

**STANISLAUS ANIMAL SERVICES AGENCY**  
"SERVING YOUR COMMUNITY TOGETHER"

3647 Cornucopia Way  
Modesto CA 95358

Phone: 209.558.7387 Fax: 209.558.2138  
[www.stanislausanimalservices.com](http://www.stanislausanimalservices.com)

**Stanislaus Animal Services Agency Board Meeting Agenda**



**January 16, 2025 – 9:00am**

**Stanislaus Animal Services Agency  
3647 Cornucopia Way  
Modesto, CA 95358**



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## Joint Powers Agency Meeting Notice

Thursday, January 16, 2025, Stanislaus Animal Services Agency, 3647 Cornucopia Way, Modesto, CA

The Joint Powers Agency welcomes you to its meetings, which are held by announcement, and your interest is encouraged and appreciated.

The agenda is divided into two sections:

**CONSENT CALENDAR:** These matters include routine financial and administrative actions. All items on the consent calendar will be voted on at the beginning of the meeting under the section titled “Consent Calendar.” If you wish to have an item removed from the Consent Calendar, please make your request at the time the Agency Chairperson asks if any member of the public wishes to remove an item from consent.

**REGULAR CALENDAR:** These items will be individually discussed and include all items not on the consent calendar, all public hearing and correspondence.

**ANY MEMBER OF THE AUDIENCE DESIRING TO ADDRESS THE AGENCY ON A MATTER ON THE AGENDA:** Please raise your hand or step to the podium at the time the item is announced by the Agency Chairperson. In order that interested parties have an opportunity to speak, any person addressing the Agency will be limited to a maximum of 5 minutes unless the Chairperson of the Agency grants a longer period of time.

**PUBLIC COMMENT PERIODS:** Matters under the jurisdiction of the Agency, and not on the posted agenda, may be addressed by the general public at the beginning of the regular agenda and any off-agenda matters before the Agency for consideration. However, California law prohibits the Agency from taking action on any matter which is not on the posted agenda unless it is determined to be an emergency by the Joint Powers Agency for Stanislaus Animal Services. Any member of the public wishing to address the Agency during the “Public Comment” period shall be permitted to be heard once for up to 5 minutes.

Materials related to an item on this Agenda submitted to the Agency after distribution of the agenda packet are available for public inspection in the Clerk’s office at 3647 Cornucopia Way, Modesto, CA during normal business hours.

**NOTICE REGARDING NON-ENGLISH SPEAKERS:** Joint Powers Agency meetings are conducted in English and translation to other languages is not provided. Please make arrangements for an interpreter if necessary.

**REASONABLE ACCOMMODATIONS:** In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Executive Director of Animal Services at (209) 342-1740. Notification 72 hours prior to the meeting will enable the Agency to make reasonable arrangements to ensure accessibility to this meeting.

**MATERIALS:** Materials related to an item on this Agenda submitted to the Joint Powers Agency after distribution of the agenda packet are available for public inspection in the Animal Services Office at 3647 Cornucopia Way in Modesto, during normal business hours.



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**January 16, 2025**

1. **Welcome:**
2. **Roll Call (Silent):**
3. **Presentations:**
4. **Public Comment Period: (Limit of 5 minutes per person):**
5. **Minutes of Previous Meeting:**
  - A. Approve the Agency Board Meeting Minutes from September 19, 2024.
6. **Correspondence:** None
7. **New Business:**
  - A. Approval of the Amended Conflict of Interest Code for the Stanislaus Animal Services Agency.
  - B. Approval of the 2025 Meeting Calendar for the Stanislaus Animal Services Agency Board.
  - C. Consider the Acceptance of Stanislaus Animal Services Agency 2022-2023 Audit Report.
  - D. Consideration and Approval of the Stanislaus Animal Services Agency Fiscal Year 2024-2025 Midyear Budget.
8. **Committee Reports:**
  - A. Executive Director Report – Craig Gundlach
  - B. Executive Director Recruitment Sub-Committee Report
9. **Informational:**
10. **Adjournment:**



**THE GOVERNING BOARD  
OF THE JOINT POWERS AGENCY OF THE  
STANISLAUS ANIMAL SERVICES AGENCY (SASA)**  
Meeting Minutes

**Regular Meeting**

**Thursday**

**September 19, 2024**

**Members Present:**

Jewel Warr, Alternate for Stanislaus County-Chair  
Scotty Douglass, Alternate for City of Modesto  
Mike Pitcock, City of Waterford  
Dominique Romo, City of Hughson  
Mike Willett, Alternate for City of Patterson  
Doug Dunford, City of Ceres

**Staff Present:**

Rob Taro, Assistant County Counsel  
Craig Gundlach, Interim Executive Director  
Stephanie Loomis, Business Manager  
Megan Morriss, Confidential Assistant IV  
Connie Hooker, Operations Manager

**Guests and Dignitaries:** None

The meeting was called to order at 9:00 am by Chair, Jewel Warr.

1. **Welcome:** Jewel Warr-Chair.
2. **Roll Call (Silent):** Welcome and introductions.
3. **Item B (a)**-Pursuant to Government code section 54953 (c) 3-Craig Gundlach was appointed as SASA's Interim Executive Director at a rate of \$88.97 per hour.
4. **Presentations:** None
5. **Public Comment Period (Limit of 5 minutes per person):**
  - A. Cassidy Smith voiced concerns about challenges in the shelter and encourage protecting animals from wrongful euthanasia. She shared about a dog named Beckham who was euthanized. She encouraged SASA to develop strict euthanasia protocols.
  - B. Dianne Love shared concerns regarding the number of animals being euthanized at the shelter. She shared concerns regarding the customer service provided by reception staff. She implored the JPA Board to be

the voice of the animals. She encouraged the shelter improve its social media.

- C. Jennifer Heffernan-social media is an issue. Non-affiliated groups are publishing euthanasia lists and doing social media posts. There is a social media disconnect to the Rescue groups and non-affiliated groups. It would be a win-win for everybody.
- D. Nadine Klevin-Many people spend countless hours and financial resources to help save these animals. KCRA was her on 8/7/24 and an interview was done with an employee who advised low cost spay/neuter would be opening. This was not true. Called to get more information and the person who answered the phone was very rude and provided no information whatsoever. JPA Board should go through the shelter and see the conditions of the animals.
- E. Christine Melton-Echoing the same sentiments as the other speakers. Inability to get ahold of shelter staff. Trying to rescue an animal and can't reach anyone. No one answers the phone. There is no one to serve the public. Animals have been euthanized because they could not reach shelter staff. Does not adhere to the shelter euthanasia policy. Unwelcoming and rude front office staff. Lack of public education. Extend shelter hours so people who are working can adopt. Let's save more animals. Let us help.
- F. Angela Garcia-Great employees in the foster program. I am a volunteer bottle coordinator. Aging of kittens is a problem at the shelter. Needs some more training. UC Davis education will be shared with Shelter staff. April does bottle training and it was offered to the shelter. Classes and mentoring available. Dedicated to help the kittens.
- G. April Taggart-Speaking as a volunteer on the cat side of things. I network kittens. When I email the shelter-the response is short and rude. If I don't get a response from the foster email, I will email the Rescue email. We are doing all we can to network these babies. Sometimes I get aggressive, and I was banned from fostering here which is why I volunteer for the cats so much.
- H. Erica, an independent transporter for dogs and cats shared she is touched by all the volunteers here and requested the JPA Board to do their jobs. She shared a desire to work together to be a better team.

## **6. Minutes of Previous Meetings:**

- A. City of Waterford/City of Modesto (6-0) approved the Agency Board Meeting Minutes from August 15, 2024.

## **7. Correspondence: None**

**8. New Business:**

- A.** Motion to accept a report from the Interim Executive Director regarding a 30-day analysis of SASA programs and priorities regarding the overall effectiveness and efficiencies of the agency.  
(City of Modesto/City of Waterford; 6-0)
- B.** Motion to adopt the Interim 2024-2025 Budget and direct staff to evaluate and update Ordinances currently restricting revenue to determine opportunities to utilize funds that will benefit public animal care needs, return to the Board with recommended changes to those Ordinances along with a process to effect the changes, and return to the board with a final budget no later than February 1, 2025.  
(City of Waterford/City of Hughson; 5-0, City of Ceres absent)
- C.** Motion to establish an Ad Hoc Committee to plan and oversee the Executive Director Recruitment and authorize committee to select an outside executive recruitment service, if needed, and authorize the Interim Executive Director to execute the agreement in an amount not to exceed \$30,000.  
(City of Waterford/City of Modesto; 5-0, City of Ceres absent)
- D.** Motion for an approval to reissue a request for Qualification (RFQ) for Financial and Administrative Management Efficiencies Audit Services with an outside audit firm and authorize the Executive Director to enter and sign an agreement in an amount not to exceed \$40,000.  
(City of Waterford/City of Patterson; 5-0, City of Ceres absent)

**9. Committee Reports:**

- A.** Budget Ad Hoc Committee reported out that a final budget will be coming in January 2025. The committee is looking into the restricted funds and started process to change ordinances. The Committee thanked Stephanie Loomis for all her hard work and thanked Craig Gundlach for his openness.

**10. Informational:**

- A.** Executive Director report:
- i. Staffing update
  - ii. Communication highlights
  - iii. Upcoming training for staff
  - iv. Intake Statistics
  - v. Events

**11. Closed Session:** None

**12. Adjournment at 11:02 am**

**Adjourned:** 11:02 am

ATTESTED: Megan Morriss, Clerk  
of the Governing Board  
of the Joint Powers Agency  
of the Stanislaus Animal Services Agency  
State of California



**STANISLAUS ANIMAL SERVICES AGENCY  
ACTION AGENDA SUMMARY**

AGENDA DATE: January 16, 2025

AGENDA #: 7A

**SUBJECT:**

Approval of the Amended Conflict of Interest Code for the Stanislaus Animal Services Agency

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**DISCUSSION:**

The Political Reform Act requires every local government agency to review its conflict of interest code on a biennial basis to determine if it is accurate or if amendments are needed. It is essential and legally required that an agency’s conflict of interest code reflects the current structure of the agency and properly identifies all officials and employees who should be filing a Statement of Economic Interest (Form 700), and what financial interests they must disclose. The Stanislaus Animal Services Agency Conflict of Interest Code has been amended to include the Operations Manager I/II and Business Manager I/II positions. County Counsel has reviewed the amended conflict of interest code in compliance with Government Code Section 87309 and has determined it meets the legal requirements.

The County Board of Supervisors is the code reviewing body for county agencies and any other local government agency whose jurisdiction is determined to be solely within the county (e.g., school districts). An agency’s amended code is not effective until it has been approved by the code reviewing body.

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**STAFF RECOMMENDATION:**

Approve the Amended Conflict of Interest Code for the Stanislaus Animal Services Agency and direct staff to attain approval of the code from the Stanislaus County Board of Supervisors.

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**FISCAL IMPACT:**

There is no fiscal impact associated with this item.

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**AGENCY BOARD ACTION:**

On motion of: , Seconded by:  
and approved by the following vote:

Ayes:

Noes:

Excused or Absent:

Abstaining:

- 1) Approved as recommended.
- 2) Denied.
- 3) Approved as amended.

Motion:



**Attachment A**

**CONFLICT OF INTEREST CODE FOR THE  
STANISLAUS ANIMAL SERVICES AGENCY**

The Political Reform Act (Government Code ~~§ section~~ 81000 et seq.) requires each state and local government agency to adopt and promulgate a Conflict of Interest Code. The Fair Political Practices Commission has adopted a regulation (Ca. Code of Regs., tit. 2 § 18730), which contains the terms of a standard conflict of interest code that can be incorporated by reference in an agency's code. The state standard conflict of interest code may be amended by the Fair Political Practices Commission after public notice and hearings to conform to amendments in the Political Reform Act. Therefore, the terms of Section 18730 of the Title 2 of the California Code of Regulations, and any amendments to it duly adopted by the Fair Political Practices Commission, are hereby incorporated by reference and, along with the attached Appendix designating officials and employees and establishing disclosure categories shall constitute the Conflict of Interest Code of the Stanislaus Animal Services Agency.

All officials and designated employees required to submit a statement of economic interests shall file their statements with the agency's secretary for the Stanislaus Animal Services Agency. The agency shall retain the originals of statements for all Designated Positions and Officials named in the agency's Conflict of Interest Code. All retained statements, original or copied, shall be available for public inspection and reproduction (Gov. Code Section 81008).

ATTACHMENT **AB**

**CONFLICT OF INTEREST CODE FOR THE  
STANISLAUS ANIMAL SERVICES AGENCY**

**PART I – DESIGNATED POSITIONS**

Under provisions of the Standard Code, designated employees shall file statements of economic interests. Listed below are the designated employees for the County of Stanislaus and the appropriate disclosure categories for filing:

<b><u>POSITIONS</u></b>	<b><u>DISCLOSURE CATEGORY:</u></b>
Member Agency Representative	1,2
Member Agency Alternate Representative	1,2
Executive Director	1,2
Veterinarian	1,2
Operations Manager <b>I/II</b>	1,2
Business Manager <b>I/II</b>	1,2
Legal Counsel	1,2
Members of the Stanislaus Advisory Committee	1,2
Members of the Animal Court	1,2
Retired Contract Employee	1,2
Consultants	3

ATTACHMENT ~~B~~C

CONFLICT OF INTEREST CODE FOR THE  
STANISLAUS ANIMAL SERVICES AGENCY

DISCLOSURE CATEGORIES FOR DESIGNATED POSITIONS

CATEGORY 1

All sources of income including gifts, loans and travel payments, interests in real property and investments and business positions. ~~in business entities located in or doing business in Stanislaus County.~~

CATEGORY 2

All investments and business positions in business entities and sources of income, including gifts, loans and travel payments, which provide supplies, materials, machinery, equipment, leased facilities or services, including training and consulting services, of the type utilized by the Stanislaus Animal Services Agency.

CATEGORY 3

Consultants shall disclose, pursuant to Category 1, subject to the following limitation:

The Executive Director of the Agency may determine in writing that a particular consultant, although a "designated position," is hired to perform a range of duties that are limited in scope and thus is not required to fully comply with the disclosure requirements described in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. Such determination shall be a public record and shall be retained for public inspection in the same manner and location as the Conflict of Interest Code.

ATTACHMENT ~~C~~<sup>D</sup>

CONFLICT OF INTEREST CODE FOR THE  
STANISLAUS ANIMAL SERVICES AGENCY

PLACE OF FILING

PART I – DESIGNATED EMPLOYEES

Where: Stanislaus Animal Services Agency  
3647 Cornucopia Way  
Modesto, CA 95358

Stanislaus Animal Services Agency shall furnish to each designated employee, upon their appointment and termination, a Form 700 – Annual Statement of Economic Interests. The employee will submit the completed Statement to Stanislaus Animal Services Agency Secretary within 30 days. The Stanislaus Animal Services Agency Secretary shall ~~to~~ retain the original in the Secretary of Stanislaus Animal Services Agency's office.

PART II – BOARDS AND COMMITTEES

Where: Stanislaus Animal Services Agency  
3647 Cornucopia Way  
Modesto, CA 95358

The Secretary of the Stanislaus Animal Services Agency shall furnish to each designated member, upon their appointment and termination, a Form 700 – Annual Statement of Economic Interests. Members of the Board and committees shall forward the completed originals to the Secretary of the Stanislaus Animal Services Agency within 30 days. The Secretary of the Stanislaus Animal Services Agency ~~who~~ shall retain the originals in the Secretary of the Stanislaus Animal Services Agency's office.



**STANISLAUS ANIMAL SERVICES AGENCY  
ACTION AGENDA SUMMARY**

AGENDA DATE: January 16, 2025

AGENDA #: 7-B

**SUBJECT:**

Approval of the 2025 Meeting Calendar for the Stanislaus Animal Services Agency Board

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**DISCUSSION:**

Per Article 3, Section 2 of the Stanislaus Animal Services Agency (SASA) Bylaws, the time and place of each SASA Board meeting shall be determined by and subject to the approval of the Agency Board members. The Bylaws also stipulate that at least one meeting will be held quarterly on the third Thursday of March, June, September, and November.

The Stanislaus Animal Services Agency Board proposed 2025 meeting dates are presented for consideration of the Board, in compliance with SASA Bylaws.

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**STAFF RECOMMENDATION:**

Approve the 2025 Meeting Calendar for the Stanislaus Animal Services Agency Board.

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**FISCAL IMPACT:**

There is no fiscal impact associated with the approval of this agenda item.

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**AGENCY BOARD ACTION:**

On motion of, Seconded by  
and approved by the following vote:

Ayes:

Noes:

Excused or Absent:

Abstaining:

- 1) Approved as recommended.
- 2) Denied.
- 3) Approved as amended.

Motion:

Stanislaus Animal Services Agency  
Board meetings held at 9:00 a.m.



# 2025

Meeting location posted on agendas:  
<https://www.stanislausanimalservices.com/agency-board.shtm>

## January

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

## February

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

## March

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## April

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

## May

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

## June

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

## July

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

## August

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

## September

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

## October

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

## November

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

## December

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			



**STANISLAUS ANIMAL SERVICES AGENCY  
ACTION AGENDA SUMMARY**

AGENDA DATE: January 16, 2025

AGENDA #: 7-C

**SUBJECT:**

Consider the Acceptance of Stanislaus Animal Services Agency 2022-2023 Audit Report

**DISCUSSION:**

California State law (Gov. Code, §6505) requires Joint Powers Agencies submit to regular audits that are performed by a county auditor or a certified public accountant.

The Clifton, Larson, Allen LLP firm (CLA) is engaged by Stanislaus County to oversee audits on behalf of its individual departments. In line with Stanislaus Animal Services Agency’s association with the County, CLA is responsible for conducting SASA's annual audits. The costs associated with the 2022-2023 audit have already been accounted for through CAP charges to SASA and were incorporated into the annual budget as part of SASA’s standard budget process.

The internal control structure is designed to provide reasonable, but not absolute, assurance that financial statements are free of material misstatements. SASA staff undertake fiscal accountability and monitoring actions throughout the year to help monitor compliance with all appropriate laws and regulations. The objective of these controls is to ensure compliance with legal provisions as established in State law and code.

An outside audit is a major undertaking that requires a significant amount of time on the part of both staff and the outside auditor. This audit also allows staff to learn and identify potential opportunities for improvement. If findings or recommendations were to occur as part of the annual audit process, staff would take appropriate action to strengthen fiscal practices for the benefit of taxpayers and public accountability.

The purpose of the audit report is to form an opinion on the financial statements of Stanislaus Animal Services Agency as to whether they present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the Agency as of June 30, 2023, the respective changes in financial position and the respective budgetary comparison statement for the governmental fund for the year then ended, in accordance with generally accepted accounting principles. The audit is conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

The audit report includes items such as the Independent Auditor’s Report, Financial Statements, and other materials. The audit, which has been included with the Board’s agenda packet, did identify a material weakness in internal control over financial reporting. The Agency did not accurately record all revenue for fiscal year 2022-2023, specifically Docupet revenue from October 2022 through June 2023 and third and fourth quarter partner payments from some member cities. This internal control weakness was primarily due to implementation of the new ERP financial management system and staff turnover, resulting in a lower level of oversight and attention to detail over the year-end accrual and closing process.

SASA staff continue to have a commitment to responsibility for taxpayer funds and strives to maintain strong accounting and fiscal practices. Within the past several months, fiscal staff have worked with other departments within Stanislaus County to review their internal control best practices to ensure a system is in place within the Agency to prevent issues in the future.



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**STAFF RECOMMENDATION:**

Consider acceptance of the Stanislaus Animal Services Agency 2022-2023 Audit Report prepared by Clifton, Larson, Allen LLP

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**FISCAL IMPACT:**

Clifton, Larson, Allen LLP charged \$7,500 for auditing services and funding for the audit was included in SASA's Fiscal Year 2024-2025 Budget.

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**AGENCY BOARD ACTION:**

On motion of, Seconded by  
and approved by the following vote:

Ayes:

Noes:

Excused or Absent:

Abstaining:

- 1) Approved as recommended.
- 2) Denied.
- 3) Approved as amended.

Motion:





Honorable Members of the Governing Board  
Stanislaus Animal Services Agency  
Modesto, California

We have audited the financial statements of the Stanislaus Animal Services Agency as of and for the year ended June 30, 2023, and have issued our report thereon dated October 4, 2024. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our engagement letter dated July 15, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant audit findings or issues**

#### ***Qualitative aspects of accounting practices***

##### *Accounting policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Stanislaus Animal Services Agency are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2023.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

##### *Accounting estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

##### *Financial statement disclosures*

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

#### ***Significant unusual transactions***

We identified no significant unusual transactions.

***Difficulties encountered in performing the audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

***Uncorrected misstatements***

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

***Corrected misstatements***

The following material misstatements detected as a result of audit procedures were corrected by management:

- Increase receivables and licenses and fees revenue by \$319,610 to properly accrue all DocuPet revenue for fiscal year ended June 30, 2023.
- Increase receivables and licenses and fees revenue by \$604,523 to properly accrue all member city contributions for fiscal year ended June 30, 2023.

***Disagreements with management***

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

***Management representations***

We have requested certain representations from management that are included in the management representation letter dated October 4, 2024.

***Management consultations with other independent accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Significant issues discussed with management prior to engagement***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

***Other audit findings or issues***

The following describes findings or issues arising during the audit that are, in our professional judgment, significant and relevant to your oversight of the financial reporting process:

- The Agency did not accurately record all revenue for fiscal year 2022-23. Notably, the Agency did not account for DocuPet revenues from October 2022 through June 2023 and third and fourth quarter contributions from some of its member cities.

This communication is intended solely for the information and use of the Honorable Members of the Governing Board and management of Stanislaus Animal Services Agency and is not intended to be, and should not be, used by anyone other than these specified parties.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Roseville, California  
October 4, 2024

**STANISLAUS ANIMAL SERVICES AGENCY**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAcconnect.com](https://CLAcconnect.com)

**STANISLAUS ANIMAL SERVICES AGENCY  
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## INDEPENDENT AUDITORS' REPORT

Honorable Members of the Governing Board  
Stanislaus Animal Services Agency  
Modesto, California

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of the Stanislaus Animal Services Agency (the Agency), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2023, and the changes in financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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


***Required Supplementary Information***

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Honorable Members of the Governing Board  
Stanislaus Animal Services Agency

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2024, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Roseville, California  
October 4, 2024



**STANISLAUS ANIMAL SERVICES AGENCY**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

**ASSETS**

Current Assets:

Cash and Cash Equivalents	\$ 1,487,389
Accounts Receivable, Net	<u>1,174,917</u>
Total Current Assets	2,662,306

Capital Assets:

Structures and Improvements	7,664,921
Equipment	1,186,992
Accumulated Depreciation and Amortization	<u>(3,198,370)</u>
Total Capital Assets, Net	<u>5,653,543</u>

Total Assets	8,315,849
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**LIABILITIES**

Current Liabilities:

Accounts Payable	13,886
Accrued Expenses	125,485
Unearned Revenues	320
Note Payable	<u>222,681</u>
Total Current Liabilities	362,372

Noncurrent Liabilities:

Note Payable	<u>3,016,987</u>
Total Noncurrent Liabilities	<u>3,016,987</u>

Total Liabilities	3,379,359
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**NET POSITION**

Net Investment in Capital Assets	2,413,875
Unrestricted	<u>2,522,615</u>

Total Net Position	<u><u>\$ 4,936,490</u></u>
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**STANISLAUS ANIMAL SERVICES AGENCY  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
YEAR ENDED JUNE 30, 2023**

<b>OPERATING REVENUES</b>	
Licenses and Fees	\$ 577,724
Fines	381,998
Member Payments	4,692,468
Charges for Services	285,256
Miscellaneous Revenue	32,907
Donations and Contributions	317,180
Total Operating Revenues	6,287,533
<b>OPERATING EXPENSES</b>	
Contracted Personnel	3,528,910
Professional Services	420,382
Facility Costs	165,321
Utilities	98,290
Repairs and Maintenance	166,650
Insurance	63,258
Supplies	297,825
Licenses and Fees	28,394
Gas, Oil, and Fuel	36,327
Outside Services	19,484
Education and Training	7,574
Depreciation and Amortization	258,530
Total Operating Expenses	5,090,945
<b>OPERATING INCOME</b>	1,196,588
<b>NONOPERATING REVENUES (EXPENSES)</b>	
Investment Income (Loss)	12,506
Interest Expense	(52,508)
Total Nonoperating Revenues (Expenses)	(40,002)
<b>CHANGE IN NET POSITION</b>	1,156,586
Net Position - Beginning of Year	3,779,904
<b>NET POSITION - END OF YEAR</b>	\$ 4,936,490

See accompanying Notes to Basic Financial Statements.

**STANISLAUS ANIMAL SERVICES AGENCY  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2023**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash Receipts from Operating Revenues	\$ 5,204,523
Cash Payments to Contracted Personnel	(3,484,076)
Cash Payments for Operating Expenses	<u>(1,424,941)</u>
Net Cash Provided by Operating Activities	295,506

**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES**

Interest Paid	(52,508)
Principal Paid on Note Payable	(57,005)
Principal Paid on Leases	<u>(506)</u>
Net Cash Used by Capital and Related Financing Activities	(110,019)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Investment Income	<u>10,751</u>
Net Cash Provided by Investing Activities	<u>10,751</u>

**NET INCREASE IN CASH AND INVESTMENTS**

196,238

Cash and Cash Equivalents - Beginning of Year

1,291,151

**CASH AND CASH EQUIVALENTS - END OF YEAR**

\$ 1,487,389

**RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES**

Operating Income	\$ 1,196,588
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation and Amortization Expense	258,530
Change in Assets and Liabilities:	
Accounts Receivable, Net	(1,082,850)
Accounts Payable and Accrued Expenses	(121,436)
Salaries and Benefits Payable	44,834
Unearned Revenue	<u>(160)</u>
Net Cash Provided by Operating Activities	<u><u>\$ 295,506</u></u>

See accompanying Notes to Basic Financial Statements.

**STANISLAUS ANIMAL SERVICES AGENCY  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

The Stanislaus Animal Services Agency (the Agency) was established October 27, 2009. The role of the Agency is to provide public safety and animal sheltering needs to the communities it serves. These services include the sheltering and care of abandoned, lost, and unwanted animals; enforcement of state and local animal control laws; support of local law enforcement; 24-hour emergency services; animal adoptions; low cost spay and neuter programs; and investigation of cruelty and neglect cases against animals. The entity is a Joint Powers Agency between the county of Stanislaus (the County) and the following member cities: Ceres, Hughson, Modesto, Patterson, and Waterford.

**Measurement Focus, Basis of Accounting, and Basis of Presentation**

The Agency's financial activities are accounted for using the principles of enterprise fund accounting. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

Operating revenues and expenses are distinguished from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the Agency's principal ongoing operations. The operating revenues of the Agency are charges for services to customers. Operating expenses include the cost of sales and services, administrative expenses and depreciation and amortization on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**Accounting Method**

The Agency's financial statements have been prepared using the accrual basis of accounting; therefore, revenues are recognized when earned and expenses are recognized when incurred.

It is the Agency's policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**Cash and Cash Equivalents**

For the purposes of these financial statements, cash and cash equivalents consist of the Agency's equity in the pooled balance of cash and investments held by the County Treasury. There are no separate bank accounts maintained by or for the Agency. Investments are reported in the accompanying statement of net position at fair value. Changes in fair value that occur during a fiscal year are recognized as *investment income* reported for that fiscal year. *Investment income* includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation, maturity, or sale of investments. For purposes of the statement of cash flows, cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash or so near their maturity that they present insignificant risk of changes in value because of changes in interest rates, a maturity date of three months or less at the time of purchase.

**STANISLAUS ANIMAL SERVICES AGENCY  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Capital Assets**

Capital assets owned by the Agency are capitalized at historical cost. Capital assets are defined by the Agency as all land, buildings, property, and equipment with an initial individual cost of \$5,000 or more. Repairs and maintenance are recorded as expense. Donated capital assets are recorded at estimated acquisition value at the date of donation and the corresponding revenue is recognized. Depreciation is charged to operations using the straight-line method, based on the average useful life of the asset. The estimated useful lives of its buildings, property, and equipment range from 3 to 40 years.

Right-to-use lease assets are initially measured at the present value of payments expected to be made during the lease term, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

**Debt**

The County constructed the new animal shelter facility with loan proceeds from the 2006 Tobacco Endowment Fund. The County entered into an agreement with the Agency, which has tenancy-in-common interests in the facility through its useful life. The County retains ownership of the land while the Agency owns the building. The terms of borrowing will be 25 years of amortization. The agreement requires the Agency to pay the County \$1 per year for use of the facility, and if extended would be \$25 for each additional 25 year term. The Agency members are required to pay a proportional share of the capital costs beginning the first of the fiscal year following occupancy, which was January 19, 2011.

**Net Position**

Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources in the statement of net position. Net investment in capital assets is reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are legal limitations imposed on its use by legislation or external restrictions by creditors, grantors, laws, or regulations of other governments. Unrestricted net position consists of funds which are unrestricted and available for general operations.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**STANISLAUS ANIMAL SERVICES AGENCY  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 2 CASH AND INVESTMENTS WITH COUNTY**

Cash and investments at June 30, 2023, consisted of the following:

Cash and Cash Equivalents	<u>\$ 1,487,389</u>
County of Stanislaus Investment Pool	<u>\$ 1,487,389</u>

**Investments Authorized by the Agency's Investment Policy**

The Agency's investment policy authorizes investments to be pooled with the County and allows for the same kind of investments as the County. The Agency's investment policy does not contain any specific provisions intended to limit the Agency's exposure to interest rate risk, credit risk, or concentration of credit risk.

**Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

**Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The ratings can be found in the County's annual comprehensive financial report.

**Concentration of Credit Risk**

The investment policy of the Agency contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The Agency does not own investments in any one issuer that represent 5% or more per investment category.

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the Agency's investment policy do not contain legal policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the Agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

**STANISLAUS ANIMAL SERVICES AGENCY  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 2 CASH AND INVESTMENTS WITH COUNTY (CONTINUED)**

As the Agency pools its cash with the County (and does not have any direct deposits with financial institutions as of June 30, 2023), the custodial credit risk lies solely with the County.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the Agency's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as the Local Agency Investment Fund).

**Fair Value Measurements**

The Agency categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. These principles recognize a three-tiered fair value hierarchy, as follows:

*Level 1* – Investments reflect prices quoted in active markets;

*Level 2* – Investments reflect prices that are based on a similar observable asset, either directly or indirectly, which may include inputs in markets that are not considered to be active; and

*Level 3* – Investments reflect prices based upon unobservable sources.

The Agency did not have any investments for the fiscal year ended June 30, 2023, that were classified in this three-tiered fair value hierarchy, as the Agency's investments are only invested in the County of Stanislaus Investment Pool. See the County of Stanislaus Annual Comprehensive Financial Report for additional information.

For further information regarding the cash and investment pool, the audit report of the County may be obtained by writing the County of Stanislaus, 1010 10th Street, Suite 5100, Modesto, California 95354.

**NOTE 3 ACCOUNTS RECEIVABLE**

Receivables consist of the following at June 30, 2023:

Accounts Receivable	\$ 325,643
Receivables due from Member Agencies	849,274
Total	<u>\$ 1,174,917</u>

**STANISLAUS ANIMAL SERVICES AGENCY  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 4 CAPITAL ASSETS**

During the fiscal year ended June 30, 2023, the following changes in capital assets occurred:

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023
Capital Assets, Being				
Depreciated and Amortized:				
Buildings	\$ 7,565,218	\$ -	\$ -	\$ 7,565,218
Equipment	1,286,696	-	-	1,286,696
Right-to-Use Asset - Equipment	2,524	-	-	2,524
Total Capital Assets, Being				
Depreciated and Amortized	8,854,438	-	-	8,854,438
Less Accumulated Depreciation				
and Amortization:				
Buildings	(2,159,239)	(189,130)	-	(2,348,369)
Equipment	(781,120)	(68,881)	-	(850,001)
Right-to-Use Asset - Equipment	(2,006)	(519)	-	(2,525)
Total Accumulated Depreciation				
and Amortization	(2,942,365)	(258,530)	-	(3,200,895)
Total Capital Assets, Net	<u>\$ 5,912,073</u>	<u>\$ (258,530)</u>	<u>\$ -</u>	<u>\$ 5,653,543</u>

Depreciation and amortization expense for the fiscal year ended June 30, 2023, was \$258,530.

**NOTE 5 SUMMARY OF LONG-TERM DEBT**

Long-term debt consists of the following as of June 30, 2023:

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023	Amount Due Within One Year
Note Payable - Direct Borrowing	\$ 3,296,673	\$ -	\$ (57,005)	\$ 3,239,668	\$ 222,681
Lease Liability	506	-	(506)	-	-
Total	<u>\$ 3,297,179</u>	<u>\$ -</u>	<u>\$ (57,511)</u>	<u>\$ 3,239,668</u>	<u>\$ 222,681</u>



**STANISLAUS ANIMAL SERVICES AGENCY  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 6 LONG-TERM LIABILITIES**

The Joint Powers Agreement establishing the Agency stipulates the guidelines regarding repayment of the debt incurred for the construction of the animal shelter facility. The Joint Powers Agreement stipulates that the first payment was due on the first day of the fiscal year following occupancy. The Agency took occupancy on January 19, 2011, with the first payment due July 1, 2011. The promissory note dated July 1, 2011, was subsequently accepted on July 19, 2018, with an interest rate equal to the average rate earned from time to time by AC 2006 Tobacco Securitization Fund maintained by the County, maturing on July 1, 2036. The Agency repaid \$57,005 to the County in fiscal year 2022-2023. As of June 30, 2023, the total principal due to the County is \$3,239,668 and will be paid over the course of the remaining 14 years of the agreement for the cost of the animal shelter facility plus interest.

Below is an estimated breakout of payments due to the County using the 2.00% interest rate for the 2023 year.

<u>Years Ending June 30.</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 222,681	\$ 50,764	\$ 273,445
2025	226,333	47,112	273,445
2026	230,044	43,400	273,444
2027	233,817	39,627	273,444
2028	237,652	35,793	273,445
2029-2033	1,248,015	119,206	1,367,221
2034-2036	841,126	21,321	862,447
Total	<u>\$ 3,239,668</u>	<u>\$ 357,223</u>	<u>\$ 3,596,891</u>

**NOTE 7 RISK MANAGEMENT**

The Agency is exposed to various risks of loss to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employee; and natural disasters. The Agency maintains commercial insurance coverage over each of those risks of loss.

Management believes such coverage is sufficient to preclude any significant uninsured losses to the Agency. Settled claims have not exceeded this commercial coverage in any of the past three years.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Members of the Governing Board  
Stanislaus Animal Services Agency  
Modesto, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Stanislaus Animal Services Agency (the Agency) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements and have issued our report thereon dated October 4, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

We identified a certain deficiency in internal control, described in the accompanying schedule of findings and recommendations as item 2023-001 that we consider to be a material weakness.

Honorable Members of the Governing Board  
Stanislaus Animal Services Agency

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Agency’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Stanislaus Animal Services Agency’s Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Agency’s response to the findings identified in our audit and described in the accompanying schedule of findings and recommendations. The Agency’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Roseville, California  
October 4, 2024

**STANISLAUS ANIMAL SERVICES AGENCY  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2023**

**2023-001**

Material Weakness in Internal Control over Financial Reporting

**Condition**

The Agency did not accurately record all revenue for fiscal year 2022-23. Notably, the Agency did not account for DocuPet revenues from October 2022 through June 2023 and third and fourth quarter member contributions from some of its member cities.

**Criteria**

Generally Accepted Accounting Principles (GAAP) in the United States of America require that revenues be recorded in the period in which they are earned.

**Cause**

Due to the implementation of the entity's new ERP system and staffing turnover, there was a lower level of oversight and attention to detail over the year-end accrual and closing process.

**Repeat Finding**

This is not a repeat finding.

**Effect**

Licenses and fees revenue and related receivables were understated by \$319,610 as of June 30, 2023. Member contribution revenue and related receivables were understated by \$604,523 as of June 30, 2023.

**Recommendation**

We recommend the Agency establish procedures to ensure subsequent receipts are reviewed for the correct accounting period.

We further recommend the Agency develop a formal year-end closing schedule to ensure significant account balances are reviewed and reconciled during year-end closing.

**Views of responsible officials and planned corrective actions**

There is no disagreement with this finding.



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**STANISLAUS ANIMAL SERVICES AGENCY  
ACTION AGENDA SUMMARY**

AGENDA DATE: January 16, 2025

AGENDA #: 7-D

**SUBJECT:**

Consideration and Approval of the Stanislaus Animal Services Agency Fiscal Year 2024-2025 Midyear Budget

**DISCUSSION:**

Within the powers granted to the Stanislaus Animal Services Agency (SASA) by the Joint Powers Agreement (JPA) is the development of an annual budget to meet the needs of SASA’s responsibilities. The Fiscal Year 2024-2025 Midyear Budget was prepared by staff to meet the projected needs of SASA and is presented within this Agenda Item for the JPA Board’s consideration.

At the March 21, 2024, meeting, the JPA Board approved the formation of an ad hoc committee, composed of representatives from Stanislaus County, the City of Modesto, and the City of Hughson, to consider and discuss the Fiscal Year 2024-2025 Budget. A preliminary rollover budget was approved in June 2024 to provide the committee additional time to address emerging needs. The committee required additional clarity on revenue sources and put forward an interim budget, updating costs and revenue for the current fiscal year with the information available at the time; the SASA Board approved this iteration in September 2024.

The Fiscal Year 2024-2025 Midyear Budget presented includes guidance from the ad hoc committee and updated cost and revenue information based on additional identified needs and extensive analysis of local and state requirements.

The recommended operating budget the JPA Board is acting on as part of this agenda includes the following elements and assumptions of the Fiscal Year 2024-2025 Midyear Budget:

Summary:

Revenue for the FY 2024-2025 is projected to be \$1,149,519, an increase of \$351,176 (43.99%) from the Interim Budget. This increase is a result of SASA staff and Counsel reviewing ordinances restricting specific revenue sources (Dog License Differential - \$181,342, State Imposed Fines - \$7,501, and Court Fines - \$162,334) that were excluded from the Interim Budget. Counsel determined the previously excluded restricted revenue encompasses a majority of SASA operations and therefore is eligible for inclusion in revenue projections.

Total projected expenses for the Fiscal Year 2024-2025 Midyear Budget are \$6,195,794, a \$24,000 (0.3%) increase over the Interim Budget.

- Salaries and benefits are estimated at \$4,589,907, representing no change from the Interim Budget.
- Costs for services and supplies are estimated at \$1,605,887 reflecting an increase of \$24,000 (0.3%) from the Interim Budget.
  - This includes an increase of \$14,000 (9.9%) to Special Department Expense for Animal Control Officer body armor and an increase of \$10,000 (20%) to Maintenance (structure & grounds) for a safety and security upgrade to the 700 ward.

Partner Contributions:

The JPA Partner contributions, as specified in the JPA Agreement, are determined by calculating the percentage of animal intake attributed to each partner jurisdiction. This percentage establishes each partner’s share

of SASA’s operating costs. License and fee revenue generated by their jurisdiction offsets each partner's share of operating costs.

Projected revenue increased by \$351,176 (43.99%) as a result of adding the restricted revenue excluded from the Interim Budget. Consequentially, partner contributions decreased substantially when offset with the additional projected revenue.

The following is a breakdown of the contributions for each jurisdiction built into the Fiscal Year 2024-2025 Midyear Budget:

Agency	Interim Budget FY 2024-2025 Estimated Revenue	Midyear Budget FY 2024-2025 Estimated Revenue	Interim Budget FY 2024-2025 Estimated Net Contribution	Midyear Budget FY 2024-2025 Estimated Net Contribution	Contribution (\$) Change from Interim to Midyear Budget	Contribution (%) Change from Interim to Midyear Budget
City of Modesto	\$369,633	\$532,227	\$1,315,503	\$1,148,214	(\$167,289)	-12.7%
City of Ceres	\$104,583	\$150,587	\$691,291	\$650,377	(\$40,914)	-5.9%
City of Patterson	\$49,497	\$71,270	\$172,839	\$152,488	(\$20,351)	-11.8%
City of Waterford	\$21,555	\$31,037	\$70,102	\$61,206	(\$8,896)	-12.7%
City of Hughson	\$19,959	\$28,738	\$75,328	\$67,158	(\$8,170)	-10.8%
Stanislaus County	\$233,116	\$335,660	\$3,048,389	\$2,966,832	(\$81,557)	-2.7%
<b>Total</b>	<b>\$798,343</b>	<b>\$1,149,519</b>	<b>\$5,373,451</b>	<b>\$5,046,276</b>	<b>(\$327,176)</b>	

If the JPA Board approves the Fiscal Year 2024-2025 Midyear Budget as presented, third and fourth quarter payments will be calculated by deducting each partner’s year-to-date contributions from their Midyear Budget annual contribution and dividing the balance in half.

The following is a breakdown of the third and fourth quarter payments for each jurisdiction for the Fiscal Year 2024-2025 Midyear Budget:

Agency	Annual Contribution	Contribution Paid YTD	Balance Remaining	Q3 Payment	Q4 Payment
City of Modesto	\$ 1,148,214	\$ 657,752	\$ 490,463	\$ 245,231	\$ 245,231
City of Ceres	\$ 650,377	\$ 345,646	\$ 304,731	\$ 152,366	\$ 152,366
City of Patterson	\$ 152,488	\$ 86,420	\$ 66,069	\$ 33,034	\$ 33,034
City of Waterford	\$ 61,206	\$ 35,051	\$ 26,155	\$ 13,078	\$ 13,078
City of Hughson	\$ 67,158	\$ 37,664	\$ 29,494	\$ 14,747	\$ 14,747
Stanislaus County	\$ 2,966,832	\$ 1,524,195	\$ 1,442,638	\$ 721,319	\$ 721,319

Approval of the recommended actions allows SASA perform its responsibilities by allocating fiscal resources aligned with the service needs and public policy direction of the JPA Board for the community.

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**STAFF RECOMMENDATION:**

1. Accept the SASA Fiscal Year 2024-2025 Budget of \$6,195,794 and authorize the Executive Director or designee to make necessary technical adjustment to implement the approved SASA Fiscal Year 2024-2025 Budget.
2. Direct and approve any changes the JPA Board chooses to make to the SASA Fiscal Year 2024-2025 Budget, then formally adopt the Budget.
3. Authorize staff to prepare the SASA Fiscal Year 2024-2025 Budget document and supporting financial documents for appropriate inclusion in the County budget and financial management system.

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**FISCAL IMPACT:**

The Fiscal Year 2024-2025 Midyear Budget totals \$6,195,794, funded by \$1,149,519 in estimated revenue and \$5,046,276 in partner contributions.

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**AGENCY BOARD ACTION:**

On motion of \_\_\_\_\_; Seconded by \_\_\_\_\_  
and approved by the following vote:

Ayes: \_\_\_\_\_

Noes: \_\_\_\_\_

Excused or Absent: \_\_\_\_\_

Abstaining: \_\_\_\_\_

- 1) \_\_\_\_\_ Approved as recommended.
- 2) \_\_\_\_\_ Denied.
- 3) \_\_\_\_\_ Approved as amended.

Motion:



**FY 2024-2025 Midyear Budget - Partner Summary**

Agency	Partner Share for FY 2024/25 (# of animals taken into the shelter FY 2022-2023)	Partner Percentage for FY 2023/24 (prior year for comparison)	Partner Percentage for FY 2024-2025 Budget	FY 2024-2025 Estimated Costs (A)	FY 2024-2025 Estimated Revenue (B)	FY 2024-2025 Estimated Net Contribution (A - B = C)
City of Modesto	2,387	30.1%	32.6%	1,680,441	532,227	1,148,214
City of Ceres	877	12.5%	12.0%	800,964	150,587	650,377
City of Patterson	245	3.4%	3.3%	223,758	71,270	152,488
City of Waterford	101	1.2%	1.4%	92,243	31,037	61,206
City of Hughson	105	1.1%	1.4%	95,896	28,738	67,158
Stanislaus County	3,616	51.7%	49.3%	3,302,492	335,660	2,966,832
<b>Total</b>	<b>7,331</b>	<b>100%</b>	<b>100%</b>	<b>6,195,794</b>	<b>1,149,519</b>	<b>5,046,276</b>

**Revenue (Percentages from FY 2023-2024)**

Agency	Revenue Percentage	Estimated Revenue
City of Modesto	46.3%	\$ 532,227.30
City of Ceres	13.1%	\$ 150,586.99
City of Patterson	6.2%	\$ 71,270.18
City of Waterford	2.7%	\$ 31,037.01
City of Hughson	2.5%	\$ 28,737.98
Stanislaus County	29.2%	\$ 335,659.55
<b>Total</b>	<b>100.0%</b>	<b>\$ 1,149,519.00</b>

**Cost Center Breakdown Per Partner**

Share of S & B Costs	28.23%	19.16%	16.80%	0.00%	19.66%	16.14%	
Agency	Shelter	Client Services	Vet	Canvassing	Administration	Animal Control*	Total
City of Modesto	565,573	383,826	336,647	-	394,396		1,680,441
City of Ceres	209,948	142,482	124,968	-	145,734	177,832	800,964
City of Patterson	58,651	39,804	34,911	-	40,712	49,679	223,758
City of Waterford	24,179	16,409	14,392	-	16,784	20,480	92,243
City of Hughson	25,136	17,059	14,962	-	17,448	21,291	95,896
Stanislaus County	865,648	587,473	515,261	-	600,883	733,227	3,302,492
<b>Total</b>	<b>1,749,135</b>	<b>1,187,052</b>	<b>1,041,141</b>	<b>-</b>	<b>1,218,217</b>	<b>1,000,249</b>	<b>6,195,794</b>

\* Modesto employs Animal Control staff. Therefore, Animal Control salaries and benefits are not applied to Modesto's expense total and are redistributed to the other partners

\*\* SASA LOVE Clinic operational expenses and revenue are not include in the general SASA budget. Partner contributions do not offset the SASA LOVE Clinic operation .

FY 2024-2025 Midyear Budget

	2022-2023 Proposed Budget - Column A	2023-2024 Proposed Budget - Column B	2024-2025 Midyear Budget - Column C	Budget Change (\$) - Column C - Column B	Budget Change (%)
<b>City of Modesto</b>	\$ 1,326,292	\$ 1,548,268	\$ 1,680,441	\$ 132,173	8.5%
<b>City of Ceres</b>	\$ 681,333	\$ 808,599	\$ 800,964	\$ (7,635)	-0.9%
<b>City of Patterson</b>	\$ 215,602	\$ 221,821	\$ 223,758	\$ 1,937	0.9%
<b>City of Waterford</b>	\$ 94,374	\$ 76,172	\$ 92,243	\$ 16,071	21.1%
<b>City of Hughson</b>	\$ 65,985	\$ 71,987	\$ 95,896	\$ 23,909	33.2%
<b>Stanislaus County</b>	\$ 3,237,099	\$ 3,351,584	\$ 3,302,492	\$ (49,092)	-1.5%
<b>Total - ADJUSTED EXPENSES</b>	<b>\$ 5,620,684</b>	<b>\$ 6,078,431</b>	<b>\$ 6,195,795</b>	<b>\$ 117,364</b>	<b>1.9%</b>

	2022-2023 Proposed Budget - Column A	2023-2024 Proposed Budget - Column B	2024-2025 Midyear Budget - Column C	Budget Change (\$) - Column C - Column B	Budget Change (%)
<b>City of Modesto</b>	\$ 517,510	\$ 550,180	\$ 532,227	\$ (17,953)	-3.3%
<b>City of Ceres</b>	\$ 150,034	\$ 161,302	\$ 150,587	\$ (10,715)	-6.6%
<b>City of Patterson</b>	\$ 65,269	\$ 70,041	\$ 71,270	\$ 1,229	1.8%
<b>City of Waterford</b>	\$ 36,055	\$ 28,547	\$ 31,037	\$ 2,490	8.7%
<b>City of Hughson</b>	\$ 22,517	\$ 26,818	\$ 28,738	\$ 1,920	7.2%
<b>Stanislaus County</b>	\$ 416,704	\$ 398,037	\$ 335,660	\$ (62,377)	-15.7%
<b>Total - REVENUE</b>	<b>\$ 1,208,090</b>	<b>\$ 1,234,925</b>	<b>\$ 1,149,519</b>	<b>\$ (85,406)</b>	<b>-6.9%</b>

	2022-2023 Proposed Budget - Column A	2023-2024 Proposed Budget - Column B	2024-2025 Midyear Budget - Column C	Budget Change (\$) - Column C - Column B	Budget Change (%)
<b>City of Modesto</b>	\$ 808,782	\$ 998,088	\$ 1,148,214	\$ 150,126	15.0%
<b>City of Ceres</b>	\$ 531,299	\$ 647,297	\$ 650,377	\$ 3,080	0.5%
<b>City of Patterson</b>	\$ 150,333	\$ 151,780	\$ 152,488	\$ 708	0.5%
<b>City of Waterford</b>	\$ 58,318	\$ 47,625	\$ 61,206	\$ 13,581	28.5%
<b>City of Hughson</b>	\$ 43,468	\$ 45,169	\$ 67,158	\$ 21,989	48.7%
<b>Stanislaus County</b>	\$ 2,820,395	\$ 2,953,547	\$ 2,966,832	\$ 13,285	0.4%
<b>Total - CONTRIBUTIONS</b>	<b>\$ 4,412,594</b>	<b>\$ 4,843,506</b>	<b>\$ 5,046,276</b>	<b>\$ 202,770</b>	<b>4.2%</b>

	2022-2023 Proposed Budget - Column A	2023-2024 Proposed Budget - Column B	2024-2025 Midyear Budget - Column C	Budget Change (%)
Intake %				
<b>City of Modesto</b>	33.0%	30.1%	32.6%	2.5%
<b>City of Ceres</b>	10.6%	12.5%	12.0%	-0.5%
<b>City of Patterson</b>	3.4%	3.4%	3.3%	-0.1%
<b>City of Waterford</b>	1.5%	1.2%	1.4%	0.2%
<b>City of Hughson</b>	1.0%	1.1%	1.4%	0.3%
<b>Stanislaus County</b>	50.5%	51.7%	49.3%	-2.4%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>0.0%</b>

FY 2024-2025 Midyear Budget

Salaries and Benefits		1548268	2023-2024 Proposed Budget - Column B	2024-2025 Midyear Budget - Column C	Budget Change (\$)- Column C - Column B	Budget Change (%)
50000	Salaries and wages	\$ 2,126,129	\$ 2,389,229	\$ 2,509,013	\$ 119,784	5.0%
50010	Overtime/comp time paid	\$ 84,404	\$ 61,220	\$ 50,600	\$ (10,620)	-17.3%
50020	Extra help	\$ 208,914	\$ 280,352	\$ 109,134	\$ (171,218)	-61.1%
50120	Personal Service Contract	\$ 24,752	\$ 28,652	\$ 137,228	\$ 108,576	378.9%
50210	Vacation/holiday cash-out	\$ 21,300	\$ 23,280	\$ 7,000	\$ (16,280)	-69.9%
50220	Retirement/Termination cash-out	\$ 34,617	\$ 6,200	\$ 6,400	\$ 200	3.2%
50260	Employee Choice Bonus	\$ -	\$ 45,104	\$ 48,535	\$ 3,431	7.6%
52000	Retirement	\$ 632,850	\$ 641,974	\$ 690,531	\$ 48,557	7.6%
52010	FICA	\$ 161,197	\$ 175,664	\$ 151,240	\$ (24,424)	-13.9%
52020	Deferred comp - part-time	\$ -		\$ 3,429	\$ 3,429	
53000	Group health insurance	\$ 609,224	\$ 591,662	\$ 778,591	\$ 186,929	31.6%
53020	Unemployment insurance	\$ 5,553	\$ 6,840	\$ 5,070	\$ (1,770)	-25.9%
53081	Long Term disability	\$ 847	\$ 497	\$ 850	\$ 353	70.9%
54000	Workers compensation insurance	\$ 30,733	\$ 29,879	\$ 35,676	\$ 5,797	19.4%
55000	Auto allowance	\$ 4,800	\$ 14,400	\$ 14,400	\$ -	0.0%
55080	Professional development	\$ 4,300	\$ 3,400	\$ 4,600	\$ 1,200	35.3%
55100	Uniform allowance	\$ 23,690	\$ 23,730	\$ 23,730	\$ -	0.0%
55130	Deferred comp mgmt./confidential	\$ 8,844	\$ 10,156	\$ 12,380	\$ 2,224	21.9%
55140	Cafeteria plan health benefits cash-out	\$ 6,210	\$ 2,850	\$ 1,500	\$ (1,350)	-47.4%
<b>Salaries and Benefits</b>		<b>\$ 3,988,364</b>	<b>\$ 4,335,090</b>	<b>\$ 4,589,907</b>	<b>\$ 254,818</b>	<b>5.9%</b>

FY 2024-2025 Midyear Budget

Services & Supplies		2022-2023 Proposed Budget - Column A	2023-2024 Proposed Budget - Column B	2024-2025 Midyear Budget - Column C	Budget Change (\$)- Column C - Column B	Budget Change (%)
60201	Safety Equipment	\$ 617	\$ 4,800	\$ 2,000	\$ (2,800)	-58.3%
60400	Communications CAP & equipment	\$ 36,880	\$ 43,237	\$ 44,000	\$ 763	1.8%
60800	Cleaning & sanitary supplies	\$ 44,405	\$ 46,000	\$ 46,000	\$ -	0.0%
60850	Janitorial services	\$ 15,257	\$ 16,000	\$ 16,800	\$ 800	5.0%
61000	Insurance (CAP + purchased)	\$ 60,611	\$ 55,000	\$ 55,000	\$ -	0.0%
61010	Fire and Property Insurance	\$ 8,676	\$ 9,000	\$ 1,000	\$ (8,000)	-88.9%
61070	Crime & fidelity-purchased	\$ 400	\$ 422	\$ 405	\$ (17)	-4.0%
61600	Maintenance-equipment	\$ 52,028	\$ 80,000	\$ 80,000	\$ -	0.0%
	(Laboratory supplies-62030)	\$ 203,632	\$ -	\$ -	\$ -	0.0%
61800	Maintenance-structures & ground	\$ 71,000	\$ 71,000	\$ 60,000	\$ (11,000)	-15.5%
62200	Memberships	\$ 750	\$ 750	\$ 1,000	\$ 250	33.3%
62210	Software	\$ 28,844	\$ 30,271	\$ 29,435	\$ (836)	-2.8%
62400	Miscellaneous expense (Indirect CAP)	\$ 10,095	\$ 20,250	\$ 13,000	\$ (7,250)	-35.8%
62600	Office supplies	\$ 10,735	\$ 5,000	\$ 16,500	\$ 11,500	230.0%
62630	Outside printing service	\$ 2,167	\$ 2,200	\$ 2,800	\$ 600	27.3%
62730	Postage	\$ 2,100	\$ 2,200	\$ 4,000	\$ 1,800	81.8%
62790	Subscriptions	\$ 1,560	\$ 1,200	\$ 400	\$ (800)	-66.7%
62990	Exp. Equipment - To \$5,000 - assets	\$ 21,621	\$ 22,000	\$ 22,000	\$ -	0.0%
63000	Professional & special service (Mostly CAP)	\$ 565,371	\$ 888,946	\$ 564,747	\$ (324,199)	-36.5%
63090	Auditing & accounting	\$ 30,668	\$ 25,000	\$ 45,752	\$ 20,752	83.0%
63220	Fingerprint processing	\$ 1,663	\$ 1,000	\$ 1,000	\$ -	0.0%
63640	Legal services	\$ 2,110	\$ 2,000	\$ 2,000	\$ -	0.0%
63850	Bank costs	\$ 10,451	\$ 10,500	\$ 10,500	\$ -	0.0%
64750	Marketing	\$ 1,687	\$ 15,000	\$ 9,555	\$ (5,445)	-36.3%
65000	Publications & legal notices	\$ 209	\$ 200	\$ 200	\$ -	0.0%
65100	Rents & leases-equipment	\$ 1,750	\$ 1,200	\$ 9,100	\$ 7,900	658.3%
65200	Alarm & answering services	\$ 63,976	\$ 45,000	\$ 33,000	\$ (12,000)	-26.7%
65500	Small tools & instruments	\$ 785	\$ 750	\$ 750	\$ -	0.0%
65660	Special Dept. Expense	\$ 38,051	\$ 54,000	\$ 155,540	\$ 101,540	188.0%
65780	Education & training	\$ 15,654	\$ 15,000	\$ 17,000	\$ 2,000	13.3%
65840	Animal food	\$ 37,238	\$ 39,000	\$ 39,000	\$ -	0.0%
65870	Demonstration materials	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100.0%
66070	Bottled water services	\$ 850	\$ 1,300	\$ 1,200	\$ (100)	-7.7%
	(Licenses & fees-66210 rolled into 65870)	\$ 975	\$ 1,000	\$ -	\$ (1,000)	-100.0%
66260	Gasoline, oil & fuel-vehicle	\$ 39,250	\$ 38,266	\$ 58,050	\$ 58,050	0.0%

FY 2024-2025 Midyear Budget

Services & Supplies		2022-2023 Proposed Budget - Column A	2023-2024 Proposed Budget - Column B	2024-2025 Midyear Budget - Column C	Budget Change (\$) - Column C - Column B	Budget Change (%)
66280	Supplies	\$ 30,646	\$ 31,000	\$ 167,653	\$ 136,653	440.8%
	(Other travel expenses-67040 rolled into 65870)	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	-100.0%
67060	Personal Items (volunteer equipment, shirts, etc.)	\$ -	\$ 2,500	\$ 2,500	\$ -	0.0%
67200	Utilities	\$ 88,400	\$ 90,000	\$ 94,000	\$ 4,000	4.4%
	<b>Services and Supplies</b>	<b>\$ 1,502,112</b>	<b>\$ 1,688,992</b>	<b>\$ 1,605,887</b>	<b>\$ (83,105)</b>	<b>-4.9%</b>

FY 2024-2025 Midyear Budget

Other Charges		2022-2023 Proposed Budget - Column A	2023-2024 Proposed Budget - Column B	2024-2025 Midyear Budget - Column C	Budget Change (\$) - Column C - Column B	Budget Change (%)
81000	Equipment	\$ 95,584	\$ 54,350	\$ -	\$ (54,350)	-100.0%
	<b>Other Charges</b>	<b>\$ 95,584</b>	<b>\$ 54,350</b>	<b>\$ -</b>	<b>\$ (54,350)</b>	<b>-100.0%</b>
	<b>Grand Total - EXPENDITURES</b>	<b>\$ 5,586,060</b>	<b>\$ 6,078,431</b>	<b>\$ 6,195,794</b>	<b>\$ 117,363</b>	<b>1.9%</b>

With Oracle Cloud change, Depreciation now accounted for in Fund 5600

FY 2024-2025 Midyear Budget

Revenue		2022-2023 Proposed Budget - Column A	2023-2024 Proposed Budget - Column B	2024-2025 Midyear Budget - Column C	Budget Change (\$) - Column C - Column B	Budget Change (%)
13000	Animal Licenses	\$ 255,068	\$ 504,000	\$ 296,779	\$ (207,221)	-41.1%
	(Dog License Differential-013001 rolled into 13000)	\$ 157,812	\$ -	\$ 181,342	\$ 181,342	
15200	Other Court Fines	\$ 343,488	\$ 200,000	\$ 232,903	\$ 32,903	16.5%
16000	Forfeitures & Penalties	\$ -	\$ 16,000	\$ 40,596	\$ 24,596	153.7%
	(Animal State Imposed Fine-016015 rolled into 16000)	\$ -	\$ -	\$ 7,501	\$ 7,501	
17000	Interest	\$ 2,951	\$ 4,979	\$ 4,979	\$ -	0.0%
18000	Rents & Concessions	\$ 30,103	\$ 30,500	\$ -	\$ (30,500)	-100.0%
	<b>Total Money &amp; Property Use Revenue</b>	<b>\$ 789,422</b>	<b>\$ 755,479</b>	<b>\$ 764,100</b>	<b>\$ 8,621</b>	<b>1.1%</b>
32600	Humane Services	\$ 293,688	\$ 303,700	\$ 239,638	\$ (64,062)	-21.1%
	<b>Charges for Services Revenue</b>	<b>\$ 293,688</b>	<b>\$ 313,700</b>	<b>\$ 239,638</b>	<b>\$ (74,062)</b>	<b>-23.6%</b>
40200	Other Sales	\$ 23	\$ 25	\$ 25	\$ -	0.0%
40400	Misc. Revenue (includes Debt Collections)	\$ 722	\$ 722	\$ 130,756	\$ 130,034	18010.2%
	(Debt Collections-40546 rolled into 40400)	\$ -	\$ 150,000	\$ -	\$ (150,000)	-100.0%
40570	Refunds-damages-restitution	\$ -	\$ -	\$ -	\$ -	
40590	Donations & Grants - non-governmental	\$ -	\$ 15,000	\$ 15,000	\$ -	0.0%
	<b>Miscellaneous Revenue</b>	<b>\$ 745</b>	<b>\$ 165,747</b>	<b>\$ 145,781</b>	<b>\$ (19,966)</b>	<b>-12.0%</b>
	<b>Other Jurisdictional Revenue</b>	<b>\$ 122,836</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total - REVENUE</b>	<b>\$ 1,206,691</b>	<b>\$ 1,234,926</b>	<b>\$ 1,149,519</b>	<b>\$ (85,407)</b>	<b>-6.9%</b>