

RECEIVED
July 17, 2020
**Commission on
State Mandates**



BETTY T. YEE
California State Controller

July 16, 2020

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

Re: Proposed Decision

Incorrect Reduction Claim

Animal Adoption, 17-9811-I-04

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

As Added or Amended by Statutes 1998, Chapter 752 (SB 1785)

Fiscal Years: 2007-08, and 2008-09

Town of Apple Valley, Claimant

Dear Ms. Halsey:

The State Controller's Office (SCO) has reviewed the Commission on State Mandates' (Commission) Proposed Decision dated July 8, 2020, for the above incorrect reduction claim (IRC) filed by the Town of Apple Valley. This letter constitutes the Controller's response to the Proposed Decision.

We support the Commission staff decision related to the following:

- Reductions of animal shelter construction costs, totaling \$1,978,499, based on documentation provided by the town supporting that it incurred such costs for reasons unrelated to the mandated program, are correct as a matter of law.
- The allowance of indirect costs, totaling \$12,708, based on the ten percent default rate allowable per the Parameters and Guidelines is correct as a matter of law.
- Our decision refusing to consider documentation provided by the town for costs not claimed does not constitute a reduction of claimed costs.
- The disallowance of claimed care and maintenance costs is correct as a matter of law. However, our calculation of allowable care and maintenance costs is partially incorrect. After reviewing the Proposed Decision, we concur adjusting the involvement of the Town's animal shelter staff in care and maintenance activities to the following percentages:

- Animal Shelter Attendant – 80%
- Animal Control Technician – 25%
- Animal Control Officer – 10%
- Animal Control Supervisor – 5%
- Animal Shelter Supervisor – 10%

However, we do not concur adjusting the percentage involvement of the shelter's Registered Veterinary Technician from 20% to 85%.

In its May 7, 2020 response to the initial Draft Proposed Decision, the claimant stated:

We question how the SCO auditor can determine, just by looking at the job descriptions, how much time is spent on each job duty. There is no indication of how much employee time is required to be spent on each activity on the Job Description documents. Clearly some job duties take much more employee time than others.

We concur with this statement. However, the Town did not provide any contemporaneously prepared documentation for us to review supporting time spent by its shelter staff on reimbursable care and maintenance activities, as required by the parameters and guidelines. The only information provided was the shelter's job duty statements and the email provided by Adrianna Atteberry, Administrative Secretary, on April 12, 2016 containing estimated time percentages. Using what the Town provided as support, we came to our conclusions based on reasonableness.

We have included the job duty statement for the Town's Registered Veterinary Technician as an attachment to this response (Attachment A). This document contains eight bullet points describing the essential job functions of that employee classification. We acknowledge that one of those bullet points clearly relates to providing routine care and maintenance activities, as follows:

Provides care to impounded animals by providing food, water, and comfort; observes animal behavior and health, assesses and determines disposition of impounded animals.

However, we also noted that the job description for the Registered Veterinary Technician contains the following description of this employee classification under the heading of Class Characteristics:

The *principal* [emphasis added] function of an employee in this class is to provide paraprofessional veterinary medical care and treatment of animals. Incumbents perform routine animal care and administrative duties.

We question, therefore, how the Registered Veterinary Technician at Apple Valley's animal shelter is spending a greater percentage of time performing routine care and maintenance activities than any other employee in the shelter.

In the April 12, 2016 email provided by Ms. Atteberry, the estimated percentages of time spent on various tasks by the Registered Veterinary Technician are as follows:

- Caring/Maintaining the animals – 85%
- Reviewing applications for adoptions and counseling citizens – 2.5%
- Assisting on screening calls – 2.5%
- Overseeing volunteer and work release – 2%
- Maintaining inventory on all controlled substances as required by law – 3%, and
- Other duties as assigned – 5%

However, this listing fails to include the “principal” function of the position, that of “providing paraprofessional veterinary medical care and treatment of animals.” We concluded that providing veterinary medical care and routine care and maintenance were co-mingled within the 85% amount labeled “care/maintaining the animals”. Therefore, our next task was concluding the percentage of time this position spent performing routine care and maintenance activities.

We used the results from other audits conducted of the Animal Adoption Program as a basis for our conclusions. SCO has conducted audits of the Animal Adoption Program at forty local government agencies. These audits revealed that employees in a Veterinary classification typically perform routine care and maintenance activities at a very low percentage, varying from 0% to no more than 25%, with 0% being the norm. We concluded that since the shelter at Apple Valley is a small shelter, it seems reasonable that the Registered Veterinary Technician performs routine care and maintenance activities at a 20% level.

We also took into account that the shelter employed six individuals during the audit period in the classification of Animal Shelter Attendant. The primary function of this employee classification is providing care and maintenance activities, as evidenced by the job duty description (Attachment B) and the April 12, 2016 email provided by Ms. Atteberry showing that this employee classification spends 80% of their time on care and maintenance activities. We have also provided the Town’s employee roster for the Animal Control Department for FY 2007-08 (Attachment C), supporting that the shelter employed six individuals as Animal Shelter Attendants during the audit period. This, we believe, supports our position that the Town had sufficient staffing to provide routine care and maintenance activities within its shelter at a consistent level and the Registered Veterinary Technician filled in as needed, similar to other animal shelters.

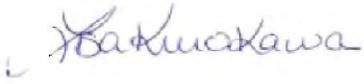
We re-calculated allowable care and maintenance costs using the staff participation percentages determined by the Town, except for the Registered Veterinary Technician, which we left at 20%. We identified additional allowable costs of \$20,632 (\$13,591 for salaries, \$5,682 for benefits, and \$1,359 for related indirect costs) (Attachment D). We will re-issue the final audit report and recognize the additional allowable costs, pending the Commission’s final decision on the IRC.

Heather Halsey, Executive Director

July 16, 2020

If you have any questions, please contact me by telephone at (916) 327-3138.

Sincerely,

A handwritten signature in blue ink that reads "L. Kurokawa". The signature is written in a cursive style with a small loop at the beginning.

LISA KUROKAWA, Chief
Compliance Audits Bureau
Division of Audits

OFFICE OF THE STATE CONTROLLER

3301 C Street, Suite 725

Sacramento, CA 95816

Telephone No.: (916) 324-8907

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

INCORRECT REDUCTION CLAIM
(IRC) ON:

Animal Adoption Program

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

TOWN OF APPLE VALLEY, Claimant

No.: IRC 17-9811-I-04

AFFIDAVIT OF BUREAU CHIEF

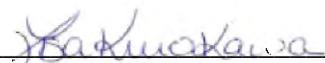
I, Lisa Kurokawa, make the following declarations:

- 1) The documents provided in this response as Attachments A through C are true and correct and were provided to us by the claimant during audit fieldwork.
- 2) Our calculations of additional allowable costs in Attachment D are based on salary and benefit information provided to us by the claimant during audit fieldwork.

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

Date: July 16, 2020

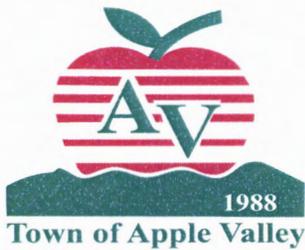
OFFICE OF THE STATE CONTROLLER

By: 

Lisa Kurokawa, Chief
Compliance Audits Bureau
Division of Audits
State Controller's Office

Attachment A

Registered Veterinary Technician Duty Statement, May 2007



May 2007
FLSA: NON-EXEMPT

REGISTERED VETERINARY TECHNICIAN

DEFINITION

Under general supervision, provides paraprofessional veterinary medical care and treatment to animals; performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from the Animal Shelter Supervisor. No supervision of staff is exercised.

CLASS CHARACTERISTICS

This is a journey-level class in the Animal Control Department. The principal function of an employee in this class is to provide paraprofessional veterinary medical care and treatment of animals. Incumbents perform routine animal care and administrative duties. This class is distinguished from the Animal Shelter Supervisor in that the latter has full supervisory responsibilities for the animal shelter function, including training, scheduling, performance evaluations, and discipline.

EXAMPLES OF ESSENTIAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

- Provides paraprofessional veterinary medical care and treatment of animals, including triage, collecting specimens, evaluating health of animals, performing fecal, skin scraping, and ear swab analysis, testing for animal diseases, and prescribing appropriate treatment.
- Documents, logs, and enters into a database physical findings, laboratory test results, medications, vaccinations, and other treatments.
- Provides care to impounded animals by providing food, water, and comfort; observes animal behavior and health; assesses and determines disposition of impounded animals.
- Consults with supervisor regarding medicines, dosages, and treatment protocols; completes appropriate forms for further treatment.
- Reviews adoption applications to ensure the appropriate placement of animals; counsels citizens regarding animal behavior, medical history, and temperament.
- Administers medications, first aid, and vaccinations.
- Implants microchips and completes appropriate applications and certifications.
- Performs euthanasia on animals and documents use of controlled substances; meets with citizens requesting euthanasia; assesses animal's medical history; records euthanasia in treatment log and databases.

- Advises Animal Control Supervisor of animal abuse or neglect and provides supporting documentation, such as photographs, examination notes, or diagnostic results.
- Assists in screening calls and visitors; responds to complaints and requests for information; assists in interpreting and applying regulations, policies, procedures, systems, rules, and precedents in response to inquiries and complaints from public.
- Maintains, orders, and controls inventories of medical drugs and supplies, including controlled substances as required by Federal, State, and local laws, rules, and guidelines.
- Cleans examination areas; ensures cleanliness, sanitation, and safety of shelter facilities.
- Oversees volunteers and work release workers.
- Assists in evacuation of animals during local emergencies or disasters.
- Performs other duties as assigned.

QUALIFICATIONS

Knowledge of:

- Methods and techniques of handling, collection, impoundment, treatment, and registration of a variety of wild and domestic animals in various conditions.
- Identification of various breeds of dogs, cats, and other domestic and wild animals.
- Principles of animal behavior and care.
- Applicable codes, regulations, policies, technical processes, and procedures related to the department to which assigned.
- Modern office administrative and secretarial practices and procedures, including the use of standard office equipment.
- Business letter writing and the standard format for reports and correspondence.
- Principles and practices of data collection and report preparation.
- Business arithmetic and basic statistical techniques.
- Basic principles of record keeping and cash handling.
- Computer applications related to the work, including word processing, database, and spreadsheet applications.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for dealing with and solving the problems presented by a variety of individuals from various socio-economic, cultural and ethnic backgrounds, in person and over the telephone.
- Techniques for providing a high level of customer service to public and Town staff, in person and over the telephone.

Ability to:

- Handle animals in a humane and compassionate manner.
- Provide appropriate medical evaluation, analysis, and treatment of animals.
- Learn, interpret, and apply administrative and departmental policies and procedures.
- Perform responsible technical and administrative work with accuracy, speed, and minimal supervision.
- Provide varied, confidential, and responsible administrative work requiring the use of tact and discretion.
- Learn and understand the organization and operation of the Town and of outside agencies as necessary to assume assigned responsibilities.
- Respond to and effectively prioritize multiple phone calls, walk-up traffic, and other requests or interruptions.
- Compose correspondence and reports from brief instructions.
- Organize, maintain, and update office database and records systems.

- Make accurate arithmetic, financial, and statistical computations.
- Enter and retrieve data from a computer with sufficient speed and accuracy.
- Organize own work, coordinate projects, set priorities, meet critical time deadlines, and follow-up on assignments with a minimum of direction.
- Operate modern office equipment including computer equipment and software programs.
- Use English effectively to communicate in person, over the telephone and in writing.
- Use tact, initiative, prudence and independent judgment within general policy and legal guidelines in politically sensitive situations.
- Establish and maintain effective working relationships with those contacted in the course of work.

Education and Experience:

Any combination of training and experience that would provide the required knowledge, skills and abilities is qualifying. A typical way to obtain the required qualifications would be:

Equivalent to the completion of the twelfth (12th) grade and two (2) years of experience in caring for animals in a veterinary hospital setting.

License:

- Valid California class C driver's license with satisfactory driving record and automobile insurance.
- Registered as a Registered Veterinary Technician (RVT) by the State of California Veterinary Medical Board within one (1) year of employment.
- Must maintain a current Controlled Substance Registration Certificate from the Drug Enforcement Administration.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; to operate a motor vehicle; and to walk on uneven terrain; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, before groups and over the telephone. This is primarily an office classification with frequent standing in work areas and walking between work areas may be required. Wrist flexion and lateral rotation are necessary in combination with grasping to handle a snare and leash. Finger dexterity is needed to access, enter and retrieve data using a computer keyboard, typewriter keyboard, or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push and pull drawers open and closed to retrieve and file information and evaluate and/or restrain animals. Employees must possess the ability to lift, carry, push, and pull materials and objects necessary to perform job functions.

ENVIRONMENTAL ELEMENTS

Employees primarily work in an office environment with moderate noise levels and controlled temperature conditions. Employees occasionally work outside with exposure to loud noise levels and may be exposed to inclement weather conditions, animal hair, dust, and potentially hazardous physical substances. May involve exposure to wild, dangerous, and/or diseased animals, and animals known to cause allergies. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

Attachment B

Animal Shelter Attendant Duty Statement, May 2007



May 2007
FLSA: NON-EXEMPT

ANIMAL SHELTER ATTENDANT

DEFINITION

Under general supervision, provides a wide variety of animal shelter support duties involved in the care of impounded animal, cleaning and maintaining animal care facilities, and operating light vehicles; performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from the Animal Shelter Supervisor. No supervision of staff is exercised.

CLASS CHARACTERISTICS

This is the entry-level class in the Animal Control Division and performs a range of routine and complex animal services duties, including impounding animals, providing customer service to patrons, keeping shelter and kennel areas clean, and assisting with euthanasia decisions. As knowledge and experience are gained, the work becomes broader in scope; assignments are more varied, and are performed under more general supervision. This class is distinguished from the Animal Shelter Supervisor in that the latter has full supervisory responsibilities for the animal shelter function, including training, scheduling, performance evaluations, and discipline.

EXAMPLES OF ESSENTIAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

- Maintains animal shelter facilities, including cleaning and disinfecting kennels, equipment, and checking fire extinguishers and smoke detectors; cleans facility yard; cleans office areas and restrooms; contacts vendors for maintenance repair estimates.
- Provides care to impounded animals by providing food, water, and comfort; observes animal behavior and health; isolates sick, quarantined, or injured animals; notifies supervisor or other staff members if an animal needs immediate veterinary care.
- Reviews adoption applications to ensure the appropriate placement of animals; counsels citizens regarding animal behavior and temperament; obtains final approval from Animal Shelter Supervisor or Registered Veterinary Technician.
- Assists in screening calls and visitors; responds to complaints and requests for information; assists in interpreting and applying regulations, policies, procedures, systems, rules, and precedents in response to inquiries and complaints from public.
- Takes photographs of animals, posts them on the animal shelter website, and enters information into the appropriate database for adoption purposes.

- Maintains shelter and office supplies, including inventory, order, and pick-up; operates forklift to store supplies.
- Assists Registered Veterinary Technician and other staff with medical exams, drug administration, euthanasia, and microchip implants.
- Provides appropriate housing placement of animals brought into the shelter; updates and modifies impound records; enters information into database; prints applicable forms and obtains appropriate signatures; issues kennel cards.
- Oversees volunteers and work release workers.
- Assists in evacuation of animals during local emergencies or disasters.
- Performs other duties as assigned.

QUALIFICATIONS

Knowledge of:

- Methods and techniques of handling, collection, impoundment, and registration of a variety of wild and domestic animals in various conditions.
- Identification of various breeds of dogs, cats, and other domestic and wild animals.
- Principles of animal behavior and humane care.
- Applicable codes, regulations, policies, and technical processes and procedures related to the department to which assigned.
- Safe work methods and safety practices pertaining to the work, including the handling of hazardous chemicals.
- Safe driving rules and practices.
- The operation and maintenance of a variety of, vehicles.
- Modern office practices, methods and computer equipment.
- Computer applications related to the work.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for dealing with and solving the problems presented by a variety of individuals from various socio-economic, cultural and ethnic backgrounds, in person and over the telephone.
- Techniques for providing a high level of customer service to public and Town staff, in person and over the telephone.

Ability to:

- Handle animals in a humane and compassionate manner.
- Learn, interpret, and apply administrative and departmental policies and procedures.
- Respond to phone calls, walk-up traffic, and other requests for information.
- Conduct safety inspections and establish safe procedures.
- Estimate needed materials and labor and secure sufficient quantities.
- Organize, maintain, and update office database and records systems.
- Enter and retrieve data from a computer with sufficient speed and accuracy.
- Operate modern office equipment, including computer equipment and software programs.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Use tact, initiative, prudence, and independent judgment within general policy and legal guidelines in politically sensitive situations.
- Establish and maintain effective working relationships with those contacted in the course of work.

Education and Experience:

Any combination of training and experience that would provide the required knowledge, skills and abilities is qualifying. A typical way to obtain the required qualifications would be:

Equivalent to the completion of the twelfth (12th) grade and six (6) months of experience in caring for animals in a veterinary hospital setting.

License:

- Valid California class C driver's license with satisfactory driving record and automobile insurance.
- Must obtain initial or renewal of euthanasia certification within first twelve (12) months of employment.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; to operate a motor vehicle; and to walk on uneven terrain; strength, stamina, and mobility to perform medium physical work; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a field classification with frequent standing in work areas and walking between work areas required. Wrist flexion and lateral rotation are necessary in combination with grasping to handle a snare and leash. Finger dexterity is needed to access, enter and retrieve data using a computer keyboard, typewriter keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push and pull drawers open and closed to retrieve and file information and evaluate and/or restrain animals. Employees must possess the ability to lift, carry, push, and pull materials and objects necessary to perform job functions.

ENVIRONMENTAL ELEMENTS

Employees primarily work outside with exposure to loud noise levels and may be exposed to inclement weather conditions, animal hair, dust, and potentially hazardous physical substances. May involve exposure to wild, dangerous, and/or diseased animals, and animals known to cause allergies. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

Attachment C

Listing of Animal Control Department Staff

FY 2007-2008
Cost Recovery

#	Dept	Empl Name	Title	Pay Rate	Pay Type
18	Administrative Serv.	Ward, Susan	Administrative Services Manager		Salary
54	Administrative Serv.	Hall, Jason	Information Systems Supervisor		Salary
61	Administrative Serv.	Tanner, Elizabeth	Human Resources Coordinator		Salary
372	Administrative Serv.	Rodriguez, Benjamin	Information Systems Technician		Salary
423	Administrative Serv.	Woody, Catherine	Senior Office Assistant		Hourly
49	Municipal Serv	Whiteside, Gina	Director of Municipal Services		Salary
412	Animal Control	Ateberry, Adriana E	Animal Control Technician		Hourly
86	Animal Control	Hernandez, Laurie	Animal Control Technician		Hourly
116	Animal Control	Sulzberger, Dianne	Animal Control Officer II		Hourly
200	Animal Control	Hartzler, Don	Animal Shelter Attendant		Hourly
284	Animal Control	Cornett, Barbara	Animal Control Supervisor		Hourly
294	Animal Control	West, Rebecca	Animal Control Technician		Hourly
295	Animal Control	Thibodeaux, Brent	Animal Control Officer II		Hourly
306	Animal Control	Rogers, Shen	Animal Shelter Supervisor		Hourly
316	Animal Control	Smith, Dona	Animal Control Technician		Hourly
337	Animal Control	Hall, Joshua	Animal Shelter Attendant		Hourly
341	Animal Control	Gonzales, Christie	Animal Control Technician		Hourly
351	Animal Control	Jensen, Cassandra	Animal Shelter Attendant		Hourly
412	Animal Control	Ateberry, Adriana	Animal Control Technician		Hourly
414	Animal Control	Hebertson, Kristin A	Registered Veterinary Technician		Hourly
478	Animal Control	James, Ronald	Animal Shelter Attendant		Hourly
488	Animal Control	Meyer, Wayland	Animal Control Officer I		Hourly
491	Animal Control	Ledford, Ashley	Animal Shelter Attendant		Hourly
521	Animal Control	Kubug, Philip	Animal Shelter Attendant		Hourly
60	Code Enforcement	Guerra, Jesse	Code Enforcement Dist. Supervisor		Salary
74	Code Enforcement	Williams, Brenda - PT	Code Enforcement Technician		Salary
78	Code Enforcement	Lopez, Brenda	Code Enforcement Technician		Salary
158	Code Enforcement	Fonsaca, Frank	Code Enforcement Officer II		Salary
169	Code Enforcement	Andersen, James	Code Enforcement Dist. Supervisor		Salary
184	Code Enforcement	Korby, Jamie	Code Enforcement Technician		Hourly
207	Code Enforcement	Williams, Larry	Code Enforcement Officer II		Hourly
244	Code Enforcement	Olivas, Alex	Code Enforcement Officer II		Hourly
260	Code Enforcement	Lopez, Raul	Code Enforcement Officer II		Hourly
286	Code Enforcement	Bearden, Anne	Code Enforcement Technician		Salary
320	Code Enforcement	Harrower, Kathy	Code Enforcement Officer II		Hourly
347	Code Enforcement	Tafoya, Robert	Code Enforcement Officer II		Hourly
421	Code Enforcement	Rush, I. Virgil - PT	Comm Enhancement Officer		Hourly
422	Code Enforcement	Wood, Jonathan	Code Enforcement Officer I		Hourly
453	Code Enforcement	Noxon, Geri - PT	Code Enforcement Technician		Hourly
454	Code Enforcement	Weast, Ernest	Code Enforcement Officer I		Hourly
164	Comm Serv -- Rec	Kimbrough, Nicole - PT	Recreation Leader II		Hourly
173	Comm Serv -- Rec	McCarron, Kathy	Office Assistant		Hourly
210	Comm Serv -- Rec	Rudsell, Christina	Administrative Secretary		Salary
261	Comm Serv -- Rec	Maloney, Allison	Lifeguard		Hourly
261	Comm Serv -- Rec	Maloney, Allison	Recreation Leader I		Hourly
282	Comm Serv -- Rec	McCaffrey, Christine	Office Assistant		Hourly
303	Comm Serv -- Rec	Harrower, Kristine - S	Recreation Leader II		Hourly
315	Comm Serv -- Rec	Penna, Bradley	Recreation Leader I		Hourly
315	Comm Serv -- Rec	Penna, Bradley	Senior Lifeguard		Hourly
339	Comm Serv -- Rec	Quinonez, Lena	Recreation Supervisor		Salary
340	Comm Serv -- Rec	McAdows, Dave - S	Recreation Leader I		Hourly
352	Comm Serv -- Rec	Lopez, Karina - S	Recreation Leader I		Hourly
353	Comm Serv -- Rec	Holman, Kyle - S	Recreation Leader I		Hourly
353	Comm Serv -- Rec	Holman, Kyle - S	Senior Lifeguard		Salary
354	Comm Serv -- Rec	Shoup, Andy - S	Recreation Leader I		Hourly
354	Comm Serv -- Rec	Shoup, Andy - S	Senior Lifeguard		Hourly
355	Comm Serv -- Rec	Pedersen, Danielle - S	Recreation Leader I		Hourly
357	Comm Serv -- Rec	Watts, Lacey - S	Recreation Leader I		Hourly
358	Comm Serv -- Rec	Velazquez, Bernice - S	Recreation Leader II		Hourly
359	Comm Serv -- Rec	Goss, Brigitte - S	Recreation Leader I		Hourly
362	Comm Serv -- Rec	Hutchins, Cathy - S	Recreation Leader II		Hourly
363	Comm Serv -- Rec	Ramos, Joseph	Recreation Supervisor		Salary
364	Comm Serv -- Rec	Jaska, Nick	Lifeguard		Hourly
376	Comm Serv -- Rec	Hamilton, Alberta - S	Recreation Leader II		Hourly
377	Comm Serv -- Rec	Mastaler, Rosahe - S	Recreation Leader II		Hourly
378	Comm Serv -- Rec	Vichweg, Laurel - S	Recreation Leader I		Salary
380	Comm Serv -- Rec	Plan, Melody - PT	Office Assistant		Hourly

Attachment D

Proposed Allowable Care and Maintenance Costs

Schedule 2-- POST IRC CORRECTED
 Summary of Care and Maintenance Costs
 July 1, 2007, through June 30, 2009

Category	Per Audit		Per Town of A. Valley (Post IRC)		Per SCO (Post IRC)		Post-IRC Amount Reinstated
	Salaries	Benefits	Salaries	Benefits	Salaries	Benefits	
July 1, 2007, through June 30, 2008							
Total care and maintenance costs	\$ 142,573	\$ 58,626	\$ 265,852	\$ 109,316	\$ 233,654	\$ 96,079	
Total animal census	÷ 57,701	÷ 57,701	÷ 57,701	÷ 57,701	÷ 57,701	÷ 57,701	
Cost per day	2.47	1.02	4.61	1.89	4.05	1.67	
Care and Maintenance of Dogs and Cats:							
Cost per day	2.47	1.02	4.61	1.89	4.05	1.67	
Number of eligible dogs and cats	× 1,622	× 1,622	× 1,622	× 1,622	× 1,622	× 1,622	
Reimbursable days	× 3	× 3	× 3	× 3	× 3	× 3	
Total care and maintenance costs for dogs and cats	12,019	4,963	22,432	9,197	19,707	8,126	\$ 10,851
Care and Maintenance of Other 'Eligible' Animals:							
Cost per day	2.47	1.02	4.61	1.89	4.05	1.67	
Number of eligible other animals	× 1	× 1	× 1	× 1	× 1	× 1	
Reimbursable days	× 6	× 6	× 6	× 6	× 6	× 6	
Total care and maintenance costs for other animals	15	6	28	11	24	10	\$ 13
Total care and maintenance costs	\$ 12,034	\$ 4,969	\$ 22,460	\$ 9,208	\$ 19,731	\$ 8,136	\$ 10,864
July 1, 2008, through June 30, 2009							
Total care and maintenance costs	\$ 108,583	\$ 46,517	\$ 222,857	\$ 95,473	\$ 190,337	\$ 81,540	
Total animal census	÷ 57,233	÷ 57,233	÷ 57,233	÷ 57,233	÷ 57,233	÷ 57,233	
Cost per day	1.90	0.81	3.89	1.67	3.33	1.42	
Care and Maintenance of Dogs and Cats:							
Cost per day	1.90	0.81	3.89	1.67	3.33	1.42	
Number of eligible dogs and cats	× 1,366	× 1,366	× 1,366	× 1,366	× 1,366	× 1,366	
Reimbursable days	× 3	× 3	× 3	× 3	× 3	× 3	
Total care and maintenance costs for dogs and cats	7,786	3,319	15,941	6,844	13,646	5,819	\$ 8,360
Care and Maintenance of Other 'Eligible' Animals:							
Cost per day	1.90	0.81	3.89	1.67	3.33	1.42	
Number of eligible other animals	× 4	× 4	× 4	× 4	× 4	× 4	
Reimbursable days	× 6	× 6	× 6	× 6	× 6	× 6	
Total care and maintenance costs for other animals	46	19	93	40	80	34	\$ 49
Total care and maintenance costs	\$ 7,832	\$ 3,338	\$ 16,034	\$ 6,884	\$ 13,726	\$ 5,853	\$ 8,409
Summary:							
Care and maintenance:							
Dogs and cats	\$ 19,805	\$ 8,282	\$ 38,373	\$ 16,041	\$ 33,353	\$ 13,945	
Other 'eligible' animals	61	25	121	51	104	44	
Total care and maintenance costs	\$ 19,866	\$ 8,307	\$ 38,494	\$ 16,092	\$ 33,457	\$ 13,989	\$ 19,273

Care and Maintenance - Salaries and Benefits FY 2007-08 (POST IRC CORRECTED)

Auditor Analysis

Step 1 - Labor - Actual Salaries & Benefits

Labor- Title, Name	Qty.	Actual Salaries Paid (a)	Benefit Rate (b)	Benefits Paid (c) = (a) * (b)	Total Salaries & Benefits Paid (d) = (a) + (c)	Per Audit			Per Town of A.Valley (Post IRC)			Per SCO (Post IRC)		
						% Of Care & Maintenance Per Classification (e)	Salaries Allowable (f) = (a) * (e)	Benefits Allowable (g) = (c) * (e)	% Of Care & Maintenance Per Classification (e)	Salaries Allowable (f) = (a) * (e)	Benefits Allowable (g) = (c) * (e)	% Of Care & Maintenance Per Classification (e)	Salaries Allowable (f) = (a) * (e)	Benefits Allowable (g) = (c) * (e)
Animal Shelter Attendant														
1	\$	44,207.40	41.12%	\$ 18,178.00	\$ 62,385.40	60%	\$ 26,524	\$ 10,907	80%	\$ 35,366	\$ 14,542	80%	\$ 35,366	\$ 14,542
2		52,163.58	41.12%	21,450.00	73,613.58	60%	31,298	12,870	80%	41,731	17,160	80%	41,731	17,160
3		40,238.97	41.12%	16,546.00	56,784.97	60%	24,143	9,928	80%	32,191	13,237	80%	32,191	13,237
4		30,519.44	41.12%	12,550.00	43,069.44	60%	18,312	7,530	80%	24,416	10,040	80%	24,416	10,040
5		10,233.48	41.12%	4,208.00	14,441.48	60%	6,140	2,525	80%	8,187	3,366	80%	8,187	3,366
6		1,323.20	41.12%	544.00	1,867.20	60%	794	326	80%	1,059	435	80%	1,059	435
	\$	178,686.07		\$ 73,476.00	\$ 252,162.07		107,212	44,086		142,950	58,780		142,949	58,781
Animal Control (Customer Service) Technician														
1		41,002.81	41.12%	\$ 16,860.00	\$ 57,862.81	5%	2,050	843	25%	10,251	4,215	25%	10,251	4,215
2		45,708.53	41.12%	18,795.00	64,503.53	5%	2,285	940	25%	11,427	4,699	25%	11,427	4,699
3		50,196.92	41.12%	20,641.00	70,837.92	5%	2,510	1,032	25%	12,549	5,160	25%	12,549	5,160
4		41,429.29	41.12%	17,036.00	58,465.29	5%	2,071	852	25%	10,357	4,259	25%	10,357	4,259
5		45,842.10	41.12%	18,850.00	64,692.10	5%	2,292	943	25%	11,461	4,713	25%	11,461	4,713
	\$	224,179.65		\$ 92,182.00	\$ 316,361.65		11,209	4,609		56,045	23,046		56,045	23,046
Animal Control Officer														
1	\$	57,180.47	41.12%	\$ 23,513.00	\$ 80,693.47	5%	2,859	1,176	10%	5,718	2,351	10%	5,718	2,351
2		59,225.42	41.12%	24,353.00	83,578.42	5%	2,961	1,218	10%	5,923	2,435	10%	5,923	2,435
3		37,116.46	41.12%	15,262.00	52,378.46	5%	1,856	763	10%	3,712	1,526	10%	3,712	1,526
	\$	153,522.35		\$ 63,128.00	\$ 216,650.35		7,676	3,156		15,353	6,312		15,352	6,313
Animal Control Supervisor														
1	\$	74,775.33	41.12%	\$ 30,748.00	\$ 105,523.33	5%	3,739	1,537	5%	3,739	1,537	5%	3,739	1,537
	\$	74,775.33		\$ 30,748.00	\$ 105,523.33		3,739	1,537		3,739	1,537		3,739	1,537
Registered Vet Tech														
1	\$	49,533.45	41.12%	\$ 20,368.00	\$ 69,901.45	20%	9,907	4,074	85%	42,103	17,313	20%	9,907	4,074
	\$	49,533.45		\$ 20,368.00	\$ 69,901.45		9,907	4,074		42,103	17,313		9,907	4,074
Animal Shelter Supervisor														
1	\$	56,624.28	41.12%	\$ 23,284.00	\$ 79,908.28	5%	2,831	1,164	10%	5,662	2,328	10%	5,662	2,328
	\$	56,624.28		\$ 23,284.00	\$ 79,908.28		\$ 2,831	\$ 1,164		5,662	2,328		5,662	2,328
Totals	\$	737,321.13		\$ 303,186.00	\$ 1,040,507.13		\$ 142,573	\$ 58,626		\$ 265,852	\$ 109,316		\$ 233,654	\$ 96,079
							\$201,200			\$375,168			\$329,732	

Care and Maintenance - Salaries and Benefits FY 2008-09 - POST IRC CORRECTED

Auditor Analysis

Step 1 - Labor - Actual Salaries & Benefits

							Per Audit			Per Town of A.Valley (Post IRC)			Per SCO (Post IRC)		
							% Of Care & Maintenance Per Classification			% Of Care & Maintenance Per Classification			% Of Care & Maintenance Per Classification		
Labor- Title, Name	Qty.	Actual Salaries Paid FY 2007-08 (a)	DOF CPI Index FY 2008-09 (b)	Adjusted Salaries for FY 2008-09 (c)= (a) * (b)	Benefit Rate (d)	Benefits Paid (e) = (c) * (d)	Total Salaries & Benefits Paid (f)= (e) + (d)	Salaries Allowable (f)= (a) * (e)	Benefits Allowable (g)= (c) * (e)	Classification (e)	Salaries Allowable (f)= (a) * (e)	Benefits Allowable (g)= (c) * (e)	Classification (e)	Salaries Allowable (f)= (a) * (e)	Benefits Allowable (g)= (c) * (e)
[Copy of FY 2007-08 Analysis]															
Animal Shelter Attendant															
1	\$	44,207.40	1.01	\$ 44,649	42.84%	\$ 19,128.00	\$ 63,777.00	\$ 26,789	\$ 11,477	60%	\$ 35,719	\$ 15,302	80%	\$ 35,719	\$ 15,302
2															
3		40,238.97	1.01	40,641	42.84%	17,411.00	58,052.00	24,385	10,447	80%	32,513	13,929	80%	32,513	13,929
4		30,519.44	1.01	30,825	42.84%	13,205.00	44,030.00	18,495	7,923	80%	24,660	10,564	80%	24,660	10,564
5															
6															
	\$	114,965.81		\$ 116,115		\$ 49,744.00	\$ 165,859.00	69,669	29,846		92,892	39,795		92,892	39,795
Animal Control (Customer Service) Technician															
1		41,002.81	1.01	\$ 41,413	42.84%	\$ 17,741.00	\$ 59,154.00	2,071	887	25%	10,353	4,435	25%	10,353	4,435
2		45,708.53	1.01	46,166	42.84%	19,778.00	65,944.00	2,308	989	25%	11,542	4,945	25%	11,542	4,945
3		50,196.92	1.01	50,699	42.84%	21,719.00	72,418.00	2,535	1,086	25%	12,675	5,430	25%	12,675	5,430
4		41,429.29	1.01	41,844	42.84%	17,926.00	59,770.00	2,092	896	25%	10,461	4,482	25%	10,461	4,482
5		45,842.10	1.01	46,301	42.84%	19,835.00	66,136.00	2,315	992	25%	11,575	4,959	25%	11,575	4,959
	\$	224,179.65		\$ 226,423.00		\$ 96,999.00	\$ 323,422.00	11,321	4,850		56,606	24,251		56,606	24,250
Animal Control Officer															
2	\$	52,163.58	1.01	\$ 52,685	42.84%	\$ 22,570.00	\$ 75,255.00	2,634	1,129	5%	5,269	2,257	10%	5,269	2,257
1		57,180.47	1.01	57,752	42.84%	24,741.00	82,493.00	2,888	1,237	5%	5,775	2,474	10%	5,775	2,474
2		59,225.42	1.01	59,818	42.84%	25,626.00	85,444.00	2,991	1,281	5%	5,982	2,563	10%	5,982	2,563
3		37,116.46	1.01	37,488	42.84%	16,060.00	53,548.00	1,874	803	5%	3,749	1,606	10%	3,749	1,606
	\$	205,685.93		\$ 207,743.00		\$ 88,997.00	\$ 296,740.00	10,387	4,450		20,775	8,900		20,774	8,900
Animal Control Supervisor															
1	\$	74,775.33	1.01	\$ 75,523	42.84%	\$ 32,354.00	\$ 107,877.00	3,776	1,618	5%	3,776	1,618	5%	3,776	1,618
2		11,274.00	n/a	11,274	42.84%	4,830.00	16,104.00	564	242	5%	564	242	5%	564	242
	\$	86,049.33		\$ 86,797.00		\$ 37,184.00	\$ 123,981.00	4,340	1,859		4,340	1,860		4,340	1,859
Registered Vet Tech															
1	\$	49,533.45	1.01	\$ 50,029	42.84%	\$ 21,432.00	\$ 71,461.00	10,006	4,286	20%	42,525	18,217	20%	10,006	4,286
	\$	49,533.45		\$ 50,029		\$ 21,432.00	\$ 71,461.00	10,006	4,286		42,525	18,217		10,006	4,286
Animal Shelter Supervisor															
1	\$	56,624.28	1.01	\$ 57,191	42.84%	\$ 24,501.00	\$ 81,692.00	2,860	1,225	5%	5,719	2,450	10%	5,719	2,450
	\$	56,624.28		\$ 57,191		\$ 24,501.00	\$ 81,692.00	2,860	1,225		5,719	2,450		5,719	2,450
Totals															
				\$ 744,298		\$ 318,857.00	\$ 1,063,155.00	\$ 108,583	\$ 46,517		\$ 222,857	\$ 95,473		\$ 190,337	\$ 81,540
								\$155,099		\$318,330		\$271,877			

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 July 20, 2020, I served the:

- **Controller's Comments on the Proposed Decision filed July 17, 2020**

Animal Adoption, 17-9811-I-04

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

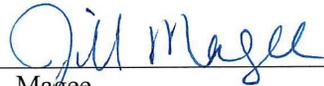
As Added or Amended by Statutes 1998, Chapter 752 (SB 1785)

Fiscal Years: 2007-2008 and 2008-2009

Town of Apple Valley, 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 July 20, 2020 at Sacramento, California.



Jill L. Magee

Commission on State Mandates

980 Ninth Street, Suite 300

Sacramento, CA 95814

(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 7/15/20

Claim Number: 17-9811-I-04

Matter: Animal Adoption

Claimant: Town of Apple Valley

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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