euthanized between days 3.5 and day 6 of the required holding period. The logic for this conclusion is that an animal's health can suddenly deteriorate or that injuries could occur to animals within overcrowded kennels and euthanasia is the humane choice under these circumstances. Accordingly, the claimant should receive partial reimbursement for care and maintenance costs incurred under these circumstances. We disagree. If we were to accept the Authority's argument, this would mean that costs would also be reimbursable for "other animals" that were euthanized at any time during the required five-day holding period. Even if the costs for such animals were reimbursable, the Authority did not identify nor indicate how it would identify the population of animals within its shelter during the audit period that were euthanized during the required holding period that were not irremediably suffering from a serious illness or severe injury or were too severely injured to move during days 1-3 of the holding period, but were subsequently reclassified during days 3.5-6 of the holding period.

The distinction here is important. This mandated program includes formula-driven costs for the cost components of Acquisition of Additional Space and/or Construction of New Facilities, Remodeling/Renovating Existing Facilities, Care and Maintenance of Dogs and Cats and Other Animals, and Necessary and Prompt Veterinary Care. The formulas for reimbursement for these cost components are based on the total numbers of animals that are "ultimately euthanized" and "die during the increased holding period." We believe that the Commission used the term "ultimately" to describe an event that occurs *after* the required holding period. There is no language appearing in any of the public documents for this mandated program suggesting that reimbursement should be available for animals that are euthanized during the increased holding period, regardless of the reason.

Defining "Irremediably Suffering Animals"

The Authority's argument concerning the definition of "irremediably suffering animals" seems to focus on costs incurred for necessary and prompt veterinary care rather than on reimbursement for care and maintenance costs. The Authority's logic is that an animal's health status may change for a variety of reasons and that an animal initially considered as "treatable" may be re-classified as "irremediably suffering" and is euthanized during the required holding period. Accordingly, the Authority believes that it should be able to receive reimbursement for costs incurred during this short window of time. We disagree. The parameters and guidelines exclude reimbursement for costs incurred for animals that are irremediably suffering from a serious illness or severe injury. The parameters and guidelines make no distinction for animals that are "reclassified" as irremediably suffering during the required holding period and are euthanized as a result. Even if costs incurred for such population of animals was reimbursable, the Authority has not identified the number of animals that fit this criteria that were housed within its shelter during the audit period nor identified necessary and prompt veterinary costs that it incurred for such animals. We believe that the Authority is seeking reimbursement for all animals that were euthanized at any time between the original required holding period of 72 hours and the increased holding period under the assumption that they were all reclassified as "irremediably suffering animals." However, we also believe that the mandated program does not provide reimbursement for this population of animals.

The SCO's determination that only animals that die on days 4, 5, 6, and 7 are reimbursable

In our audit of the Authority's claims, the population of animals that died of natural causes on day 7 of the animal's holding period and beyond were not eligible for reimbursement. Our conclusion is that the

parameters and guidelines state that reimbursement is available for animals that die during the increased holding period or are ultimately euthanized. In its comments, the Authority states that "this situation was not foreseen during drafting of the Ps and Gs and instructions." We agree. However, this population of animals was excluded as "eligible animals" from the parameters and guidelines for the calculations of allowable costs. If the Authority believes that the parameters and guidelines should be amended to cover this situation, it may file an amendment request with the Commission.

V. THE AUTHORITY CLAIMED UNALLOWABLE HOLDING PERIOD COSTS

Issue

The Authority's IRC contests Finding 2, Increased Holding Period costs, in the SCO's final audit report issued June 15, 2012, related to the Animal Adoption Program. The SCO concluded that the Authority claimed unallowable costs because the Authority included all expenditures from its Administration and Veterinary Divisions and divided the total by the number of hours that the animal shelter was open to arrive at a cost per hour. However, this calculation does not factor in that the reimbursable costs are only those for the additional staff necessary to keep the animal shelter open for animal redemption. Instead, the Authority believes that it should be reimbursed for every employee and every activity conducted in its animal shelter during the extra hours that the shelter is open for animal redemption. The SCO determined unallowable costs totaled \$466,978 (**Exhibit 4-pages 501-505**). The Authority believes that additional costs may be reimbursable under the mandated program.

SCO's Analysis:

The parameters and guidelines allow reimbursement under this category for the costs associated with holding shelters open to the public on one weekend day, one weekday evening, or under certain circumstances, for costs incurred in establishing an after-hours redemption process. We believe that labor costs related to staff not performing the activity of making animals available for owner redemption should not be included as allowable costs under this cost component.

Costs for certain 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 that were supported by the time studies that the Authority conducted. Reimbursing the Authority for this same staff under the Increased Holding Period cost component would constitute reimbursing the Authority 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 do not become temporarily reimbursable activities just because the animal shelter is open for extra hours to make animals available for owner redemption. 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.

Authority's Response

FINDING 2 - CALCULATION OF ELIGIBLE HOLDING PERIOD COSTS: KEEPING THE SHELTER OPEN ON SATURDAY.

SEAACA objects to the method used by the SCO to calculate allowable costs related to the activity of keeping the shelter open for the extended hours. Food and Agriculture Code sections 31108, 31752 and 31753 state that the shelter be open on a weekday evening or a Saturday. SEAACA opted to keep the shelter open on Saturday.

The SCO is not allowing SEAACA the reimbursement for their full actual costs incurred to implement this mandated activity. They argue that only a bare bones staffing level is reimbursable (only those that are specifically tasked with interacting with the public and animals to make the animal available to the public) despite the fact that this interpretation is not in any CSM approved document. This denies SEAACA of the supervisory and other support staff present on the weekend day and does not cover the full actual costs incurred for this eligible activity.

State Mandate claiming procedures requires that claimants be reimbursed their full "Actual Costs Incurred". There is no direction or limitation as to how that is to be accomplished. Local agencies are given the discretion of how to accomplish the State Mandate. Nowhere in the claiming instructions, Ps and Gs, or the SOD does it state that only certain positions are eligible for reimbursement and how staffing should be determined. SEAACA implementation of this mandate component includes supervisory staff and support staff be present on the extra holding day. Having supervisory and support staff present during hours of operation is a reasonable and common business practice. We do not believe those costs are excessive or unreasonable and should be restored.

If the Commission determines that the actual costs incurred by the agency to keep the shelter open as mandated are not fully reimbursable, then at the least, they should allow the inclusion over departmental and agency overhead/indirect costs as is allowed by State and Federal OMB guidelines. The SCO calculation does not include departmental ICRP costs.

WE REQUEST THE RESTORATION OF COSTS AS DISCUSSED ABOVE AND USING THE FULL ACTUAL SHELTER COSTS AS THE BASIS OF REIMBURSEMENT AS CLAIMED.

SCO's Comments:

The Authority is disputing the SCO's determination that only a portion of its staff time and costs are reimbursable under the Holding Period cost component. The Authority has not provided any additional information to consider since our final audit report was issued. The SCO responded to this same issue in Finding 2 of our final audit report (**Exhibit 4, pages 501-505**).

Section IV.B.5 of the parameters and guidelines allows reimbursement under this category for the costs associated with holding shelters open for the public on one weekend day, one weekday evening, or under certain circumstances, for costs incurred in operating an after-hours animal redemption process. We believe that labor costs related to staff not performing the activity of making animals available for owner redemption should not be included as allowable costs under this cost component.

The SCO is relying on language in the parameters and guidelines that the reason to be open extra hours is to make animals available for owner redemption on one weekday evening until 7:00 p.m. or on one weekend day. Therefore, this is the criterion by which 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 Authority's animal shelter on Saturdays during the audit period were allowable costs in the final audit report. The Authority's statement that "The SCO calculation does not include departmental ICRP costs" is incorrect.

We held discussions with Authority management to determine the number of hours that the animal shelter was open during the audit period on Saturdays to make animals available for owner redemption. Management also indicated the staffing that was required to perform this activity. Based on the staffing required, the number of hours spent per year, and the productive hourly rates for the employees performing the activity, we determined allowable salary and benefit costs totaling \$187,344 plus \$156,925 in related indirect costs. The results of our analysis are provided for review (**Tab 7**).

VI. THE AUTHORITY DID NOT CLAIM LOST AND FOUND LIST COSTS

Issue

The Authority's states in its IRC filing that the rate that it claimed for care and maintenance activities included costs incurred for Lost and Found List activities. As a result, the Authority did not include any costs in its claims under the Lost and Found List cost component. During the audit, Authority staff conducted a time study to determine the amount of time that staff spent performing the reimbursable activities. Our audit found that direct and indirect costs totaling \$13,658 were allowable for the audit period based on the Authority's time study.

SCO's Analysis:

Authority staff conducted a two-week time study from September 12 through September 18, 2011, and from September 26 through October 1, 2011, to determine the average amount of time spent by staff performing Lost and Found List activities. The time study revealed that a Desk Clerk spent an average of 69 minutes per week (60 hours per year) and a Front Office Supervisor spent 18 minutes per week (16 hours per year) performing Lost and Found List activities. We applied the time study yearly average by each employee's productive hourly rate and found that salaries and benefits totaling \$7,432 (**Exhibit 4-pages 506-507**) and related indirect costs totaling \$6,225 were allowable for the audit period (**Tab 11**).

Authority's Response:

FINDING 3 AND FINDING 4 (Unclaimed costs for Lost and Found Lists and Maintaining Non-Medical Records)

As discussed above in Finding 1, SEAACA did not claim these components individual since they felt the rate for care and maintenance of the animal included these activities.

If the CSM allows the calculation of daily care and maintenance as proposed based on the Actual Cost Method, this component would not be requested for reimbursement.

SCO's Comments:

The Authority used its altered version of the Actual Cost method to claim costs for care and maintenance of animals, intending to extend that methodology to include costs incurred for the other cost components of the mandated program. However, we believe that this approach is arbitrary because the two cost components are very different. For this reason, we believe that the Lost and Found List cost component appears separately from the other cost components within the parameters and guidelines. While the Care and Maintenance cost component is designed to provide reimbursement for the cost of labor, materials, supplies, indirect costs, and contract services to care and maintain the animals in its shelter, the Lost and Found List cost component is designed to provide reimbursement of costs for providing information to owners of lost animals and those who find lost animals in an effort to reunite lost animals with their owners. The two components are entirely different in their scope and purpose.

The Authority conducted its own two-week time study from September 12 through September 18, 2011 and again from September 26 through October 2, 2011 to determine the staff involved in performing this activity and the amount of time that they spent performing the activity. We tallied the amount of time in seconds that the staff recorded and determined the number of hours spent per year to perform the activity. Using the productive hourly rates of the staff involved and the allowable indirect cost rates for each year of the audit period, we determined that \$13,657 was allowable for the audit period. Actual copies of the Authority's time study and our resulting analysis are provided for review (**Tab 8**).

VII. THE AUTHORITY DID NOT CLAIM MAINTAINING NON-MEDICAL RECORDS COSTS

Issue

The Authority states in its IRC filing that the rate that it claimed for care and maintenance activities included costs incurred for Maintaining Non-Medical Records activities. As a result, the Authority did not include any costs in its claims under the Maintaining Non-Medical Records cost component. During the audit, Authority staff conducted a time study to determine the amount of time that staff spent performing the reimbursable activities. Our audit found that direct and indirect costs totaling \$158,870 were allowable for the audit period based on the Authority's time study.

SCO's Analysis:

Authority staff conducted two separate time studies, one from September 19 through September 24, 2011 to determine the average time required to process the final disposition of animals and one from December 2 through December 18, 2011, to determine the average time required to process non-medical records for incoming animals. The first time study revealed that Clerks, Animal Care Technicians, and Animal Control Officers processed incoming animal records and the percentage involvement of each classification. The second time study revealed that Clerks processed the final disposition of animals. The Authority provided information from its Paw Trax system supporting the number of animal records it processed for FY 2006-07 through FY 2008-09. As this same information was unavailable for FY 2001-02 and FY 2002-03, we used a three-year average for those years based on the last three years of the audit period. We applied the time study results by each employee classification's productive hourly rate and found that salaries and benefits totaling \$86,633 (**Exhibit 4-pages 508-510**) and related indirect costs totaling \$72,237 (**Tab 11**) were allowable for the audit period. We provided the summary of the time study results, animal data information, and the analysis of allowable direct and indirect costs for review (**Tab 9**).

Authority's Response.

FINDING 3 AND FINDING 4 (Unclaimed costs for Lost and Found Lists and Maintaining Non-Medical Records)

As discussed above in Finding 1, SEAACA did not claim these components individual since they felt the rate for care and maintenance of the animal included these activities.

If the CSM allows the calculation of daily care and maintenance as proposed based on the Actual Cost Method, this component would not be requested for reimbursement.

SCO's Comments:

The Authority used its altered version of the Actual Cost method to claim costs for care and maintenance of animals, intending to extend that methodology to include costs incurred for the other cost components of the mandated program. However, we believe that this approach is arbitrary because the two cost components are very different. For this reason, we believe that the Maintaining Non-Medical Records cost component appears separately from the other cost components within the parameters and guidelines. While the Care and Maintenance cost component is designed to provide reimbursement for the cost of labor, materials, supplies, indirect costs, and contract services to care and maintain the animals in its shelter, the Maintaining Non-Medical Records cost component is designed to provide reimbursement of salaries and benefits and related indirect costs for processing incoming and outgoing non-medical records for all animals housed in the Authority's shelter. The two components are entirely different in their scope and purpose.

As noted above, the Authority conducted two separate time studies to determine the staff involved, percentage of involvement, and the amount of time required to process both incoming and outgoing

non-medical animal records. Using the productive hourly rates of the staff involved and the allowable indirect cost rates for each year of the audit period, we determined that \$158,870 was allowable for the audit period.

VIII. THE AUTHORITY DID NOT CLAIM NECESSARY AND PROMPT VETERINARY COSTS

Issue

The Authority states in its IRC filing that the rate that it claimed for care and maintenance activities included costs incurred for necessary and prompt veterinary care activities. As a result, the Authority did not include any costs in its claims under the Necessary and Prompt Veterinary Care cost component. During the audit, Authority staff conducted two time studies to determine the amount of time that staff spent performing the initial physical exams and administering wellness vaccines. The Authority also determined the materials and supplies costs that it incurred for the wellness vaccines that it administered. Our audit found that direct and indirect costs totaling \$99,067 were allowable for the audit period based on the Authority's time studies and the support it provided for materials and supplies costs.

SCO's Analysis:

Authority staff conducted two separate time studies. The first was conducted from March 21 through April 3, 2011, to determine the average time required to perform an initial physical exam in order to make a determination in regards to an animal being "adoptable," "treatable," or "non-rehabilitatable." The second time study was also conducted from March 31, 2011, through April 3, 2011, to determine the average time required to administer wellness vaccines to "adoptable" and "treatable" animals. Even though the Authority has a licensed Veterinarian on staff, the exams are performed and the vaccines are administered by the Animal Care Technicians and Animal Control Officers.

The parameters and guidelines state that reimbursement is provided for animals that die during the increased holding period or are ultimately euthanized. The Authority provided information from its Paw Trax system supporting the number of animals that fit this criteria for FY 2006-07 through FY 2008-09. As this same information was unavailable for FY 2001-02 and FY 2002-03, we used a three-year average for those years based on the last three years of the audit period. We applied the time study results by each employee classification's productive hourly rate and found that salaries and benefits totaling \$19,909 (**Exhibit 4 pages 511-515**) and related indirect costs totaling \$16,580 (**Tab 9**) were allowable for the audit period. In addition, the Authority determined the amounts that it incurred in materials and supplies costs during the audit period for the wellness vaccines that it administered. Using that information, we found that materials and supplies costs totaling \$62,578 were allowable. We provided the summary of the time study results, animal data information, materials and supplies costs, and the analysis of allowable direct and indirect costs for review (**Tab 10**).

Authority's Response:

FINDING 5 — PROMPT AND NECESSARY VETERINARY CARE

The methodology SEAACA used to calculate the reimbursable Veterinary costs was identical to the method used to calculate Care and Maintenance Costs. The costs of the VETERINARY Division were included in the total pool of costs that were divided by total animal days of service provided. The number of eligible days for the Stray/Euthanized population was used as the basis for calculating the costs that were attributable the mandate based on the percentage of appropriate number of eligible animal days.

While this method wasn't specifically enumerated in the instructions as available calculation method for this cost component, it mirrors the "Actual Cost" method allowed in the claiming instructions for Care and Maintenance. Using it for this component appeared to be a fair and rational method in this component as well. Locating and

reviewing thousands of veterinary medical records dating back years to determine which procedures were eligible and which were not, was not a cost effective or viable method.

WE REQUEST THAT THE CSM ALLOW THE CALCULATION OF ALLOWABLE PROMPT AND NECESSARY VETERINARY CARE TO BE BASED ON A SIMILAR MATHEMATICAL MODEL, AS THE CARE AND MAINTENANCE COMPONENT WAS ALLOWED PER PS AND GS. HOWEVER, IF THIS IS NOT ALLOWED, THEN WE REQUEST THAT THE SCO'S CALCULATION INCLUDE OVERHEAD RATES (DEPARTMENTAL AND AGENCY ADMIN) BE INCLUDED IN SEACA PROPOSED CALCULATIONS.

SCO's Comments:

The Authority acknowledges in its response that it did not use a method prescribed in the parameters and guidelines to claim costs under the Necessary and Prompt Veterinary Care cost component. The Authority also objects to the need for "locating and reviewing thousands of veterinary medical records dating back years to determine which procedures were eligible and which were not," and believes that using the "Actual Cost Method" for costs claimed under the cost component of Care and Maintenance "appeared to be a rational method in this component as well." The Authority also believes that the methodology used to claim costs for this cost component "mirrors the 'Actual Cost' method allowed in the claiming instructions for Care and Maintenance" and that it should be able to use the same methodology to claim costs for this cost component. We disagree.

There is no language within the parameters and guidelines allowing the Authority to claim costs in any manner that it chooses. In addition, it is difficult to follow the Authority's logic that the methodology for claiming costs under this cost component "mirrors" the "Actual Cost Method" used for Care and Maintenance activities when the two methods are nothing alike. There is no language within parameters and guidelines Section IV.B.9 (Reimbursable Activities – Ongoing Activities – Necessary and Prompt Veterinary Care) advising claimants to compute costs using animal census data to determine the cost per animal per day and then multiply that cost by the number of eligible animals (those that died during the increased holding period or are ultimately euthanized) by the number of reimbursable days.

For the Necessary and Prompt Veterinary Care cost component, the parameters and guidelines state that:

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."

In addition, the parameters and guidelines state that such procedures are limited to "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." We interpreted this phrase to mean that the necessary and prompt veterinary care must have been provided during the holding period to the population of animals that died (of natural causes) during the holding period or were euthanized after the holding period.

We noted during the audit that Authority staff provided initial physical examinations to all animals entering its shelter (other than those that were dead on arrival) to determine the animal's health status and then administered wellness vaccines to all animals classified as treatable and adoptable. As the procedures that Authority staff followed to perform these activities were repetitive in nature, we determined that they were appropriate for a time study. Accordingly, Authority staff performed its own time studies, as noted above, to determine the amount of time spent by staff to perform these activities and the staff that conducted the activities. However, we determined that the activities of veterinary care to stabilize and/or relieve suffering and care intended to remedy any applicable disease, or congenital or hereditary condition are not subject to a time study and must be supported with actual cost documentation. However, as noted in the Authority's response, it did not provide such documentation because "locating and reviewing thousands of veterinary medical records dating back years to determine which procedures were eligible and which were not, was not a cost effective or viable method." However, as pointed out earlier, the Authority was one of the test claimants for this mandated program and was surely aware of the requirements to claim costs when the parameters and guidelines were first adopted on February 28, 2002.

As noted above, the Authority conducted two separate time studies to determine the staff involved, percentage of involvement, and the amount of time required to perform initial physical exams and administer wellness vaccines. The Authority also provided support for its materials and supplies costs for wellness vaccines. Using the productive hourly rates of the staff involved, the allowable indirect cost rates for each year of the audit period, and supported materials and supplies costs, we determined that \$99,067 was allowable for the audit period.

IX. THE AUTHORITY MISSTATED INDIRECT COSTS

Issue

The Authority did not directly claim reimbursement for indirect costs for any fiscal year of the audit period. Instead, the Authority included a portion of claimed overhead costs in its calculations of costs for Care and Maintenance and Increased Holding Period cost components. However, including a component for overhead within a cost component is not an option outlined in the parameters and guidelines for claiming indirect costs. The parameters and guidelines state:

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.

We worked directly with Authority management and used the Authority's expenditure information from all six of its Divisions for all fiscal years of the audit period to develop ICRPs for the calculation of allowable indirect cost rates for each year of the audit period. We revised our initial calculations of indirect cost rates based on the Authority's response to the draft audit report. Using allowable salaries and benefits as a base, we found that indirect costs totaling \$336,205 were allowable. In its IRC, the Authority now wishes to revise the indirect cost rates based on costs incurred only within its Animal Shelter Division rather than use rates based on the Authority as a whole.

SCO's Analysis:

As noted in the final audit report issued on June 15, 2012, the Authority determined overhead costs for each year of the audit period that were included into its alternative formula for claiming costs using the Actual Cost Method reserved for care and maintenance costs. The Authority's logic for determining overhead costs was that all costs incurred within its Animal Shelter, Kennel, and Veterinary Divisions were direct mandated-related costs and that all costs incurred within its Animal Control and License/Canvassing Divisions were direct non mandated-related costs. Using the two totals, it determined the percentage of direct mandate-related costs and multiplied this percentage by the amount

of costs incurred within its Administration Division. However, this is not a correct method for claiming indirect costs that is outlined in the parameters and guidelines for this mandated program. In addition, assuming that all costs incurred within its Animal Shelter, Kennel, and Veterinary Divisions are all mandated-related and that none of the costs incurred within its Animal Control and License/Canvassing Divisions are mandate-related is also incorrect.

During the audit, we worked with Authority representatives to obtain the necessary information for the development of Indirect Cost Rate Proposals to calculate allowable indirect cost rates. After we issued a draft audit report on May 22, 2012, the Authority responded on June 4, 2012 with requests for revisions to the indirect cost rate calculations. The specifics of these revisions are included in our comments to the Authority's draft audit response, on pages 54 and 55 of the final audit report.

To determine the amount of costs within the Authority's indirect cost pool, we included the following:

- All costs included within the Authority's Administrative Support Division (Division #2510)
- All utility expenditures in the Shelter Division recorded within accounts 550 through 579
- All office supplies expenditures recorded within account 130 in the Animal Shelter and License/Canvassing Divisions
- All small tools and implements expenditures recorded within account 290 in the Animal Shelter and Veterinary Divisions
- All building rental costs recorded within account 361 in the Animal Shelter Division
- All building and computer maintenance costs incurred within accounts 360 and 410 in the Animal Shelter Division
- All staff development costs incurred within account 480 in addition to costs incurred within the Administrative Support Division
- Ninety-nine percent of the salary and benefit costs for the Front Office Supervisory position in the Animal Shelter

We believe that the inclusion of these costs is consistent with the provisions of OMB A-87. We also believed that the other line item costs for services and supplies within divisions other than Administrative Support not mentioned above were direct costs to operate the Authority's core business, which is providing animal control services to its contracting partners.

As the indirect cost rates we calculated are based on direct salaries and benefits, we calculated direct salaries and benefits by adding up all salary and benefit costs incurred within all divisions, other than the Administrative Support Division and the Front Office Supervisory position in the Animal Shelter Division identified above. While the Authority requested that we include other supervisory and support positions within the Animal Shelter as partially indirect, it did not provide any actual cost basis on which to base such a determination. The Authority did not provide any actual time records with its IRC filing supporting the allocation of indirect salaries and benefits that it requested.

Authority's Response:

FINDING 6 — MISSTATED INDIRECT COSTS.

As discussed in Finding 1, SEAACA originally did not prepare ICRP rates because they elected to use the ACTUAL COST METHOD of calculating the Care and Maintenance cost per animal per day. Indirect costs

were included in the total division expenditures, so did not have to be calculated separately. The only overhead factored into our original claims was to add a prorated share of the ADMINISTRATIVE Division charges to the SHELTER & VETERINARY department costs.

As a result of this audit and the SCO's request to recalculate costs based on the time study method, SEAACA has prepared ICRP rates that we believe are correct and should be added to the eligible direct costs.

We request that the CSM accept the ICRP and overhead rate calculations and increase the applicable allowable costs accordingly.

SCO's Comments:

As noted above, we worked with Authority representatives to develop ICRPs and indirect cost rates during the course of the audit. However, in its IRC filing, the Authority is requesting a complete revision to the methodology that was completed during the audit. The allowable indirect cost rates that appear in the audit report were based on costs incurred throughout all of the Authority's six Divisions. In its IRC response, the Authority is suggesting that its indirect cost rates be prepared using only the expenditures within the Animal Shelter Division. The Authority provided a sample of what such a calculation would look like for FY 2008-09, which results in an indirect cost rate of 150.83% for that year instead of the 76.38% indirect cost rate that was allowable during the audit. However, we believe that the Authority's request is flawed.

Establishing indirect cost rates based only on the Animal Shelter Division is an incorrect methodology. What the Authority is proposing is the development of a departmental rate that applies only to this Division. That would be appropriate if the Animal Shelter Division was the only department within the Authority in which mandated costs were incurred. For example, animal shelters that are operated by cities and counties function as a department within the context of the respective government as a whole. The main purpose of the respective governments is to provide services to its citizens, of which animal control services is only a part. Therefore, these shelters operate as separate departments within those governments and are accounted for within their own budget units. Rather than prepare an indirect cost rate based on the entire government as a whole, it is more correct to prepare indirect cost rates based only on costs incurred within the animal shelter department.

In contrast, the Southeast Area Animal Control Authority has six Divisions. All six Divisions of the Authority work towards a common purpose, which is to provide animal control services for its participating cities. Allowable mandated costs were incurred within multiple Divisions of the Authority. The indirect cost rates that are identified as allowable in the audit report are based on the Authority as a whole. It would not be appropriate to prepare and allocate an indirect cost rate based on one Division to allowable salaries and benefits costs incurred within other Divisions, which is what the Authority is proposing.

There is another flaw in the Authority's request. The Authority appears to believe that any mandate-related activities that an employee performs are direct costs, while time spent on activities that are not reimbursable are indirect costs. That is not consistent with the provisions of OMB A-87. Many of the activities performed by the employee classifications identified in the Authority's example for FY 2008-09 perform functions that are directly related to the Authority's common purpose of providing animal shelter services to the public. As identified in parameters and guidelines section V.B-Indirect Costs, "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." For example, the Authority identifies Dispatchers and Clerks as being partially or entirely indirect. However, these employee classifications perform functions unique to their particular Divisions, not the Authority as a whole. The Authority has an entire Division (Administrative Services – Division 2510) that provides the common purpose activities as defined in the parameters and guidelines.

As noted previously, we believe that the indirect cost rate calculations identified in the audit report are consistent with the parameters and guidelines and the provisions of OMB A-87. We have provided a summary of the allowable indirect cost rate calculations and copies of the worksheets that we prepared based on the Authority's expenditure reports for the audit period (Tab 11).

X. CONCLUSION

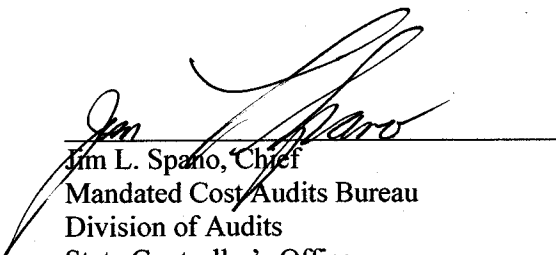
The SCO audited the Southeast Area Animal Control Authority's claims for costs of the legislatively mandated Animal Adoption Program (Chapter 752, Statutes of 1998; and Chapter 313, Statutes of 2004) for the period of July 1, 2001, through June 30, 2009, excluding July 1, 2003, through June 30, 2006. The Authority claimed \$2,316,724 for the mandated program. Our audit found that \$760,091 is allowable and \$1,556,633 is unallowable. The costs are unallowable primarily because the Authority claimed unallowable costs and ineligible staff, misstated animal census data, overstated the number of eligible animals, understated the number of reimbursable days, did not claim allowable costs, and overstated offsetting revenues.

The Commission should find that: (1) the SCO correctly reduced the Authority's FY 2001-02 claim by \$111,929; (2) the SCO correctly reduced the Authority's FY 2002-03 claim by \$152,036; (3) the SCO correctly reduced the Authority's FY 2006-07 claim by \$384,965; (4) the SCO correctly reduced the Authority's FY 2007-08 claim by \$403,837; and (5) the SCO correctly reduced the Authority's FY 2008-09 claim by \$503,866.

XI. 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 November 10, 2015, at Sacramento, California, by:



Jim L. Spanio, Chief
Mandated Cost Audits Bureau
Division of Audits
State Controller's Office

Tab 3

**BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA**

IN RE TEST CLAIM:

Civil Code Sections 1815, 1816, 1834, 1834.4, 1845, 1846, 1847, and 2080;

Food and Agricultural Code Sections 17005, 17006, 31108, 31752, 31752.5, 31753, 31754, 32001, and 32003;

Penal Code Sections 597.1 and 599d; and
Business and Professions Code Section 4855,

As Added or Amended by Statutes of 1978, Chapter 1314; and Statutes of 1998, Chapter 752; and

California Code of Regulations, Title 16, Division 20, Article 4, Section 2031 (Renumbered 2032.3 on May 25, 2000); and

Filed on December 22, 1998;

By the County of Los Angeles, City of Lindsay, County of Tulare, County of Fresno, and Southeast Area Animal Control Authority, Claimants.

NO. CSM 98-TC-11

Animal Adoption

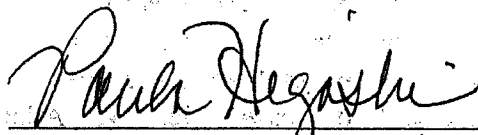
STATEMENT OF DECISION
PURSUANT TO GOVERNMENT
CODE SECTION 17500 ET SEQ.;
TITLE 2, CALIFORNIA CODE OF
REGULATIONS, DIVISION 2,
CHAPTER 2.5, ARTICLE 7

(Adopted on January 25, 2001)

STATEMENT OF DECISION

The attached Statement of Decision of the Commission on State Mandates is hereby adopted in the above-entitled matter.

This Decision shall become effective on February 2, 2001.



Paula Higashi, Executive Director

**BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA**

IN RE TEST CLAIM:

Civil Code Sections 1815, 1816, 1834, 1834.4, 1845, 1846, 1847, and 2080; Food and Agricultural Code Sections 17005, 17006, 31108, 31752, 31752.5, 31753, 31754, 32001, and 32003; Penal Code Sections 597.1 and 599d; and Business and Professions Code Section 4855,

As Added or Amended by Statutes of 1978, Chapter 1314; and Statutes of 1998, Chapter 752; and

California Code of Regulations, Title 16, Division 20, Article 4, Section 2031 (Renumbered 2032.3 on May 25, 2000); and

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By the County of Los Angeles, City of Lindsay, County of Tulare, County of Fresno, and Southeast Area Animal Control Authority, Claimants.

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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 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*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 irretrievably suffering from a serious illness or severe injury, or newborn animals that need maternal care and have been impounded without their mothers.

Ms. Bryant contends that neither prior law, nor Food and Agriculture Code section 31754, require local agencies to take in owner-relinquished animals. Thus, she argues that taking in such animals is within the discretion of the local agency and that the holding periods established by section 31754 only apply if the local agency chooses to accept owner-relinquished animals.

The claimants contend that section 31754 imposes mandatory duties on the local agency to accept owner-relinquished pets since, in reality, owners relinquish their animals on the streets

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. . . .

(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 (I). With the deletion of subdivision (I), 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 & Agr. 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 4

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, subs. (a), (b), added by Sen. Bill No. 1785, § 10; Civ. Code, § 1834.4, subs. (a), (b), added by Sen. Bill No. 1785, § 5.)

the same holding period as stray animals to allow for adoption, and providing for an explicit adoption period.” (*Id.*, § 1(c)(1), p. 4904.)

d. Legislative History

The legislative history of Senate Bill No. 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:

McGuiness, 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 5

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 6

**Auditors Testimonial Evidence – < G.6.2 >
Care and Maintenance**

Date of interview:

Week of August 23, 2010

Auditor:

Rosa Gonzalez, AIC

Staff interviewed:

Dan Morrison, Executive Director
Nicole Boulding, Licensing Supervisor
Cathy Kyle, Administrative Assistant

The SEAACA staff was able to provide the actual salary and benefit costs incurred for personnel who provide care and maintenance to animals housed at the shelter. Based on discussions with management, we determined a reasonable percentage of the time that the specific classifications actually spend providing care and maintenance.

Dan Morrison, determined that Animal Care Technicians (ACT's) and Sr. Animal Care Attendants (Sr. ACT's) spend 89% of the time providing care and maintenance to the animals. The rest of the time they may spend on other reimbursable components such as entering non-medical records, performing an initial physical examination, administering wellness vaccines and some non reimbursable activities.

Dan Morrison suggested that Lead Animal Care Technician (Lead ACT) spend approximately 60% of the time performing care and maintenance to animals. This position performs some Animal Care Technician duties such as care and maintenance. However, 40% of the time, this position spends performing other mandate related activities such as those mentioned above for the ACT's. In addition, this position handles supervisory duties such as coordinating recruiting, training and scheduling of ACT's; preparation and authorization for animals scheduled for euthanasia; handling of customer complains; handles disciplinary issue involving kennel staff.

We determined that the percentage suggested by Mr. Morrison are reasonable based on his descriptions along with the SEAACA's job duty descriptions which were obtained and documented.

We discussed the rest of the positions and their involvement in the care and maintenance of animals with SEAACA's management. However, we determined that the rest of the positions are not responsible for any of the care and maintenance of the animals.



JOB DESCRIPTION

LEAD ANIMAL CARE TECHNICIAN

Compensation: \$2,413.00 to \$2,990.00 monthly + liberal benefits package

DEFINITION:

Under the direction of the Director of Operations, responsible for managing daily kennel operations, supervising Animal Care Technician staff and occasionally performing typical ACT duties, as needed.

REPRESENTATIVE DUTIES:

- Supervises the proper daily care and handling of all animals in SEAACA's care and custody.
- Supervises kennel operations to ensure excellent customer and animal care.
- Performs animal inventory for accountability of all animals in SEAACA's care.
- Coordinates recruiting, training and scheduling of Animal Care Technicians.
- Preparation and authorization of paperwork for animals scheduled for euthanasia.
- Handles customer complaints.
- Handles disciplinary issues involving kennel staff.
- Prepares or oversees preparation of payroll records for kennel staff.
- Coordinates pick ups and deliveries of pet and kennel supplies as needed.
- Performs duties of animal care technician as needed.
- Maintains facility, interior and exterior.
- Attends administrative staff meetings.
- Other duties as assigned.

MINIMUM QUALIFICATIONS/EXAMINATIONS:

- High School Graduation, G.E.D., or a combination of education and related experience totaling twelve years.
- Minimum of three years experience as an animal care technician (kennel worker) at an outside agency or one year at SEAACA with favorable performance evaluations.
- No felony convictions or convictions of driving while under the influence of drugs or alcohol.
- Valid California Driver's License, or the ability to obtain one, and a good driving record.
- Must pass a pre-employment physical examination and background investigation.

KNOWLEDGE AND ABILITIES:

- Establish and maintain effective, cooperative relations with the public and fellow employees.
- Equitably supervise staff and provide guidance and feedback to staff.
- Familiar with animal shelter operations.
- Knowledge of the proper care, handling and feeding of domestic and exotic animals.
- Knowledge of proper cleaning and disinfecting of an animal housing facility.
- Animal disease recognition.
- Organize and delegate duties.
- Sound supervisory skills.
- Compassionate and professional approach to all duties.

PHYSICAL CLASSIFICATIONS / ESSENTIAL JOB FUNCTIONS:

- Ability to lift 75 pounds as demonstrated by a challenge test.
- Frequent direct handling, carrying and restraining of animals, both large and small and carrying of supplies and equipment.
- Stooping and bending.
- Communicate effectively with citizens, staff and city contacts in person, by telephone, two-way radio and in writing.
- Read typewritten or handwritten documents.
- Manual dexterity sufficient for handwritten records and for computer entry.
- Must be able to tolerate loud animal noises and odors.
- Endurance sufficient for standing and walking during entire duty shift.

SPECIAL INFORMATION:

Posted 1/7/08 - Open until filled. Submit completed application to:

SEAACA

9777 SEAACA Street, Downey, California 90241

Attn. Human Resources

(562) 803-3301 ext. 221 or Fax # (562) 803-3676

administration@seaaca.org

(2)



JOB DESCRIPTION

Hourly Rate: \$14.51 - \$17.91, plus benefits
SENIOR ANIMAL CARE TECHNICIAN

DEFINITION:

Under the supervision of the Lead Animal Care Technician, responsible for managing daily kennel operations, assists with supervising Animal Care Technician staff and occasionally performing typical ACT duties, as needed.

REPRESENTATIVE DUTIES:

- Assists with the supervision of the proper daily care and handling of all animals in SEAACA's care and custody.
- Assists with the supervision of kennel operations to ensure excellent customer and animal care.
- Assists and/or performs animal inventory for accountability of all animals in SEAACA's care.
- Assists with the training and scheduling of Animal Care Technicians.
- Preparation and authorization of paperwork for animals scheduled for euthanasia.
- Handles customer complaints.
- Handles disciplinary issues involving kennel staff.
- Assists with or oversees preparation of payroll records for kennel staff.
- Performs duties of animal care technician as needed.
- Maintains facility, interior and exterior.
- Other duties as assigned.

MINIMUM QUALIFICATIONS/EXAMINATIONS:

- High School Graduation, G.E.D., or a combination of education and related experience totaling twelve years.
- Minimum of three years experience as an animal care technician (kennel worker) at an outside agency or one year at SEAACA with favorable performance evaluations.
- No felony convictions or convictions of driving while under the influence of drugs or alcohol.
- Valid California Driver's License, or the ability to obtain one, and a good driving record.
- Must pass a pre-employment physical examination and background investigation.

KNOWLEDGE AND ABILITIES:

- Establish and maintain effective, cooperative relations with the public and fellow employees.
- Familiar with animal shelter operations.
- Knowledge of the proper care, handling and feeding of domestic and exotic animals.
- Knowledge of proper cleaning and disinfecting of an animal housing facility.
- Animal disease recognition.
- Organize and delegate duties.
- Sound supervisory skills.
- Compassionate and professional approach to all duties.

PHYSICAL CLASSIFICATIONS / ESSENTIAL JOB FUNCTIONS:

- Ability to lift 75 pounds as demonstrated by a challenge test.
- Frequent direct handling, carrying and restraining of animals, both large and small and carrying of supplies and equipment.
- Stooping and bending.
- Communicate effectively with citizens, staff and city contacts in person, by telephone, two-way radio and in writing.
- Read typewritten or handwritten documents.
- Manual dexterity sufficient for handwritten records and for computer entry.
- Must be able to tolerate loud animal noises and odors.
- Endurance sufficient for standing and walking during entire duty shift.

SPECIAL INFORMATION

Working hours and days off rotate. Hours may be for various durations, up to 12 hours a day, however, normally do not exceed eighty (80) hours in any two week period.

(3)



Hourly Rate: \$13.04 - \$16.15
ANIMAL CARE TECHNICIAN

JOB DESCRIPTION

DEFINITION:

Under direct supervision of the Lead and Senior Animal Care Technicians, cares for the animals that come into the SEAACA Animal Care Center and maintains the facility.

REPRESENTATIVE DUTIES:

- Provides food and water for domestic, exotic and wild animals at shelter.
- Cleans and disinfects animal enclosures (some outside of the building) and feed bowls.
- Impounds in to animal care center and releases animals to owners and new adopters.
- Euthanizes animals.
- Maintains facility.
- Computer data entry, record keeping, and scanning animals for microchips.
- Observes animals for signs of illness or injury and reports these to Veterinary Division.
- Other work as assigned.

MINIMUM QUALIFICATIONS / EXAMINATIONS:

- No felony convictions or recent convictions of driving while under the influence of drugs or alcohol.
- Valid California Drivers License or the ability to obtain one, and a good driving record.
- Ability to pass a specified written test with a minimum score of 70%.
- Must pass a pre-employment physical examination.
- Must pass a background investigation.
- Minimum 18 years of age.

KNOWLEDGE AND ABILITIES:

- Animal breeds and knowledge of behavior traits.
- Proper methods of safely handling and restraining a wide variety of animals.
- Animal nutritional needs.
- Symptoms of common diseases of dogs and cats.

PHYSICAL CLASSIFICATIONS/ESSENTIAL JOB FUNCTIONS:

- Ability to lift 75 pounds as demonstrated by a challenge test.
- Extensive direct handling, carrying and restraining of animals, both large and small and carrying of supplies and equipment.
- Extensive stooping, bending and carrying.
- Communicate effectively with citizens, staff and city contacts in person and by telephone.
- Read typewritten or handwritten documents.
- Manual dexterity sufficient to prepare handwritten records and for computer data entry.
- Must be able to tolerate loud animal noises and objectionable odors.
- Endurance sufficient for standing and walking during entire duty shift.
- Occasional running to apprehend loose animals evading capture.

SPECIAL INFORMATION

Working hours and days off are rotated 7 days per week. Hours may be for various durations.

**Final Filing Date: Saturday, August 7, 2010 at 4:30 p.m.
or when the first 40 complete applications are received.**

**A resume in lieu of a completed employment application, facsimile,
and/or postmark will not be accepted**

(4)

Southeast Area Animal Control Agency
 Legislatively Mandated Animal Adoption Program
 July 1, 2001, through June 30, 2003, and July 1, 2006, through June 30, 2009
 Audit ID # S11-MCC-006

Care and Maintenance - Actual Salary and Benefits

| Position | Amount Claimed | Allowable per Audit | | | |
|------------------------|----------------|---------------------|---------------------|------------------|-----------------|
| | | Salaries & Benefits | Mandated Percentage | Amount Allowable | Audit Adjustmtn |
| FY 2001-02 | | | | | |
| Animal Care Tech | \$ - | \$ 149,645 | 89% | \$ 133,184 | 133,184 |
| Lead animal Care Tech. | - | 72,135 | 60% | 43,281 | 43,281 |
| Total | - | 221,780 | | 176,465 | 176,465 |
| FY 2002-03 | | | | | |
| Animal Care Tech | \$ - | \$ 169,565 | 89% | \$ 150,913 | 150,913 |
| Lead animal Care Tech. | - | 74,667 | 60% | 44,800 | 44,800 |
| Total | - | 244,232 | | 195,713 | 195,713 |
| FY 2006-07 | | | | | |
| Animal Care Tech | \$ - | \$ 106,755 | 89% | \$ 95,012 | 95,012 |
| Lead animal Care Tech. | - | 43,764 | 60% | 26,258 | 26,258 |
| Total | - | 150,519 | | 121,270 | 121,270 |
| FY 2007-08 | | | | | |
| Animal Care Tech | \$ - | \$ 182,899 | 89% | \$ 162,780 | 162,780 |
| Lead animal Care Tech. | - | 51,621 | 60% | 30,973 | 30,973 |
| Total | - | 234,520 | | 193,753 | 193,753 |
| FY 2008-09 | | | | | |
| Animal Care Tech | \$ - | \$ 226,528 | 89% | \$ 201,610 | 201,610 |
| Sr. Animal Care Tech. | - | 31,509 | 89% | 28,043 | 28,043 |
| Lead animal Care Tech. | - | 59,319 | 60% | 35,591 | 35,591 |
| Total | - | 317,356 | | 265,244 | 265,244 |
| | | \$ 1,168,407 | | \$ 952,445 | \$ 952,445 |

EX.22

A.3.2

Labor - Salaries, Benefits FY 2001/2002

| Position Title | No. Positions | Salaries | Annual Health Premium | Annual Dental Premium | Annual Retirement Benefits |
|-------------------------|---------------|---------------|-----------------------------|-----------------------------|-----------------------------|
| | | | <i>All Positions Listed</i> | <i>All Positions Listed</i> | <i>All Positions Listed</i> |
| Clerical | 3 | \$ 90,284.00 | \$ 7,545.77 | \$ 566.39 | |
| Dispatch | 2 | \$ 55,516.00 | \$ 4,639.93 | \$ 348.28 | |
| Front Office Supervisor | 1 | \$ 38,373.00 | \$ 3,207.15 | \$ 240.73 | |
| Animal Care Technicians | 6 | \$ 122,879.00 | \$ 10,270.01 | \$ 770.88 | |
| Lead ACT | 1 | \$ 59,233.00 | \$ 4,950.59 | \$ 371.60 | |
| | 13 | \$ 366,285.00 | \$ 30,613.44 | \$ 2,297.88 | \$ 46,875.00 |

Health , Dental and Retirement Benefits allocated based on salaries earned. SEACA provided a lump sum of these benefits only under the clerical classification.

(6) **SEACA generated**

Final Audit Report - June 15, 2012 Findings

| Auditor Analysis | Salaries | Benefits | Salaries and Benefits | % of Care Allowable | |
|-------------------------|---------------|--------------|-----------------------|---------------------|---------------|
| Animal Care Technicians | \$ 122,879.00 | 26,766.22 | \$ 149,645.22 | 89% | \$ 133,184.00 |
| Lead ACT | 59,233.00 | 12,902.48 | 72,135.48 | 60% | 43,281.00 |
| | \$ 182,112.00 | \$ 39,668.69 | \$ 221,780.69 | | \$ 176,465.00 |

A4.PS

A4.7

A4.7

Labor - Salaries, Benefits FY 2002/2003

| Position Title | No. Positions | Salaries | Annual Health Premium | Annual Dental Premium | Annual Retirement Benefits |
|-------------------------|---------------|---------------|-----------------------|-----------------------|----------------------------|
| Clerical | 4 | \$ 110,354.00 | \$ 10,125.96 | \$ 358.08 | |
| Dispatch | 2 | \$ 57,814.00 | \$ 6,600.00 | \$ - | |
| Front Office Supervisor | 1 | \$ 39,181.00 | \$ 4,128.00 | \$ - | |
| Animal Care Technicians | 6 | \$ 142,385.00 | \$ 11,340.00 | \$ 716.16 | |
| Lead ACT | 2 | \$ 62,344.00 | \$ 5,342.64 | \$ 358.08 | |
| | 15 | \$ 412,078.00 | \$ 37,536.60 | \$ 1,432.32 | \$ 43,771.00 |

All Positions Listed

Retirement Benefits allocated based on salaries earned. SEACA provided a lump sum of these benefits only under the clerical classification.

SEACA generated

43771

Final Audit Report - June 15, 2012 Findings

| Auditor Analysis | Salaries | Benefits | Salaries and Benefits | % of Care Allowable | |
|-------------------------|---------------|--------------|-----------------------|---------------------|---------------|
| Animal Care Technicians | \$ 142,385.00 | 27,180.32 | \$ 169,565.32 | 89% | \$ 150,913.00 |
| Lead ACT | 62,344.00 | 12,322.91 | \$ 74,666.91 | 60% | 44,800.00 |
| | \$ 204,729.00 | \$ 39,503.23 | \$ 244,232.23 | | \$ 195,713.00 |

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(6)

Labor - Salaries, Benefits FY 2006/2007

| Position Title | No. Positions | Salaries | Annual Health Premium | Annual Dental Premium | Annual Retirement Benefits |
|-------------------------|---------------|---------------|-----------------------|-----------------------|----------------------------|
| Clerical | 4 | \$ 138,873.62 | \$ 15,830.40 | \$ 622.08 | \$ 18,400.00 |
| Dispatch | 2 | \$ 65,115.06 | \$ 9,708.00 | \$ - | \$ 15,200.00 |
| Front Office Supervisor | 1 | \$ 32,631.44 | \$ 3,468.00 | \$ - | \$ 2,000.00 |
| Animal Care Technicians | 7 | \$ 91,411.74 | \$ 4,120.80 | \$ - | \$ 11,200.00 |
| Lead ACT | 2 | \$ 25,500.24 | \$ 8,241.60 | \$ 414.72 | \$ 8,000.00 |
| | 16 | \$ 353,532.10 | \$ 41,368.80 | \$ 1,036.80 | \$ 52,150.04 |

(8)

SEAACCA generated

| Auditor Analysis | Salaries | Benefits | Salaries and Benefits. | % of Care Allowable | |
|-------------------------|---------------|--------------|------------------------|---------------------|---------------|
| Animal Care Technicians | \$ 91,411.74 | 15,342.49 | \$ 106,754.23 | 89% | \$ 95,011.00 |
| Lead ACT | 25,500.24 | 18,263.66 | 43,763.90 | 60% | 26,258.00 |
| | \$ 116,911.98 | \$ 33,606.15 | \$ 150,518.13 | | \$ 121,270.00 |

Labor - Salaries, Benefits FY 2007/2008

| Position Title | No. Positions | Salaries | Annual Health Premium | Annual Dental Premium | Annual Retirement Benefits |
|-------------------------|---------------|---------------|-----------------------|-----------------------|----------------------------|
| Clerical | 4 | \$ 150,171.66 | \$ 16,598.40 | \$ 414.72 | \$ 17,796.17 |
| Dispatch | 2 | \$ 76,214.13 | \$ 10,855.80 | \$ - | \$ 7,890.42 |
| Front Office Supervisor | 1 | \$ 26,322.34 | \$ 4,236.00 | \$ - | \$ 2,898.29 |
| Animal Care Technicians | 7 | \$ 167,354.58 | \$ 4,120.80 | \$ 207.36 | \$ 11,213.66 |
| Lead ACT | 2 | \$ 43,741.64 | \$ 4,120.80 | \$ - | \$ 3,798.45 |
| | 16 | \$ 463,804.35 | \$ 39,931.80 | \$ 622.08 | \$ 44,173.46 |

(b) **SEACA generated**

| Auditor Analysis | Salaries | Benefits | Salaries and Benefits | % of Care Allowable | |
|-------------------------|----------------------|---------------------|-----------------------|---------------------|----------------------|
| Animal Care Technicians | \$ 167,354.58 | 15,544.22 | \$ 182,898.80 | 89% | \$ 162,780.00 |
| Lead ACT | 43,741.64 | 7,879.25 | 51,620.89 | 60% | 30,973.00 |
| | <u>\$ 211,096.22</u> | <u>\$ 23,423.47</u> | <u>\$ 234,519.69</u> | | <u>\$ 193,753.00</u> |

Labor - Salaries, Benefits FY 2008/2009

| Position Title | No. Positions | Salaries | Annual Health Premium | Annual Dental Premium | Annual Retirement Benefits |
|-------------------------|---------------|---------------|-----------------------|-----------------------|----------------------------|
| Clerical | 5 | \$ 150,225.65 | \$ 17,155.20 | \$ 423.12 | \$ 30,351.52 |
| Dispatch | 2 | \$ 61,142.73 | \$ 11,409.00 | \$ 211.56 | \$ 11,724.00 |
| Front Office Supervisor | 1 | \$ 45,491.65 | \$ 4,620.00 | \$ - | \$ 5,922.50 |
| Animal Care Technicians | 8 | \$ 221,795.71 | \$ - | \$ - | \$ 4,731.57 |
| Sr. ACT | 1 | \$ 29,448.12 | \$ - | \$ - | \$ 2,061.37 |
| Lead ACT | 1 | \$ 49,759.43 | \$ 4,178.40 | \$ - | \$ 5,559.98 |
| | 18 | \$ 557,863.29 | \$ 37,362.60 | \$ 634.68 | \$ 48,035.16 |

(10)

SEACA generated

| Auditor Analysis | Salaries | Benefits | Salaries and Benefits | % of Care Allowable | |
|-------------------------|---------------|--------------|-----------------------|---------------------|---------------|
| Animal Care Technicians | \$ 221,795.71 | 4,731.57 | \$ 226,527.28 | 89% | \$ 201,609.00 |
| Sr. ACT | \$ 29,448.12 | 2,061.37 | 31,509.49 | 89% | 28,043.00 |
| Lead ACT | 49,759.43 | 9,559.98 | 59,319.41 | 60% | 35,592.00 |
| | \$ 301,003.26 | \$ 16,352.92 | \$ 317,356.18 | | \$ 265,244.00 |

A.4.7

Summary of Allowable Materials and Supplies Costs - Care and Maintenance

| | Fiscal Year | | | | | Total |
|-----------------------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2001-02 | 2002-03 | 2006-07 | 2007-08 | 2008-09 | |
| Claimed | | | | | | |
| Shelter division expenses | \$ 438,664 | \$ 472,352 | \$ 474,578 | \$ 699,343 | \$ 874,672 | |
| Kennel division expenses | 181,458 | 198,616 | 223,490 | 105,620 | 2,646 | |
| Veterinary division expenses | - | - | 462,174 | 534,339 | 625,775 | |
| Overhead share/admin expenses | 207,718 | 239,185 | 677,877 | 668,800 | 664,807 | |
| (Euthanasia suppl./disposal fees) | (14,394) | (22,182) | (8,864) | (8,252) | (7,778) | |
| Total Claimed | \$ 813,446 | \$ 887,971 | \$ 1,829,255 | \$ 1,999,850 | \$ 2,160,122 | \$ 7,690,644 |
| Amount Allowable | | | | | | |
| 140 -Special Act Supplies * | \$ 41,702 | \$ 35,556 | \$ 50,248 | \$ 68,666 | \$ 92,554 | \$ 288,726 |
| Amount Unallowable | \$ (771,744) | \$ (852,415) | \$ (1,779,007) | \$ (1,931,184) | \$ (2,067,568) | \$ (7,401,918) |

* Note - per SEACA management - Special Account Supplies (Account #140) includes custodial supplies and shelter animal food.

(11)

FY 2001-02

Source: H.1.6

Auditor Analysis

Admin - 2510

Animal Control - 2520

(10??)

Animal Shelter - 2530

Kennel -2541

Vet -2540

License Canvassing-2560

ICRP Use

| | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Over all |
|--|----------------------|-----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|-----------------------|
| 00- PERSONNEL SERVICES | | | | | | | | | | | | | |
| Salaries & Wages | | 205,988 | | 361,928 | | 154,291 | | 115,010 | | 153,423 | | 72,073 | |
| Part-time Wages & Overtime | | - | | 50,097 | | 24,639 | | 54,183 | | 397 | | 80,367 | |
| Benefits | 38.64% | 79,586 | 26.11% | 94,486 | 48.24% | 74,424 | 10.66% | 12,265 | 27.93% | 42,844 | 24.94% | 17,978 | 30.26% |
| Personnel Services Total | | 285,574 | | \$ 506,511 | | \$ 253,354 | | \$ 181,458 | | \$ 196,664 | | \$ 170,418 | |
| 00- Total OPR MATL & SUPPLIES | | | | | | | | | | | | | |
| | | Indirect Costs | | Direct Costs | | Direct Costs | | Direct Costs | | Direct Costs | | Direct Costs | |
| 130 Office Supplies | | 7,125 | | 130 | | 75 | | 130 | | 647 | | 647 | |
| 140 Special Act Supplies | | 2,361 | | 140 | | 2,530 | | G.6.2 140 | | 44,782 | | 3,239 | |
| 141 Industrial Gas | | 141 | | 141 | | 141 | | 141 | | 6,754 | | 141 | |
| 142 Animal License Supplies | | 142 | | 142 | | 142 | | 142 | | 934 | | 142 | |
| 144 Computer software & License | | 144 | | 144 | | 144 | | 144 | | 144 | | 144 | |
| 160 Books & Publications | | 281 | | 160 | | 160 | | 160 | | 160 | | 160 | |
| 180 Clothing | | 180 | | 180 | | 3,776 | | 180 | | 3,319 | | 1,810 | |
| 290 Small Tools and Implements | | 56 | | 290 | | 57 | | 290 | | 858 | | 290 | |
| 310 Advertising | | 1,318 | | 310 | | 171 | | 310 | | 310 | | 310 | |
| 320 Printing & Binding | | 2,177 | | 320 | | 171 | | 320 | | 2,281 | | 9,900 | |
| 330 Photo & Blueprinting | | 330 | | 330 | | 334 | | 330 | | 330 | | 330 | |
| 340 Print shop Charges | | 635 | | 340 | | 258 | | 340 | | 340 | | 340 | |
| 361 Building Rental | | 16,057 | | 361 | | 361 | | 361 | | 31,966 | | 361 | |
| 360 SVCS Maintain Buildings | | 360 | | 360 | | 360 | | 360 | | 4,851 | | 360 | |
| 407 SVCS Maint - Comp | | 407 | | 407 | | 407 | | 407 | | 14,211 | | 407 | |
| 410 SVCS Main Comm Equipment | | 410 | | 410 | | 410 | | 410 | | 410 | | 410 | |
| 450 Auditing Services | | 4,200 | | 450 | | 450 | | 450 | | 450 | | 450 | |
| 451 Administrative Overhead | | 40,000 | | 451 | | 451 | | 451 | | 451 | | 451 | |
| 470 Legal services-Retainer | | 595 | | 470 | | 470 | | 470 | | 470 | | 470 | |
| 480 Staff Development | | 480 | | 480 | | 641 | | 480 | | 1,465 | | 480 | |
| 530 Other Prof. Services | | 530 | | 530 | | 530 | | 530 | | 879 | | 530 | |
| 550 Electricity Bills | | 550 | | 550 | | 550 | | 550 | | 26,891 | | 550 | |
| 556 Gas Bills | | 556 | | 556 | | 556 | | 556 | | 390 | | 556 | |
| 560 Telephone | | 560 | | 560 | | 560 | | 560 | | 28,089 | | 560 | |
| 570 Water | | 570 | | 570 | | 570 | | 570 | | 2,066 | | 570 | |
| 580 Travel & Meet Expenses | | 11,800 | | 580 | | 580 | | 580 | | 580 | | 580 | |
| 590 Travel & Meet Expenses SPC | | 9,825 | | 590 | | 590 | | 590 | | 590 | | 590 | |
| 600 Milage | | 600 | | 600 | | 600 | | 600 | | 600 | | 600 | 11,022 |
| 620 Interest Expense | | 620 | | 620 | | 620 | | 620 | | 620 | | 620 | |
| 630 Unemployment insurance | | 11,205 | | 630 | | 630 | | 630 | | 630 | | 630 | |
| 640 Postage | | 1,987 | | 640 | | 1,987 | | 640 | | 640 | | 640 | 13,341 |
| 670 Prof & Tech services Fees | | 1,822 | | 670 | | 1,822 | | 670 | | 670 | | 670 | |
| 690 Medical Exam Fees - Pre employment | | 980 | | 690 | | 980 | | 690 | | 980 | | 690 | 360 |
| 700 Contract Services -MOC | | 18,885 | | 700 | | 14,000 | | 700 | | 18,532 | | 700 | |
| 710 Public Liability Insurance | | 52,119 | | 710 | | 52,119 | | 710 | | 55,573 | | 710 | |
| 740 Health Insurance | | 172,328 | | 740 | | 172,328 | | 740 | | 172,328 | | 740 | |
| 760 Workers compensation insurance | | 165,852 | | 760 | | 165,852 | | 760 | | 165,852 | | 760 | |
| 765 LTD Insurance | | 12,118 | | 765 | | 12,118 | | 765 | | 12,118 | | 765 | |
| 780 Retirement -PERS | | 4,431 | | 780 | | 4,431 | | 780 | | 4,431 | | 780 | |
| 860 Equipment Rent -City | | 860 | | 860 | | 61,171 | | 860 | | 61,171 | | 860 | |
| 861 Equipment Rent-Replacement | | 861 | | 861 | | 861 | | 861 | | 861 | | 861 | |
| 870 Equipment Rent-Private | | 8,829 | | 870 | | 8,829 | | 870 | | 8,829 | | 870 | |
| 900 Office Equipment - | | 5,864 | | 900 | | 5,864 | | 900 | | 5,864 | | 900 | |
| 930 Office Equipment - Furniture | | 36,253 | | 930 | | 36,253 | | 930 | | 36,253 | | 930 | |
| 940 Other Vehicles -Office Equipment | | 940 | | 940 | | 25,700 | | 940 | | 25,700 | | 940 | |
| 970 Communication Equip.- Office Equipment | | 970 | | 970 | | 970 | | 970 | | 970 | | 970 | |
| Line Item Cost Total | | \$ 589,323 | | \$ 4 | | \$ 108,581 | | \$ - | | \$ 185,310 | | \$ 94,225 | |
| Cost Adjustments and/or Cost Plan Costs | | | | | | | | | | | | | |
| A-87 Cost Allocation | | | | | | | | | | | | | |
| Other | | | | | | | | | | | | | |
| Cost Allocation subtotal | | \$ - | | \$ - | | \$ - | | \$ - | | \$ - | | \$ - | |
| Personnel Services Total | | 285,574 | | 506,511 | | 253,354 | | 181,458 | | 196,664 | | 170,418 | |
| Line Item Cost Total | | 589,323 | | 4 | | 108,581 | | 185,310 | | 94,225 | | 40,499 | |
| Cost Allocation subtotal | | \$ - | | \$ - | | \$ - | | \$ - | | \$ - | | \$ - | |
| TOTAL ALL COSTS | | \$ 874,897 | | \$ 4 | | \$ 615,092 | | \$ 438,664 | | \$ 181,458 | | \$ 290,889 | |

Related Indirect

H.1.PS 50.37%

EX.7 1.1

FY 2002-03

Source: **H.1.7**

| Auditor Analysis | Admin - 2510 | Animal Control - 2520 (10??) | Animal Shelter - 2530 | Kennel - 2541 | Vet - 2540 | License Canvassing - 2560 | ICRP - 2540 | | | |
|--|----------------------|------------------------------|-----------------------|---------------------|----------------------|---------------------------|----------------------|---------------------|-----------------------|----------------------|
| | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Over all | |
| 00- PERSONNEL SERVICES | | | | | | | | | 00- PERSONN | |
| Salaries & Wages | | 206,626 | | 391,100 | | 188,293 | | 160,072 | | 71,230 |
| Part-time Wages & Overtime | | | | 48,661 | | 25,467 | | 775 | | 112,865 |
| Benefits | 33.30% | 68,806 | 18.10% | 70,800 | 28.73% | 54,092 | 8.46% | 13,398 | 22.82% | 36,534 |
| Personnel Services Total | | 275,432 | | \$ 510,561 | | \$ 267,852 | | \$ 198,616 | | \$ 197,381 |
| | | | | | | | | | | 22.07% |
| 00- Total OPR MATL & SUPPLIES | | | | | | | | | | 00- Total OPR |
| 130 Office Supplies | | 6,225 | | 130 | | 130 | | 130 | | 960 |
| 140 Special Act Supplies | | 6,803 | | 5,792 | | 23,356 | | 65,322 | | 1,306 |
| 141 Industrial Gas | 141 | | 141 | | 141 | 15,683 | | 141 | | 141 |
| 142 Animal License Supplies | 142 | | 142 | | 142 | 1,873 | | 142 | | 142 |
| 144 Computer software & License | 144 | | 144 | | 144 | | | 144 | | 144 |
| 160 Books & Publications | | 116 | | 160 | | 160 | | 160 | | 160 |
| 180 Clothing | 180 | | | 7,360 | | 3,087 | | | | |
| 290 Small Tools and Implements | 290 | (38) | | | | 2,004 | | | | 949 |
| 310 Advertising | | 634 | | 310 | | 310 | | 310 | | 310 |
| 320 Printing & Binding | | 3,263 | | | | 320 | | 320 | | 320 |
| 330 Photo & Blueprinting | 330 | | | 295 | | 330 | | 330 | | 330 |
| 340 Print shop Charges | | 1,088 | | 63 | | | | 340 | | 340 |
| 361 Building Rental | | 32,114 | | 361 | | 361 | | 361 | | 361 |
| 360 SVCS Maintain Buildings | 360 | | | 360 | | 8,624 | | 360 | | 360 |
| 407 SVCS Maint - Comp | 407 | | | 407 | | 407 | | 407 | | 407 |
| 410 SVCS Main Comm Equipment | | | | | | 10,900 | | | | |
| 450 Auditing Services | | 4,200 | | 450 | | 450 | | 450 | | 450 |
| 451 Administrative Overhead | | 40,000 | | 451 | | 451 | | 451 | | 451 |
| 470 Legal services-Retainer | | 20,013 | | 470 | | 470 | | 470 | | 470 |
| 480 Staff Development | | | | 653 | | 400 | | | | 480 |
| 530 Other Prof. Services | 530 | | | 530 | | 530 | | 530 | | 530 |
| 550 Electricity Bills | 550 | | | 550 | | 42,025 | | 550 | | 550 |
| 556 Gas Bills | 556 | | | 556 | | 111 | | 556 | | 556 |
| 560 Telephone | 560 | | | 560 | | 25,844 | | 560 | | 560 |
| 570 Water | 570 | | | 570 | | 2,561 | | 570 | | 570 |
| 580 Travel & Meet Expenses | | 7,846 | | 580 | | 580 | | 580 | | 580 |
| 590 Travel & Meet Expenses SPC | | 20,000 | | 590 | | 590 | | 590 | | 590 |
| 600 Mileage | 600 | | | 600 | | 600 | | 600 | | 600 |
| 620 Interest Expense | 620 | | | 620 | | 620 | | 620 | | 620 |
| 630 Unemployment Insurance | 630 | 29,030 | | 630 | | 630 | | 630 | | 630 |
| 640 Postage | | 2,376 | | 640 | | 640 | | 640 | | 640 |
| 670 Prof & Tech services Fees | | 2,436 | | 670 | | 670 | | 670 | | 670 |
| 690 Medical Exam Fees - Pre employment | | 620 | | 690 | | 690 | | 690 | | 690 |
| 700 Contract Services -MOC | | 31,829 | | 700 | | 54,978 | | 700 | | 700 |
| 710 Public Liability Insurance | | 60,766 | | 710 | | 710 | | 710 | | 710 |
| 740 Health Insurance | 740 | 198,342 | | 740 | | 740 | | 740 | | 740 |
| 760 Workers compensation Insurance | 760 | 210,831 | | 760 | | 760 | | 760 | | 760 |
| 762 Retro Worker S Comp | 762 | (9,676) | | 762 | | 762 | | 762 | | 762 |
| 765 LTD Insurance | 765 | 13,046 | | 765 | | 765 | | 765 | | 765 |
| 780 Retirement -PERS | 780 | 4,457 | | 780 | | 780 | | 780 | | 780 |
| 860 Equipment Rent -City | 860 | | | 860 | | 48,417 | | 860 | | 860 |
| 861 Equipment Rent-Replacement | | | | 861 | | 861 | | 861 | | 861 |
| 870 Equipment Rent-Private | | 8,969 | | 870 | | 870 | | 870 | | 870 |
| 900 Office Equipment - | | 13,811 | | 900 | | 900 | | 900 | | 900 |
| 940 Other Vehicles -Office Equipment | 940 | | | 940 | | 940 | | 940 | | 940 |
| 970 Communication Equip. - Office Equipment | 970 | | | 970 | | 970 | | 970 | | 970 |
| Line Item Cost Total | | \$ 709,101 | | \$ 76,580 | | \$ 204,500 | | \$ 84,910 | | \$ 36,995 |
| Cost Adjustments and/or Cost Plan Costs | | | | | | | | | | |
| A-87 Cost Allocation | | | | | | | | | | |
| Cost Allocation subtotal | | \$ - | | | | | | | | |
| Personnel Services Total | | 275,432 | | 510,561 | | 267,852 | | 198,616 | | 199,905 |
| Line Item Cost Total | | 709,101 | | 76,580 | | 204,500 | | 84,910 | | 36,995 |
| Cost Allocation subtotal | | | | | | | | | | |
| TOTAL ALL COSTS | | \$ 984,533 | | \$ 587,141 | | \$ 472,352 | | \$ 282,291 | | \$ 236,900 |

(13)

G.6.2

G.11.1

| Auditor Analysis | Admin - 2510 | Animal Control - 2520 (107?) | Animal Shelter - 2530 | Kennel - 2541 | Vet - 2540 | License Convassing - 2560 | ICRP Using |
|--|----------------------|------------------------------|-----------------------|---------------------|----------------------|---------------------------|--------------------------|
| | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Over all |
| 00- PERSONNEL SERVICES | | | | | | | 00- PERSONNEL S |
| Salaries & Wages | | 237,365 | | 261,386 | | 188,453 | 103,686 |
| Part-time Wages & Overtime | | 27,015 | | 146,079 | | 27,323 | 123,167 |
| Benefits | 47.15% | 111,928 | 21.33% | 55,750 | 38.92% | 18,800 | 28,409 |
| Personnel Services Total | | 376,308 | | \$ 463,215 | | \$ 262,642 | \$ 255,262 |
| | | | | | | | 30.46% |
| 00- Total OPR MATL & SUPPLIES | | | | | | | 00- Total OPR MAI |
| 130 Office Supplies | | 13,681 | 130 | 2,306 | G.6.2 140 | 130 | 881 |
| 140 Special Act Supplies | | 5,892 | | | | G.1.1 140 | 2,189 |
| 141 Industrial Gas | 141 | | 141 | | | 141 | |
| 142 Animal License Supplies | 142 | | 142 | | | 142 | |
| 144 Computer software & License | 144 | | 144 | | | 144 | |
| 160 Books & Publications | | 1,063 | 160 | | | 160 | |
| 180 Clothing | | 77 | | 8,307 | | | 2,771 |
| 290 Small Tools and Implements | | | | | | 1,018 | |
| 310 Advertising | | 6,574 | 310 | | | 207 | |
| 320 Printing & Binding | | 3,936 | | 709 | | | 7,147 |
| 330 Photo & Blueprinting | 330 | | | 22 | | | |
| 340 Print shop Charges | | 3,148 | 340 | | | | |
| 361 Building Rental | 361 | | 361 | | | | |
| 360 SVCS Maintain Buildings | 360 | | 360 | | | | |
| 407 SVCS Maint - Comp | 407 | | 407 | | | | |
| 410 SVCS Main Comm Equipment | | | | | | | |
| 450 Auditing Services | | 4,000 | 450 | | | | |
| 451 Administrative Overhead | | 40,000 | 451 | | | | |
| 470 Legal services-Retainer | | 10,326 | 470 | | | | |
| 480 Staff Development | | 300 | | 1,278 | | 1,056 | |
| 530 Other Prof. Services | 530 | | 530 | | | | |
| 550 Electricity Bills | 550 | | 550 | | | | |
| 556 Gas Bills | 556 | | 556 | | | | |
| 560 Telephone | 560 | | 560 | | | | |
| 570 Water | 570 | | 570 | | | | |
| 580 Travel & Meet Expenses | | 11,328 | 580 | | | | |
| 590 Travel & Meet Expenses SPC | | 19,350 | 590 | | | | |
| 600 Mileage | 600 | | 600 | | | | |
| 620 Interest Expense | 620 | | 620 | | | | 6,447 |
| 630 Unemployment insurance | | 25,050 | 630 | | | | |
| 640 Postage | | 2,360 | 640 | | | | |
| 670 Prof & Tech services Fees | | 2,884 | 670 | | | | 20,621 |
| 690 Medical Exam Fees - Pre employment | | 1,740 | 690 | | | | |
| 700 Contract Services -MOC | | 123,668 | 700 | | | 18,623 | 820 |
| 710 Public Liability Insurance | | 133,037 | 710 | | | | 3,083 |
| 740 Health Insurance | 740 | 202,121 | 740 | | | | |
| 760 Workers compensation insurance | 760 | 133,765 | 760 | | | | |
| 765 LTD Insurance | 765 | 9,025 | 765 | | | | |
| 780 Retirement -PERS | 780 | 9,512 | 780 | | | | |
| 860 Equipment Rent -City | 860 | | | 55,304 | | | |
| 861 Equipment Rent-Replacement | | | 861 | | | | |
| 870 Equipment Rent-Private | | 3,308 | 870 | | | | |
| 900 Office Equipment - | | 23,465 | | | | | |
| 940 Other Vehicles -Office Equipment | 940 | | 940 | | | | |
| 970 Communication Equip.- Office Equipment | 970 | | 970 | | | | |
| Line Item Cost Total | | \$ 789,610 | | \$ 68,628 | \$ 4,260 | | \$ 155,114 |
| | | | | | | | \$ 199,532 |
| | | | | | | | \$ 43,959 |
| Cost Adjustments and/or Cost Plan Costs | | | | | | | |
| A-87 Cost Allocation | | | | | | | |
| Cost Allocation subtotal | | | | | | | |
| Personnel Services Total | | 376,308 | | 463,215 | | 262,642 | 255,262 |
| Line Item Cost Total | | 789,610 | | 68,628 | 4,260 | 199,532 | 43,959 |
| Cost Allocation subtotal | | | | | | | |
| TOTAL ALL COSTS | | \$ 1,165,918 | | \$ 531,843 | \$ 4,260 | \$ 462,174 | \$ 299,221 |

717

FY 2007-08

Source: **H.1.2**

| Auditor Analysis | Admin - 2510 | | Animal Control - 2520 | | (10??) | | Animal Shelter - 2530 | | Kennel -2541 | | Vet -2540 | | License/Canvassing-2560 | | ICRP Using | |
|--|----------------------|---------------------|-----------------------|---------------------|----------------------|---------------------|-----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|-------------------------|---------------------|-----------------------|----------------------|
| | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Over all | Total Costs Over all |
| Personnel Services: | | | | | | | | | | | | | | | | |
| Salaries & Wages | | 282,489 | H.1.9 | 317,288 | | | 231,071 | | 76,390 | | 235,478 | | 109,273 | | | |
| Part-time Wages & Overtime | | 20,118 | | 167,593 | | | 153,333 | | 17,102 | | 7,972 | | 140,970 | | | |
| Benefits | 45.67% | 129,000 | | 94,272 | 29.71% | | 80,263 | 34.74% | 12,128 | 15.88% | 69,325 | 29.44% | 30,661 | 28.06% | | 33.20% |
| Personnel Services Total | | 431,607 | | \$ 579,153 | | | \$ 464,667 | | \$ 105,620 | | \$ 312,775 | | \$ 280,904 | | | |
| Line Item Costs (Services, Supplies & Other): | | | | | | | | | | | | | | | | |
| 130 Office Supplies | | 8,856 | | 130 | | | | 284 | | | 130 | | 241 | | | 130 |
| 140 Special Act Supplies | | 4,987 | | 6,152 | | | G.6.2 345 | 68,666 | | | G.11.1 140 | 192,825 | 1,799 | | | 140 |
| 141 Industrial Gas | | 141 | | 141 | | | | 8,258 | | | 141 | | 141 | | | 141 |
| 142 Animal License Supplies | | 142 | | 142 | | | | 2,483 | | | 142 | | 142 | | | 142 |
| 144 Computer software & License | | 10,223 | | 144 | | | | 144 | | | 144 | | 144 | | | 144 |
| 160 Books & Publications | | 486 | | 160 | | | | 160 | | | 160 | | 160 | | | 160 |
| 180 Clothing | | 180 | | 8,212 | | | | 5,435 | | | | 1,144 | 3,699 | | | 180 |
| 290 Small Tools and Implements | | | | | | | | | | | 121 | | | | | |
| 310 Advertising | | 417 | | 310 | | | | 310 | | | 310 | | 310 | | | 310 |
| 320 Printing & Binding | | 4,609 | | 150 | 8,712 | | | 320 | | | 320 | | 13,172 | | | 320 |
| 330 Photo & Blueprinting | | 330 | | 634 | | | | 330 | | | 330 | | 330 | | | 330 |
| 340 Print shop Charges | | 1,391 | | 340 | | | | 67 | | | 340 | | 340 | | | 340 |
| 361 Building Rental | | 361 | | 361 | | | | 361 | | | 361 | | 361 | | | 361 |
| 360 SVCS Maintain Buildings | | 360 | | | | | | 73,687 | | | 360 | | 360 | | | 360 |
| 407 SVCS Maint - Comp | | 407 | | 407 | | | | 407 | | | 407 | | 407 | | | 407 |
| 410 SVCS Main Comm Equipment | | | | | | | | 1,304 | | | 407 | | 407 | | | 407 |
| 450 Auditing Services | | 4,100 | | 450 | | | | 450 | | | 450 | | 450 | | | 450 |
| 451 Administrative Overhead | | 40,000 | | 451 | | | | 451 | | | 451 | | 451 | | | 451 |
| 470 Legal services-Retainer | | 1,776 | | 470 | | | | 470 | | | 470 | | 470 | | | 470 |
| 480 Staff Development | | 240 | | 1,492 | | | | 2,437 | | | 1,928 | | 480 | | | 480 |
| 530 Other Prof. Services | | 530 | | 530 | | | | 530 | | | 530 | | 530 | | | 530 |
| 550 Electricity Bills | | 550 | | 550 | | | | 40,047 | | | 550 | | 550 | | | 550 |
| 556 Gas Bills | | 556 | | 556 | | | | 6,216 | | | 556 | | 556 | | | 556 |
| 560 Telephone | | 560 | | 560 | | | | 22,859 | | | 560 | | 560 | | | 560 |
| 570 Water | | 570 | | 570 | | | | 2,820 | | | 570 | | 570 | | | 570 |
| 580 Travel & Meet Expenses | | 13,918 | | 580 | | | | 580 | | | 580 | | 580 | | | 580 |
| 590 Travel & Meet Expenses SPC | | 20,250 | | 590 | | | | 590 | | | 590 | | 590 | | | 590 |
| 600 Mileage | | 600 | | 600 | | | | 600 | | | 600 | | 9,859 | | | 600 |
| 620 Interest Expense | | 620 | | 620 | | | | 620 | | | 620 | | 620 | | | 620 |
| 630 Unemployment Insurance | | 25,050 | | 630 | | | | 630 | | | 630 | | 630 | | | 630 |
| 640 Postage | | 2,571 | | 640 | | | | 640 | | | 640 | | 23,003 | | | 640 |
| 670 Prof & Tech services Fees | | 4,582 | | 670 | | | | 670 | | | 670 | | 670 | | | 670 |
| 690 Medical Exam Fees - Pre employment | | 2,750 | | 690 | | | | 690 | | | 690 | | 690 | | | 690 |
| 700 Contract Services -MOC | | 98,145 | | 700 | | | | 700 | | | 25,549 | | 700 | | | 700 |
| 710 Public Liability Insurance | | 125,095 | | 710 | | | | 710 | | | 710 | | 710 | | | 710 |
| 740 Health Insurance | | 202,121 | | 740 | | | | 740 | | | 740 | | 740 | | | 740 |
| 760 Workers compensation insurance | | 133,765 | | 760 | | | | 760 | | | 760 | | 760 | | | 760 |
| 765 LTD Insurance | | 9,025 | | 765 | | | | 765 | | | 765 | | 765 | | | 765 |
| 780 Retirement -PERS | | 9,512 | | 780 | | | | 780 | | | 780 | | 780 | | | 780 |
| 860 Equipment Rent -City | | 860 | | 82,006 | | | | 860 | | | 860 | | 860 | | | 860 |
| 861 Equipment Rent-Replacement | | 25,000 | | 63,006 | | | | 861 | | | 861 | | 861 | | | 861 |
| 870 Equipment Rent-Private | | 15,265 | | 870 | | | | 870 | | | 870 | | 870 | | | 870 |
| 900 Office Equipment - | | 11,444 | | 900 | | | | 900 | | | 900 | | 900 | | | 900 |
| 940 Other Vehicles -Office Equipment | | 940 | | 940 | | | | 940 | | | 940 | | 940 | | | 940 |
| 970 Communication Equip.- Office Equipment | | 970 | | 970 | | | | 970 | | | 970 | | 970 | | | 970 |
| Line Item Cost Total | | 775,578 | | \$ 161,646 | \$ 8,712 | | \$ 234,677 | | \$ 221,567 | | \$ 58,054 | | | | | |
| Cost Adjustments and/or Cost Plan Costs | | | | | | | | | | | | | | | | |
| A-87 Cost Allocation | | | | | | | | | | | | | | | | |
| Cost Allocation subtotal | | | | | | | | | | | | | | | | |
| Personnel Services Total | | 431,607 | | 579,153 | | | 464,667 | | 105,620 | | 312,775 | | 280,904 | | | |
| Line Item Cost Total | | 775,578 | | 161,646 | 8,712 | | 234,677 | | 221,567 | | 58,054 | | | | | |
| Cost Allocation subtotal | | | | | | | | | | | | | | | | |
| TOTAL ALL COSTS | | 1,207,185 | | \$ 740,799 | \$ 8,712 | | \$ 699,344 | | \$ 105,620 | | \$ 534,342 | | \$ 338,958 | | | |

Allowable Indirect Cost Rate
49.94% **49.72%**

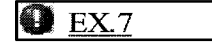
EX.7

H.1.PS

G.9.2 H.1.1

| Auditor Analysis | Admin - 2510 | Animal Control - 2520 (10??) | Animal Shelter - 2530 | Kennel - 2541 | Vet - 2540 | License/Canvassing - 2560 | ICRP Using A | | | |
|---|----------------------|------------------------------|-----------------------|---------------------|----------------------|---------------------------|----------------------|--------------|--------|--------------|
| | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | | | |
| Personnel Services: | | 22.67% | | 29.43% | | 0.14% | | 17.54% | | 8.50% |
| Salaries & Wages | | 301,366 | | 391,502 | | 288,906 | | 233,370 | | 113,079 |
| Part-time Wages & Overtime | | 17,986 | | 184,246 | | 260,560 | | 43,019 | | 142,069 |
| Benefits | 41.04% | 123,667 | 24.46% | 95,761 | 27.57% | 79,664 | 11.8% | 63,669 | 27.28% | 25,676 |
| Personnel Services Total | | 443,019 | | \$ 671,509 | | \$ 629,190 | | \$ 340,058 | | \$ 280,824 |
| Line Item Costs (Services, Supplies & Other): | | | | | | | | | | |
| | | Indirect Costs | | Direct Costs | | Direct Costs | | Direct Costs | | Direct Costs |
| 130 Office Supplies | | 12,465 | | 130 1,239 | | 130 550 | | 130 550 | | 130 550 |
| 140 Special Asst Supplies | | 4,096 | | 140 9,064 | G.6.2 | 140 92,555 | | 140 248,986 | | 140 5,497 |
| 141 Industrial Gas | | | | 141 7,776 | | 141 7,776 | | 141 7,776 | | 141 7,776 |
| 142 Animal License Supplies | | | | 142 2,409 | | 142 2,409 | | 142 2,409 | | 142 2,409 |
| 144 Computer software & License | | 17,058 | | 144 8,270 | | 144 8,270 | | 144 8,270 | | 144 8,270 |
| 160 Books & Publications | | 2,095 | | 160 48 | | 160 48 | | 160 48 | | 160 48 |
| 180 Clothing | | 1,338 | | 180 6,623 | | 180 4,890 | | 180 2,694 | | 180 2,518 |
| 310 Advertising | | 612 | | 310 8,270 | | 310 8,270 | | 310 8,270 | | 310 8,270 |
| 320 Printing & Binding | | 2,404 | | 320 48 | | 320 48 | | 320 48 | | 320 48 |
| 330 Photo & Blueprinting | | | | 330 48 | | 330 48 | | 330 48 | | 330 48 |
| 340 Print shop Charges | | 1,338 | | 340 48 | | 340 48 | | 340 48 | | 340 48 |
| 360 Building Rental | | | | 360 48 | | 360 48 | | 360 48 | | 360 48 |
| 360 SVCS Maintain Buildings | | | | 360 48 | | 360 48 | | 360 48 | | 360 48 |
| 407 SVCS Maint - Comp | | 7,873 | | 407 48 | | 407 48 | | 407 48 | | 407 48 |
| 450 Auditing Services | | 7,000 | | 450 48 | | 450 48 | | 450 48 | | 450 48 |
| 451 Administrative Overhead | | 40,000 | | 451 48 | | 451 48 | | 451 48 | | 451 48 |
| 470 Legal services-Retainer | | 2,161 | | 470 48 | | 470 48 | | 470 48 | | 470 48 |
| 480 Staff Development | | 70 | | 480 1,739 | | 480 2,256 | | 480 1,171 | | 480 1,171 |
| 530 Other Prof. Services | | 28,746 | | 530 48 | | 530 48 | | 530 48 | | 530 48 |
| 550 Electricity Bills | | | | 550 48 | | 550 48 | | 550 48 | | 550 48 |
| 556 Gas Bills | | | | 556 48 | | 556 48 | | 556 48 | | 556 48 |
| 560 Telephone | | | | 560 48 | | 560 48 | | 560 48 | | 560 48 |
| 570 Water | | | | 570 48 | | 570 48 | | 570 48 | | 570 48 |
| 580 Travel & Meet Expenses | | 17,171 | | 580 48 | | 580 48 | | 580 48 | | 580 48 |
| 590 Travel & Meet Expenses SPC | | 20,075 | | 590 48 | | 590 48 | | 590 48 | | 590 48 |
| 600 Mileage | | | | 600 48 | | 600 48 | | 600 48 | | 600 48 |
| 620 Interest Expense | | | | 620 35,258 | | 620 35,258 | | 620 35,258 | | 620 35,258 |
| 630 Unemployment insurance | | 15,864 | | 630 48 | | 630 48 | | 630 48 | | 630 48 |
| 640 Postage | | 4,857 | | 640 48 | | 640 48 | | 640 48 | | 640 48 |
| 670 Prof & Tech services Fees | | 3,946 | | 670 48 | | 670 48 | | 670 48 | | 670 48 |
| 690 Medical Exam Fees - Pre employment | | 2,080 | | 690 48 | | 690 48 | | 690 48 | | 690 48 |
| 700 Contract Services -MOC | | 91,117 | | 700 48 | | 700 48 | | 700 48 | | 700 48 |
| 710 Public Liability Insurance | | 96,075 | | 710 48 | | 710 48 | | 710 48 | | 710 48 |
| 740 Health Insurance | | 252,927 | | 740 48 | | 740 48 | | 740 48 | | 740 48 |
| 760 Workers compensation insurance | | 108,345 | | 760 48 | | 760 48 | | 760 48 | | 760 48 |
| 765 LTD Insurance | | 14,611 | | 765 48 | | 765 48 | | 765 48 | | 765 48 |
| 780 Retirement -PERS | | 13,965 | | 780 48 | | 780 48 | | 780 48 | | 780 48 |
| 860 Equipment Rent -City | | | | 860 100,453 | | 860 100,453 | | 860 100,453 | | 860 100,453 |
| 861 Equipment Rent-Replacement | | 50,000 | | 861 120,000 | | 861 120,000 | | 861 120,000 | | 861 120,000 |
| 870 Equipment Rent-Private | | 10,344 | | 870 48 | | 870 48 | | 870 48 | | 870 48 |
| 900 Office Equipment - | | 19,559 | | 900 48 | | 900 48 | | 900 48 | | 900 48 |
| 940 Other Vehicles - Office Equipment | | | | 940 159,756 | | 940 159,756 | | 940 159,756 | | 940 159,756 |
| 970 Communication Equip.- Office Equipment | | | | 970 54,607 | | 970 54,607 | | 970 54,607 | | 970 54,607 |
| Line Item Cost Total | | \$ 846,854 | \$ 35,258 | \$ 397,683 | \$ 8,270 | \$ 245,481 | | \$ 285,716 | | \$ 54,952 |
| Cost Adjustments and/or Cost Plan Costs | | | | | | | | | | |
| A-87 Cost Allocation | | | | | | | | | | |
| Other | | | | | | | | | | |
| Cost Allocation subtotal | | \$ - | | | | | | | | |
| Personnel Services Total | | 443,019 | | 671,509 | | 629,190 | 2,647 | 340,058 | | 280,824 |
| Line Item Cost Total | | 846,854 | 35,258 | 397,683 | 8,270 | 245,481 | | 285,716 | | 54,952 |
| Cost Allocation subtotal | | | | | | | | | | |
| TOTAL ALL COSTS | | \$ 1,289,873 | \$ 35,258 | \$ 1,069,192 | \$ 8,270 | \$ 874,672 | \$ 2,647 | \$ 625,774 | | \$ 335,776 |

Indirect Cost Rate 44.23%



Southeast Area Animal Control Agency
 Legislatively Mandated Animal Adoption Program
 July 1, 2001, through June 30, 2003, and July 1, 2006, through June 30, 2009.
 Audit ID # S11-MCC-006

Summary of Census Claimed and Allowable

| Animals | Fiscal Year | | | | |
|--------------------------------|-------------|---------|----------|----------|----------|
| | 2001-02 | 2002-03 | 2006-07 | 2007-08 | 2008-09 |
| Yearly Census Claimed | | | | | |
| Total Dogs Held | 9,189 | 8,665 | 6,181 | 6,867 | 8,737 |
| Total Cats Held | 10,546 | 11,781 | 10,647 | 10,948 | 13,799 |
| Total Other Animals Held | 1,205 | 1,497 | 1,400 | 1,447 | 1,926 |
| | 20,940 | 21,943 | 18,228 | 19,262 | 24,462 |
| Average # of Days Held | 5 | 5 | 7 | 7 | 6 |
| Yearly Census | 104,700 | 109,715 | 127,596 | 134,834 | 146,772 |
| Yearly Census Allowable | 174,117 | 174,117 | 139,820 | 162,934 | 219,598 |
| | | | G.15.2 > | G.15.2 > | G.15.1 > |
| Audit Adjustment | 69,417 | 64,402 | 12,224 | 28,100 | 72,826 |

(17)

Southeast Animal Control Agency
 Legislatively Mandated Animal Adoption Program
 FY 2006-07
 Audit ID # S11-MCC-006
Raw Data - Census

| | |
|-----------------------------|----------------------|
| Total Annual Census Claimed | Total Annual Census |
| 127,596 | 139,820 |
| | <small>3.6.2</small> |

G.15.PS

| Conc# | Species | Breed | Impound Date Short | Impound Code | Action | Action Date Short | WHOLE DAYS |
|-------|---------|-------|--------------------|--------------|--------|-------------------|------------------------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (g) - (d) + 1 |

| | | | | | | | |
|----------|-------|-----------------------------------|------------|-----|-------|-----------|----|
| 07-15964 | Cat | Domestic Short Hair | 2/28/2007 | SS | | | 1 |
| 07-12483 | Cat | Domestic Long Hair | 12/18/2006 | S | | | 1 |
| 07-08548 | Cat | Domestic Short Hair | 10/11/2006 | S | | | 1 |
| 05-01276 | Other | Turtle | 9/27/2006 | ABD | 10-5 | 7/13/2004 | 1 |
| 05-01275 | Other | Fish | 9/6/2006 | ABD | 10-5 | 7/13/2004 | 1 |
| 07-02423 | Dog | Z-Do Not Use - German Shepard Mix | 7/29/2006 | R | 10-5 | 8/2/2006 | 5 |
| 07-02177 | Dog | Maltese Mix | 7/26/2006 | R | 10-5 | 8/2/2006 | 8 |
| 07-02176 | Dog | Spaniel Mix | 7/26/2006 | R | 10-5 | 8/2/2006 | 8 |
| 07-02076 | Dog | Spaniel Mix | 7/25/2006 | R | 10-5 | 8/2/2006 | 9 |
| 07-02059 | Dog | Lab Mix | 7/25/2006 | S | 10-5 | 8/2/2006 | 9 |
| 07-02012 | Dog | Z-Do Not Use - German Shepard Mix | 7/25/2006 | R | 10-5 | 8/2/2006 | 9 |
| 07-01901 | Dog | German Shepherd Mix | 7/24/2006 | R | 10-5 | 8/2/2006 | 10 |
| 07-01856 | Dog | Chihuahua | 7/23/2006 | S | 10-5 | 8/2/2006 | 11 |
| 07-00712 | Dog | Dachshund Mix | 7/9/2006 | S | 10-5 | 8/2/2006 | 25 |
| 07-00416 | Dog | Terrier | 7/6/2006 | S | 10-5 | 8/2/2006 | 28 |
| 07-16094 | Other | Hawk | 3/3/2007 | IS | ADOPT | 3/4/2004 | 1 |
| 07-16968 | Dog | Akita Mix | 3/20/2007 | S | ADOPT | 3/30/2005 | 1 |
| 07-09182 | Dog | Z-Do Not Use - German Shepard Mix | 10/21/2006 | S | ADOPT | 1/17/2005 | 1 |
| 07-13156 | Cat | Domestic Short Hair | 1/2/2007 | S | ADOPT | 1/3/2006 | 1 |
| 07-13132 | Dog | Terrier Mix | 1/2/2007 | R | ADOPT | 1/4/2006 | 1 |
| 07-13819 | Cat | Domestic Short Hair | 1/15/2007 | R | ADOPT | 1/17/2006 | 1 |
| 07-13226 | Cat | Domestic Short Hair | 1/4/2007 | R | ADOPT | 1/6/2006 | 1 |
| 07-13107 | Cat | Domestic Long Hair | 1/2/2007 | R | ADOPT | 1/5/2006 | 1 |
| 07-13116 | Dog | Pointer Mix | 1/2/2007 | S | ADOPT | 1/6/2006 | 1 |
| 07-13218 | Dog | American Bulldog | 1/3/2007 | S | ADOPT | 1/9/2006 | 1 |
| 07-13285 | Cat | Domestic Medium Hair | 1/4/2007 | S | ADOPT | 1/10/2006 | 1 |

Southeast Animal Control Agency
 Legislatively Mandated Animal Adoption Program
 FY 2007-08
 Audit ID # S11-MCC-006
Raw Data - Census

| | | | |
|-----------------------------|---------|---------------------|---------|
| Total Annual Census Claimed | 134,834 | Total Annual Census | 162,934 |
|-----------------------------|---------|---------------------|---------|

G.15.PS

G.6.2

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (g) - (d) + 1 |
|-----|-----|-----|-----|-----|-----|-----|------------------------|
|-----|-----|-----|-----|-----|-----|-----|------------------------|

| Impound ID | Species | Breed | Impound Date Short | Impound Code | Action | Action Date Short | WHOLE DAYS |
|------------|---------|----------------------|--------------------|--------------|--------|-------------------|------------|
| 08-13237 | Dog | Husky Mix | 1/1/2008 | ABD | ADOPT | 1/5/2008 | 5 |
| 08-01842 | Dog | Pitbull | 7/22/2007 | ABD | ADOPT | 7/27/2007 | 6 |
| 08-06942 | Dog | Chihuahua | 9/19/2007 | ABD | ADOPT | 9/25/2007 | 7 |
| 08-10427 | Dog | English Bulldog | 11/7/2007 | ABD | ADOPT | 11/13/2007 | 7 |
| 08-13514 | Cat | Persian | 1/7/2008 | ABD | ADOPT | 1/24/2008 | 18 |
| 08-02624 | Dog | Cocker Spaniel | 7/31/2007 | ABD | CBO | 8/1/2007 | 2 |
| 08-13560 | Dog | Poodle | 1/7/2008 | ABD | CBO | 1/8/2008 | 2 |
| 08-07262 | Dog | Poodle | 9/23/2007 | ABD | CBO | 9/25/2007 | 3 |
| 08-11965 | Cat | Domestic Short Hair | 12/5/2007 | ABD | EF | 12/12/2007 | 8 |
| 08-11918 | Other | Rabbit | 12/4/2007 | ABD | EI | 12/4/2007 | 1 |
| 08-03656 | Dog | Terrier | 8/11/2007 | ABD | ES | 8/11/2007 | 1 |
| 08-10829 | Cat | Domestic Medium Hair | 11/13/2007 | ABD | ES | 11/13/2007 | 1 |
| 08-04363 | Dog | Lhasa Apso Mix | 8/19/2007 | ABD | ES | 8/20/2007 | 2 |
| 08-05189 | Cat | Domestic Medium Hair | 8/28/2007 | ABD | ET | 9/2/2007 | 6 |
| 08-05208 | Dog | Pitbull Mix | 8/29/2007 | ABD | ET | 9/5/2007 | 8 |
| 08-06943 | Dog | Chihuahua | 9/19/2007 | ABD | ET | 9/26/2007 | 8 |
| 08-10076 | Cat | Domestic Short Hair | 11/1/2007 | ABD | ET | 11/8/2007 | 8 |
| 08-10077 | Cat | Domestic Short Hair | 11/1/2007 | ABD | ET | 11/8/2007 | 8 |
| 08-10522 | Dog | Pitbull | 11/8/2007 | ABD | ET | 11/15/2007 | 8 |
| 08-04274 | Cat | Domestic Short Hair | 8/18/2007 | ABD | ET | 8/26/2007 | 9 |
| 08-11252 | Dog | Chihuahua | 11/21/2007 | ABD | ET | 11/29/2007 | 9 |
| 08-12675 | Dog | Pitbull | 12/19/2007 | ABD | ET | 12/27/2007 | 9 |
| 08-01182 | Dog | Chihuahua | 7/14/2007 | ABD | ET | 7/23/2007 | 10 |
| 08-26446 | Dog | Mastiff Mix | 6/26/2008 | ABD | ET | 7/9/2008 | 14 |
| 08-03374 | Cat | Domestic Short Hair | 8/8/2007 | ABD | ET | 8/24/2007 | 17 |
| 08-03671 | Cat | Domestic Short Hair | 8/11/2007 | ABD | EY | 8/11/2007 | 1 |
| 08-03673 | Cat | Domestic Short Hair | 8/11/2007 | ABD | EY | 8/11/2007 | 1 |
| 08-03672 | Cat | Domestic Short Hair | 8/11/2007 | ABD | EY | 8/11/2007 | 1 |
| 08-04695 | Cat | Domestic Medium Hair | 8/23/2007 | ABD | EY | 8/23/2007 | 1 |
| 08-06566 | Cat | Domestic Short Hair | 9/14/2007 | ABD | EY | 9/14/2007 | 1 |
| 08-06831 | Cat | Domestic Short Hair | 9/18/2007 | ABD | EY | 9/18/2007 | 1 |
| 08-06828 | Cat | Domestic Short Hair | 9/18/2007 | ABD | EY | 9/18/2007 | 1 |
| 08-06826 | Cat | Domestic Short Hair | 9/18/2007 | ABD | EY | 9/18/2007 | 1 |
| 08-06735 | Cat | Domestic Short Hair | 9/11/2007 | ABD | EY | 9/18/2007 | 8 |
| 08-20280 | Cat | Domestic Short Hair | 4/23/2008 | FR | EF | 4/23/2008 | 1 |
| 08-08308 | Cat | Domestic Short Hair | 10/8/2007 | FR | EF | 10/12/2007 | 5 |
| 08-08326 | Cat | Domestic Medium Hair | 10/8/2007 | FR | EF | 10/12/2007 | 5 |
| 08-07884 | Cat | Domestic Long Hair | 10/2/2007 | FR | EF | 10/10/2007 | 9 |
| 08-08879 | Cat | Domestic Short Hair | 10/15/2007 | FR | EFS | 10/18/2007 | 4 |
| 08-08311 | Cat | Domestic Short Hair | 10/8/2007 | FR | EY | 10/8/2007 | 1 |
| 08-08310 | Cat | Domestic Short Hair | 10/8/2007 | FR | EY | 10/8/2007 | 1 |
| 08-08309 | Cat | Domestic Short Hair | 10/8/2007 | FR | EY | 10/8/2007 | 1 |

Raw Data - Census

| | |
|--------------------------------------|--------------------------------------|
| Total Annual Census CLAIMED | Total Annual Census Allowed |
| 146,772 | 219,598 |

G.6.2

G.15.PS

How
Animal
Came into
Shelter

Final
Disposition of
Animal

Days Impounded
with NO TIME

| (a) | (b) | (c*) | (d) | (e) | (f) | (g) | (h) = (g) - (d) + 1 |
|-----|-----|------|-----|-----|-----|-----|------------------------|
|-----|-----|------|-----|-----|-----|-----|------------------------|

| | | | | | | | |
|----------|-------|----------------------|-----------|-----|-----|-----------|---|
| 09-06932 | Cat | Domestic Short Hair | 9/2/2008 | ABD | EY | 9/2/2008 | 1 |
| 09-06933 | Cat | Domestic Short Hair | 9/2/2008 | ABD | EY | 9/2/2008 | 1 |
| 09-06934 | Cat | Domestic Short Hair | 9/2/2008 | ABD | EY | 9/2/2008 | 1 |
| 09-06935 | Cat | Domestic Short Hair | 9/2/2008 | ABD | EY | 9/2/2008 | 1 |
| 09-06936 | Cat | Domestic Short Hair | 9/2/2008 | ABD | EY | 9/2/2008 | 1 |
| 09-06937 | Cat | Domestic Short Hair | 9/2/2008 | ABD | EY | 9/2/2008 | 1 |
| 09-32756 | Other | Sparrow | 6/26/2009 | DS | EY | 6/26/2009 | 1 |
| 09-05802 | Cat | Domestic Short Hair | 8/22/2008 | FR | EF | 8/22/2008 | 1 |
| 09-05803 | Cat | Domestic Short Hair | 8/22/2008 | FR | EF | 8/22/2008 | 1 |
| 09-30855 | Cat | Domestic Short Hair | 6/11/2009 | FS | CBO | 6/11/2009 | 1 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 09-00196 | Cat | Domestic Short Hair | 7/2/2008 | FS | EF | 7/2/2008 | 1 |
| 09-00198 | Cat | Domestic Short Hair | 7/2/2008 | FS | EF | 7/2/2008 | 1 |
| 09-00199 | Cat | Domestic Short Hair | 7/2/2008 | FS | EF | 7/2/2008 | 1 |
| 09-03105 | Cat | Domestic Short Hair | 7/29/2008 | FS | EF | 7/29/2008 | 1 |
| 09-04284 | Cat | Domestic Short Hair | 8/8/2008 | FS | EF | 8/8/2008 | 1 |
| 09-04286 | Cat | Domestic Short Hair | 8/8/2008 | FS | EF | 8/8/2008 | 1 |
| 09-04287 | Cat | Domestic Short Hair | 8/8/2008 | FS | EF | 8/8/2008 | 1 |
| 09-04627 | Cat | Domestic Short Hair | 8/12/2008 | FS | EF | 8/12/2008 | 1 |
| 09-06355 | Cat | Domestic Short Hair | 8/27/2008 | FS | EF | 8/27/2008 | 1 |
| 09-06356 | Cat | Domestic Short Hair | 8/27/2008 | FS | EF | 8/27/2008 | 1 |
| 09-06357 | Cat | Domestic Short Hair | 8/27/2008 | FS | EF | 8/27/2008 | 1 |
| 09-06358 | Cat | Domestic Short Hair | 8/27/2008 | FS | EF | 8/27/2008 | 1 |
| 09-19845 | Cat | Domestic Short Hair | 2/14/2009 | FS | EF | 2/14/2009 | 1 |
| 09-21457 | Cat | Domestic Short Hair | 3/11/2009 | FS | EF | 3/11/2009 | 1 |
| 09-27365 | Cat | Domestic Short Hair | 5/13/2009 | FS | EF | 5/13/2009 | 1 |
| 09-30208 | Cat | Domestic Short Hair | 6/6/2009 | FS | EF | 6/6/2009 | 1 |
| 09-32942 | Cat | Domestic Short Hair | 6/29/2009 | FS | EF | 6/29/2009 | 1 |
| 09-02337 | Cat | Domestic Medium Hair | 7/22/2008 | FS | EFI | 7/22/2008 | 1 |
| 09-02897 | Cat | Domestic Short Hair | 7/27/2008 | FS | EFS | 7/27/2008 | 1 |

Summary of number of eligible dogs and cats, and other animals

G6.PS

| | Claimed | | Allowable | Audit Adjustment |
|---|---------------|-------------------|---------------|------------------|
| <u>July 1, 2001, through June 30, 2002</u> | | | | |
| Number of eligible dogs and cats | 13,502 | Average | 5,958 | (7,544) |
| Number of eligible other animals | 747 | Average | 116 | (631) |
| | <u>14,249</u> | | <u>6,074</u> | <u>(8,175)</u> |
| <u>July 1, 2002, through June 30, 2003</u> | | | | |
| Number of eligible dogs and cats | 13,905 | Average | 5,958 | (7,947) |
| Number of eligible other animals | - | Average | 116 | 116 |
| | <u>13,905</u> | | <u>6,074</u> | <u>(7,831)</u> |
| <u>July 1, 2006, through June 30, 2007</u> | | | | |
| Number of eligible dogs and cats | 12,360 | < G.15.3 > | 4,861 | (7,499) |
| Number of eligible other animals | 115 | < G.15.3 > | 103 | (12) |
| | <u>12,475</u> | | <u>4,964</u> | <u>(7,511)</u> |
| <u>July 1, 2007, through June 30, 2008</u> | | | | |
| Number of eligible dogs and cats | 12,789 | < G.15.2 > | 5,739 | (7,050) |
| Number of eligible other animals | 134 | < G.15.2 > | 141 | 7 |
| | <u>12,923</u> | | <u>5,880</u> | <u>(7,043)</u> |
| <u>July 1, 2008, through June 30, 2009</u> | | | | |
| Number of eligible dogs and cats | 17,249 | < G.15.1 > | 7,273 | (9,976) |
| Number of eligible other animals | 127 | < G.15.3 > | 103 | (24) |
| | <u>17,376</u> | | <u>7,376</u> | <u>(10,000)</u> |
| <u>July 1, 2001, through June 30, 2003, and July 1, 2006, through June 30, 2009</u> | | | | |
| Number of eligible dogs and cats | 69,805 | | 29,789 | (40,016) |
| Number of eligible other animals | 1,123 | | 579 | (544) |
| | <u>70,928</u> | | <u>30,368</u> | <u>(40,560)</u> |

A.3.2

EX.1

* The SEAACA only provided animal data for FY 2006-07 through FY 2008-09. We applied the average animal census, and the average number of eligible dogs and cats, and other animals for the first two years of the audit period.

D.4.PS

Southeast Animal Control Agency
 Legislatively Mandated Animal Adoption Program
 FY 2006-07

Audit ID # S11-MCC-006

Raw Data - Eligible Dogs & Cats

| | |
|------------------------------------|-------------------------|
| Eligible Dogs & Cats Claimed | Eligible Dogs & Cats |
| 12,360 | 4,861 |
| G.15.PS | G.6.2 |

Care and maintenance for impounded Stray or abandoned Dogs and Cats

Eligible Dogs and Cats are:

- (Dogs and Cats) that die during the increased holding period (Dogs and Cats that die days 4, 5, and 6) or
- (Dogs and Cats) that are ultimately euthanized (after the holding period. Euthanized days 7, 8, 9, and beyond)

| Sort | Species | Breed | Impound Date Short | Impound Code | Action | Action Date Short | WHOLE DAYS |
|----------|---------|-----------------------------------|--------------------|--------------|--------|-------------------|------------------------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (g) - (d) + 1 |
| 07-10641 | Cat | Domestic Short Hair | 11/12/2006 | ABD | EF | 11/19/2006 | 8 |
| 07-01171 | Dog | Chow Mix | 7/14/2006 | ABD | EI | 7/20/2006 | 7 |
| 07-22944 | Cat | Domestic Short Hair | 6/1/2007 | ABD | ES | 6/8/2007 | 8 |
| 07-22291 | Cat | Domestic Short Hair | 5/25/2007 | ABD | ES | 6/1/2007 | 8 |
| 07-22293 | Cat | Domestic Short Hair | 5/25/2007 | ABD | ES | 6/1/2007 | 8 |
| 07-16227 | Cat | Domestic Short Hair | 3/6/2007 | ABD | ET | 3/12/2007 | 7 |
| 07-14505 | Cat | Domestic Short Hair | 1/29/2007 | ABD | ET | 2/4/2007 | 7 |
| 07-19269 | Cat | Domestic Short Hair | 4/20/2007 | ABD | ET | 4/26/2007 | 7 |
| 07-04705 | Cat | Domestic Medium Hair | 8/25/2006 | ABD | ET | 9/1/2006 | 8 |
| 07-04704 | Cat | Domestic Medium Hair | 8/25/2006 | ABD | ET | 9/1/2006 | 8 |
| 07-04706 | Cat | Domestic Medium Hair | 8/25/2006 | ABD | ET | 9/1/2006 | 8 |
| 07-04703 | Cat | Domestic Medium Hair | 8/25/2006 | ABD | ET | 9/1/2006 | 8 |
| 07-22294 | Cat | Domestic Short Hair | 5/25/2007 | ABD | ET | 6/1/2007 | 8 |
| 07-22292 | Cat | Domestic Short Hair | 5/25/2007 | ABD | ET | 6/1/2007 | 8 |
| 07-23651 | Cat | Domestic Short Hair | 6/9/2007 | ABD | ET | 6/16/2007 | 8 |
| 07-23650 | Cat | Domestic Short Hair | 6/9/2007 | ABD | ET | 6/16/2007 | 8 |
| 07-21542 | Dog | Chihuahua | 5/17/2007 | ABD | ET | 5/24/2007 | 8 |
| 07-12445 | Dog | Z-Do Not Use - German Shepard Mix | 12/17/2006 | ABD | ET | 12/24/2006 | 8 |
| 07-12740 | Dog | Pitbull Mix | 12/23/2006 | ABD | ET | 12/30/2006 | 8 |
| 07-16228 | Cat | Domestic Short Hair | 3/6/2007 | ABD | ET | 3/14/2007 | 9 |
| 07-19094 | Dog | Chow Mix | 4/18/2007 | ABD | ET | 4/26/2007 | 9 |
| 07-24846 | Dog | Pitbull | 6/19/2007 | ABD | ET | 6/29/2007 | 11 |
| 07-24847 | Dog | Pitbull | 6/19/2007 | ABD | ET | 6/29/2007 | 11 |
| 07-24844 | Dog | Pitbull | 6/19/2007 | ABD | ET | 6/29/2007 | 11 |
| 07-24843 | Dog | Pitbull | 6/19/2007 | ABD | ET | 6/29/2007 | 11 |
| 07-24845 | Dog | Pitbull | 6/19/2007 | ABD | ET | 6/29/2007 | 11 |
| 07-11357 | Dog | Rottweiler Mix | 11/24/2006 | ABD | ET | 12/7/2006 | 14 |
| 07-09401 | Dog | Z-Do Not Use - German Shepard Mix | 10/24/2006 | ABD | ET | 12/2/2006 | 40 |
| 07-05062 | Dog | German Shepherd | 8/29/2006 | ABD | ET | 10/25/2006 | 58 |
| 07-01478 | Cat | Domestic Short Hair | 7/18/2006 | FS | DIED | 7/21/2006 | 4 |
| 07-22794 | Cat | Domestic Short Hair | 5/30/2007 | FS | DIS | 6/2/2007 | 4 |
| 07-05527 | Cat | Domestic Short Hair | 9/5/2006 | FS | DIS | 9/8/2006 | 4 |
| 07-05524 | Cat | Domestic Short Hair | 9/5/2006 | FS | DIED | 9/9/2006 | 5 |
| 07-08482 | Cat | Domestic Short Hair | 10/13/2006 | FS | DIS | 10/17/2006 | 5 |
| 07-09201 | Cat | Domestic Short Hair | 10/21/2006 | FS | DIS | 10/26/2006 | 6 |
| 07-23138 | Cat | Domestic Short Hair | 6/3/2007 | FS | EF | 6/9/2007 | 7 |

Southeast Animal Control Agency
 Legislatively Mandated Animal Adoption Program
 FY 2006-07

Audit ID # S11-MCC-006

Raw Data - Eligible Other Animals

Care and maintenance for impounded Stray or abandoned Other Animals

Eligible Other Animals are:

- (Other Animals) that die during the increased holding period (Other Animals that die days 2, 3, 4, 5, and 6) or
- (Other Animals) that are ultimately euthanized (after the holding period. Euthanized days 7, 8, 9, and beyond)

Eligible
Other
Claimed

Eligible
Other

103

G.15.PS

G.6.2

How
Animal
Disposition of
Came into
Shelter

Days Impounded
with NO TIME

| SC# | Species | Event | Impound Date Short | Disposition | Action | Action Date Short | WHOLE DAYS |
|-----|---------|-------|--------------------|-------------|--------|-------------------|------------------------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (g) - (d) + 1 |

| | | | | | | | |
|----------|-------|-----------------------|------------|----|------|------------|-----|
| 07-02409 | Other | Z-Do Not Use - Pigeon | 7/28/2006 | IS | ET | 8/17/2006 | 21 |
| 07-02760 | Other | Z-Do Not Use - Pigeon | 8/2/2006 | IS | DIED | 8/3/2006 | 2 |
| 07-03517 | Other | Z-Do Not Use - Pigeon | 8/10/2006 | IS | ET | 8/19/2006 | 10 |
| 07-04550 | Other | Bird | 8/23/2006 | IS | DIS | 8/28/2006 | 6 |
| 07-08134 | Other | Z-Do Not Use - Pigeon | 10/6/2006 | IS | DIS | 10/7/2006 | 2 |
| 07-14412 | Other | Pigeon | 1/27/2007 | IS | DIS | 1/28/2007 | 2 |
| 07-15862 | Other | Pigeon | 2/26/2007 | IS | DIED | 2/27/2007 | 2 |
| 07-17687 | Other | Pigeon | 3/31/2007 | IS | ET | 4/7/2007 | 8 |
| 07-20302 | Other | Dove | 5/2/2007 | IS | ET | 5/9/2007 | 8 |
| 07-20615 | Other | Bird | 5/6/2007 | IS | DIED | 5/7/2007 | 2 |
| 07-23472 | Other | Pigeon | 6/7/2007 | IS | DIED | 6/8/2007 | 2 |
| 07-00912 | Other | Rooster | 7/12/2006 | S | ET | 7/19/2006 | 8 |
| 07-01552 | Other | Rabbit | 7/19/2006 | S | DIS | 7/22/2006 | 4 |
| 07-02916 | Other | Bird | 8/3/2006 | S | DIS | 8/4/2006 | 2 |
| 07-04377 | Other | Rooster | 8/21/2006 | S | ET | 8/27/2006 | 7 |
| 07-05194 | Other | Bird | 8/31/2006 | S | DIS | 9/2/2006 | 3 |
| 07-06472 | Other | Rabbit | 9/16/2006 | S | ET | 2/22/2007 | 160 |
| 07-06805 | Other | Cockatiel | 9/20/2006 | S | DIS | 9/21/2006 | 2 |
| 07-08481 | Other | Bird | 10/11/2006 | S | DIED | 10/12/2006 | 2 |
| 07-09368 | Other | Iguana | 10/24/2006 | S | ES | 1/15/2007 | 84 |
| 07-10079 | Other | Rooster | 11/3/2006 | S | ET | 11/12/2006 | 10 |
| 07-10080 | Other | Rooster | 11/3/2006 | S | ET | 11/12/2006 | 10 |
| 07-10497 | Other | Rooster | 11/9/2006 | S | ET | 12/3/2006 | 25 |
| 07-12125 | Other | Rabbit | 12/10/2006 | S | ET | 1/14/2007 | 36 |
| 07-12359 | Other | Rooster | 12/15/2006 | S | ET | 12/23/2006 | 9 |
| 07-12628 | Other | Rabbit | 12/20/2006 | S | ET | 1/14/2007 | 26 |
| 07-12767 | Other | Rabbit | 12/23/2006 | S | ET | 1/14/2007 | 23 |
| 07-12899 | Other | Rooster | 12/27/2006 | S | ET | 1/3/2007 | 8 |
| 07-13025 | Other | Rabbit | 12/30/2006 | S | ET | 1/14/2007 | 16 |
| 07-13533 | Other | Bird | 1/9/2007 | S | DIED | 1/11/2007 | 3 |
| 07-13594 | Other | Rabbit | 1/10/2007 | S | ET | 2/22/2007 | 44 |
| 07-13954 | Other | Rooster | 1/18/2007 | S | ET | 1/27/2007 | 10 |
| 07-14585 | Other | Rooster | 1/31/2007 | S | ET | 2/7/2007 | 8 |
| 07-14586 | Other | Rooster | 1/31/2007 | S | ET | 2/7/2007 | 8 |
| 07-14807 | Other | Rabbit | 2/5/2007 | S | ET | 2/22/2007 | 18 |
| 07-15353 | Other | Rabbit | 2/15/2007 | S | ET | 2/22/2007 | 8 |
| 07-16772 | Other | Rabbit | 3/16/2007 | S | DIS | 3/17/2007 | 2 |
| 07-16773 | Other | Rabbit | 3/16/2007 | S | DIS | 3/17/2007 | 2 |
| 07-16745 | Other | Rabbit | 3/16/2007 | S | DISC | 9/27/2007 | 196 |
| 07-17366 | Other | Rabbit | 3/26/2007 | S | DISC | 9/27/2007 | 186 |
| 07-17962 | Other | Rabbit | 4/3/2007 | S | DISC | 9/27/2007 | 178 |
| 07-18921 | Other | Rabbit | 4/16/2007 | S | ET | 6/2/2007 | 48 |
| 07-18924 | Other | Rabbit | 4/16/2007 | S | ET | 6/7/2007 | 53 |
| 07-18925 | Other | Rabbit | 4/16/2007 | S | ET | 6/7/2007 | 53 |
| 07-18923 | Other | Rabbit | 4/16/2007 | S | ET | 7/26/2007 | 102 |
| 07-19230 | Other | Rabbit | 4/19/2007 | S | ET | 5/7/2007 | 19 |
| 07-19223 | Other | Rabbit | 4/19/2007 | S | ET | 5/7/2007 | 19 |
| 07-19224 | Other | Rabbit | 4/19/2007 | S | ET | 5/7/2007 | 19 |
| 07-19198 | Other | Rabbit | 4/19/2007 | S | ET | 5/26/2007 | 38 |
| 07-20188 | Other | Rooster | 5/1/2007 | S | ET | 5/7/2007 | 7 |
| 07-20310 | Other | Snake | 5/2/2007 | S | DISC | 11/1/2007 | 184 |
| 07-20438 | Other | Rooster | 5/4/2007 | S | ET | 5/16/2007 | 13 |
| 07-20447 | Other | Rabbit | 5/4/2007 | S | ET | 7/1/2007 | 59 |
| 07-20587 | Other | Rabbit | 5/5/2007 | S | ET | 5/19/2007 | 15 |
| 07-20623 | Other | Rabbit | 5/6/2007 | S | ET | 6/2/2007 | 28 |
| 07-20624 | Other | Rabbit | 5/6/2007 | S | ET | 6/2/2007 | 28 |
| 07-20698 | Other | Rabbit | 5/7/2007 | S | ET | 6/2/2007 | 27 |

Southeast Animal Control Agency
 Legislatively Mandated Animal Adoption Program
 FY 2007-08
 Audit ID # S11-MCC-006
Raw Data - Eligible Dogs & Cats

Eligible
Dogs & Cats
Claimed
12,789

Eligible
Dogs & Cats
5,739

G.15.PS

G.6.2

G.6.2

Care and maintenance for impounded Stray or abandoned Dogs and Cats
 Eligible Dogs and Cats are:

- (Dogs and Cats) that die during the increased holding period (Dogs and Cats that die days 4, 5, and 6) or
- (Dogs and Cats) that are ultimately euthanized (after the holding period. Euthanized days 7, 8, 9, and beyond)

| ScatNo | Sp. No. | Breed | ImpoundDateShort | ImpoundCode | Action | ActionDateShort | Days Impounded with NO TIME |
|--------|---------|-------|------------------|-------------|--------|-----------------|-----------------------------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (g) - (d) + 1 |

| | | | | | | | |
|----------|-----|----------------------|------------|-----|------|------------|----|
| 08-11965 | Cat | Domestic Short Hair | 12/5/2007 | ABD | EF | 12/12/2007 | 8 |
| 08-10076 | Cat | Domestic Short Hair | 11/1/2007 | ABD | ET | 11/8/2007 | 8 |
| 08-10077 | Cat | Domestic Short Hair | 11/1/2007 | ABD | ET | 11/8/2007 | 8 |
| 08-05208 | Dog | Pitbull Mix | 8/29/2007 | ABD | ET | 9/5/2007 | 8 |
| 08-06943 | Dog | Chihuahua | 9/19/2007 | ABD | ET | 9/26/2007 | 8 |
| 08-10522 | Dog | Pitbull | 11/8/2007 | ABD | ET | 11/15/2007 | 8 |
| 08-04274 | Cat | Domestic Short Hair | 8/18/2007 | ABD | ET | 8/26/2007 | 9 |
| 08-11252 | Dog | Chihuahua | 11/21/2007 | ABD | ET | 11/29/2007 | 9 |
| 08-12675 | Dog | Pitbull | 12/19/2007 | ABD | ET | 12/27/2007 | 9 |
| 08-01182 | Dog | Chihuahua | 7/14/2007 | ABD | ET | 7/23/2007 | 10 |
| 08-26446 | Dog | Mastiff Mix | 6/26/2008 | ABD | ET | 7/9/2008 | 14 |
| 08-03374 | Cat | Domestic Short Hair | 8/8/2007 | ABD | ET | 8/24/2007 | 17 |
| 08-07884 | Cat | Domestic Long Hair | 10/2/2007 | FR | EF | 10/10/2007 | 9 |
| 08-10464 | Cat | Domestic Short Hair | 11/7/2007 | FS | DIED | 11/11/2007 | 5 |
| 08-24340 | Cat | Domestic Short Hair | 6/5/2008 | FS | DIS | 6/8/2008 | 4 |
| 08-24341 | Cat | Domestic Short Hair | 6/5/2008 | FS | DIS | 6/8/2008 | 4 |
| 08-24342 | Cat | Domestic Short Hair | 6/5/2008 | FS | DIS | 6/8/2008 | 4 |
| 08-13846 | Cat | Domestic Short Hair | 1/12/2008 | FS | DIS | 1/16/2008 | 5 |
| 08-15954 | Cat | Domestic Short Hair | 2/22/2008 | FS | DIS | 2/26/2008 | 5 |
| 08-01912 | Cat | Domestic Short Hair | 7/23/2007 | FS | DIS | 7/28/2007 | 6 |
| 08-00063 | Cat | Domestic Medium Hair | 7/2/2007 | FS | EF | 7/8/2007 | 7 |
| 08-00076 | Cat | Domestic Short Hair | 7/2/2007 | FS | EF | 7/8/2007 | 7 |
| 08-00096 | Cat | Domestic Short Hair | 7/2/2007 | FS | EF | 7/8/2007 | 7 |
| 08-00125 | Cat | Domestic Short Hair | 7/2/2007 | FS | EF | 7/8/2007 | 7 |
| 08-00465 | Cat | Domestic Short Hair | 7/6/2007 | FS | EF | 7/12/2007 | 7 |
| 08-00568 | Cat | Domestic Short Hair | 7/7/2007 | FS | EF | 7/13/2007 | 7 |
| 08-00570 | Cat | Domestic Short Hair | 7/7/2007 | FS | EF | 7/13/2007 | 7 |
| 08-00591 | Cat | Domestic Short Hair | 7/7/2007 | FS | EF | 7/13/2007 | 7 |
| 08-00592 | Cat | Domestic Short Hair | 7/7/2007 | FS | EF | 7/13/2007 | 7 |
| 08-00590 | Cat | Domestic Short Hair | 7/7/2007 | FS | EF | 7/13/2007 | 7 |
| 08-00616 | Cat | Domestic Short Hair | 7/8/2007 | FS | EF | 7/14/2007 | 7 |
| 08-00876 | Cat | Domestic Short Hair | 7/11/2007 | FS | EF | 7/17/2007 | 7 |
| 08-00891 | Cat | Domestic Short Hair | 7/11/2007 | FS | EF | 7/17/2007 | 7 |
| 08-00894 | Cat | Domestic Short Hair | 7/11/2007 | FS | EF | 7/17/2007 | 7 |
| 08-00925 | Cat | Domestic Short Hair | 7/11/2007 | FS | EF | 7/17/2007 | 7 |
| 08-00937 | Cat | Domestic Short Hair | 7/11/2007 | FS | EF | 7/17/2007 | 7 |
| 08-00938 | Cat | Domestic Short Hair | 7/11/2007 | FS | EF | 7/17/2007 | 7 |
| 08-00940 | Cat | Domestic Short Hair | 7/11/2007 | FS | EF | 7/17/2007 | 7 |

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Southeast Animal Control Agency
 Legislatively Mandated Animal Adoption Program
 FY 2007-08
 Audit ID # S11-MCC-006
Raw Data - Eligible Other Animals

Care and maintenance for impounded Stray or abandoned Other Animals
Eligible Other Animals are:

- (Other Animals) that die during the increased holding period (Other Animals that die days 2, 3, 4, 5, and 6) or
- (Other Animals) that are ultimately euthanized (after the holding period. Euthanized days 7, 8, 9, and beyond)

Eligible
Other
141

G.6.2 G.6.2

G.15.PS

| Serial No. | Species | Breed | Impound Date | How Animal Came into Shelter | Final Disposition of Animal | Action Date | Days Impounded with NO TIME |
|------------|---------|-------|--------------|------------------------------|-----------------------------|-------------|-----------------------------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (g) - (d) + 1 |

| | | | | | | | |
|----------|-------|------------|------------|------|------|------------|---|
| 08-05737 | Other | Bird | 9/4/2007 | IS | DIED | 9/5/2007 | 2 |
| 08-06037 | Other | Bird | 9/7/2007 | IS | DIED | 9/8/2007 | 2 |
| 08-09330 | Other | Bird | 10/21/2007 | IS | DIED | 10/22/2007 | 2 |
| 08-25293 | Other | Bird | 6/14/2008 | IS | DIED | 6/15/2008 | 2 |
| 08-00236 | Other | Pigeon | 7/3/2007 | IS | DIED | 7/4/2007 | 2 |
| 08-11041 | Other | Rooster | 11/16/2007 | IS | DIED | 11/17/2007 | 2 |
| 08-21998 | Other | Bird | 5/13/2008 | IS | DIS | 5/14/2008 | 2 |
| 08-16164 | Other | Bird | 2/26/2008 | S | DIS | 2/27/2008 | 2 |
| 08-09996 | Other | Owl | 10/31/2007 | S | DIS | 11/1/2007 | 2 |
| 08-13341 | Other | Parakeet | 1/3/2008 | S | DIS | 1/4/2008 | 2 |
| 08-26712 | Other | Parrot | 6/29/2008 | S | DIS | 6/30/2008 | 2 |
| 08-00968 | Other | Pigeon | 7/11/2007 | S | DIS | 7/12/2007 | 2 |
| 08-04763 | Other | Pigeon | 8/23/2007 | S | DIS | 8/24/2007 | 2 |
| 08-19869 | Other | Rabbit | 4/18/2008 | S | DIS | 4/19/2008 | 2 |
| 08-17121 | Other | Turtle | 3/12/2008 | SAFE | DIS | 3/13/2008 | 2 |
| 08-17117 | Other | Turtle | 3/12/2008 | SAFE | DIS | 3/13/2008 | 2 |
| 08-17119 | Other | Turtle | 3/12/2008 | SAFE | DIS | 3/13/2008 | 2 |
| 08-17120 | Other | Turtle | 3/12/2008 | SAFE | DIS | 3/13/2008 | 2 |
| 08-17122 | Other | Turtle | 3/12/2008 | SAFE | DIS | 3/13/2008 | 2 |
| 08-17118 | Other | Turtle | 3/12/2008 | SAFE | DIS | 3/13/2008 | 2 |
| 08-17123 | Other | Turtle | 3/12/2008 | SAFE | DIS | 3/13/2008 | 2 |
| 08-08044 | Other | Bird | 10/4/2007 | SS | DIS | 10/5/2007 | 2 |
| 08-14146 | Other | Bird | 1/17/2008 | IS | DIED | 1/19/2008 | 3 |
| 08-24590 | Other | Bird | 6/7/2008 | IS | DIED | 6/9/2008 | 3 |
| 08-03420 | Other | Pigeon | 8/8/2007 | IS | DIED | 8/10/2007 | 3 |
| 08-03972 | Other | Rabbit | 8/14/2007 | S | DIED | 8/16/2007 | 3 |
| 08-26825 | Other | Parakeet | 6/30/2008 | S | DIS | 7/2/2008 | 3 |
| 08-07356 | Other | Dove | 9/24/2007 | S | DIS | 9/27/2007 | 4 |
| 08-06687 | Other | Guinea Pig | 9/16/2007 | S | DIS | 9/19/2007 | 4 |
| 08-03793 | Other | Rabbit | 8/13/2007 | S | DIED | 8/18/2007 | 6 |
| 08-23433 | Other | Rabbit | 5/27/2008 | S | EI | 6/2/2008 | 7 |
| 08-02500 | Other | Rabbit | 7/30/2007 | S | ET | 8/5/2007 | 7 |
| 08-16035 | Other | Rabbit | 2/24/2008 | S | ET | 3/1/2008 | 7 |
| 08-20662 | Other | Rabbit | 4/28/2008 | S | ET | 5/4/2008 | 7 |
| 08-14381 | Other | Rooster | 1/22/2008 | S | ET | 1/28/2008 | 7 |
| 08-09269 | Other | Pigeon | 10/20/2007 | SS | EI | 10/27/2007 | 8 |
| 08-10245 | Other | Hamster | 11/3/2007 | S | ET | 11/10/2007 | 8 |
| 08-05339 | Other | Rabbit | 8/30/2007 | S | ET | 9/6/2007 | 8 |
| 08-05337 | Other | Rabbit | 8/30/2007 | S | ET | 9/6/2007 | 8 |
| 08-05336 | Other | Rabbit | 8/30/2007 | S | ET | 9/6/2007 | 8 |
| 08-05338 | Other | Rabbit | 8/30/2007 | S | ET | 9/6/2007 | 8 |
| 08-05340 | Other | Rabbit | 8/30/2007 | S | ET | 9/6/2007 | 8 |

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Southeast Animal Control Agency
 Legislatively Mandated Animal Adoption Program
 FY 2008-09

Audit ID # S11-MCC-006

Raw Data - Eligible Dogs & Cats

| | |
|------------------------------------|-------------------------|
| Eligible Dogs & Cats Claimed | Eligible Dogs & Cats |
| 17,249 | 7,273 |

G.15.PS

G.6.2

Care and maintenance for impounded Stray or abandoned Dogs and Cats

Eligible Dogs and Cats are:

- (Dogs and Cats) that die during the increased holding period (Dogs and Cats that die days 4, 5, and 6) or
- (Dogs and Cats) that are ultimately euthanized (after the holding period. Euthanized days 7, 8, 9, and beyond)

| Serial | Species | Breed | Impound Date | How Animal Came into Shelter | Final Disposition of Animal | Release Date | Days Impounded with NO TIME |
|--------|---------|-------|--------------|------------------------------|-----------------------------|--------------|-----------------------------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (g) - (d) + 1 |

| | | | | | | | |
|----------|-----|----------------------|------------|-----|-----|------------|----|
| 09-02537 | Cat | Domestic Short Hair | 7/24/2008 | ABD | ES | 8/21/2008 | 29 |
| 09-04401 | Dog | Pitbull | 8/10/2008 | ABD | ET | 8/17/2008 | 8 |
| 09-04404 | Dog | Pitbull | 8/10/2008 | ABD | ET | 8/17/2008 | 8 |
| 09-32096 | Dog | Terrier Mix | 6/22/2009 | ABD | ET | 7/1/2009 | 10 |
| 09-26583 | Dog | Lab Mix | 5/6/2009 | ABD | ET | 5/17/2009 | 12 |
| 09-03848 | Dog | Pitbull Mix | 8/5/2008 | ABD | ET | 8/17/2008 | 13 |
| 09-07518 | Dog | Pitbull | 9/7/2008 | ABD | ET | 9/22/2008 | 16 |
| 09-32537 | Cat | Domestic Short Hair | 6/25/2009 | FR | EF | 7/1/2009 | 7 |
| 09-29437 | Cat | Domestic Long Hair | 5/30/2009 | FR | EF | 6/6/2009 | 8 |
| 09-29438 | Cat | Domestic Long Hair | 5/30/2009 | FR | EF | 6/6/2009 | 8 |
| 09-29439 | Cat | Domestic Long Hair | 5/30/2009 | FR | EF | 6/6/2009 | 8 |
| 09-29440 | Cat | Domestic Long Hair | 5/30/2009 | FR | EF | 6/6/2009 | 8 |
| 09-29441 | Cat | Domestic Long Hair | 5/30/2009 | FR | EF | 6/6/2009 | 8 |
| 09-00167 | Cat | Domestic Short Hair | 7/2/2008 | FR | ET | 7/9/2008 | 8 |
| 09-11702 | Cat | Domestic Short Hair | 10/18/2008 | FS | DIS | 10/21/2008 | 4 |
| 09-11703 | Cat | Domestic Short Hair | 10/18/2008 | FS | DIS | 10/21/2008 | 4 |
| 09-11704 | Cat | Domestic Short Hair | 10/18/2008 | FS | DIS | 10/21/2008 | 4 |
| 09-11705 | Cat | Domestic Short Hair | 10/18/2008 | FS | DIS | 10/21/2008 | 4 |
| 09-23860 | Cat | Domestic Long Hair | 4/8/2009 | FS | DIS | 4/11/2009 | 4 |
| 09-04948 | Cat | Domestic Short Hair | 8/14/2008 | FS | DIS | 8/18/2008 | 5 |
| 09-31793 | Cat | Siamese Mix | 6/18/2009 | FS | DIS | 6/22/2009 | 5 |
| 09-00741 | Cat | Domestic Short Hair | 7/8/2008 | FS | DIS | 7/13/2008 | 6 |
| 09-00742 | Cat | Domestic Short Hair | 7/8/2008 | FS | DIS | 7/13/2008 | 6 |
| 09-09442 | Cat | Domestic Short Hair | 9/25/2008 | FS | DIS | 9/30/2008 | 6 |
| 09-29623 | Cat | Domestic Short Hair | 6/2/2009 | FS | DIS | 6/7/2009 | 6 |
| 09-30323 | Cat | Domestic Short Hair | 6/6/2009 | FS | DIS | 6/11/2009 | 6 |
| 09-31806 | Cat | Siamese Mix | 6/18/2009 | FS | DIS | 6/23/2009 | 6 |
| 09-00888 | Cat | Domestic Short Hair | 7/9/2008 | FS | EF | 7/15/2008 | 7 |
| 09-00901 | Cat | Domestic Short Hair | 7/9/2008 | FS | EF | 7/15/2008 | 7 |
| 09-00916 | Cat | Domestic Medium Hair | 7/9/2008 | FS | EF | 7/15/2008 | 7 |
| 09-00936 | Cat | Domestic Short Hair | 7/9/2008 | FS | EF | 7/15/2008 | 7 |
| 09-00945 | Cat | Domestic Short Hair | 7/9/2008 | FS | EF | 7/15/2008 | 7 |
| 09-00950 | Cat | Domestic Short Hair | 7/9/2008 | FS | EF | 7/15/2008 | 7 |

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Southeast Animal Control Agency
 Legislatively Mandated Animal Adoption Program
 FY 2008-09

Audit ID # S11-MCC-006

Raw Data - Eligible Other Animals

Care and maintenance for impounded Stray or abandoned Other Animals

Eligible Other Animals are:

- (Other Animals) that die during the increased holding period (Other Animals that die days 2, 3, 4, 5, and 6) or
- (Other Animals) that are ultimately euthanized (after the holding period. Euthanized days 7, 8, 9, and beyond)

| | |
|------------------------|----------------|
| Eligible Other Claimed | Eligible Other |
| 127 | 100 |

G.15.PS **G.6.2**

| Animal Shelter | Species | Breed | Impound Date | How Animal Came into Shelter | Final Disposition of Animal | Action Date | Days Impounded with NO TIME | Auditor Notes |
|----------------|---------|-------|--------------|------------------------------|-----------------------------|-------------|-----------------------------|---------------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (g) - (d) + 1 | |

| | | | | | | | | |
|----------|-------|-----------|------------|----|------|------------|---|-------|
| 09-32251 | Other | Bird | 6/23/2009 | S | DIS | 6/23/2009 | 1 | Wild? |
| 09-27275 | Other | Pigeon | 5/12/2009 | IS | DIS | 5/12/2009 | 1 | |
| 09-21997 | Other | Pigeon | 3/17/2009 | S | DIS | 3/17/2009 | 1 | |
| 09-27440 | Other | Cockatiel | 5/13/2009 | S | DIED | 5/14/2009 | 2 | |
| 09-27837 | Other | Duck | 5/16/2009 | SS | DIED | 5/17/2009 | 2 | Wild? |
| 09-12538 | Other | Goose | 10/29/2008 | IS | DIED | 10/30/2008 | 2 | |
| 09-29619 | Other | Cockatiel | 6/2/2009 | IS | DIS | 6/3/2009 | 2 | |
| 09-22252 | Other | Duck | 3/20/2009 | IS | DIS | 3/21/2009 | 2 | Wild? |
| 09-30117 | Other | Duck | 6/5/2009 | S | DIS | 6/6/2009 | 2 | Wild? |
| 09-30118 | Other | Duck | 6/5/2009 | S | DIS | 6/6/2009 | 2 | Wild? |
| 09-30120 | Other | Duck | 6/5/2009 | S | DIS | 6/6/2009 | 2 | Wild? |
| 09-30121 | Other | Duck | 6/5/2009 | S | DIS | 6/6/2009 | 2 | Wild? |
| 09-30122 | Other | Duck | 6/5/2009 | S | DIS | 6/6/2009 | 2 | Wild? |
| 09-06405 | Other | Pigeon | 8/27/2008 | IS | DIS | 8/28/2008 | 2 | |
| 09-15263 | Other | Pigeon | 12/4/2008 | IS | DIS | 12/5/2008 | 2 | |
| 09-27339 | Other | Pigeon | 5/12/2009 | IS | DIS | 5/13/2009 | 2 | |
| 09-29904 | Other | Pigeon | 6/3/2009 | IS | DIS | 6/4/2009 | 2 | |
| 09-31398 | Other | Pigeon | 6/15/2009 | IS | DIS | 6/16/2009 | 2 | |
| 09-30151 | Other | Pigeon | 6/5/2009 | S | DIS | 6/6/2009 | 2 | |
| 09-10919 | Other | Rabbit | 10/10/2008 | S | DIS | 10/11/2008 | 2 | Wild? |
| 09-15783 | Other | Dove | 12/12/2008 | IS | DIED | 12/14/2008 | 3 | Wild? |
| 09-07923 | Other | Duck | 9/11/2008 | IS | DIED | 9/13/2008 | 3 | Wild? |
| 09-10252 | Other | Bird | 10/4/2008 | IS | DIS | 10/6/2008 | 3 | Wild? |
| 09-16775 | Other | Bird | 12/29/2008 | IS | DIS | 12/31/2008 | 3 | Wild? |
| 09-28362 | Other | Duck | 5/21/2009 | IS | DIS | 5/23/2009 | 3 | Wild? |
| 09-28363 | Other | Duck | 5/21/2009 | IS | DIS | 5/23/2009 | 3 | Wild? |
| 09-28364 | Other | Duck | 5/21/2009 | IS | DIS | 5/23/2009 | 3 | Wild? |
| 09-13043 | Other | Duck | 11/3/2008 | SS | DIS | 11/5/2008 | 3 | Wild? |
| 09-13044 | Other | Duck | 11/3/2008 | SS | DIS | 11/5/2008 | 3 | Wild? |
| 09-13045 | Other | Duck | 11/3/2008 | SS | DIS | 11/5/2008 | 3 | Wild? |
| 09-09579 | Other | Pigeon | 9/27/2008 | IS | DIS | 9/29/2008 | 3 | |
| 09-17557 | Other | Pigeon | 1/10/2009 | IS | DIS | 1/12/2009 | 3 | |
| 09-28521 | Other | Pigeon | 5/22/2009 | IS | DIS | 5/24/2009 | 3 | |
| 09-01451 | Other | Bird | 7/14/2008 | S | DIS | 7/18/2008 | 5 | Wild? |
| 09-01453 | Other | Bird | 7/14/2008 | S | DIS | 7/18/2008 | 5 | Wild? |
| 09-13110 | Other | Duck | 11/4/2008 | SS | DIS | 11/6/2008 | 5 | Wild? |

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Schedule 2--
 Summary of Care and Maintenance Costs
 July 1, 2001, through June 30, 2009
 (Excluding July 1, 2003 through June 30, 2006)
Final Audit Report - June 15, 2012 Findings
 Allowable per Audit

| Category | Actual Costs Claimed | Salaries & Benefits < A.4.G > | Materials & Supplies | Amount Allowable | Audit Adjustments |
|--|----------------------------|-------------------------------------|-------------------------|-------------------------|----------------------------|
| July 1, 2001, through June 30, 2002 | | | | | |
| Total care and maintenance costs | \$ 813,446 | \$ 176,465 | \$ 41,702 | | |
| Total animal census | ÷ 104,700 | ÷ 174,117 | ÷ 174,117 | | |
| Cost per day | <u>\$ 7.7693</u> | <u>\$ 1.01</u> | <u>\$ 0.24</u> | | |
| Care and Maintenance of Dogs and Cats: | | | | | |
| Cost per day | \$ 7.7693 | \$ 1.01 | \$ 0.24 | | |
| Number of eligible dogs and cats | x 13,502 | x 5,958 | x 5,958 | | |
| Reimbursable days | x 2 | x 3 | x 3 | | |
| Total care and maintenance costs for dogs and cats | <u>\$ 209,802</u> | <u>\$ 18,053</u> | <u>\$ 4,290</u> | \$ 22,343 | \$ (187,459) |
| Care and Maintenance of Other 'Eligible' Animals: | | | | | |
| Cost per day | \$ 7.7693 | \$ 1.01 | \$ 0.24 | | |
| Number of eligible other animals | x 747 | x 116 | x 116 | | |
| Reimbursable days | x 4 | x 6 | x 6 | | |
| Total care and maintenance costs for other animals | <u>\$ 23,215</u> | <u>\$ 703</u> | <u>\$ 167</u> | \$ 870 | \$ (22,345) |
| Total care and maintenance | <u>\$ 233,017</u> | <u>\$ 18,756</u> | <u>\$ 4,457</u> | <u>\$ 23,213</u> | <u>\$ (209,804)</u> |
| July 1, 2002, through June 30, 2003 | | | | | |
| Total care and maintenance costs | \$ 887,971 | \$ 195,713 | \$ 35,556 | | |
| Total animal census | ÷ 109,715 | ÷ 174,117 | ÷ 174,117 | | |
| Cost per day | <u>\$ 8.0934</u> | <u>\$ 1.12</u> | <u>\$ 0.20</u> | | |
| Care and Maintenance of Dogs and Cats: | | | | | |
| Cost per day | \$ 8.0934 | \$ 1.12 | \$ 0.20 | | |
| Number of eligible dogs and cats | x 13,905 | x 5,958 | x 5,958 | | |
| Reimbursable days | x 2 | x 3 | x 3 | | |
| Total care and maintenance costs for dogs and cats | <u>\$ 225,079</u> | <u>\$ 20,019</u> | <u>\$ 3,575</u> | \$ 23,594 | \$ (201,485) |
| Care and Maintenance of Other 'Eligible' Animals: | | | | | |
| Cost per day | \$ 8.0934 | \$ 1.12 | \$ 0.20 | | |
| Number of eligible other animals | x - | x 116 | x 116 | | |
| Reimbursable days | x 4 | x 6 | x 6 | | |
| Total care and maintenance costs for other animals | <u>\$ -</u> | <u>\$ 780</u> | <u>\$ 139</u> | \$ 919 | \$ 919 |
| Total care and maintenance costs | <u>\$ 225,079</u> | <u>\$ 20,799</u> | <u>\$ 3,714</u> | <u>\$ 24,513</u> | <u>\$ (200,566)</u> |
| July 1, 2006, through June 30, 2007 | | | | | |
| Total care and maintenance costs | \$ 1,829,255 | \$ 121,270 | \$ 50,248 | | |
| Total animal census | ÷ 127,596 | ÷ 139,820 | ÷ 139,820 | | |
| Cost per day | <u>\$ 14.3363</u> | <u>\$ 0.87</u> | <u>\$ 0.36</u> | | |
| Care and Maintenance of Dogs and Cats: | | | | | |
| Cost per day | \$ 14.3363 | \$ 0.87 | \$ 0.36 | | |
| Number of eligible dogs and cats | x 12,360 | x 4,861 | x 4,861 | | |
| Reimbursable days | x 2,24134 | x 3 | x 3 | | |
| Total care and maintenance costs for dogs and cats | <u>\$ 397,158</u> | <u>\$ 12,687</u> | <u>\$ 5,250</u> | \$ 17,937 | \$ (379,221) |
| Care and Maintenance of Other 'Eligible' Animals: | | | | | |
| Cost per day | \$ 14.3304 | \$ 0.87 | \$ 0.36 | | |
| Number of eligible other animals | x 115 | x 103 | x 103 | | |
| Reimbursable days | x 4 | x 6 | x 6 | | |
| Total care and maintenance costs for other animals | <u>\$ 6,592</u> | <u>\$ 538</u> | <u>\$ 222</u> | \$ 760 | \$ (5,832) |
| Total care and maintenance costs | <u>\$ 403,750</u> | <u>\$ 13,225</u> | <u>\$ 5,472</u> | <u>\$ 18,697</u> | <u>\$ (385,053)</u> |

Schedule 2--
 Summary of Care and Maintenance Costs
 July 1, 2001, through June 30, 2009
 (Excluding July 1, 2003 through June 30, 2006)
Final Audit Report - June 15, 2012 Findings
 Allowable per Audit

| Category | Actual Costs Claimed | Salaries & Benefits < A.4.6 > | Materials & Supplies | Amount Allowable | Audit Adjustments |
|--|----------------------------|-------------------------------------|-------------------------|---------------------|-----------------------|
| July 1, 2007, through June 30, 2008 | | | | | |
| Total care and maintenance costs | \$ 1,999,850 | \$ 193,753 | \$ 68,666 | | |
| Total animal census | ÷ 134,834 | ÷ 162,934 | ÷ 162,934 | | |
| Cost per day | <u>\$ 14.8319</u> | <u>\$ 1.19</u> | <u>\$ 0.42</u> | | |
| Care and Maintenance of Dogs and Cats: | | | | | |
| Cost per day | \$ 14.8319 | \$ 1.19 | \$ 0.42 | | |
| Number of eligible dogs and cats | x 12,789 | x 5,739 | x 5,739 | | |
| Reimbursable days | x 2,295,567 | x 3 | x 3 | | |
| Total care and maintenance costs for dogs and cats | <u>\$ 435,435</u> | <u>\$ 20,488</u> | <u>\$ 7,231</u> | <u>\$ 27,719</u> | <u>\$ (407,716)</u> |
| Care and Maintenance of Other 'Eligible' Animals: | | | | | |
| Cost per day | \$ 14.8670 | \$ 1.19 | \$ 0.42 | | |
| Number of eligible other animals | x 134 | x 141 | x 141 | | |
| Reimbursable days | x 4 | x 6 | x 6 | | |
| Total care and maintenance costs for other animals | <u>\$ 7,969</u> | <u>\$ 1,007</u> | <u>\$ 355</u> | <u>\$ 1,362</u> | <u>\$ (6,607)</u> |
| Total care and maintenance costs | <u>\$ 443,404</u> | <u>\$ 21,495</u> | <u>\$ 7,586</u> | <u>\$ 29,081</u> | <u>\$ (414,323)</u> |
| July 1, 2008, through June 30, 2009 | | | | | |
| Total care and maintenance costs | \$ 2,160,122 | \$ 265,244 | \$ 92,554 | | |
| Total animal census | ÷ 146,772 | ÷ 219,598 | ÷ 219,598 | | |
| Cost per day | <u>\$ 14.7175</u> | <u>\$ 1.21</u> | <u>\$ 0.42</u> | | |
| Care and Maintenance of Dogs and Cats: | | | | | |
| Cost per day | \$ 14.7175 | \$ 1.21 | \$ 0.42 | | |
| Number of eligible dogs and cats | x 17,249 | x 7,273 | x 7,273 | | |
| Reimbursable days | x 2,284,657 | x 3 | x 3 | | |
| Total care and maintenance costs for dogs and cats | <u>\$ 579,988</u> | <u>\$ 26,401</u> | <u>\$ 9,164</u> | <u>\$ 35,565</u> | <u>\$ (544,423)</u> |
| Care and Maintenance of Other 'Eligible' Animals: | | | | | |
| Cost per day | \$ 14.6791 | \$ 1.21 | \$ 0.42 | | |
| Number of eligible other animals | x 127 | x 103 | x 103 | | |
| Reimbursable days | x 4 | x 6 | x 6 | | |
| Total care and maintenance costs for other animals | <u>\$ 7,457</u> | <u>\$ 748</u> | <u>\$ 260</u> | <u>\$ 1,008</u> | <u>\$ (6,449)</u> |
| Total care and maintenance costs | <u>\$ 587,445</u> | <u>\$ 27,149</u> | <u>\$ 9,424</u> | <u>\$ 36,573</u> | <u>\$ (550,872)</u> |
| Summary: | | | | | |
| Total care and maintenance costs for dogs and cats | \$ 1,847,462 | \$ 97,648 | \$ 29,510 | \$ 127,158 | \$ (1,720,304) |
| Total care and maintenance costs for other animals | 45,233 | 3,776 | 1,143 | 4,919 | (40,314) |
| Total care and maintenance costs | <u>\$ 1,892,695</u> | <u>\$ 101,424</u> | <u>\$ 30,653</u> | <u>\$ 132,077</u> | <u>\$ (1,760,618)</u> |

Final audit report findings June 15, 2012

| Fiscal Year | Reimbursable Component | Materials & Supplies | | | | | Direct Costs | | | Summary | | | | | | |
|---------------------|---------------------------------|----------------------|----------------------------|-----------------------------|----------------|----------------------------|-----------------------------|-------------------------|---------------------------|----------------------------|--------|---------------|---------------|-----------|----------------|------------------|
| | | (D) Claimed | (E) Allowable per Audit | (F) Adjustment (E) - (D) | (G) Claimed | (H) Allowable per Audit | (I) Adjustment (H) - (G) | Total Claimed (G) + (J) | Total Allowable (H) + (L) | Total Adjustment (I) + (M) | | | | | | |
| 2001/02 | Care & Maint. Dogs/Cats | - 18,053 | 18,053 | 209,802 | 4,290 | (205,512) | 209,802 | 22,343 | (187,459) | - | 83.29% | 15,036 | 15,036 | 209,802 | 37,379 | (172,423) |
| | Care & Maint. Other Animals | - 703 | 703 | 23,215 | 167 | (23,048) | 23,215 | 870 | (22,345) | - | 83.29% | 586 | 586 | 23,215 | 1,456 | (21,759) |
| | Increased Holding Period | - 34,170 | 34,170 | 36,975 | - | (36,975) | 36,975 | 34,170 | (2,805) | - | 83.29% | 28,460 | 28,460 | 36,975 | 62,630 | 25,655 |
| | Lost and Found Lists | - 1,318 | 1,318 | - | - | - | - | 1,318 | 1,318 | - | 83.29% | 1,098 | 1,098 | - | 2,416 | 2,416 |
| | Maintaining Non-Medical Records | - 15,572 | 15,572 | - | - | - | - | 15,572 | 15,572 | - | 83.29% | 12,970 | 12,970 | - | 28,542 | 28,542 |
| | Necessary & Prompt Vet Care | - 3,807 | 3,807 | 10,126 | 10,126 | - | - | 13,933 | 13,933 | - | 83.29% | 3,171 | 3,171 | - | 17,104 | 17,104 |
| | | - 73,623 | 73,623 | 269,992 | 14,583 | (255,409) | 269,992 | <u>88,206</u> | (181,786) | - | 83.29% | <u>61,321</u> | <u>61,321</u> | 269,992 | <u>149,527</u> | <u>(120,465)</u> |
| 2002/03 | Care & Maint. Dogs/Cats | - 20,019 | 20,019 | 225,079 | 3,575 | (221,504) | 225,079 | 23,594 | (201,485) | - | 85.26% | 17,068 | 17,068 | 225,079 | 40,662 | - |
| | Care & Maint. Other Animals | - 780 | 780 | - | 139 | 139 | - | 919 | 919 | - | 85.26% | 665 | 665 | - | 1,584 | - |
| | Increased Holding Period | - 33,139 | 33,139 | 90,302 | - | (90,302) | 90,302 | 33,139 | (57,163) | - | 85.26% | 28,254 | 28,254 | 90,302 | 61,393 | - |
| | Lost and Found Lists | - 1,329 | 1,329 | - | - | - | - | 1,329 | 1,329 | - | 85.26% | 1,133 | 1,133 | - | 2,462 | - |
| | Maintaining Non-Medical Records | - 15,478 | 15,478 | - | - | - | - | 15,478 | 15,478 | - | 85.26% | 13,197 | 13,197 | - | 28,675 | - |
| | Necessary & Prompt Vet Care | - 3,647 | 3,647 | 10,126 | 10,126 | - | - | 13,773 | 13,773 | - | 85.26% | 3,109 | 3,109 | - | 16,882 | - |
| | | - 74,392 | 74,392 | 315,381 | 13,840 | (301,541) | 315,381 | <u>88,232</u> | (227,149) | - | 85.26% | <u>63,426</u> | <u>63,426</u> | 315,381 | <u>151,658</u> | <u>(163,723)</u> |
| 2006/07 | Care & Maint. Dogs/Cats | - 12,687 | 12,687 | 397,158 | 5,250 | (391,908) | 397,158 | 17,937 | (379,221) | - | 89.23% | 11,321 | 11,321 | 397,158 | 29,258 | - |
| | Care & Maint. Other Animals | - 538 | 538 | 6,592 | 222 | (6,370) | 6,592 | 760 | (5,832) | - | 89.23% | 480 | 480 | 6,592 | 1,240 | - |
| | Increased Holding Period | - 37,733 | 37,733 | 164,993 | - | (164,993) | 164,993 | 37,733 | (127,260) | - | 89.23% | 33,669 | 33,669 | 164,993 | 71,402 | - |
| | Lost and Found Lists | - 1,489 | 1,489 | - | - | - | - | 1,489 | 1,489 | - | 89.23% | 1,329 | 1,329 | - | 2,818 | - |
| | Maintaining Non-Medical Records | - 15,716 | 15,716 | - | - | - | - | 15,716 | 15,716 | - | 89.23% | 14,023 | 14,023 | - | 29,739 | - |
| | Necessary & Prompt Vet Care | - 3,312 | 3,312 | 10,826 | 10,826 | - | - | 14,138 | 14,138 | - | 89.23% | 2,955 | 2,955 | - | 17,093 | - |
| | | - 71,475 | 71,475 | 568,743 | 16,298 | (552,445) | 568,743 | <u>87,773</u> | (480,970) | - | | <u>63,777</u> | <u>63,777</u> | 568,743 | <u>151,550</u> | <u>(417,193)</u> |
| 2007/08 | Care & Maint. Dogs & Cats | - 20,488 | 20,488 | 435,435 | 7,231 | (428,204) | 435,435 | 27,719 | (407,716) | - | 85.35% | 17,487 | 17,487 | 435,435 | 45,206 | - |
| | Care & Maint. Other Animals | - 1,007 | 1,007 | 7,969 | 355 | (7,614) | 7,969 | 1,362 | (6,607) | - | 85.35% | 859 | 859 | 7,969 | 2,221 | - |
| | Increased Holding Period | - 41,024 | 41,024 | 176,872 | - | (176,872) | 176,872 | 41,024 | (135,848) | - | 85.35% | 35,014 | 35,014 | 176,872 | 76,038 | - |
| | Lost and Found Lists | - 1,648 | 1,648 | - | - | - | - | 1,648 | 1,648 | - | 85.35% | 1,407 | 1,407 | - | 3,055 | - |
| | Maintaining Non-Medical Records | - 17,795 | 17,795 | - | - | - | - | 17,795 | 17,795 | - | 85.35% | 15,188 | 15,188 | - | 32,983 | - |
| | Necessary & Prompt Vet Care | - 4,032 | 4,032 | 13,631 | 13,631 | - | - | 17,663 | 17,663 | - | 85.35% | 3,441 | 3,441 | - | 21,104 | - |
| | | - 85,994 | 85,994 | 620,276 | 21,217 | (599,059) | 620,276 | <u>107,211</u> | (513,065) | - | | <u>73,396</u> | <u>73,396</u> | 620,276 | <u>180,607</u> | <u>(439,669)</u> |
| 2008/09 | Care & Maint. Dogs & Cats | - 26,401 | 26,401 | 579,988 | 9,164 | (570,824) | 579,988 | 35,565 | (544,423) | - | 76.38% | 20,165 | 20,165 | 579,988 | 55,730 | - |
| | Care & Maint. Other Animals | - 748 | 748 | 7,457 | 260 | (7,197) | 7,457 | 1,008 | (6,449) | - | 76.38% | 571 | 571 | 7,457 | 1,579 | - |
| | Increased Holding Period | - 41,278 | 41,278 | 185,180 | - | (185,180) | 185,180 | 41,278 | (143,902) | - | 76.38% | 31,528 | 31,528 | 185,180 | 72,806 | - |
| | Lost and Found Lists | - 1,647 | 1,647 | - | - | - | - | 1,647 | 1,647 | - | 76.38% | 1,258 | 1,258 | - | 2,905 | - |
| | Maintaining Non-Medical Records | - 22,072 | 22,072 | - | - | - | - | 22,072 | 22,072 | - | 76.38% | 16,859 | 16,859 | - | 38,931 | - |
| | Necessary & Prompt Vet Care | - 5,111 | 5,111 | 17,869 | 17,869 | - | - | 22,980 | 22,980 | - | 76.38% | 3,904 | 3,904 | - | 26,884 | - |
| | | - 97,257 | 97,257 | 772,625 | 27,293 | (745,332) | 772,625 | <u>124,550</u> | (648,075) | - | | <u>74,285</u> | <u>74,285</u> | 772,625 | <u>198,835</u> | <u>(573,790)</u> |
| | | | | <u>2,547,017</u> | <u>93,231</u> | <u>(2,453,786)</u> | 2,547,017 | 495,972 | (2,051,045) | | | | | 2,547,017 | 832,177 | (1,714,840) |
| | | | | | | | | | | | | | | | | |
| Recap: by Component | | | | | | | | | | | | | | | | |
| | Care & Maint. Dogs & Cats | - 97,648 | 97,648 | 1,847,462 | 29,510 | (1,817,952) | 1,847,462 | 127,158 | (1,720,304) | - | | 81,077 | 81,077 | 1,847,462 | 208,235 | (172,423) |
| | Care & Maint. Other Animals | - 3,776 | 3,776 | 45,233 | 1,143 | (44,090) | 45,233 | 4,919 | (40,314) | - | | 3,161 | 3,161 | 45,233 | 8,080 | (21,759) |
| | Increased Holding Period | - 187,344 | 187,344 | 654,322 | - | (654,322) | 654,322 | 187,344 | (466,978) | - | | 156,925 | 156,925 | 654,322 | 344,269 | 25,655 |
| | Lost and Found Lists | - 7,431 | 7,431 | - | - | - | - | 7,431 | 7,431 | - | | 6,225 | 6,225 | - | 13,656 | 2,416 |
| | Maintaining Non-Medical Records | - 86,633 | 86,633 | - | - | - | - | 86,633 | 86,633 | - | | 72,237 | 72,237 | - | 158,870 | 28,542 |
| | Necessary & Prompt Vet Care | - 19,909 | 19,909 | - | 62,578 | 62,578 | - | 82,487 | 82,487 | - | | 16,580 | 16,580 | - | 99,067 | 17,104 |
| | | | | <u>2,547,017</u> | <u>93,231</u> | <u>(2,453,786)</u> | 2,547,017 | 495,972 | (2,051,045) | | | | | 2,547,017 | 832,177 | (120,465) |

(32)

A.4.14

Tab 7

Southeast Area Animal Control Agency
 Legislatively Mandated Animal Adoption Program
 Holding Period - Allowable Salaries, Benefits, and Related Indirect Costs
 July 1, 2001, through June 30, 2003, and July 1, 2006, through June 30, 2009
 Audit ID # S11-MCC-006

| Position | Allowable | Allowable | Allowable | Allowable | Salaries and | Indirect | Indirect | Total | |
|-------------------------|---|-----------|-------------------|----------------------------|--------------------|----------|-------------------|-------------------|-------|
| | Weighted Hourly Rates (based on 2,080) | | | | | | | | Hours |
| | (a) | (b) | (c) = (a)*(b) | (d) = (c) * (Ben. Rate) | (e) = (c) + (d) | (f) | (g = e * f) | (g + e) | |
| | | | | | 27.33% | | | | |
| FY 2001-02 | | | | | | | | | |
| Clerical & Dispatch | \$ 12.40 | 1,092 | \$ 13,541 | \$ 3,701 | | | | | |
| License Clerk | \$ 12.40 | 364 | 4,514 | 1,234 | | | | | |
| Animal Care Technicians | \$ 12.06 | 728 | 8,780 | 2,400 | | | | | |
| | | 2,184 | \$ 26,835 | \$ 7,335 | \$ 34,170 | 83.29% | \$ 28,460 | \$ 62,630 | |
| | | | | | 19.29% | | | | |
| FY 2002-03 | | | | | | | | | |
| Clerical & Dispatch | \$ 13.54 | 1,092 | \$ 14,786 | \$ 2,852 | | | | | |
| License Clerk | \$ 11.50 | 364 | 4,186 | 807 | | | | | |
| Animal Care Technicians | \$ 12.10 | 728 | 8,809 | 1,699 | | | | | |
| | | 2,184 | \$ 27,781 | \$ 5,358 | \$ 33,139 | 85.26% | \$ 28,254 | \$ 61,393 | |
| | | | | | 25.21% | | | | |
| FY 2006-07 | | | | | | | | | |
| Clerical & Dispatch | \$ 14.92 | 1,092 | \$ 16,293 | \$ 4,107 | | | | | |
| License Clerk | \$ 12.49 | 364 | 4,546 | 1,146 | | | | | |
| Animal Care Technicians | \$ 12.77 | 728 | 9,297 | 2,344 | | | | | |
| | | 2,184 | \$ 30,136 | \$ 7,597 | \$ 37,733 | 89.23% | \$ 33,669 | \$ 71,402 | |
| | | | | | 29.35% | | | | |
| FY 2007-08 | | | | | | | | | |
| Clerical & Dispatch | \$ 16.09 | 1,092 | \$ 17,570 | \$ 5,157 | | | | | |
| License Clerk | \$ 13.28 | 364 | 4,834 | 1,419 | | | | | |
| Animal Care Technicians | \$ 12.79 | 728 | 9,311 | 2,733 | | | | | |
| | | 2,184 | \$ 31,715 | \$ 9,309 | \$ 41,024 | 85.35% | \$ 35,014 | \$ 76,038 | |
| | | | | | 25.68% | | | | |
| FY 2008-09 | | | | | | | | | |
| Clerical & Dispatch | \$ 16.47 | 1,092 | \$ 17,985 | \$ 4,619 | | | | | |
| License Clerk | \$ 13.90 | 364 | 5,060 | 1,299 | | | | | |
| Animal Care Technicians | \$ 13.46 | 728 | 9,799 | 2,516 | | | | | |
| | | 2,184 | \$ 32,844 | \$ 8,434 | \$ 41,278 | 76.38% | \$ 31,528 | \$ 72,806 | |
| | | | \$ 149,311 | \$ 38,033 | \$ 187,344 | | \$ 156,925 | \$ 344,269 | |

(1)

Holding Period -Making Animal Available for Owner Redemption (MAAFOR)- Analysis of Hours

- ~ There is a total of 52 weeks in a year.
- ~ There are **52 Saturdays** per year in which the claimant may claim **7 hours** per employee to comply with the mandate. Notice of Impoundment needed to

View Shelter Animals

| Monday | Tuesday | Wednesday | Thursday | Friday | Saturday | Sunday |
|--------|---------|-----------|----------|--------|-------------------------|--------|
| | | | | | 10:00 a.m. 5:00 p.m. | Closed |
| | | | | | 7 | |

G.7.2 >

Allowable shelter hours of operation to make animals available for owner redemption

| 2001-02 | 2002-03 | 2006-07 | 2007-08 | 2008-09 |
|------------|------------|------------|------------|------------|
| Saturday | Saturday | Saturday | Saturday | Saturday |
| 10:00 a.m. | 10:00 a.m. | 10:00 a.m. | 10:00 a.m. | 10:00 a.m. |
| 5:00 p.m. | 5:00 p.m. | 5:00 p.m. | 5:00 p.m. | 5:00 p.m. |
| 7 | 7 | 7 | 7 | 7 |

G.7.PS

G.7.3

Increased positions needed to make animals available on Saturday.

| Employee Classification | Number of Employees | Saturday Hours per Employee | Saturdays per Year | Saturday Hours per Classification |
|-------------------------|---------------------|-----------------------------|--------------------|-----------------------------------|
| | (a) | (b) | (c) | (d)= (a)*(b)*(c) |

| | | | | |
|-------------------------|---|---|----|-------|
| Clerical & Dispatch | 3 | 7 | 52 | 1,092 |
| License Clerk | 1 | 7 | 52 | 364 |
| Animal Care Technicians | 2 | 7 | 52 | 728 |

2,184

G.7.1

G.7.PS

Auditor Notes:

Information based on Nicole Bouldin's interview December 7, 2010

~ **Animal Care Technicians** do not need a supervisor to be at the shelter when the shelter is closed on Sundays. Therefore, the increased positions for Saturdays is 2 ACT's

~ No supervisors are necessary to be open on Saturdays. If issues arise and supervisors are needed, the clerks contact the designated lead/supervisor depending on the issue.

~Basic analysis used and applied for all audit years based on staffing requirements for 2008-09.

**The shelter is open from 8-5 on Saturdays.. However, the shelter makes animals available for owner redemption only after 10:00 a.m.

Auditor Notes:

Information based on Dan Morrison's phone conversation January 25, 2011

~The **License clerks** responsibilities are restricted to animal licenses. They issue licenses, they renew licenses, they track licenses, they maintain and renew licenses, and they canvas neighborhoods to make sure people have their animals licensed.

~License clerks do not help out the clerical/dispatch clerks.

Tab 8

Final Audit Report - June 15, 2012 Findings

| Employee Classification | Allowable Weighted Hourly Rate (based on 2,080) (a) | Allowable Hours Per Time Study (b) | Allowable Salaries (c) = (a)*(b) | Allowable Benefit Rate (d) | Allowable Benefits (c) * (d) | Allowable Salaries and Benefits (f) = (c) + (e) | Indirect Cost Rate Allowable (g) | Indirect Costs Allowable (Sal + Ben) * Allowable Rate (h) = (f) * (g) | Total Allowable |
|-------------------------|---|------------------------------------|----------------------------------|----------------------------|------------------------------|---|----------------------------------|---|-----------------|
| G.9.1 | | | | | | | | | |
| FY 2001-02 | | | | | | | | | |
| Clerk | \$ 12.39 | 60 | \$ 743 | 27.33% | 203 | 946 | | | |
| Front Office Supervisor | \$ 18.30 | 16 | 293 | 27.33% | 80 | 373 | | | |
| | | 76 | \$ 1,036 | | 283 | 1,319 | 83.29% | 1,098 | |
| FY 2002-03 | | | | | | | | | |
| Clerk | \$ 13.54 | 60 | \$ 812 | 19.29% | 157 | 969 | | | |
| Front Office Supervisor | \$ 18.90 | 16 | 302 | 19.29% | 58 | 360 | | | |
| | | 76 | \$ 1,114 | | 215 | 1,329 | 85.26% | 1,133 | 2,462 |
| FY 2006-07 | | | | | | | | | |
| Clerk | \$ 14.92 | 60 | \$ 895 | 25.21% | 226 | 1,121 | | | |
| Front Office Supervisor | \$ 18.38 | 16 | 294 | 25.21% | 74 | 368 | | | |
| | | 76 | \$ 1,189 | | 300 | 1,489 | 89.23% | 1,329 | 2,818 |
| FY 2007-08 | | | | | | | | | |
| Clerk | \$ 16.09 | 60 | \$ 965 | 29.35% | 283 | 1,248 | | | |
| Front Office Supervisor | \$ 19.29 | 16 | 309 | 29.35% | 91 | 400 | | | |
| | | 76 | \$ 1,274 | | 374 | 1,648 | 85.35% | 1,407 | 3,055 |
| FY 2008-09 | | | | | | | | | |
| Clerk | \$ 16.47 | 60 | \$ 988 | 25.68% | 254 | 1,242 | | | |
| Front Office Supervisor | \$ 20.10 | 16 | 322 | 25.68% | 83 | 405 | | | |
| | | 76 | \$ 1,310 | | 337 | 1,647 | 76.38% | 1,258 | 2,905 |
| | | | 380 \$ 5,923 | | 1,509 | 7,432 | | 6,225 | 13,657 |

A.10.1

EX.24

A.4.1.1

EX.24

(1)

Lost and Found Lists- Time Study Results

Source: < G.9.3 >

| Total Seconds per 7 - days | Convert to Minutes per 7-days | Minutes Per Year | Convert to Hours Per Year |
|-------------------------------------|--|------------------------|------------------------------------|
| (a) | (b) = (a)/60 | (c^)= (b)*52 | (d) (c^)/60 |

Classification- Clerk

| | | | | | |
|------------------|--------------|-------------|-----------------|--------------|--|
| 1 Deanna Costa | 3,064 | | | | |
| 2 Eileen Rosales | 1,087 | | | | |
| | <u>4,151</u> | <u>69.0</u> | <u>3,588.00</u> | <u>60.00</u> | EX.2 |

Classification- Front Office Supervisor

| | | | | | |
|----------------|--|-------------|---------------|--------------|--|
| 3 Eddie Galvan | 1,086 | | | | |
| | <u>1,086</u> | <u>18.0</u> | <u>936.00</u> | <u>16.00</u> | EX.2 |
| | G.9.3 <u>5,237</u> | | | | |

| | | |
|--------------------------------|---|---|
| Total allowable hours per year | <u>76.00</u> | G.9.1 |
| | G.9.1 | EX.3 |

Date started G.9.PS

9/12/2012

Date completed EX.17

9/18/2011

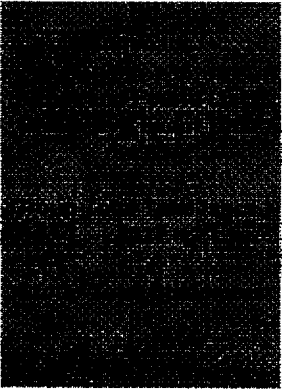
Date started A.4.

9/26/2011

Date completed

10/2/2011

Nov. 17, 2011 -Initially SEAACA wanted to apply the time study results to a count of animals. We discussed with Nicole Buldin combining results to a 7 day period.



Employee Name: Eddie Galvan Deanna Costa Eileen Rosales
 Job Classification: Office Supervisor Clerk Clerk

Time Avg: 720 73,2531 47,25087

Total Time: 1086 3064 1087
 Total Customers: 15 43 23

Total
 4151

| Customer # | Time (secs.) | Customer# | Time (secs.) | Customer # | Time (secs.) |
|------------|--------------|-----------|--------------|------------|--------------|
| 1 | 45 | 1 | 32 | 1 | 24 |
| 2 | 180 | 2 | 55 | 2 | 27 |
| 3 | 46 | 3 | 79 | 3 | 33 |
| 4 | 37 | 4 | 153 | 4 | 47 |
| 5 | 54 | 5 | 117 | 5 | 24 |
| 6 | 32 | 6 | 39 | 6 | 59 |
| 7 | 27 | 7 | 25 | 7 | 26 |
| 8 | 139 | 8 | 175 | 8 | 47 |
| 9 | 51 | 9 | 35 | 9 | 35 |
| 10 | 25 | 10 | 26 | 10 | 45 |
| 11 | 256 | 11 | 30 | 11 | 37 |
| 12 | 38 | 12 | 48 | 12 | 112 |
| 13 | 51 | 13 | 34 | 13 | 37 |
| 14 | 43 | 14 | 92 | 14 | 42 |
| 15 | 62 | 15 | 25 | 15 | 29 |
| | | 16 | 29 | 16 | 76 |
| | | 17 | 195 | 17 | 143 |
| | | 18 | 35 | 18 | 41 |
| | | 19 | 27 | 19 | 25 |
| | | 20 | 263 | 20 | 31 |
| | | 21 | 47 | 21 | 83 |
| | | 22 | 156 | 22 | 37 |
| | | 23 | 34 | 23 | 27 |
| | | 24 | 45 | | |
| | | 25 | 39 | | |
| | | 26 | 67 | | |
| | | 27 | 134 | | |
| | | 28 | 42 | | |
| | | 29 | 56 | | |
| | | 30 | 187 | | |
| | | 31 | 35 | | |
| | | 32 | 23 | | |
| | | 33 | 34 | | |
| | | 34 | 49 | | |
| | | 35 | 257 | | |
| | | 36 | 63 | | |
| | | 37 | 29 | | |
| | | 38 | 43 | | |
| | | 39 | 27 | | |
| | | 40 | 41 | | |
| | | 41 | 36 | | |
| | | 42 | 49 | | |
| | | 43 | 57 | | |

1,086

1,087

3,064

1 week
 7 days
 9/2/11
 9/15/11
 2nd week
 9/26/11
 9/2/11

Time Study Form for Lost and Found Lists

Task: Lost and Found Lists
 Employee Classification: Front Office Clerk or Supervisor

Time Study Start Date: 9/12/2011

Time Study End Date: 9/18/2011

Employee Name (printed): Eileen Rosales

Supervisor name (printed):

Employee Signature:

Eileen Rosales

Eddie Galvan

Supervisor Signature:

Eddie Galvan

Description:

This time study is being conducted in compliance of Parameters and Guidelines Part IV, Section B, Item 3-6 "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" list 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 dissemination information regarding lost animals ;and

The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

Staff are to document the time it takes to complete the above action and have verified by supervisor.

Time Study Animal Information Data:

| Customer # | Date | Time (secs.) | Employee Init. | Supervisor Init. |
|------------|---------|--------------|-----------------------|---------------------|
| 1 | 9-12-11 | 24 | <i>Eileen Rosales</i> | <i>Eddie Galvan</i> |
| 2 | 9-12-11 | 27 | | |
| 3 | 9-12-11 | 33 | | |
| 4 | 9-12-11 | 47 | | |
| 5 | 9-12-11 | 24 | | |
| 6 | 9-12-11 | 59 | | |
| 7 | 9-12-11 | 47 | | |
| 8 | 9-13-11 | 33 | | |
| 9 | 9-13-11 | 43 | | |
| 10 | 9-13-11 | 37 | | |
| 11 | 9-14-11 | 37 | | |
| 12 | 9-14-11 | 37 | | |
| 13 | 9-14-11 | 42 | | |
| 14 | 9-15-11 | 29 | | |
| 15 | 9-15-11 | 29 | | |
| 16 | 9-16-11 | 76 | | |
| 17 | 9-17-11 | 143 | | |

week 1

| | |
|-----------|---------|
| <u>18</u> | 9-18-11 |
| <u>19</u> | 9-19-11 |
| <u>20</u> | 9-20-11 |
| <u>21</u> | 9-21-11 |
| <u>22</u> | 9-22-11 |
| <u>23</u> | 9-23-11 |
| <u>24</u> | |
| <u>25</u> | |
| <u>26</u> | |
| <u>27</u> | |
| <u>28</u> | |
| <u>29</u> | |
| <u>30</u> | |
| <u>31</u> | |
| <u>32</u> | |
| <u>33</u> | |
| <u>34</u> | |
| <u>35</u> | |
| <u>36</u> | |
| <u>37</u> | |
| <u>38</u> | |
| <u>39</u> | |
| <u>40</u> | |
| <u>41</u> | |
| <u>42</u> | |
| <u>43</u> | |
| <u>44</u> | |
| <u>45</u> | |
| <u>46</u> | |
| <u>47</u> | |
| <u>48</u> | |
| <u>49</u> | |
| <u>50</u> | |

41
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24

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23
24

Time Study Form for Lost and Found Lists

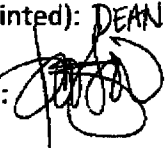
Task: Lost and Found Lists
 Employee Classification: Front Office Clerk or Supervisor

Time Study Start Date: 9/26/2011 Time Study End Date: 10/2/2011

Employee Name (printed): DEANNA M. COSTA

Supervisor name (printed):

Employee Signature:



Eddie Gorkan

Supervisor Signature:



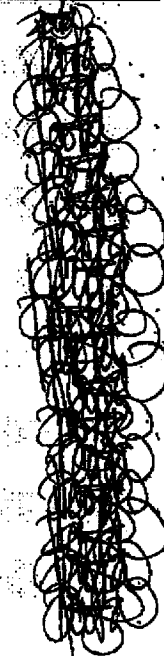
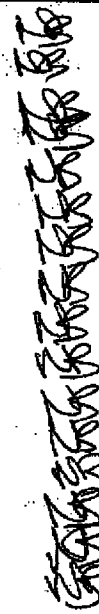
Description:

This time study is being conducted in compliance of Parameters and Guidelines Part IV, Section B, Item 3-6 "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" list 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 dissemination information regarding lost animals ;and
- The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

Staff are to document the time it takes to complete the above action and have verified by supervisor.

Time Study Animal Information Data:

| <u>Customer #</u> | <u>Date</u> | <u>Time (secs.)</u> | <u>Employee Init.</u> | <u>Supervisor Init.</u> |
|-------------------|-------------|---------------------|--|---|
| 1 | 09/27/2011 | 32 |  |  |
| 2 | 09/27/2011 | 55 | | |
| 3 | 09/27/2011 | 79 | | |
| 4 | 09/27/2011 | 153 | | |
| 5 | 09/27/2011 | 117 | | |
| 6 | 09/28/2011 | 39 | | |
| 7 | 09/28/2011 | 25 | | |
| 8 | 09/28/2011 | 175 | | |
| 9 | 09/28/2011 | 35 | | |
| 10 | 09/29/2011 | 26 | | |
| 11 | 09/29/2011 | 30 | | |
| 12 | 09/29/2011 | 48 | | |
| 13 | 09/29/2011 | 34 | | |
| 14 | 09/29/2011 | 92 | | |
| 15 | 09/29/2011 | 25 | | |
| 16 | 09/29/2011 | 29 | | |
| 17 | 09/29/2011 | 195 | | |

| | | |
|-----------|------------|-----|
| <u>18</u> | 09/30/2011 | 35 |
| <u>19</u> | 09/30/2011 | 37 |
| <u>20</u> | 09/30/2011 | 203 |
| <u>21</u> | 09/30/2011 | 47 |
| <u>22</u> | 09/30/2011 | 156 |
| <u>23</u> | 09/30/2011 | 34 |
| <u>24</u> | 09/30/2011 | 45 |
| <u>25</u> | 09/30/2011 | 39 |
| <u>26</u> | 09/30/2011 | 67 |
| <u>27</u> | 09/31/2011 | 134 |
| <u>28</u> | 09/31/2011 | 48 |
| <u>29</u> | 09/31/2011 | 50 |
| <u>30</u> | 09/31/2011 | 187 |
| <u>31</u> | 09/31/2011 | 35 |
| <u>32</u> | 09/31/2011 | 23 |
| <u>33</u> | 09/31/2011 | 34 |
| <u>34</u> | 09/31/2011 | 49 |
| <u>35</u> | 09/31/2011 | 257 |
| <u>36</u> | 09/31/2011 | 63 |
| <u>37</u> | 10/01/2011 | 29 |
| <u>38</u> | 10/01/2011 | 43 |
| <u>39</u> | 10/01/2011 | 27 |
| <u>40</u> | 10/01/2011 | 47 |
| <u>41</u> | 10/01/2011 | 41 |
| <u>42</u> | 10/01/2011 | 36 |
| <u>43</u> | 10/01/2011 | 49 |
| <u>44</u> | 10/01/2011 | 57 |
| <u>45</u> | 10/01/2011 | |
| <u>46</u> | 10/01/2011 | |
| <u>47</u> | 10/01/2011 | |
| <u>48</u> | 10/01/2011 | |
| <u>49</u> | 10/01/2011 | |
| <u>50</u> | 10/01/2011 | |

~~[Scribbled out text]~~

~~[Scribbled out text]~~

Week #2

↓
10/03/2011

10/1/11

Time Study Form for Lost and Found Lists

Task: Lost and Found Lists
Employee Classification: Front Office Clerk or Supervisor

Time Study Start Date: 9/12/2011

~~Time Study End Date: 9/18/2011~~

Employee Name (printed): *EdUARdo GalvAn*

Supervisor name (printed):

Employee Signature: *EdUARdo GalvAn*

NICOLE BOULGIN

Supervisor Signature:

NBoulgin

Description:

This time study is being conducted in compliance of Parameters and Guidelines Part IV, Section B, Item 3-6 "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" list 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 dissemination information regarding lost animals ;and
- The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

Staff are to document the time it takes to complete the above action and have verified by supervisor.

Time Study Animal Information Data:

| <u>Customer #</u> | <u>Date</u> | <u>Time (secs.)</u> | <u>Employee Init.</u> | <u>Supervisor Init.</u> |
|-------------------|-------------|---------------------|-----------------------|-------------------------|
| 1 | 9/12/11 | 45 | <i>E. GalvAn</i> | <i>NBoulgin</i> |
| 2 | 9/12/11 | 180 | <i>E. GalvAn</i> | |
| 3 | 9/12/11 | 46 | <i>E. GalvAn</i> | |
| 4 | 9/12/11 | 37 | <i>E. GalvAn</i> | |
| 5 | 9/12/11 | 54 | <i>E. GalvAn</i> | |
| 6 | 9-13-11 | 32 | <i>E. GalvAn</i> | |
| 7 | 9-13-11 | 27 | <i>E. GalvAn</i> | |
| 8 | 9/14/11 | 139 | <i>E. GalvAn</i> | |
| 9 | 9/14/11 | 51 | <i>E. GalvAn</i> | |
| 10 | 9/14/11 | 25 | <i>E. GalvAn</i> | |
| 11 | 9/15/11 | 256 | <i>E. GalvAn</i> | |
| 12 | 9/15/11 | 38 | <i>E. GalvAn</i> | |
| 13 | 9-16-11 | 51 | <i>E. GalvAn</i> | |
| 14 | 9/16/11 | 43 | <i>E. GalvAn</i> | |
| 15 | 9/16/11 | 62 | <i>E. GalvAn</i> | |
| 16 | | | | |
| 17 | | | | |

Tab 9

Final Audit Report - June 15, 2012 Findings

| Position | # of Non Medical Records Allowable | Time Study Results | | | | Allowable Hours |
|----------|------------------------------------|--------------------------------|---|--------------------|----------------------------------|-----------------|
| | | % to Total Non Medical Records | # of Non Medical Records per Classification | Minutes per Record | Total Minutes per Classification | |

| Allowable Weighted Hourly Rate (based on 2,080) | Amount Allowable | | | Indirect Cost Rate Allowable | Indirect Costs Allowable | Total Allowable |
|---|--------------------|--------------------|-------------------------------|------------------------------|--------------------------|-----------------|
| | Allowable Salaries | Allowable Benefits | Allowable Salaries & Benefits | | | |

FY 2001-02

| Intake | Average | | | | | |
|--------|---------|--------|------|--------|-----|--|
| | 28,368 | | | | | |
| Clerks | 14% | 3,972 | 1.00 | 3,972 | 66 | |
| ACT | 39% | 11,064 | 1.00 | 11,064 | 184 | |
| ACO | 47% | 13,333 | 1.00 | 13,333 | 222 | |
| | 100% | 28,369 | | 28,369 | 472 | |

| | | | | |
|----------|-------|--------|-------|-------|
| \$ 12.39 | 818 | 27.33% | 224 | 1,042 |
| \$ 12.06 | 2,219 | | 606 | 2,825 |
| \$ 15.01 | 3,332 | | 911 | 4,243 |
| | 6,369 | | 1,741 | 8,110 |

Final Disposition

| | | | | | |
|--------|------|--------|------|--------|-----|
| Clerks | 100% | 28,368 | 1.00 | 28,368 | 473 |
| | 100% | 28,368 | | 28,368 | 473 |
| | | | | | 945 |

| | | | | |
|----------|--------|--------|-------|--------|
| \$ 12.39 | 5,860 | 27.33% | 1,602 | 7,462 |
| | 5,860 | | 1,602 | 7,462 |
| | 12,229 | | 3,343 | 15,572 |

83.29% 12,970 28,542

FY 2002-03

| Intake | Average | | | | | |
|--------|---------|--------|------|--------|-----|--|
| | 28,368 | | | | | |
| Clerks | 14% | 3,972 | 1.00 | 3,972 | 66 | |
| ACT | 39% | 11,064 | 1.00 | 11,064 | 184 | |
| ACO | 47% | 13,333 | 1.00 | 13,333 | 222 | |
| | 100% | 28,369 | | 28,369 | 472 | |

| | | | | |
|----------|-------|--------|-------|-------|
| \$ 13.54 | 894 | 19.29% | 172 | 1,066 |
| \$ 12.10 | 2,226 | | 429 | 2,655 |
| \$ 15.55 | 3,452 | | 666 | 4,118 |
| | 6,572 | | 1,267 | 7,839 |

Final Disposition

| | | | | | |
|--------|------|--------|------|--------|-----|
| Clerks | 100% | 28,368 | 1.00 | 28,368 | 473 |
| | 100% | 28,368 | | 28,368 | 473 |
| | | | | | 945 |

| | | | | |
|----------|--------|--------|-------|--------|
| \$ 13.54 | 6,404 | 19.29% | 1,235 | 7,639 |
| | 6,404 | | 1,235 | 7,639 |
| | 12,976 | | 2,502 | 15,478 |

85.26% 13,197 28,675

FY 2006-07

| Intake | Average | | | | | |
|--------|---------|--------|------|--------|-----|--|
| | 25,564 | | | | | |
| Clerks | 14% | 3,579 | 1.00 | 3,579 | 60 | |
| ACT | 39% | 9,970 | 1.00 | 9,970 | 166 | |
| ACO | 47% | 12,015 | 1.00 | 12,015 | 200 | |
| | 100% | 25,564 | | 25,564 | 426 | |

| | | | | |
|----------|-------|--------|-------|-------|
| \$ 14.92 | 895 | 25.21% | 226 | 1,121 |
| \$ 12.77 | 2,120 | | 535 | 2,655 |
| \$ 15.90 | 3,180 | | 802 | 3,982 |
| | 6,195 | | 1,563 | 7,758 |

Final Disposition

| | | | | | |
|--------|------|--------|------|--------|-----|
| Clerks | 100% | 25,564 | 1.00 | 25,564 | 426 |
| | 100% | 25,564 | | 25,564 | 426 |
| | | | | | 852 |

| | | | | |
|----------|--------|--------|-------|--------|
| \$ 14.92 | 6,356 | 25.21% | 1,602 | 7,958 |
| | 6,356 | | 1,602 | 7,958 |
| | 12,551 | | 3,165 | 15,716 |

89.23% 14,023 29,739

FY 2007-08

| Intake | Average | | | | | |
|--------|---------|--------|------|--------|-----|--|
| | 26,682 | | | | | |
| Clerks | 14% | 3,735 | 1.00 | 3,735 | 62 | |
| ACT | 39% | 10,406 | 1.00 | 10,406 | 173 | |
| ACO | 47% | 12,541 | 1.00 | 12,541 | 209 | |
| | 100% | 26,682 | | 26,682 | 444 | |

| | | | | |
|----------|-------|--------|-------|-------|
| \$ 16.09 | 998 | 29.35% | 293 | 1,291 |
| \$ 12.79 | 2,213 | | 650 | 2,863 |
| \$ 16.20 | 3,386 | | 994 | 4,380 |
| | 6,597 | | 1,937 | 8,534 |

Final Disposition

| | | | | | |
|--------|------|--------|------|--------|-----|
| Clerks | 100% | 26,682 | 1.00 | 26,682 | 445 |
| | 100% | 26,682 | | 26,682 | 445 |
| | | | | | 889 |

| | | | | |
|----------|--------|--------|-------|--------|
| \$ 16.09 | 7,160 | 29.35% | 2,101 | 9,261 |
| | 7,160 | | 2,101 | 9,261 |
| | 13,757 | | 4,038 | 17,795 |

85.35% 15,188 32,983

FY 2008-09

| Intake | Average | | | | | |
|--------|---------|--------|------|--------|-----|--|
| | 32,858 | | | | | |
| Clerks | 14% | 4,600 | 1.00 | 4,600 | 77 | |
| ACT | 39% | 12,815 | 1.00 | 12,815 | 214 | |
| ACO | 47% | 15,443 | 1.00 | 15,443 | 257 | |
| | 100% | 32,858 | | 32,858 | 548 | |

| | | | | |
|----------|-------|--------|-------|--------|
| \$ 16.47 | 1,268 | 25.68% | 326 | 1,594 |
| \$ 13.46 | 2,880 | | 740 | 3,620 |
| \$ 17.07 | 4,387 | | 1,127 | 5,514 |
| | 8,535 | | 2,193 | 10,728 |

Final Disposition

| | | | | | |
|--------|------|--------|------|--------|-------|
| Clerks | 100% | 32,858 | 1.00 | 32,858 | 548 |
| | 100% | 32,858 | | 32,858 | 548 |
| | | | | | 1,096 |

| | | | | |
|----------|--------|--------|-------|--------|
| \$ 16.47 | 9,026 | 25.68% | 2,318 | 11,344 |
| | 9,026 | | 2,318 | 11,344 |
| | 17,561 | | 4,511 | 22,072 |

76.38% 16,859 38,931

3,782

69,074 17,559 86,633

72,237 158,870

(1)

G.10.PS

Analysis of Time Study - Non- Medical Records

| | Total Seconds | # of Non-Medical Records | % # of Non-Medical Records to Total Records | Seconds per Non-Medical Records | Convert to Average Minutes per Record |
|--|------------------|--------------------------------|--|--|--|
| | (a) | (b) | (c [^]) | (d) | (e) |

Source: < G.10.12 >

Intake

Clerk

| | | | | | |
|---|------------------|------------|-----------|--|---------------|
| 1 | Eileen Rosales | 20 | 3 | | |
| 2 | Jessica Martinez | 25 | 5 | | |
| 3 | Angie Medina | 10 | 2 | | |
| 4 | Deanna Costa | 78 | 14 | | |
| 5 | Magdalena Lopez | 72 | 12 | | |
| 6 | Sonia Flores | 15 | 3 | | |
| | | <u>220</u> | <u>39</u> | | 14.00% |

ACT

| | | | | | |
|---|-----------------|------------|------------|--|---------------|
| 7 | Vincent Raygoza | 427 | 106 | | |
| | | <u>427</u> | <u>106</u> | | 39.00% |

ACO

| | | | | | |
|----|-------------------|--------------|------------|--|---------------|
| 8 | Martha Muro | 910 | 13 | | |
| 9 | Richard Rodriquez | 55 | 6 | | |
| 10 | Kenneth Williams | 805 | 42 | | |
| 11 | Chris Ybarra | 216 | 46 | | |
| 12 | Anthony Barajas | 99 | 19 | | |
| | | <u>2,085</u> | <u>126</u> | | 47.00% |

| | | | | |
|--------------|------------|---------------|--------------|--------------|
| <u>2,732</u> | <u>271</u> | <u>100.0%</u> | <u>10.08</u> | <u>0.170</u> |
|--------------|------------|---------------|--------------|--------------|

Source: < G.10.12 >

Final Disposition

Clerk

| | | | | | |
|----|------------------|--------------|-----------|---------------|---------------------------|
| 13 | Eileen Rosales | 458 | 17 | | |
| 14 | Jessica Martinez | 1,383 | 42 | | |
| | | <u>1,841</u> | <u>59</u> | <u>100.0%</u> | <u>31.20</u> <u>0.520</u> |

- EX.4
- EX.18
- EX.25

*Rounded intake and final disposition to 1 minute per management approval.
 * 2 minutes total to create a non-medical record.

- EX.4
- EX.18
- EX.25

G.10.3 A.4.10

Intake

Date started 12/2/2011
 Date completed 12/18/2011

Final Disposition

Date started 9/19/2011
 Date completed 9/24/2011

(2)

Southeast Animal Control Agency
 Legislatively Mandated Animal Adoption Program
 Fiscal year (FY) 2006-07
 Audit ID # S11-MCC-006
Raw Data - NON-MEDICAL RECORDS

* Looked for duplicates and found none.

**TOTAL
 NUMBER OF
 ANIMAL
 RECORDS**
25,564

G.10.3

G.10.3

G.15.PS

| | Soft Slip | Species | Breed | Impound Date | Impound Clock | Impound Count | Action | Action Date | Action Date Short |
|----|-----------|---------|----------------------|-----------------|---------------|---------------|--------|------------------|-------------------|
| 1 | 07-00145 | Cat | Domestic Short Hair | 7/1/06 12:00 AM | 7/1/2006 | FS | EF | 7/10/06 12:00 AM | 7/10/2006 |
| 2 | 07-00147 | Cat | Domestic Short Hair | 7/1/06 12:00 AM | 7/1/2006 | FS | EF | 7/10/06 12:00 AM | 7/10/2006 |
| 3 | 07-00148 | Cat | Domestic Short Hair | 7/1/06 12:00 AM | 7/1/2006 | FS | EF | 7/10/06 12:00 AM | 7/10/2006 |
| 4 | 07-00149 | Cat | Domestic Short Hair | 7/1/06 12:00 AM | 7/1/2006 | FS | EF | 7/10/06 12:00 AM | 7/10/2006 |
| 5 | 07-00144 | Cat | Domestic Short Hair | 7/1/06 12:00 AM | 7/1/2006 | FS | EF | 7/10/06 12:00 AM | 7/10/2006 |
| 6 | 07-00146 | Cat | Domestic Short Hair | 7/1/06 12:00 AM | 7/1/2006 | FS | EF | 7/10/06 12:00 AM | 7/10/2006 |
| 7 | 07-00010 | Dog | Golden Retriever | 7/1/06 8:34 AM | 7/1/2006 | S | ADOPT | 7/11/06 12:00 AM | 7/11/2006 |
| 8 | 07-00011 | Dog | Rottweiler | 7/1/06 8:42 AM | 7/1/2006 | DR | DOA | 7/1/06 8:42 AM | 7/1/2006 |
| 9 | 07-00012 | Dog | Chihuahua Mix | 7/1/06 8:55 AM | 7/1/2006 | IS | EI | 7/10/06 12:00 AM | 7/10/2006 |
| 10 | 07-00013 | Cat | Domestic Short Hair | 7/1/06 9:24 AM | 7/1/2006 | R | ADOPT | 7/11/06 12:00 AM | 7/11/2006 |
| 11 | 07-00014 | Cat | Domestic Short Hair | 7/1/06 9:25 AM | 7/1/2006 | R | ADOPT | 7/11/06 12:00 AM | 7/11/2006 |
| 12 | 07-00015 | Dog | Chihuahua Mix | 7/1/06 9:33 AM | 7/1/2006 | S | ET | 7/10/06 12:00 AM | 7/10/2006 |
| 13 | 07-00016 | Cat | Domestic Short Hair | 7/1/06 9:47 AM | 7/1/2006 | S | ET | 7/12/06 12:00 AM | 7/12/2006 |
| 14 | 07-00018 | Cat | Domestic Long Hair | 7/1/06 10:02 AM | 7/1/2006 | S | ADOPT | 7/6/06 12:00 AM | 7/6/2006 |
| 15 | 07-00017 | Cat | Domestic Long Hair | 7/1/06 10:02 AM | 7/1/2006 | S | ES | 7/9/06 12:00 AM | 7/9/2006 |
| 16 | 07-00019 | Cat | Domestic Long Hair | 7/1/06 10:02 AM | 7/1/2006 | S | ES | 7/9/06 12:00 AM | 7/9/2006 |
| 17 | 07-00020 | Dog | Havanese | 7/1/06 10:33 AM | 7/1/2006 | IS | EOR | 7/13/06 12:00 AM | 7/13/2006 |
| 18 | 07-00021 | Cat | Domestic Short Hair | 7/1/06 10:34 AM | 7/1/2006 | FS | EY | 7/1/06 12:00 AM | 7/1/2006 |
| 19 | 07-00022 | Cat | Domestic Short Hair | 7/1/06 10:36 AM | 7/1/2006 | FS | EF | 7/10/06 12:00 AM | 7/10/2006 |
| 20 | 07-00023 | Dog | Pitbull Lab Mix | 7/1/06 10:42 AM | 7/1/2006 | S | ET | 7/10/06 12:00 AM | 7/10/2006 |
| 21 | 07-00024 | Dog | Border Terrier | 7/1/06 10:44 AM | 7/1/2006 | S | ET | 7/10/06 12:00 AM | 7/10/2006 |
| 22 | 07-00026 | Other | Rabbit | 7/1/06 10:48 AM | 7/1/2006 | IS | EI | 7/1/06 12:00 AM | 7/1/2006 |
| 23 | 07-00025 | Cat | Domestic Medium Hair | 7/1/06 11:05 AM | 7/1/2006 | DS | DOA | 7/1/06 11:05 AM | 7/1/2006 |
| 24 | 07-00027 | Cat | Domestic Short Hair | 7/1/06 11:19 AM | 7/1/2006 | S | ADOPT | 8/10/06 12:00 AM | 8/10/2006 |
| 25 | 07-00028 | Dog | Pomeranian | 7/1/06 11:23 AM | 7/1/2006 | S | CBO | 7/8/06 12:00 AM | 7/8/2006 |
| 26 | 07-00029 | Cat | Domestic Short Hair | 7/1/06 11:30 AM | 7/1/2006 | FS | EF | 7/10/06 12:00 AM | 7/10/2006 |
| 27 | 07-00031 | Cat | Domestic Short Hair | 7/1/06 11:44 AM | 7/1/2006 | S | ET | 7/12/06 12:00 AM | 7/12/2006 |

Southeast Animal Control Agency
 Legislatively Mandated Animal Adoption Program
 Fiscal Year (FY) 2007-08
 Audit ID # S11-MCC-006
Raw Data - NON-MEDICAL RECORDS

**TOTAL
 NUMBER OF
 ANIMAL
 RECORDS**

26,682

* Looked for duplicates and found none.

A.8.10

G.10.3

G.10.3

G.15.PS

| | Animal ID | Species | Breed | Impound Date | Impound Date Short | Impound Code | Disposition |
|----|-----------|---------|------------------------|-----------------|--------------------|--------------|-------------|
| 1 | 08-00001 | Dog | Labrador Retriever | 7/1/07 12:08 AM | 7/1/2007 | SAFE | CBO |
| 2 | 08-00002 | Dog | Lab Mix | 7/1/07 12:12 AM | 7/1/2007 | SAFE | CBO |
| 3 | 08-00003 | Dog | Chihuahua | 7/1/07 7:43 AM | 7/1/2007 | IS | ET |
| 4 | 08-00004 | Cat | Domestic Short Hair | 7/1/07 9:56 AM | 7/1/2007 | S | EY |
| 5 | 08-00006 | Cat | Domestic Short Hair | 7/1/07 9:56 AM | 7/1/2007 | S | EY |
| 6 | 08-00007 | Cat | Domestic Short Hair | 7/1/07 9:56 AM | 7/1/2007 | DS | DOA |
| 7 | 08-00005 | Cat | Domestic Short Hair | 7/1/07 9:56 AM | 7/1/2007 | S | EY |
| 8 | 08-00008 | Dog | Chihuahua | 7/1/07 2:31 PM | 7/1/2007 | SAFE | ET |
| 9 | 08-00009 | Dog | Pitbull | 7/1/07 2:46 PM | 7/1/2007 | S | ADOPT |
| 10 | 08-00010 | Other | Peacock | 7/1/07 2:51 PM | 7/1/2007 | S | ADOPT |
| 11 | 08-00011 | Cat | Domestic Short Hair | 7/1/07 3:16 PM | 7/1/2007 | DR | DOA |
| 12 | 08-00012 | Dog | English Cocker Spaniel | 7/1/07 3:17 PM | 7/1/2007 | DR | DOA |
| 13 | 08-00013 | Dog | German Shepherd Mix | 7/1/07 3:19 PM | 7/1/2007 | DR | DOA |
| 14 | 08-00014 | Cat | Domestic Long Hair | 7/1/07 3:20 PM | 7/1/2007 | FS | ET |
| 15 | 08-00019 | Cat | Domestic Short Hair | 7/1/07 3:22 PM | 7/1/2007 | S | EY |
| 16 | 08-00017 | Cat | Domestic Short Hair | 7/1/07 3:22 PM | 7/1/2007 | S | EY |
| 17 | 08-00018 | Cat | Domestic Short Hair | 7/1/07 3:22 PM | 7/1/2007 | S | EY |
| 18 | 08-00015 | Cat | Domestic Short Hair | 7/1/07 3:22 PM | 7/1/2007 | S | EY |
| 19 | 08-00016 | Cat | Domestic Short Hair | 7/1/07 3:22 PM | 7/1/2007 | S | EY |
| 20 | 08-00021 | Cat | Domestic Medium Hair | 7/1/07 3:27 PM | 7/1/2007 | SAFE | CBO |
| 21 | 08-00020 | Cat | Domestic Medium Hair | 7/1/07 3:27 PM | 7/1/2007 | SAFE | CBO |
| 22 | 08-00022 | Cat | Domestic Medium Hair | 7/1/07 3:27 PM | 7/1/2007 | SAFE | CBO |
| 23 | 08-00023 | Dog | German Shepherd Mix | 7/1/07 3:36 PM | 7/1/2007 | S | ADOPT |
| 24 | 08-00024 | Cat | Domestic Short Hair | 7/1/07 3:38 PM | 7/1/2007 | FS | EFS |
| 25 | 08-00025 | Dog | Lab Mix | 7/1/07 3:47 PM | 7/1/2007 | S | ADOPT |
| 26 | 08-00026 | Dog | Poodle Mix | 7/1/07 3:54 PM | 7/1/2007 | IS | EI |
| 27 | 08-00027 | Cat | Domestic Medium Hair | 7/1/07 4:06 PM | 7/1/2007 | DR | DOA |
| 28 | 08-00029 | Cat | Domestic Medium Hair | 7/1/07 4:08 PM | 7/1/2007 | SS | ET |
| 29 | 08-00028 | Cat | Domestic Medium Hair | 7/1/07 4:08 PM | 7/1/2007 | SS | ET |

Southeast Animal Control Agency
 Legislatively Mandated Animal Adoption Program
 Fiscal year (FY) 2008-09
 Audit ID # S11-MCC-006
Raw Data - NON-MEDICAL RECORDS

**TOTAL
 NUMBER OF
 ANIMAL
 RECORDS**
32,858

* Auditor searched for f duplicate animal records and found none.

G.15.PS

G.10.3 G.10.3

Δ.8.10

| | CollID | Species | Breed | ImpoundDate | ImpoundDateSh | ImpoundCode |
|----|----------|---------|----------------------|------------------|---------------|-------------|
| 1 | 05-08275 | Dog | Great Pyrenees | 7/2/08 10:49 AM | 7/2/2008 | S |
| 2 | 05-09191 | Dog | German Shepherd Mix | 11/25/08 3:36 PM | 11/25/2008 | S |
| 3 | 05-09223 | Dog | Basset Hound | 2/27/09 1:03 PM | 2/27/2009 | RB |
| 4 | 05-10962 | Other | Bird | 7/28/08 11:00 AM | 7/28/2008 | DS |
| 5 | 09- | Cat | Domestic Short Hair | 2/2/09 11:27 AM | 2/2/2009 | S |
| 6 | 09-00001 | Dog | Pug | 7/1/08 8:33 AM | 7/1/2008 | DR |
| 7 | 09-00002 | Dog | Lab Mix | 7/1/08 8:45 AM | 7/1/2008 | DR |
| 8 | 09-00003 | Cat | Domestic Short Hair | 7/1/08 9:27 AM | 7/1/2008 | S |
| 9 | 09-00004 | Cat | Domestic Short Hair | 7/1/08 9:27 AM | 7/1/2008 | SS |
| 10 | 09-00005 | Dog | Pitbull Mix | 7/1/08 9:38 AM | 7/1/2008 | S |
| 11 | 09-00006 | Cat | Domestic Short Hair | 7/1/08 10:05 AM | 7/1/2008 | S |
| 12 | 09-00007 | Cat | Domestic Short Hair | 7/1/08 10:06 AM | 7/1/2008 | S |
| 13 | 09-00008 | Dog | Terrier Mix | 7/1/08 11:02 AM | 7/1/2008 | R |
| 14 | 09-00009 | Dog | Lab Mix | 7/1/08 11:20 AM | 7/1/2008 | SS |
| 15 | 09-00010 | Cat | Domestic Short Hair | 7/1/08 11:23 AM | 7/1/2008 | S |
| 16 | 09-00011 | Dog | Maltese | 7/1/08 11:25 AM | 7/1/2008 | DR |
| 17 | 09-00012 | Dog | Chihuahua | 7/1/08 11:28 AM | 7/1/2008 | SS |
| 18 | 09-00013 | Cat | Domestic Short Hair | 7/1/08 11:33 AM | 7/1/2008 | S |
| 19 | 09-00014 | Cat | Domestic Short Hair | 7/1/08 11:51 AM | 7/1/2008 | S |
| 20 | 09-00015 | Cat | Domestic Short Hair | 7/1/08 11:56 AM | 7/1/2008 | FS |
| 21 | 09-00016 | Other | Opossum | 7/1/08 12:01 PM | 7/1/2008 | IS |
| 22 | 09-00017 | Other | Opossum | 7/1/08 12:01 PM | 7/1/2008 | IS |
| 23 | 09-00018 | Other | Opossum | 7/1/08 12:01 PM | 7/1/2008 | IS |
| 24 | 09-00019 | Other | Opossum | 7/1/08 12:01 PM | 7/1/2008 | IS |
| 25 | 09-00025 | Other | Rabbit | 7/1/08 12:23 PM | 7/1/2008 | VOID |
| 26 | 09-00020 | Other | Opossum | 7/1/08 12:01 PM | 7/1/2008 | IS |
| 27 | 09-00021 | Other | Opossum | 7/1/08 12:01 PM | 7/1/2008 | IS |
| 28 | 09-00022 | Dog | Lab Mix | 7/1/08 12:11 PM | 7/1/2008 | S |
| 29 | 09-00023 | Dog | German Shepherd Mix | 7/1/08 12:12 PM | 7/1/2008 | R |
| 30 | 09-00024 | Other | Rooster | 7/1/08 12:13 PM | 7/1/2008 | S |
| 31 | 09-00026 | Other | Rabbit | 7/1/08 12:30 PM | 7/1/2008 | R |
| 32 | 09-00027 | Cat | Domestic Short Hair | 7/1/08 12:35 PM | 7/1/2008 | DS |
| 33 | 09-00028 | Cat | Domestic Medium Hair | 7/1/08 12:37 PM | 7/1/2008 | DS |
| 34 | 09-00029 | Cat | Domestic Short Hair | 7/1/08 12:38 PM | 7/1/2008 | S |
| 35 | 09-00030 | Cat | Domestic Short Hair | 7/1/08 12:38 PM | 7/1/2008 | S |
| 36 | 09-00031 | Cat | Domestic Short Hair | 7/1/08 12:40 PM | 7/1/2008 | FS |
| 37 | 09-00032 | Dog | Boxer | 7/1/08 12:40 PM | 7/1/2008 | S |
| 38 | 09-00033 | Cat | Domestic Short Hair | 7/1/08 12:40 PM | 7/1/2008 | FS |
| 39 | 09-00034 | Cat | Siamese | 7/1/08 12:42 PM | 7/1/2008 | FS |

Tab 10

Southeast Area Animal Control Agency
 Legislatively Mandated Animal Adoption Program

Administration of a Wellness Vaccine - Salaries, Benefits, and Related Indirect Costs

July 1, 2001, through June 30, 2003, and July 1, 2006, through June 30, 2009

Audit ID # S11-MCC-006

| Position | # of Eligible Animals | Application of Time Study Results | | | | | Amount Allowable | | | |
|--------------------|-----------------------|--|----------------------------|---------------------|-------------------|-----------------|--|--------------------|--------------------|-------------------------------|
| | | % of Vaccines Per Position <G.11.1> | # of Vaccines per Position | Minutes per Vaccine | Allowable Minutes | Allowable Hours | Weighted Hourly Rate (based on 2,080) | Allowable Salaries | Allowable Benefits | Allowable Salaries & Benefits |
| FY 2001-02 | | | | | | | | | | |
| Average <G.11.2> | | | | | | | | | | |
| ACT | | 47% | 2,818 | 1.18 | 3,325 | 55 | \$ 12.06 | 663 | 181 | 844 |
| ACO | | 53% | 3,173 | 1.18 | 3,744 | 62 | \$ 15.01 | 931 | 254 | 1,185 |
| | | 100% | 5,991 | | 7,069 | 117 | | 1,594 | 435 | 2,029 |
| FY- 2002-03 | | | | | | | | | | |
| Average <G.11.2> | | | | | | | | | | |
| ACT | | 47% | 2,818 | 1.18 | 3,325 | 55 | \$ 12.10 | 666 | 128 | 794 |
| ACO | | 53% | 3,173 | 1.18 | 3,744 | 62 | \$ 15.55 | 964 | 186 | 1,150 |
| | | 100% | 5,991 | | 7,069 | 117 | | 1,630 | 314 | 1,944 |
| FY- 2006-07 | | | | | | | | | | |
| Average <G.11.2> | | | | | | | | | | |
| ACT | | 47% | 2,346 | 1.18 | 2,768 | 46 | \$ 12.77 | 587 | 148 | 735 |
| ACO | | 53% | 2,642 | 1.18 | 3,118 | 52 | \$ 15.90 | 827 | 208 | 1,035 |
| | | 100% | 4,988 | | 5,886 | 98 | | 1,414 | 356 | 1,770 |
| FY- 2007-08 | | | | | | | | | | |
| Average <G.11.2> | | | | | | | | | | |
| ACT | | 47% | 2,717 | 1.18 | 3,206 | 53 | \$ 12.79 | 678 | 199 | 877 |
| ACO | | 53% | 3,061 | 1.18 | 3,612 | 60 | \$ 16.20 | 972 | 285 | 1,257 |
| | | 100% | 5,778 | | 6,818 | 113 | | 1,650 | 484 | 2,134 |
| FY- 2008-09 | | | | | | | | | | |
| Average <G.11.2> | | | | | | | | | | |
| ACT | | 47% | 3,390 | 1.18 | 4,000 | 67 | \$ 13.46 | 902 | 232 | 1,134 |
| ACO | | 53% | 3,818 | 1.18 | 4,505 | 75 | \$ 17.07 | 1,280 | 329 | 1,609 |
| | | 100% | 7,208 | | 8,505 | 142 | | 2,182 | 561 | 2,743 |
| | 29,956 | | 29,956 | | 35,347 | 587 | | 8,470 | 2,150 | 10,620 |

EX.26

(2)

Southeast Area Animal Control Agency
 Legislatively Mandated Animal Adoption Program
 Vet Care - Initial Physical Exam
 July 1, 2001, through June 30, 2003, and July 1, 2006, through June 30, 2009
 Audit ID # S11-MCC-006

| Position | # of Eligible Animals | Application of Time Study Results | | | | | Amount Allowable | | | |
|-------------|-----------------------|-------------------------------------|--------------------------------|------------------|-------------------|-----------------|--|--------------------|--------------------|-------------------------------|
| | | % of Exams Per Position <A.11.1> | # of Examinations Per Position | Minutes per Exam | Allowable Minutes | Allowable Hours | Weighted Hourly Rate (based on 2,080) | Allowable Salaries | Allowable Benefits | Allowable Salaries & Benefits |
| FY- 2001-02 | | | | | | | | | | |
| Average | | | | | | | <A.11.5> | | | |
| ACT | 6,137 | 45% | 2,762 | 1.00 | 2,762 | 46 | \$ 12.06 | 555 | 152 | 707 |
| ACO | | 55% | 3,375 | 1.00 | 3,375 | 56 | \$ 15.01 | 841 | 230 | 1,071 |
| | | 100% | 6,137 | | 6,137 | 102 | | 1,396 | 382 | 1,778 |
| FY- 2002-03 | | | | | | | | | | |
| Average | | | | | | | 19.29% | | | |
| ACT | 6,137 | 45% | 2,762 | 1.00 | 2,762 | 46 | \$ 12.10 | 557 | 107 | 664 |
| ACO | | 55% | 3,375 | 1.00 | 3,375 | 56 | \$ 15.55 | 871 | 168 | 1,039 |
| | | 100% | 6,137 | | 6,137 | 102 | | 1,428 | 275 | 1,703 |
| FY- 2006-07 | | | | | | | | | | |
| Average | | | | | | | 25.21% | | | |
| ACT | 5,109 | 45% | 2,299 | 1.00 | 2,299 | 38 | \$ 12.77 | 485 | 122 | 607 |
| ACO | | 55% | 2,810 | 1.00 | 2,810 | 47 | \$ 15.90 | 747 | 188 | 935 |
| | | 100% | 5,109 | | 5,109 | 85 | | 1,232 | 310 | 1,542 |
| FY- 2007-08 | | | | | | | | | | |
| Average | | | | | | | 29.35% | | | |
| ACT | 5,970 | 45% | 2,687 | 1.00 | 2,687 | 45 | \$ 12.79 | 576 | 169 | 745 |
| ACO | | 55% | 3,284 | 1.00 | 3,284 | 55 | \$ 16.20 | 891 | 262 | 1,153 |
| | | 100% | 5,971 | | 5,971 | 100 | | 1,467 | 431 | 1,898 |
| FY- 2008-09 | | | | | | | | | | |
| Average | | | | | | | 25.68% | | | |
| ACT | | 45% | 3,299 | 1.00 | 3,299 | 55 | \$ 13.46 | 740 | 190 | 930 |
| ACO | | 55% | 4,032 | 1.00 | 4,032 | 67 | \$ 17.07 | 1,144 | 294 | 1,438 |
| | | 100% | 7,331 | | 7,331 | 122 | | 1,884 | 484 | 2,368 |
| | | | | | 30,685 | 511 | | | | |
| | | | | | | | 7,407 | 1,882 | 9,289 | |

EX 26

Vet Care - Materials & Supplies - Wellness Vaccine Cost

| | Fiscal Year | | | | | Totals |
|---------------------|-------------|-------------|-----------|-----------|-----------|-----------|
| | 2001-02 | 2002-03 | 2006-07 | 2007-08 | 2008-09 | |
| Two dog vaccines | \$ 1.95 ~ | \$ 1.95 ~ | \$ 3.37 | \$ 3.69 | \$ 3.89 | |
| Eligible dogs | x 2,196 * x | x 2,196 * x | x 1,904 | x 2,099 | x 2,585 | |
| Subtotal | \$ 4,282 | \$ 4,282 | \$ 6,416 | \$ 7,745 | \$ 10,056 | |
| One cat vaccine | \$ 1.54 | \$ 1.54 | \$ 1.43 | \$ 1.60 | \$ 1.69 | |
| Eligible cats | x 3,795 * x | x 3,795 * x | x 3,084 | x 3,679 | x 4,623 | |
| Subtotal | \$ 5,844 | \$ 5,844 | \$ 4,410 | \$ 5,886 | \$ 7,813 | |
| Allowable costs | \$ 10,126 | \$ 10,126 | \$ 10,826 | \$ 13,631 | \$ 17,869 | \$ 62,578 |
| Indirect cost rates | x 0.00% | x 0.00% | x 0.00% | x 0.00% | x 0.00% | |
| Indirect Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Allowable | \$ 10,126 | \$ 10,126 | \$ 10,826 | \$ 13,631 | \$ 17,869 | \$ 62,578 |

EX. 26
A.3.2

~Only one dog vaccine was administered in FY 2001-02 and FY2002-03

* Average of three years

The agency proposed and we accepted that vaccine costs for FY 2002-03 be based on actual costs for FY 2002-03.

^ The agency proposed that we use a Direct Salaries and Benefits base. Accordingly, we will not apply indirect costs to allowable vaccines costs.

Tab 11

Indirect Cost Summary

FY's 2001-02, 2002-03, 2006-07, 2007-08, and 2008-09

Audit ID #S11-MCC-006

Final audit report findings June 15, 2012

| Fiscal Year | Reimbursable Component | Materials & Supplies | | | | | Direct Costs | | | Summary | | | | | | | |
|---------------------|---------------------------------|----------------------|---------|---------|-----------|---------|--------------|-----------|---------|-------------------------|---------------------------|----------------------------|---------|---------|-----------|---------|-------------|
| | | (A) | (B) | (D) | (E) | (F) | (G) | (H) | (I) | Total Claimed (G) + (J) | Total Allowable (H) + (L) | Total Adjustment (I) + (M) | | | | | |
| 2001/02 | Care & Maint. Dogs/Cats | - | 18,053 | 18,053 | 209,802 | 4,290 | (205,512) | 209,802 | 22,343 | (187,459) | - | 83.29% | 15,036 | 15,036 | 209,802 | 37,379 | (172,423) |
| | Care & Maint. Other Animals | - | 703 | 703 | 23,215 | 167 | (23,048) | 23,215 | 870 | (22,345) | - | 83.29% | 586 | 586 | 23,215 | 1,456 | (21,759) |
| | Increased Holding Period | - | 34,170 | 34,170 | 36,975 | - | (36,975) | 36,975 | 34,170 | (2,805) | - | 83.29% | 28,460 | 28,460 | 36,975 | 62,630 | 25,655 |
| | Lost and Found Lists | - | 1,318 | 1,318 | - | - | - | - | 1,318 | 1,318 | - | 83.29% | 1,098 | 1,098 | - | 2,416 | 2,416 |
| | Maintaining Non-Medical Records | - | 15,572 | 15,572 | - | - | - | - | 15,572 | 15,572 | - | 83.29% | 12,970 | 12,970 | - | 28,542 | 28,542 |
| | Necessary & Prompt Vet Care | - | 3,807 | 3,807 | 10,126 | 10,126 | - | - | 13,933 | 13,933 | - | 83.29% | 3,171 | 3,171 | - | 17,104 | 17,104 |
| | | | - | 73,623 | 73,623 | 269,992 | 14,583 | (255,409) | 269,992 | 88,206 | (181,786) | - | 83.29% | 61,321 | 61,321 | 269,992 | 149,527 |
| 2002/03 | Care & Maint. Dogs/Cats | - | 20,019 | 20,019 | 225,079 | 3,575 | (221,504) | 225,079 | 23,594 | (201,485) | - | 85.26% | 17,068 | 17,068 | 225,079 | 40,662 | - |
| | Care & Maint. Other Animals | - | 780 | 780 | - | 139 | 139 | - | 919 | 919 | - | 85.26% | 665 | 665 | - | 1,584 | - |
| | Increased Holding Period | - | 33,139 | 33,139 | 90,302 | - | (90,302) | 90,302 | 33,139 | (57,163) | - | 85.26% | 28,254 | 28,254 | 90,302 | 61,393 | - |
| | Lost and Found Lists | - | 1,329 | 1,329 | - | - | - | - | 1,329 | 1,329 | - | 85.26% | 1,133 | 1,133 | - | 2,462 | - |
| | Maintaining Non-Medical Records | - | 15,478 | 15,478 | - | - | - | - | 15,478 | 15,478 | - | 85.26% | 13,197 | 13,197 | - | 28,675 | - |
| | Necessary & Prompt Vet Care | - | 3,647 | 3,647 | 10,126 | 10,126 | - | - | 13,773 | 13,773 | - | 85.26% | 3,109 | 3,109 | - | 16,882 | - |
| | | | - | 74,392 | 74,392 | 315,381 | 13,840 | (301,541) | 315,381 | 88,232 | (227,149) | - | 85.26% | 63,426 | 63,426 | 315,381 | 151,658 |
| 2006/07 | Care & Maint. Dogs/Cats | - | 12,687 | 12,687 | 397,158 | 5,250 | (391,908) | 397,158 | 17,937 | (379,221) | - | 89.23% | 11,321 | 11,321 | 397,158 | 29,258 | - |
| | Care & Maint. Other Animals | - | 538 | 538 | 6,592 | 222 | (6,370) | 6,592 | 760 | (5,832) | - | 89.23% | 480 | 480 | 6,592 | 1,240 | - |
| | Increased Holding Period | - | 37,733 | 37,733 | 164,993 | - | (164,993) | 164,993 | 37,733 | (127,260) | - | 89.23% | 33,669 | 33,669 | 164,993 | 71,402 | - |
| | Lost and Found Lists | - | 1,489 | 1,489 | - | - | - | - | 1,489 | 1,489 | - | 89.23% | 1,329 | 1,329 | - | 2,818 | - |
| | Maintaining Non-Medical Records | - | 15,716 | 15,716 | - | - | - | - | 15,716 | 15,716 | - | 89.23% | 14,023 | 14,023 | - | 29,739 | - |
| | Necessary & Prompt Vet Care | - | 3,312 | 3,312 | 10,826 | 10,826 | - | - | 14,138 | 14,138 | - | 89.23% | 2,955 | 2,955 | - | 17,093 | - |
| | | | - | 71,475 | 71,475 | 568,743 | 16,298 | (552,445) | 568,743 | 87,773 | (480,970) | - | - | 63,777 | 63,777 | 568,743 | 151,550 |
| 2007/08 | Care & Maint. Dogs & Cats | - | 20,488 | 20,488 | 435,435 | 7,231 | (428,204) | 435,435 | 27,719 | (407,716) | - | 85.35% | 17,487 | 17,487 | 435,435 | 45,206 | - |
| | Care & Maint. Other Animals | - | 1,007 | 1,007 | 7,969 | 355 | (7,614) | 7,969 | 1,362 | (6,607) | - | 85.35% | 859 | 859 | 7,969 | 2,221 | - |
| | Increased Holding Period | - | 41,024 | 41,024 | 176,872 | - | (176,872) | 176,872 | 41,024 | (135,848) | - | 85.35% | 35,014 | 35,014 | 176,872 | 76,038 | - |
| | Lost and Found Lists | - | 1,648 | 1,648 | - | - | - | - | 1,648 | 1,648 | - | 85.35% | 1,407 | 1,407 | - | 3,055 | - |
| | Maintaining Non-Medical Records | - | 17,795 | 17,795 | - | - | - | - | 17,795 | 17,795 | - | 85.35% | 15,188 | 15,188 | - | 32,983 | - |
| | Necessary & Prompt Vet Care | - | 4,032 | 4,032 | 13,631 | 13,631 | - | - | 17,663 | 17,663 | - | 85.35% | 3,441 | 3,441 | - | 21,104 | - |
| | | | - | 85,994 | 85,994 | 620,276 | 21,217 | (599,059) | 620,276 | 107,211 | (513,065) | - | - | 73,396 | 73,396 | 620,276 | 180,607 |
| 2008/09 | Care & Maint. Dogs & Cats | - | 26,401 | 26,401 | 579,988 | 9,164 | (570,824) | 579,988 | 35,565 | (544,423) | - | 76.38% | 20,165 | 20,165 | 579,988 | 55,730 | - |
| | Care & Maint. Other Animals | - | 748 | 748 | 7,457 | 260 | (7,197) | 7,457 | 1,008 | (6,449) | - | 76.38% | 571 | 571 | 7,457 | 1,579 | - |
| | Increased Holding Period | - | 41,278 | 41,278 | 185,180 | - | (185,180) | 185,180 | 41,278 | (143,902) | - | 76.38% | 31,528 | 31,528 | 185,180 | 72,806 | - |
| | Lost and Found Lists | - | 1,647 | 1,647 | - | - | - | - | 1,647 | 1,647 | - | 76.38% | 1,258 | 1,258 | - | 2,905 | - |
| | Maintaining Non-Medical Records | - | 22,072 | 22,072 | - | - | - | - | 22,072 | 22,072 | - | 76.38% | 16,859 | 16,859 | - | 38,931 | - |
| | Necessary & Prompt Vet Care | - | 5,111 | 5,111 | 17,869 | 17,869 | - | - | 22,980 | 22,980 | - | 76.38% | 3,904 | 3,904 | - | 26,884 | - |
| | | | - | 97,257 | 97,257 | 772,625 | 27,293 | (745,332) | 772,625 | 124,550 | (648,075) | - | - | 74,285 | 74,285 | 772,625 | 198,835 |
| | | | 402,741 | 402,741 | 2,547,017 | 93,231 | (2,453,786) | 2,547,017 | 495,972 | (2,051,045) | | | 326,265 | 326,265 | 2,547,017 | 832,177 | (1,714,840) |
| | | | | | | | | | | | | | | | | | |
| Recap: by Component | | | | | | | | | | | | | | | | | |
| | Care & Maint. Dogs & Cats | - | 97,648 | 97,648 | 1,847,462 | 29,510 | (1,817,952) | 1,847,462 | 127,158 | (1,720,304) | - | - | 81,077 | 81,077 | 1,847,462 | 208,235 | (172,423) |
| | Care & Maint. Other Animals | - | 3,776 | 3,776 | 45,233 | 1,143 | (44,090) | 45,233 | 4,919 | (40,314) | - | - | 3,161 | 3,161 | 45,233 | 8,080 | (21,759) |
| | Increased Holding Period | - | 187,344 | 187,344 | 654,322 | - | (654,322) | 654,322 | 187,344 | (466,978) | - | - | 156,925 | 156,925 | 654,322 | 344,269 | 25,655 |
| | Lost and Found Lists | - | 7,431 | 7,431 | - | - | - | - | 7,431 | 7,431 | - | - | 6,225 | 6,225 | - | 13,656 | 2,416 |
| | Maintaining Non-Medical Records | - | 86,633 | 86,633 | - | - | - | - | 86,633 | 86,633 | - | - | 72,237 | 72,237 | - | 158,870 | 28,542 |
| | Necessary & Prompt Vet Care | - | 19,909 | 19,909 | 62,578 | 62,578 | - | - | 82,487 | 82,487 | - | - | 16,580 | 16,580 | - | 99,067 | 17,104 |
| | | | 402,741 | 402,741 | 2,547,017 | 93,231 | (2,453,786) | 2,547,017 | 495,972 | (2,051,045) | | | 326,265 | 326,265 | 2,547,017 | 832,177 | (1,714,840) |

Overhead costs claimed and allowable IC Rates

Final Audit Report - June 15, 2012 Findings

Final Audit Report Indirect Costs Rates - Base: Direct Salaries and Benefits

For each fiscal year in the audit period, we calculated the following indirect cost rates, which will be applied to direct salaries and benefits.

| Category | Fiscal Year | | | | |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|
| | 2001-02 | 2002-03 | 2006-07 | 2007-08 | 2008-09 |
| Administrative support (Division 2510)* | \$ 874,901 | \$ 984,533 | \$ 1,165,918 | \$ 1,235,016 | \$ 1,289,873 |
| Utility expense | 57,436 | 70,481 | 76,425 | 71,942 | 86,455 |
| Office supplies | 922 | 900 | 1,213 | 624 | 1,789 |
| Small tools and implements | 57 | 2,004 | 207 | 121 | - |
| Building rental | 31,986 | 8,624 | - | - | - |
| Building and computer maintenance | 19,062 | 10,908 | 11,923 | 74,990 | (6,708) |
| Staff development | 2,985 | 1,478 | 4,727 | 5,856 | 5,166 |
| Front office supervisory salaries and benefits | 55,870 | 50,100 | 52,581 | 53,520 | 52,802 |
| A Total Indirect Cost | 1,043,219 | 1,129,028 | 1,312,994 | 1,442,069 | 1,429,377 |
| B Total Direct Salaries and Benefits | \$1,252,535 | \$1,324,215 | \$1,471,493 | \$1,689,597 | \$ 1,871,419 |
| A Total Indirect Costs | 1,043,219 | 1,129,028 | 1,312,994 | 1,442,069 | 1,429,377 |
| B Total Direct Salaries and Benefits | 1,252,535 | 1,324,215 | 1,471,493 | 1,689,597 | 1,871,419 |
| Allowable Indirect Cost Rate (A/B) | 83.29% | 85.26% | 89.23% | 85.35% | 76.38% |

EX.27
A.3.2

| Auditor Analysis | Administration - 2510 | | | Animal Control - 2520 | | | Animal Shelter - 2530 | | | Kennel - 2541 | | | Veterinary - 2540 | | | License canvassing-2560 | | |
|--|-----------------------|-----------------------|-------------|-----------------------|-----------------------|------|-----------------------|-----------------------|------------|---------------|-----------------------|--------|-------------------|-----------------------|--|-------------------------|-----------------------|--|
| | Benefit Rate | Total Costs Allowable | | Benefit Rate | Total Costs Allowable | | Benefit Rate | Total Costs Allowable | | Benefit Rate | Total Costs Allowable | | Benefit Rate | Total Costs Allowable | | Benefit Rate | Total Costs Allowable | |
| 00- PERSONNEL SERVICES | | | | | | | | | | | | | | | | | | |
| Salaries & Wages | | 205,988 | | | 361,928 | | | 116,602 | | | 115,030 | | | 153,423 | | | 72,075 | |
| Part-time Wages & Overtime | | | | | 50,097 | | | 24,639 | | | 54,183 | | | 397 | | | 80,367 | |
| Benefits | 38.64% | 79,586 | | 26.11% | 94,485 | | 48.24% | 16,181 | | 10.66% | 12,265 | | 27.93% | 42,844 | | 24.94% | 17,978 | |
| Personnel Services Total | | \$ 285,574 | | | \$ 506,511 | | | \$ 197,484 | | | \$ 181,458 | | | \$ 196,664 | | | \$ 170,418 | |
| 00- Total OPR MATL & SUPPLIES | | | | | | | | | | | | | | | | | | |
| | | Indirect Costs | Unallowable | | Direct Costs | | | | | | | | | | | | | |
| 130 Office Supplies | 130 | 7,125 | | 130 | | | 130 | 75 | | | | 130 | 647 | | | | 647 | |
| 140 Special Act Supplies | 140 | 2,361 | | 140 | 2,530 | | 140 | 41,702 | | | 140 | 3,219 | | | | | 3,219 | |
| 141 Industrial Gas | 141 | | | 141 | | | 141 | 8,394 | | | 141 | | | | | | | |
| 142 Animal License Supplies | 142 | | | 142 | | | 142 | 934 | | | 142 | | | | | | | |
| 144 Computer software & License | 144 | | | 144 | | | 144 | | | | 144 | | | | | | | |
| 160 Books & Publications | 160 | 281 | | 160 | | | 160 | | | | 160 | | | | | | | |
| 180 Clothing | 180 | | | 180 | 3,776 | | 180 | 3,319 | | | 180 | 858 | | | | | 1,810 | |
| 290 Small Tools and Implements | | 56 | | | | | 290 | 57 | | | | | | | | | | |
| 310 Advertising | 310 | 1,318 | | 310 | | | 310 | | | | 310 | | | | | | 310 | |
| 320 Printing & Binding | 320 | 2,177 | | 320 | 171 | | 320 | 2,201 | | | 320 | | | | | | 320 | |
| 330 Photo & Blueprinting | 330 | | | 330 | 334 | | 330 | | | | 330 | | | | | | 330 | |
| 340 Print shop Charges | 340 | 835 | | 340 | 258 | | 340 | 67 | | | 340 | | | | | | 340 | |
| 361 Building Rental | 361 | 16,057 | | 361 | | | 361 | 31,986 | | | 361 | | | | | | 361 | |
| 360 SVCS Admin Buildings | 360 | | | 360 | | | 360 | 4,851 | | | 360 | | | | | | 360 | |
| 407 SVCS Maint - Comp | 407 | | | 407 | | | 407 | | | | 407 | | | | | | 407 | |
| 410 SVCS Maint Chem Equipment | | | | | | | | 14,211 | | | | | | | | | | |
| 450 Auditing Services | 450 | 4,200 | | 450 | | | 450 | | | | 450 | | | | | | 450 | |
| 451 Administrative Overhead | 451 | 40,000 | | 451 | | | 451 | | | | 451 | | | | | | 451 | |
| 470 Legal services-Retainer | 470 | 595 | | 470 | | | 470 | | | | 470 | | | | | | 470 | |
| 480 Staff Development | 480 | | | 480 | 641 | | 480 | 1,465 | | | 480 | 879 | | | | | 480 | |
| 530 Other Prof. Services | 530 | | | 530 | | | 530 | | | | 530 | | | | | | 530 | |
| 550 Electricity Bills | 550 | | | 550 | | | 550 | 26,891 | | | 550 | | | | | | 550 | |
| 556 Gas Bills | 556 | | | 556 | | | 556 | 390 | | | 556 | | | | | | 556 | |
| 560 Telephone | 560 | | | 560 | | | 560 | 28,089 | | | 560 | | | | | | 560 | |
| 570 Water | 570 | | | 570 | | | 570 | 2,066 | | | 570 | | | | | | 570 | |
| 580 Travel & Meet Expenses | 580 | 11,800 | | 580 | | | 580 | | | | 580 | | | | | | 580 | |
| 590 Travel & Meet Expenses SPC | 590 | 9,825 | | 590 | | | 590 | | | | 590 | | | | | | 590 | |
| 600 Milage | 600 | | | 600 | | | 600 | | | | 600 | | | | | | 600 | |
| 620 Interest Expense | 620 | | 4 | 620 | | | 620 | | | | 620 | | | | | | 620 | |
| 630 Unemployment insurance | 630 | 11,205 | | 630 | | | 630 | | | | 630 | | | | | | 630 | |
| 640 Postage | 640 | 1,987 | | 640 | | | 640 | | | | 640 | | | | | | 640 | |
| 670 Prof & Tech services Fees | 670 | 1,822 | | 670 | | | 670 | | | | 670 | | | | | | 670 | |
| 690 Medical Exam Fees - Pre employment | 690 | 980 | | 690 | | | 690 | | | | 690 | | | | | | 690 | |
| 700 Contract Services -MGC | 700 | 18,885 | | 700 | 14,000 | | 700 | 18,532 | | | 700 | 55,578 | | | | | 700 | |
| 710 Public Liability Insurance | 710 | 52,119 | | 710 | | | 710 | | | | 710 | | | | | | 710 | |
| 740 Health Insurance | 740 | 172,328 | | 740 | | | 740 | | | | 740 | | | | | | 740 | |
| 760 Workers compensation insurance | 760 | 165,852 | | 760 | | | 760 | | | | 760 | | | | | | 760 | |
| 765 LTD Insurance | 765 | 13,118 | | 765 | | | 765 | | | | 765 | | | | | | 765 | |
| 780 Retirement - PERS | 780 | 4,431 | | 780 | | | 780 | | | | 780 | | | | | | 780 | |
| 860 Equipment Rent -City | 860 | | | 860 | 61,171 | | 860 | | | | 860 | | | | | | 860 | |
| 861 Equipment Rent-Replacement | 861 | | | 861 | | | 861 | | | | 861 | | | | | | 861 | |
| 870 Equipment Rent-Private | 870 | 8,829 | | 870 | | | 870 | | | | 870 | | | | | | 870 | |
| 900 Office Equipment - | 900 | 5,884 | | | | | | | | | 900 | | | | | | 900 | |
| 930 Office Equipment - Furniture | 930 | 36,253 | | | | | | | | | 930 | | | | | | 930 | |
| 940 Other Vehicles -Office Equipment | 940 | | | 940 | 25,700 | | 940 | | | | 940 | | | | | | 940 | |
| 970 Communication Equip. - Office Equipment | 970 | | | 970 | | | 970 | | | | 970 | | | | | | 970 | |
| Line Item Cost Total | | \$ 589,323 | \$ 4 | | \$ 108,581 | \$ - | | \$ 185,310 | | | | | \$ 94,225 | | | | \$ 40,499 | |
| Cost Adjustments and/or Cost Plan Costs | | | | | | | | | | | | | | | | | | |
| A-87 Cost Allocation | | | | | | | | | | | | | | | | | | |
| Cost Allocation subtotal | | | | | | | | | | | | | | | | | | |
| Personnel Services Total | | 285,574 | | | 506,511 | | | 197,484 | | | 181,458 | | | 196,664 | | | 170,418 | |
| Line Item Cost Total | | 589,323 | 4 | | 108,581 | | | 185,310 | | | | | 94,225 | | | | 40,499 | |
| Cost Allocation subtotal | | | | | | | | | | | | | | | | | | |
| TOTAL ALL COSTS | | \$ 874,897 | \$ 4 | | \$ 615,092 | \$ - | | \$ 55,870 | \$ 382,794 | | \$ 181,458 | | \$ 290,889 | | | | \$ 210,917 | |

A.A.A.
48.24% 16,181
\$ 55,870
A4.PS

37

REPORTING ALL SALARIES AND BENEFITS AS A BASE

| | Benefit Rate Over all | Unallowable Cost | Indirect Costs Allowable | Direct Costs Allowable | Benefit Rate Direct |
|--|-----------------------|------------------|--------------------------|------------------------|---------------------|
| 00- PERSONNEL SERVICES | | | | | |
| Salaries & Wages | | \$ 1,062,713 | \$ 243,677 | \$ 819,036 | |
| Part-time Wages & Overtime | | 209,683 | | 209,683 | |
| Benefits | 30.26% | 321,583 | 97,767 | 223,816 | DIRECT 27.33% |
| Personnel Services Total | | \$ 1,593,979 | \$ 341,444 | \$ 1,252,535 | |
| 00- Total OPR MATL & SUPPLIES | | | | | |
| | | | Indirect Costs | Direct Costs | |
| 130 Office Supplies | 130 | 8,047 | 8,047 | - | |
| 140 Special Act Supplies | 140 | 86,727 | 2,361 | 84,366 | |
| 141 Industrial Gas | 141 | 8,394 | - | 8,394 | |
| 142 Animal License Supplies | 142 | 934 | - | 934 | |
| 144 Computer software & License | 144 | - | - | - | |
| 160 Books & Publications | 160 | 281 | 281 | - | |
| 180 Clothing | 180 | 9,763 | - | 9,763 | |
| 290 Small Tools and Equipments | 290 | 113 | 113 | - | |
| 310 Advertising | 310 | 1,318 | 1,318 | - | |
| 320 Printing & Binding | 320 | 14,529 | 2,177 | 12,352 | |
| 330 Photo & Blueprinting | 330 | 334 | 334 | - | |
| 340 Print shop Charges | 340 | 1,160 | 835 | 325 | |
| 361 Building Rental | 361 | 48,043 | 48,043 | - | |
| 360 SVCS Mainain Buildings | 360 | 4,851 | 4,851 | - | |
| 407 SVCS Maint - Comp | 407 | - | - | - | |
| 410 SVCS Main Equipm | 410 | 14,211 | 14,211 | - | |
| 450 Auditing Services | 450 | 4,200 | 4,200 | - | |
| 451 Administrative Overhead | 451 | 40,000 | 40,000 | - | |
| 470 Legal services-Retainer | 470 | 595 | 595 | - | |
| 480 Staff Development | 480 | 2,985 | 2,985 | - | |
| 530 Other Prof. Services | 530 | - | - | - | |
| 550 Electricity Bills | 550 | 26,891 | 26,891 | - | |
| 556 Gas Bills | 556 | 390 | 390 | - | |
| 560 Telephone | 560 | 28,089 | 28,089 | - | |
| 570 Water | 570 | 2,066 | 2,066 | - | |
| 580 Travel & Meet Expenses | 580 | 11,800 | 11,800 | - | |
| 590 Travel & Meet Expenses SPC | 590 | 9,825 | 9,825 | - | |
| 600 Mileage | 600 | 11,022 | - | 11,022 | |
| 620 Interest Expense | 620 | 4 | 4 | - | |
| 630 Unemployment insurance | 630 | 11,205 | 11,205 | - | |
| 640 Postage | 640 | 15,328 | 1,987 | 13,341 | |
| 670 Prof & Tech services Fees | 670 | 1,822 | 1,822 | - | |
| 690 Medical Exam Fees - Pre employment | 690 | 1,340 | 980 | 360 | |
| 700 Contract Services -MOC | 700 | 106,990 | 18,885 | 88,105 | |
| 710 Public Liability Insurance | 710 | 52,119 | 52,119 | - | |
| 740 Health Insurance | 740 | 172,328 | 172,328 | - | |
| 760 Workers compensation insurance | 760 | 165,852 | 165,852 | - | |
| 765 LTD Insurance | 765 | 12,118 | 12,118 | - | |
| 780 Retirement -PERS | 780 | 4,431 | 4,431 | - | |
| 860 Equipment Rent -City | 860 | 61,171 | - | 61,171 | |
| 861 Equipment Rent-Replacement | 861 | - | - | - | |
| 870 Equipment Rent-Private | 870 | 8,829 | 8,829 | - | |
| 900 Office Equipment - | 900 | 5,884 | 5,884 | - | |
| 930 Office Equipment - Furniture | 930 | 36,253 | 36,253 | - | |
| 940 Other Vehicles -Office Equipment | 940 | 25,700 | - | 25,700 | |
| 970 Communication Equip.- Office Equipment | 970 | - | - | - | |
| Line Item Cost Total | | \$ 1,017,942 | \$ 4 | \$ 704,771 | \$ 316,167 |
| Cost Adjustments and/or Cost Plan Costs | | | | | |
| A-87 Cost Allocation | | | | | |
| Cost Allocation subtotal | | | | | |
| Personnel Services Total | | 1,593,979 | | | |
| Line Item Cost Total | | 1,017,942 | | | |
| Cost Allocation subtotal | | | | | |
| TOTAL ALL COSTS | | \$ 2,611,921 | \$ 4 | \$ 1,043,215 | \$ 1,568,702 |
| Related Indirect Cost Rate 83.29% \$ 1,043,215 Total Indirect Costs \$ 1,238,315 Total DIRECT SALARIES AND BENEFITS | | | | | |

DIRECT 27.33%

A.4.15

A.4.PS

V

| Auditor Analysis | Administration - 2510 | Animal Control - 2520 | Animal Shelter - 2530 | Kennel -2541 | Veterinary -2540 | LicenseCanvassing-2560 |
|--|-------------------------------------|--------------------------------------|---------------------------|--------------|------------------|------------------------|
| | Benefit Rate Total Costs Allowed | Benefit Rate Indirect Sal. & Ben. | Benefit Rate | Benefit Rate | Benefit Rate | Benefit Rate |
| 00- PERSONNEL SERVICES | | | | | | |
| Salaries & Wages | 206,626 | \$ 991,300 | 38,919 \$ 149,374 | \$ 156,336 | \$ 160,072 | \$ 71,230 |
| Part-time Wages & Overtime | | 48,661 | 25,467 | 26,882 | 775 | 112,865 |
| Benefits | 33.30% 68,806 | 18.10% 70,600 | 28.73% 11,181 | 8.46% 13,398 | 22.82% 36,534 | 22.20% 15,810 |
| Personnel Services Total | 275,432 | \$ 910,561 | \$ 50,100 \$ 217,752 | \$ 198,616 | \$ 197,381 | \$ 199,905 |
| 00- Total OPR MATL & SUPPLIES | Indirect Costs | Direct Costs | A4.PS Direct Costs | Direct Costs | Direct Costs | Direct Costs |
| 130 Office Supplies | 130 6,225 | 130 | 130 | 130 | 130 | 130 |
| 140 Special Act Supplies | 140 6,803 | 140 5,792 | 140 35,556 | 140 65,322 | 140 900 | 140 1,598 |
| 141 Industrial Gas | 141 | 141 | 141 15,483 | 141 | 141 | 141 |
| 142 Animal License Supplies | 142 | 142 | 142 1,875 | 142 | 142 | 142 |
| 144 Computer software & License | 144 | 144 | 144 | 144 | 144 | 144 |
| 160 Books & Publications | 160 116 | 160 | 160 | 160 | 160 | 160 |
| 180 Clothing | 180 | 180 7,368 | 180 3,007 | 180 960 | 180 | 180 2,165 |
| 290 Small Tools and Implements | 290 (36) | 290 | 290 2,004 | 290 | 290 | 290 |
| 310 Advertising | 310 634 | 310 | 310 | 310 | 310 | 310 |
| 320 Printing & Binding | 320 5,263 | 320 | 320 | 320 | 320 | 320 6,561 |
| 330 Photo & Blueprinting | 330 | 330 295 | 330 | 330 | 330 | 330 |
| 340 Print shop Charges | 340 1,088 | 340 63 | 340 964 | 340 | 340 | 340 257 |
| 361 Building Rental | 361 32,114 | 361 | 361 | 361 | 361 | 361 |
| 360 SVCS Mainain Buildings | 360 | 360 | 360 8,024 | 360 | 360 | 360 |
| 407 SVCS Maint - Comp | 407 | 407 | 407 | 407 | 407 | 407 |
| 418 SVCS Main Clean Equipment | 418 | 418 | 418 10,908 | 418 | 418 | 418 |
| 450 Auditing Services | 450 4,300 | 450 | 450 | 450 | 450 | 450 |
| 451 Administrative Overhead | 451 40,000 | 451 | 451 | 451 | 451 | 451 |
| 470 Legal services-Retainer | 470 20,013 | 470 | 470 | 470 | 470 | 470 |
| 480 Staff Development | 480 | 480 653 | 480 400 | 480 | 480 425 | 480 |
| 530 Other Prof. Services | 530 | 530 | 530 | 530 | 530 | 530 |
| 550 Electricity Bills | 550 | 550 | 550 42,025 | 550 | 550 | 550 |
| 556 Gas Bills | 556 | 556 | 556 111 | 556 | 556 | 556 |
| 560 Telephones | 560 | 560 | 560 25,844 | 560 | 560 | 560 |
| 570 Water | 570 | 570 | 570 2,501 | 570 | 570 | 570 |
| 580 Travel & Meet Expenses | 580 7,846 | 580 | 580 | 580 | 580 | 580 |
| 590 Travel & Meet Expenses SPC | 590 20,000 | 590 | 590 | 590 | 590 | 590 |
| 600 Mileage | 600 | 600 | 600 | 600 | 600 | 600 5,486 |
| 620 Interest Expense | 620 620 | 620 | 620 | 620 | 620 | 620 |
| 630 Unemployment Insurance | 630 29,030 | 630 | 630 | 630 | 630 | 630 |
| 640 Postage | 640 2,376 | 640 | 640 | 640 | 640 | 640 14,489 |
| 670 Prof & Tech services Fees | 670 2,436 | 670 | 670 | 670 | 670 | 670 |
| 690 Medical Exam Fees - Pre employment | 690 620 | 690 | 690 | 690 | 690 | 690 540 |
| 700 Contract Services -MOC | 700 31,829 | 700 14,000 | 700 54,978 | 700 18,214 | 700 | 700 5,089 |
| 710 Public Liability Insurance | 710 60,766 | 710 | 710 | 710 | 710 | 710 |
| 740 Health Insurance | 740 198,342 | 740 | 740 | 740 | 740 | 740 |
| 760 Workers compensation insurance | 760 210,831 | 760 | 760 | 760 | 760 | 760 |
| 762 Retro Worker S Comp | 762 (9,676) | 762 | 762 | 762 | 762 | 762 |
| 765 LTD Insurance | 765 13,046 | 765 | 765 | 765 | 765 | 765 |
| 780 Retirement -PERS | 780 4,457 | 780 | 780 | 780 | 780 | 780 |
| 860 Equipment Rent -City | 860 | 860 48,417 | 860 | 860 | 860 | 860 |
| 861 Equipment Rent-Replacement | 861 | 861 | 861 | 861 | 861 | 861 |
| 870 Equipment Rent-Private | 870 8,969 | 870 | 870 20 | 870 | 870 | 870 |
| 900 Office Equipment - | 900 13,811 | 900 | 900 | 900 | 900 | 900 |
| 940 Other Vehicles -Office Equipment | 940 | 940 | 940 | 940 | 940 | 940 |
| 970 Communication Equip. - Office Equipment | 970 | 970 | 970 | 970 | 970 | 970 |
| Line Item Cost Total | \$ 709,101 | \$ 76,580 | \$ 204,500 | \$ 84,910 | \$ 36,995 | |
| Cost Adjustments and/or Cost Plan Costs | | | | | | |
| A-87 Cost Allocation | | | | | | |
| Cost Allocation subtotal | \$ - | | | | | |
| Personnel Services Total | 275,432 | 510,561 | 50,100 217,752 | 198,616 | 197,381 | 199,905 |
| Line Item Cost Total | 709,101 | 76,580 | 204,500 | 84,910 | 36,995 | |
| Cost Allocation subtotal | | | | | | |
| TOTAL ALL COSTS | \$ 984,533 | \$ 587,141 | \$ 50,100 \$ 422,252 | \$ 198,616 | \$ 282,291 | \$ 236,900 |

5

| ICRP Using All SALARIES AND BENEFITS AS A BASE | | | | | |
|--|---------------------|--------------------------|---|---------------------|---------------|
| Benefit Rate Over all | Unallowable Cost | Indirect Costs Allowable | Direct Costs Allowable | Direct Benefit Rate | |
| 00- PERSONNEL SERVICES | | | | | |
| Salaries & Wages | \$ 1,175,657 | \$ 245,545 | \$ 930,112 | | |
| Part-time Wages & Overtime | 214,650 | | 214,650 | | |
| Benefits | 22.07% 259,440 | 79,987 | 179,453 | | DIRECT 19.29% |
| Personnel Services Total | \$ 1,649,747 | \$ 325,532 | \$ 1,324,215 | | A-4.15 |
| 00- Total OPR MATL & SUPPLIES | | | | | |
| | | Indirect Costs | Direct Costs | | A4.PS |
| 130 Office Supplies | 130 | 7,125 | | | |
| 140 Special Act Supplies | 140 | 114,981 | 6,803 | 108,178 | |
| 141 Industrial Gas | 141 | 15,683 | | 15,683 | |
| 142 Animal License Supplies | 142 | 1,875 | | 1,875 | |
| 144 Computer software & License | 144 | - | | - | |
| 160 Books & Publications | 160 | 116 | 116 | | |
| 180 Clothing | 180 | 13,501 | | 13,501 | |
| 290 Small Tools and Implements | 290 | 1,966 | 1,966 | | |
| 310 Advertising | 310 | 634 | 634 | | |
| 320 Printing & Binding | 320 | 9,824 | 3,263 | 6,561 | |
| 330 Photo & Blueprinting | 330 | 295 | | 295 | |
| 340 Print shop Charges | 340 | 2,352 | 1,088 | 1,264 | |
| 361 Building Rental | 361 | 32,114 | 32,114 | | |
| 360 SVCS Mainstr Building | 360 | 8,624 | 8,624 | | |
| 407 SVCS Maint - Comp | 407 | - | - | - | |
| 410 SVCS Main Comm Equipment | 410 | 10,908 | 10,908 | | |
| 450 Auditing Services | 450 | 4,200 | 4,200 | | |
| 451 Administrative Overhead | 451 | 40,000 | 40,000 | | |
| 470 Legal services-Retainer | 470 | 20,013 | 20,013 | | |
| 480 Staff Development | 480 | 1,478 | 1,478 | | |
| 530 Other Prof. Services | 530 | - | - | - | |
| 550 Electricity Bills | 550 | 42,025 | 42,025 | | |
| 556 Gas Bills | 556 | 111 | 111 | | |
| 560 Telephone | 560 | 25,844 | 25,844 | | |
| 570 Water | 570 | 2,501 | 2,501 | | |
| 580 Travel & Meet Expenses | 580 | 7,846 | 7,846 | | |
| 590 Travel & Meet Expenses SPC | 590 | 20,000 | 20,000 | | |
| 600 Mileage | 600 | 5,486 | | 5,486 | |
| 620 Interest Expense | 620 | - | - | - | |
| 630 Unemployment Insurance | 630 | 29,030 | 29,030 | | |
| 640 Postage | 640 | 16,865 | 2,376 | 14,489 | |
| 670 Prof & Tech services Fees | 670 | 2,436 | 2,436 | | |
| 690 Medical Exam Fees - Pre employment | 690 | 1,160 | 620 | 540 | |
| 700 Contract Services -MOC | 700 | 124,110 | 31,829 | 92,281 | |
| 710 Public Liability Insurance | 710 | 60,766 | 60,766 | | |
| 740 Health Insurance | 740 | 198,342 | 198,342 | | |
| 760 Workers compensation Insurance | 760 | 210,831 | 210,831 | | |
| 762 Rateo Worker S Comp | 762 | (9,676) | (9,676) | | |
| 765 LTD Insurance | 765 | 13,046 | 13,046 | | |
| 780 Retirement -PERS | 780 | 4,457 | 4,457 | | |
| 860 Equipment Rent -City | 860 | 48,417 | | 48,417 | |
| 861 Equipment Rent-Replacement | 861 | - | - | - | |
| 870 Equipment Rent-Private | 870 | 8,989 | 8,989 | 20 | |
| 900 Office Equipment | 900 | 13,811 | 13,811 | | |
| 940 Other Vehicles -Office Equipment | 940 | - | - | - | |
| 970 Communication Equip. - Office Equipment | 970 | - | - | - | |
| Line Item Cost Total | \$ 1,112,086 | \$ - | \$ 803,496 | \$ 308,590 | |
| Cost Adjustments and/or Cost Plan Costs | | | | | |
| A-87 Cost Allocation | | | | | |
| Cost Allocation subtotal | | | | | |
| Personnel Services Total | 1,649,747 | | | | |
| Line Item Cost Total | 1,112,086 | | | | |
| Cost Allocation subtotal | | | | | |
| TOTAL ALL COSTS | \$ 2,761,833 | \$ - | \$ 1,129,028 | \$ 1,632,805 | |
| Indirect Cost Rate | 85.26% | \$ 1,129,028 | Total Indirect Costs | | |
| | | \$ 1,324,215 | Total DIRECT SALARIES AND BENEFITS | | |

(6)

| Auditor Analysis | Admin - 2510 | | Animal Control - 2520 | | Animal Shelter - 2530 | | Kennel -2541 | | Vet -2540 | | LicenseCanvassing-2560 | |
|--|----------------------|---------------------|-----------------------|---------------------|-----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|------------------------|---------------------|
| | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed | Benefit Rate Allowed | Total Costs Allowed |
| 00- PERSONNEL SERVICES | | | | | | | | | | | | |
| Salaries & Wages | | 237,365 | | \$ 261,386 | | \$ 145,486 | | \$ 118,836 | | \$ 188,453 | | \$ 103,686 |
| Part-time Wages & Overtime | | 27,015 | | 146,079 | | 87,561 | | 85,854 | | 27,323 | | 123,167 |
| Benefits | 47.15% | 111,928 | 21.33% | 55,750 | 38.91% | 14,731 | 15.82% | 18,800 | 24.87% | 46,866 | 27.40% | 28,409 |
| Personnel Services Total | | 376,308 | | \$ 463,215 | | \$ 266,884 | | \$ 223,490 | | \$ 262,642 | | \$ 255,262 |
| 00- Total OPR MATL & SUPPLIES | | | | | | | | | | | | |
| 136 Office Supplies | 130 | 13,681 | 130 | 130 | 130 | 332 | | | 130 | | 130 | 881 |
| 140 Special Act Supplies | 140 | 5,892 | 140 | 2,908 | 140 | 50,248 | | | 140 | 176,628 | 140 | 2,189 |
| 141 Industrial Gas | 141 | | 141 | | 141 | 6,371 | | | 141 | | 141 | |
| 142 Animal License Supplies | 142 | | 142 | | 142 | 2,493 | | | 142 | | 142 | |
| 144 Computer software & License | 144 | | 144 | | 144 | | | | 144 | | 144 | |
| 160 Books & Publications | 160 | 1,063 | 160 | | 160 | | | | 160 | | 160 | |
| 180 Clothing | 180 | 77 | 180 | 9,307 | 180 | 4,347 | | | 180 | 1,018 | 180 | 2,771 |
| 290 Small Tools and Implements | 290 | | 290 | | 290 | | | | 290 | 207 | 290 | |
| 310 Advertising | 310 | 6,574 | 310 | | 310 | | | | 310 | | 310 | |
| 320 Printing & Binding | 320 | 3,936 | 320 | 709 | 320 | 562 | | | 320 | | 320 | 7,147 |
| 330 Photo & Blueprinting | 330 | | 330 | 22 | 330 | | | | 330 | | 330 | |
| 340 Print shop Charges | 340 | 3,148 | 340 | | 340 | | | | 340 | | 340 | |
| 361 Building Rental | 361 | | 361 | | 361 | | | | 361 | | 361 | |
| 360 SVCS Maintain Buildings | 360 | | 360 | | 360 | 3,529 | | | 360 | | 360 | |
| 407 SVCS Maint - Comp | 407 | | 407 | | 407 | | | | 407 | | 407 | |
| 418 SVCS Main Comm Equipment | 418 | | 418 | | 418 | 8,394 | | | 418 | | 418 | |
| 450 Auditing Services | 450 | 4,000 | 450 | | 450 | | | | 450 | | 450 | |
| 451 Administrative Overhead | 451 | 40,000 | 451 | | 451 | | | | 451 | | 451 | |
| 470 Legal services-Retainer | 470 | 10,226 | 470 | | 470 | | | | 470 | | 470 | |
| 480 Staff Development | 480 | 300 | 480 | 1,278 | 480 | 2,393 | | | 480 | 1,056 | 480 | |
| 530 Other Prof. Services | 530 | | 530 | | 530 | | | | 530 | | 530 | |
| 550 Electricity Bills | 550 | | 550 | | 550 | 39,879 | | | 550 | | 550 | |
| 556 Gas Bills | 556 | | 556 | | 556 | 238 | | | 556 | | 556 | |
| 560 Telephone | 560 | | 560 | | 560 | 33,635 | | | 560 | | 560 | |
| 570 Water | 570 | | 570 | | 570 | 2,673 | | | 570 | | 570 | |
| 580 Travel & Meet Expenses | 580 | 11,328 | 580 | | 580 | | | | 580 | | 580 | |
| 590 Travel & Meet Expenses SPC | 590 | 19,350 | 590 | | 590 | | | | 590 | | 590 | |
| 600 Mileage | 600 | | 600 | | 600 | | | | 600 | | 600 | 6,447 |
| 620 Interest Expense | 620 | | 620 | | 620 | | | | 620 | | 620 | |
| 630 Unemployment Insurance | 630 | 25,050 | 630 | | 630 | | | | 630 | | 630 | |
| 640 Postage | 640 | 2,360 | 640 | | 640 | | | | 640 | | 640 | 20,621 |
| 670 Prof & Tech services Fees | 670 | 2,884 | 670 | | 670 | | | | 670 | | 670 | |
| 690 Medical Exam Fees - Pre employment | 690 | 1,740 | 690 | | 690 | | | | 690 | | 690 | 820 |
| 700 Contract Services -MOC | 700 | 123,668 | 700 | | 700 | | | | 700 | | 700 | 3,083 |
| 710 Public Liability Insurance | 710 | 133,037 | 710 | | 710 | | | | 710 | 18,623 | 710 | |
| 740 Health Insurance | 740 | 202,121 | 740 | | 740 | | | | 740 | | 740 | |
| 760 Workers compensation insurance | 760 | 133,765 | 760 | | 760 | | | | 760 | | 760 | |
| 765 LTD Insurance | 765 | 9,025 | 765 | | 765 | | | | 765 | | 765 | |
| 780 Retirement -PERS | 780 | 9,512 | 780 | | 780 | | | | 780 | | 780 | |
| 860 Equipment Rent -City | 860 | | 860 | 55,404 | 860 | | | | 860 | | 860 | |
| 861 Equipment Rent-Replacement | 861 | | 861 | | 861 | | | | 861 | | 861 | |
| 870 Equipment Rent-Private | 870 | 3,308 | 870 | | 870 | | | | 870 | | 870 | |
| 900 Office Equipment - | 900 | 23,465 | 900 | | 900 | | | | 900 | | 900 | |
| 940 Other Vehicles -Office Equipment | 940 | | 940 | | 940 | | | | 940 | | 940 | |
| 970 Communication Equip - Office Equipment | 970 | | 970 | | 970 | | | | 970 | | 970 | |
| Line Item Cost Total | | \$ 789,610 | | \$ 68,628 | | \$ 155,114 | | \$ 199,532 | | \$ 43,959 | | |
| Cost Adjustments and/or Cost Plan Costs | | | | | | | | | | | | |
| A-87 Cost Allocation | | | | | | | | | | | | |
| Cost Allocation subtotal | | | | | | | | | | | | |
| Personnel Services Total | | 376,308 | | 463,215 | | 52,581 | | 223,490 | | 262,642 | | 255,262 |
| Line Item Cost Total | | 789,610 | | 68,628 | | 155,114 | | | | 199,532 | | 43,959 |
| Cost Allocation subtotal | | | | | | | | | | | | |
| TOTAL ALL COSTS | | \$ 1,165,918 | | \$ 531,843 | | \$ 421,998 | | \$ 223,490 | | \$ 462,174 | | \$ 299,221 |

A.4.4

A4.PS

1

FY 2006-07

ICRP Using All SALARIES AND BENEFITS AS A BASE

| | Benefit Rate Over all | Unallowable Cost | Indirect Costs Allowable | Direct Costs Allowable | Direct Benefit Rate |
|--|--|------------------|--------------------------|---|---------------------|
| 00- PERSONNEL SERVICES | 00- PERSONNEL SERVICES | | | | |
| Salaries & Wages | \$ 1,091,062 | | \$ 275,215 | \$ 815,847 | |
| Part-time Wages & Overtime | 476,999 | | 27,015 | 449,984 | DIRECT |
| Benefits | <u>30.46%</u> 332,321 | | 126,659 | 205,662 | <u>25.21%</u> |
| Personnel Services Total | <u>\$ 1,900,382</u> | | <u>\$ 428,889</u> | <u>\$ 1,471,493</u> | |
| | | | A.415 | | |
| 00- Total OPR MATL & SUPPLIES | 00- Total OPR MATL & SUPPLIES | | | | A4.PS |
| | | | Indirect Costs | Direct Costs | |
| 130 Office Supplies | 130 14,894 | | 14,894 | - | |
| 140 Special Act Supplies | 140 239,865 | | 5,892 | 233,973 | |
| 141 Industrial Gas | 141 6,371 | | - | 6,371 | |
| 142 Animal License Supplies | 142 2,493 | | - | 2,493 | |
| 144 Computer software & License | 144 - | | - | - | |
| 160 Books & Publications | 160 1,063 | | 1,063 | - | |
| 180 Clothing | 180 16,520 | | 77 | 16,443 | |
| 286 Small Tools and implements | 286 207 | | 207 | - | |
| 310 Advertising | 310 6,574 | | 6,574 | - | |
| 320 Printing & Binding | 320 16,634 | | 3,936 | 12,698 | |
| 330 Photo & Blueprinting | 330 22 | | - | 22 | |
| 340 Print shop Charges | 340 3,148 | | 3,148 | - | |
| 361 Building Rental | 361 - | | - | - | |
| 360 SVCS Maintain Buildings | 360 3,529 | | 3,529 | - | |
| 407 SVCS Maint - Comp | 407 - | | - | - | |
| 410 SVCS Main Comm Equipment | 410 8,394 | | 8,394 | - | |
| 450 Auditing Services | 450 4,000 | | 4,000 | - | |
| 451 Administrative Overhead | 451 40,000 | | 40,000 | - | |
| 470 Legal services-Retainer | 470 10,326 | | 10,326 | - | |
| 480 Staff Development | 480 5,027 | | 5,027 | - | |
| 530 Other Prof. Services | 530 - | | - | - | |
| 550 Electricity Bills | 550 39,879 | | 39,879 | - | |
| 556 Gas Bills | 556 238 | | 238 | - | |
| 560 Telephone | 560 33,635 | | 33,635 | - | |
| 570 Water | 570 2,673 | | 2,673 | - | |
| 580 Travel & Meet Expenses | 580 11,328 | | 11,328 | - | |
| 590 Travel & Meet Expenses SPC | 590 19,350 | | 19,350 | - | |
| 600 Mileage | 600 6,447 | | - | 6,447 | |
| 620 Interest Expense | 620 - | | - | - | |
| 630 Unemployment insurance | 630 25,050 | | 25,050 | - | |
| 640 Postage | 640 22,981 | | 2,360 | 20,621 | |
| 670 Prof & Tech services Fees | 670 2,884 | | 2,884 | - | |
| 690 Medical Exam Fees - Pre employment | 690 2,560 | | 1,740 | 820 | |
| 700 Contract Services -MOC | 700 145,374 | | 123,668 | 21,706 | |
| 710 Public Liability Insurance | 710 133,037 | | 133,037 | - | |
| 740 Health Insurance | 740 202,121 | | 202,121 | - | |
| 760 Workers compensation insurance | 760 133,765 | | 133,765 | - | |
| 765 LTD Insurance | 765 9,025 | | 9,025 | - | |
| 780 Retirement -PERS | 780 9,512 | | 9,512 | - | |
| 860 Equipment Rent -City | 860 55,404 | | - | 55,404 | |
| 861 Equipment Rent-Replacement | 861 - | | - | - | |
| 870 Equipment Rent-Private | 870 3,308 | | 3,308 | - | |
| 900 Office Equipment - | 900 23,465 | | 23,465 | - | |
| 940 Other Vehicles -Office Equipment | 940 - | | - | - | |
| 970 Communication Equip. - Office Equipment | 970 - | | - | - | |
| Line Item Cost Total | <u>\$ 1,261,103</u> | <u>\$ -</u> | <u>\$ 884,105</u> | <u>\$ 376,998</u> | \$ 1,261,103 |
| Cost Adjustments and/or Cost Plan Costs | | | | | |
| A-87 Cost Allocation | | | | | |
| Cost Allocation subtotal | | | \$ - | | |
| Personnel Services Total | 1,900,382 | | | | |
| Line Item Cost Total | 1,261,103 | | | | |
| Cost Allocation subtotal | | | | | |
| TOTAL ALL COSTS | <u>\$ 3,161,485</u> | <u>\$ -</u> | <u>\$ 1,312,994</u> | <u>\$ 1,848,491</u> | |
| Indirect Cost Rate | 89.23% | | \$ 1,312,994 | Total Indirect Costs | |
| | | | \$ 1,471,493 | Total DIRECT SALARIES AND BENEFITS | |

(5)

| Auditor Analysis | | Administration - 2510 | | Animal Control - 2520 | | Animal Shelter - 2530 | | Kennel - 254 | | Veterinary - 2540 | | Public Health - 2560 | | |
|--|----------------------|-----------------------|--|-----------------------|---------------------|-----------------------|----------------------|---------------------|-------------------|----------------------|---------------------|----------------------|----------------------|-------------------|
| | Benefit Rate Allowed | Total Costs Allowed | | Benefit Rate Allowed | Total Costs Allowed | | Benefit Rate Allowed | Total Costs Allowed | | Benefit Rate Allowed | Total Costs Allowed | | Benefit Rate Allowed | |
| Personnel Services: | | | | | | | | | | | | | | |
| Salaries & Wages | | 282,489 | | | \$ 317,268 | | 39.72% | \$ 191,350 | | | \$ 76,590 | | | \$ 235,476 |
| Part-time Wages & Overtime | | 20,118 | | | 167,593 | | | 153,333 | | | 17,102 | | | 140,970 |
| Benefits | 45.67% | 129,000 | | 29.71% | 94,272 | | 34.73% | 13,799 | | 15.88% | 12,128 | | 29.44% | 30,661 |
| Personnel Services Total | | \$ 431,607 | | | \$ 579,153 | | | \$ 53,520 | | | \$ 105,620 | | | \$ 280,904 |
| Line Item Costs (Services, Supplies & Other): | | | | | | | | | | | | | | |
| 130 Office Supplies | 130 | 8,856 | | 130 | | | | 130 | 384 | | | | 130 | 240 |
| 140 Special Act Supplies | 140 | 4,987 | | 140 | 6,152 | | | 140 | 68,666 | | | | 140 | 1,799 |
| 141 Industrial Gas | 141 | | | 141 | | | | 141 | 8,252 | | | | 141 | |
| 142 Animal License Supplies | 142 | | | 142 | | | | 142 | 2,483 | | | | 142 | |
| 144 Computer software & License | 144 | 10,223 | | 144 | | | | 144 | | | | | 144 | |
| 160 Books & Publications | 160 | 486 | | 160 | | | | 160 | | | | | 160 | |
| 180 Clothing | 180 | | | 180 | 8,213 | | | 180 | 3,455 | | | | 180 | 3,693 |
| 290 Small Tools and Implements | | | | | | | | | | | | | 290 | 123 |
| 310 Advertising | 310 | 417 | | 310 | | | | 310 | | | | | 310 | |
| 320 Printing & Binding | 320 | 4,609 | | 320 | 150 | 8,712 | | 320 | | | | | 320 | 13,172 |
| 330 Photo & Blueprinting | 330 | | | 330 | 634 | | | 330 | | | | | 330 | |
| 340 Print shop Charges | 340 | 1,391 | | 340 | | | | 340 | 67 | | | | 340 | |
| 361 Building Rental | 361 | | | 361 | | | | 361 | | | | | 361 | |
| 360 SVCS Maintain Buildings | 360 | | | 360 | | | | 360 | 73,682 | | | | 360 | |
| 407 SVCS Maint - Comp | 407 | | | 407 | | | | 407 | | | | | 407 | |
| 410 SVCS Main Comm Equipment | | | | | | | | 410 | 1,303 | | | | | |
| 450 Auditing Services | 450 | 4,100 | | 450 | | | | 450 | | | | | 450 | |
| 451 Administrative Overhead | 451 | 40,000 | | 451 | | | | 451 | | | | | 451 | |
| 470 Legal services-Retainer | 470 | 1,776 | | 470 | | | | 470 | | | | | 470 | |
| 480 Staff Development | 480 | 240 | | 480 | 1,492 | | | 480 | 2,437 | | | | 480 | 1,927 |
| 530 Other Prof. Services | 530 | | | 530 | | | | 530 | | | | | 530 | |
| 550 Electricity Bills | 550 | | | 550 | | | | 550 | 40,047 | | | | 550 | |
| 556 Gas Bills | 556 | | | 556 | | | | 556 | 6,216 | | | | 556 | |
| 560 Telephone | 560 | | | 560 | | | | 560 | 22,859 | | | | 560 | |
| 570 Water | 570 | | | 570 | | | | 570 | 2,820 | | | | 570 | |
| 580 Travel & Meet Expenses | 580 | 13,918 | | 580 | | | | 580 | | | | | 580 | |
| 590 Travel & Meet Expenses SPC | 590 | 20,250 | | 590 | | | | 590 | | | | | 590 | |
| 600 Mileage | 600 | | | 600 | | | | 600 | | | | | 600 | 9,859 |
| 620 Interest Expense | 620 | | | 620 | | | | 620 | | | | | 620 | |
| 630 Unemployment Insurance | 630 | 17,598 | | 630 | | | | 630 | | | | | 630 | |
| 640 Postage | 640 | 2,571 | | 640 | | | | 640 | | | | | 640 | 23,093 |
| 670 Prof & Tech services Fees | 670 | 4,582 | | 670 | | | | 670 | | | | | 670 | |
| 690 Medical Exam Fees - Pre employment | 690 | 2,750 | | 690 | | | | 690 | | | | | 690 | |
| 700 Contract Services - MOC | 700 | 98,145 | | 700 | | | | 700 | | | | | 700 | 6,287 |
| 710 Public Liability Insurance | 710 | 125,095 | | 710 | | | | 710 | 25,549 | | | | 710 | |
| 740 Health Insurance | 740 | 248,108 | | 740 | | | | 740 | | | | | 740 | |
| 760 Workers compensation insurance | 760 | 120,480 | | 760 | | | | 760 | | | | | 760 | |
| 765 LTD Insurance | 765 | 11,357 | | 765 | | | | 765 | | | | | 765 | |
| 780 Retirement-PERS | 780 | 9,761 | | 780 | | | | 780 | | | | | 780 | |
| 860 Equipment Rent -City | 860 | | | 860 | 82,096 | | | 860 | | | | | 860 | |
| 861 Equipment Rent-Replacement | 861 | 25,000 | | 861 | 83,000 | | | 861 | | | | | 861 | |
| 870 Equipment Rent-Private | 870 | 15,265 | | 870 | | | | 870 | | | | | 870 | |
| 900 Office Equipment - | 900 | 11,444 | | 900 | | | | 900 | | | | | 900 | |
| 940 Other Vehicles -Office Equipment | 940 | | | 940 | | | | 940 | | | | | 940 | |
| 970 Communication Equip - Office Equipment | 970 | | | 970 | | | | 970 | | | | | 970 | |
| Line Item Cost Total | | 803,409 | | | \$ 161,646 | \$ 8,712 | | | \$ 234,676 | | | | \$ 221,566 | \$ 58,053 |
| Cost Adjustments and/or Cost Plan Costs | | | | | | | | | | | | | | |
| A-87 Cost Allocation | | | | | | | | | | | | | | |
| Cost Allocation subtotal | | | | | | | | | | | | | | |
| Personnel Services Total | | 431,607 | | | 579,153 | | | 53,520 | 411,147 | | 105,620 | | 312,773 | 280,904 |
| Line Item Cost Total | | 803,409 | | | 161,646 | 8,712 | | | 234,676 | | | | 221,566 | 58,053 |
| Cost Allocation subtotal | | | | | | | | | | | | | | |
| TOTAL ALL COSTS | | 1,235,016 | | | \$ 740,799 | \$ 8,712 | | \$ 53,520 | \$ 645,823 | | \$ 105,620 | | \$ 534,339 | \$ 338,957 |

A.4.4

A4.PS

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ICRP Using All SALARIES AND BENEFITS AS A BASE

| Benefit | Rate | Unallowable Cost | Indirect Costs Allowable | Direct Costs Allowable | Direct Benefit Rate |
|--|---------------------|---------------------|---|------------------------|---------------------|
| Personnel Services: | | | | | |
| Salaries & Wages | \$ 1,251,989 | | \$ 322,210 | \$ 929,779 | |
| Part-time Wages & Overtime | 507,087 | | 20,118 | 486,969 | |
| Benefits | 33.20% 415,648 | | 142,799 | 272,849 | DIRECT 29.35% |
| Personnel Services Total | \$ 2,174,724 | | \$ 485,127 | \$ 1,689,597 | A.4.1.5 |
| Line Item Costs (Services, Supplies & Other): | | | | | |
| 130 Office Supplies | 130 \$ 9,480 | | \$ 9,480 | \$ - | |
| 140 Special Act Supplies | 140 274,429 | | 4,987 | 269,442 | |
| 141 Industrial Gas | 141 8,252 | | - | 8,252 | |
| 142 Animal License Supplies | 142 2,483 | | - | 2,483 | |
| 144 Computer software & License | 144 10,223 | | 10,223 | - | |
| 160 Books & Publications | 160 486 | | 486 | - | |
| 180 Clothing | 180 18,504 | | - | 18,504 | |
| 200 Small Tools and Implemets | 200 121 | | 121 | - | |
| 310 Advertising | 310 417 | | 417 | - | |
| 320 Printing & Binding | 320 26,643 | | 4,609 | 22,034 | |
| 330 Photo & Blueprinting | 330 634 | | - | 634 | |
| 340 Print shop Charges | 340 1,458 | | 1,391 | 67 | |
| 361 Building Rental | 361 - | | - | - | |
| 360 SVCS Maintain Buildings | 360 73,687 | | 73,687 | - | |
| 407 SVCS Maint - Comp | 407 - | | - | - | |
| 410 SVCS Main Comm Equipment | 410 1,303 | | 1,303 | - | |
| 450 Auditing Services | 450 4,100 | | 4,100 | - | |
| 451 Administrative Overhead | 451 40,000 | | 40,000 | - | |
| 470 Legal services-Retainer | 470 1,776 | | 1,776 | - | |
| 480 Staff Development | 480 6,096 | | 6,096 | - | |
| 530 Other Prof. Services | 530 - | | - | - | |
| 530 Electricity Bills | 530 40,047 | | 40,047 | - | |
| 556 Gas Bills | 556 6,216 | | 6,216 | - | |
| 560 Telephone | 560 22,859 | | 22,859 | - | |
| 570 Water | 570 2,820 | | 2,820 | - | |
| 580 Travel & Meet Expenses | 580 13,918 | | 13,918 | - | |
| 590 Travel & Meet Expenses SPC | 590 20,250 | | 20,250 | - | |
| 600 Mileage | 600 9,859 | | - | 9,859 | |
| 620 Interest Expense | 620 - | | - | - | |
| 630 Unemployment Insurance | 630 17,598 | | 17,598 | - | |
| 640 Postage | 640 25,574 | | 2,571 | 23,003 | |
| 670 Prof. & Tech services Fees | 670 4,582 | | 4,582 | - | |
| 696 Medical Exam Fees - Pre employment | 690 2,750 | | 2,750 | - | |
| 700 Contract Services -MOC | 700 129,981 | | 98,145 | 31,836 | |
| 710 Public Liability Insurance | 710 125,095 | | 125,095 | - | |
| 740 Health Insurance | 740 248,108 | | 248,108 | - | |
| 760 Workers compensation insurance | 760 120,480 | | 120,480 | - | |
| 765 LTD Insurance | 765 11,357 | | 11,357 | - | |
| 780 Retirement -PERS | 780 9,761 | | 9,761 | - | |
| 860 Equipment Rent -City | 860 82,006 | | - | 82,006 | |
| 861 Equipment Rent-Placement | 861 88,000 | | 25,000 | 63,000 | |
| 870 Equipment Rent-Private | 870 15,265 | | 15,265 | - | |
| 900 Office Equipment - | 900 11,444 | | 11,444 | - | |
| 940 Other Vehicles -Office Equipment | 940 - | | - | - | |
| 970 Communication Equip. - Office Equipment | 970 - | | - | - | |
| Line Item Cost Total | \$ 1,488,062 | \$ - | \$ 956,942 | \$ 531,120 | \$ 1,488,062 |
| Cost Adjustments and/or Cost Plan Costs | | | | | |
| A-87 Cost Allocation | | | | | |
| Cost Allocation subtotal | | | | | |
| Personnel Services Total | 2,174,724 | | | | |
| Line Item Cost Total | 1,488,062 | | | | |
| Cost Allocation subtotal | | | | | |
| TOTAL ALL COSTS | \$ 3,662,786 | | \$ 1,442,069 | \$ 2,220,717 | \$ 3,662,786 |
| Indirect Cost Rate | 85.35% | \$ 1,442,069 | Total Indirect Costs | | |
| | | \$ 1,689,597 | Total DIRECT SALARIES AND BENEFITS | | |

A.4.PS

(9)

| Auditor Analysis | Administration - 2510 | Animal Control - 2520 | Animal Shelter - 2530 | Kennel - 2541 | Veterinary - 2540 | License/Canvassing-2560 |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--|
| | Benefit Rate Total Costs Allowed | Benefit Rate Total Costs Allowed | Benefit Rate Total Costs Allowed | Benefit Rate Total Costs Allowed | Benefit Rate Total Costs Allowed | Benefit Rate Indirect Costs Allowable Direct Costs Allowable |
| Personnel Services: | | | | | | |
| Salaries & Wages | 301,366 | \$ 391,502 | \$ 247,570 | \$ 1,889 | \$ 233,370 | \$ 113,079 |
| Part-time Wages & Overtime | 17,986 | 184,246 | 260,560 | 536 | 43,019 | 142,069 |
| Benefits | 41.04% 123,667 | 95,763 | 68,251 | 11.8% 222 | 63,669 | 25,676 |
| Personnel Services Total | 443,019 | \$ 671,509 | \$ 576,381 | \$ 2,647 | \$ 340,058 | \$ 280,824 |
| Line Item Costs (Services, Supplies & Other): | | | | | | |
| | Indirect Costs | Direct Costs | Direct Costs | Direct Costs | Direct Costs | Direct Costs |
| 130 Office Supplies | 130 12,465 | 130 | 130 1,289 | 130 | 130 | 130 530 |
| 140 Special Act Supplies | 140 4,096 | 140 9,064 | 140 92,558 | 140 | 140 248,986 | 140 5,497 |
| 141 Industrial Gas | 141 | 141 | 141 7,778 | 141 | 141 | 141 |
| 142 Animal License Supplies | 142 | 142 | 142 2,409 | 142 | 142 | 142 |
| 144 Computer software & License | 144 17,058 | 144 | 144 | 144 | 144 | 144 |
| 160 Books & Publications | 160 2,095 | 160 | 160 | 160 | 160 | 160 |
| 180 Clothing | 180 | 180 6,323 | 180 4,899 | 180 | 180 | 180 2,514 |
| 310 Advertising | 310 612 | 310 | 310 | 310 | 310 3,694 | 310 |
| 320 Printing & Binding | 320 2,404 | 320 8,270 | 320 | 320 | 320 | 320 9,284 |
| 330 Photo & Blueprinting | 330 | 330 48 | 330 | 330 | 330 | 330 |
| 340 Print shop Charges | 340 1,338 | 340 | 340 | 340 | 340 | 340 |
| 360 Building Rental | 361 | 360 | 361 | 361 | 360 | 360 |
| 361 SVCS Maintain Buildings | 360 | 360 | 360 (6,708) | 360 | 360 | 360 |
| 407 SVCS Maint - Comp | 407 7,873 | 407 | 407 | 407 | 407 | 407 |
| 450 Auditing Services | 450 7,000 | 450 | 450 | 450 | 450 | 450 |
| 451 Administrative Overhead | 451 40,000 | 451 | 451 | 451 | 451 | 451 |
| 470 Legal services-Retainer | 470 2,161 | 470 | 470 | 470 | 470 | 470 |
| 480 Legal Development | 480 70 | 480 1,739 | 480 2,256 | 480 | 480 1,171 | 480 |
| 530 Other Prof. Services | 530 28,746 | 530 | 530 | 530 | 530 | 530 |
| 550 University Bills | 550 | 550 | 550 46,118 | 550 | 550 | 550 |
| 556 Gas Bills | 556 | 556 | 556 4,057 | 556 | 556 | 556 |
| 560 Telephone | 560 | 560 | 560 33,970 | 560 | 560 | 560 |
| 570 Water | 570 | 570 | 570 2,310 | 570 | 570 | 570 |
| 580 Travel & Meet Expenses | 580 17,171 | 580 | 580 | 580 | 580 | 580 |
| 590 Travel & Meet Expenses SPC | 590 20,075 | 590 | 590 | 590 | 590 | 590 |
| 600 Milage | 600 | 600 | 600 | 600 | 600 | 600 8,029 |
| 620 Interest Expense | 620 35,258 | 620 | 620 | 620 | 620 | 620 |
| 630 Unemployment insurance | 630 15,864 | 630 | 630 | 630 | 630 | 630 |
| 640 Postage | 640 4,857 | 640 | 640 | 640 | 640 | 640 22,185 |
| 670 Prof & Tech services Fees | 670 3,946 | 670 | 670 | 670 | 670 | 670 |
| 690 Medical Exam Fees - Pre employment | 690 2,080 | 690 | 690 | 690 | 690 | 690 |
| 700 Contract Services -MOC | 700 91,117 | 700 | 700 | 700 | 700 20,928 | 700 6,969 |
| 710 Public Liability Insurance | 710 96,075 | 710 | 710 | 710 | 710 | 710 |
| 740 Health Insurance | 740 252,927 | 740 | 740 | 740 | 740 | 740 |
| 760 Workers compensation insurance | 760 108,345 | 760 | 760 | 760 | 760 | 760 |
| 765 LTD Insurance | 765 14,611 | 765 | 765 | 765 | 765 | 765 |
| 780 Retirement -PERS | 780 13,965 | 780 | 780 | 780 | 780 | 780 |
| 860 Equipment Rent -City | 861 50,000 | 860 100,455 | 860 | 860 | 860 | 860 |
| 861 Equipment Rent-Replacement | 861 50,000 | 861 120,600 | 861 | 861 | 861 | 861 |
| 870 Equipment Rent-Private | 870 10,344 | 870 | 870 | 870 | 870 | 870 |
| 900 Office Equipment - | 900 19,559 | 900 | 900 | 900 | 900 11,937 | 900 |
| 940 Other Vehicles - Office Equipment | 940 | 940 159,756 | 940 | 940 | 940 | 940 |
| 970 Communication Equip. - Office Equipment | 970 | 970 | 970 54,697 | 970 | 970 | 970 54,952 |
| Line Item Cost Total | \$ 846,854 \$ 35,258 | \$ 397,683 \$ 8,270 | \$ 245,481 | \$ 285,716 | \$ 54,952 | |
| Cost Adjustments and/or Cost Plan Costs | | | | | | |
| A-87 Cost Allocation | | | | | | |
| Other | | | | | | |
| Cost Allocation subtotal | \$ | | | | | |
| Personnel Services Total | 443,019 | 671,509 | 52,809 | 2,647 | 340,058 | 280,824 |
| Line Item Cost Total | 846,854 35,258 | 397,683 8,270 | 245,481 | | 285,716 | 54,952 |
| Cost Allocation subtotal | | | | | | |
| TOTAL ALL COSTS | \$ 1,289,873 \$ 35,258 | \$ 1,069,192 \$ 8,270 | \$ 52,809 \$ 821,863 | \$ 2,647 | \$ 625,774 | \$ 335,776 |

A.4.4

A4.PS

(1)

| ICRP Using All SALARIES AND BENEFITS AS A BASE | | | | | |
|--|---------------------|------------------------------------|------------------------|---------------------|---------------|
| Benefit Rate Over all | Unallowable Cost | Indirect Costs Allowable | Direct Costs Allowable | Direct Benefit Rate | |
| Personnel Services: | | | | | |
| Salaries & Wages | \$ 1,330,172 | \$ 342,762 | \$ 987,410 | | |
| Part-time Wages & Overtime | 648,416 | 17,986 | 630,430 | | |
| Benefits | 388,659 | 135,080 | 253,579 | | DIRECT 25.68% |
| Personnel Services Total | \$ 2,367,247 | \$ 495,828 | \$ 1,871,419 | | A.4.15 |
| Line Item Costs (Services, Supplies & Other): | | | | | A4.PS |
| 130 Office Supplies | 130 14,254 | | 14,254 | | |
| 140 Special Act Supplies | 140 360,198 | | 4,096 | 356,102 | |
| 141 Industrial Gas | 141 7,778 | | | 7,778 | |
| 142 Animal License Supplies | 142 2,409 | | | 2,409 | |
| 144 Computer software & License | 144 17,058 | | 17,058 | | |
| 160 Books & Publications | 160 2,095 | | 2,095 | | |
| 180 Clothing | 180 16,721 | | | 16,721 | |
| 310 Advertising | 310 612 | | 612 | | |
| 320 Printing & Binding | 320 19,962 | | 2,404 | 17,558 | |
| 330 Photo & Blueprinting | 330 48 | | | 48 | |
| 340 Print shop Charges | 340 1,338 | | 1,338 | | |
| 360 Building Rentals | 361 - | | - | - | |
| 361 SVCS Maintain Buildings | 360 (6,708) | | (6,708) | | |
| 407 SVCS Maint - Comp | 407 7,873 | | 7,873 | | |
| 450 Auditing Services | 450 7,000 | | 7,000 | | |
| 451 Administrative Overhead | 451 40,000 | | 40,000 | | |
| 470 Legal services-Retainer | 470 2,161 | | 2,161 | | |
| 480 Staff Development | 480 5,236 | | 5,236 | | |
| 530 Other Prof. Services | 530 28,746 | | 28,746 | | |
| 550 Electrical Bills | 550 46,118 | | 46,118 | | |
| 556 Gas Bills | 556 4,057 | | 4,057 | | |
| 560 Telephone | 560 33,970 | | 33,970 | | |
| 570 Water | 570 2,310 | | 2,310 | | |
| 580 Travel & Meet Expenses | 580 17,171 | | 17,171 | | |
| 590 Travel & Meet Expenses SPC | 590 20,075 | | 20,075 | | |
| 600 Mileage | 600 8,029 | | | 8,029 | |
| 620 Interest Expense | 620 35,258 | 35,258 | | | |
| 630 Unemployment insurance | 630 15,864 | | 15,864 | | |
| 640 Postage | 640 26,962 | | 4,857 | 22,105 | |
| 670 Prof & Tech services Fees | 670 3,946 | | 3,946 | | |
| 690 Medical Exam Fees - Pre employment | 690 2,080 | | 2,080 | | |
| 700 Contract Services -MOC | 700 119,014 | | 91,117 | 27,897 | |
| 710 Public Liability Insurance | 710 96,075 | | 96,075 | | |
| 740 Health Insurance | 740 252,927 | | 252,927 | | |
| 760 Workers compensation insurance | 760 108,345 | | 108,345 | | |
| 765 LTD Insurance | 765 14,611 | | 14,611 | | |
| 780 Retirement -PERS | 780 13,965 | | 13,965 | | |
| 860 Equipment Rent -City | 860 100,453 | | | 100,453 | |
| 861 Equipment Rent-Replacement | 861 170,000 | | 50,000 | 120,000 | |
| 870 Equipment Rent-Private | 870 10,344 | | 10,344 | | |
| 900 Office Equipment - | 900 31,496 | | 19,559 | 11,937 | |
| 940 Other Vehicles -Office Equipment | 940 159,756 | | | 159,756 | |
| 970 Communication Equip.- Office Equipment | 970 54,607 | | 54,607 | | |
| Line Item Cost Total | \$ 1,874,214 | 35,258 | \$ 933,556 | \$ 905,400 | \$ 1,874,214 |
| Cost Adjustments and/or Cost Plan Costs | | | | | |
| A-87 Cost Allocation | | | | | |
| Other | | | | | |
| Cost Allocation subtotal | | | | | |
| Personnel Services Total | 2,367,247 | | | | |
| Line Item Cost Total | 1,874,214 | | | | |
| Cost Allocation subtotal | | | | | |
| TOTAL ALL COSTS | \$ 4,241,462 | | \$ 1,429,384 | \$ 2,776,819 | |
| Indirect Cost Rate | 76.38% | | | | |
| | \$ 1,429,384 | Total Indirect Costs | | | |
| | \$ 1,871,419 | Total DIRECT SALARIES AND BENEFITS | | | |

(12)

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 November 10, 2015, I served the:

SCO Late Comments

Animal Adoption, 14-9811-I-03

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

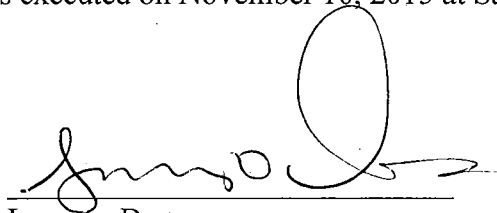
Statutes 1998, Chapter 752 and Statutes 2004, Chapter 313

Fiscal Years: 2001-2002, 2002-2003, 2006-2007, 2007-2008, and 2008-2009

South East Area Animal Control Authority (SEAACA), 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 November 10, 2015 at Sacramento, California.



Lorenzo Duran
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 10/19/15

Claim Number: 14-9811-I-03

Matter: Animal Adoption

Claimant: South East Area Animal Control Authority

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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