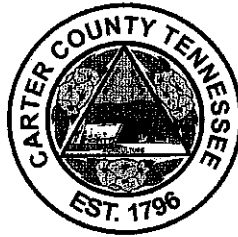


801 E. Elk Avenue, Suite 201
Elizabethton, TN 37643



Telephone: 423-542-1801
Fax: 423-542-9279
E-mail: mayor@cartercountyttn.gov

LEON HUMPHREY
COUNTY MAYOR

June 27, 2017

Elizabethton / Carter County Animal Shelter
Shelter Manager and Staff
135 Sycamore Shoals Drive
Elizabethton, TN 37643

FILED

June 27, 2017
MARY GOUGE
COUNTY CLERK

Patsy H. Lewis D.C.

RE: Carter County Government - Animal Shelter Department
Policies, Procedures and Internal Controls

Shelter Manager, Transition Team and Advisory Board,

This is the Shelter Office's copy of the Standard Operating Procedures (SOPs) and Reference Manuals (consisting of 5 binders).

Binder I

- Section 1: Carter County Employee Handbook
- Section 2: Carter County Financial Policies and Procedures Manual
- Section 3: State of Tennessee Internal Control and Compliance Manual
- Section 4: Tennessee County Government Handbook

Binder II

- Section 1: Federal, State and Local Laws
- Section 2: Specific ECCAS Questions and Relevant Laws
- Section 3: Compiled & Edited Tennessee Laws Pertaining to Animals
- Section 4: TN State Records Retention Requirements for Counties

Binder III

- Section 1: ASPCA Pro Shelter Management Link & Planning Calendar
- Section 2: ASPCA Pro Training Series (150+ Live and Recorded Webinars)
- Section 3: ASPCA Pro Grant Guidelines and Opportunities
- Section 4: ASPCA Pro Keys to Shelter Management

Binder IV

- Section 1: Guidelines for Standards of Care in Animal Shelters
- Section 2: Association of Shelter Veterinarians' 2016 Guidelines for Spay-Neuter Programs
- Section 3: National Animal Care & Control Association Guidelines
- Section 4: TN Department of Health Rabies Control Manual 2016
- Section 5: Rules of Tennessee Board of Veterinary Medical Examiners



Binder V

Section 1: ECCAS and TN State Internal Controls Requirements, CTAS Training and Examples

Section 2: Carter County Sheriff Office Trustee Supervisor Training and Compliance Requirements

Section 3: Loudon County, TN Operations Manual and Job Descriptions Example for Possible Customization and Adoption (Loudon County, TN Population est. 52,000)

Section 4: UT College of Veterinary Medicine Investigation Report 2016

Section 5: UT MTAS Investigation Report 2015

Section 6: ECCAS Contracted Veterinarian Recommendations for Standards of Care and Treatment

Section 7: Lincoln Memorial University Contract for Spay-Neuter Services

Section 8: Shelter Manager User Manual

SOPs are a key tool for the operation and management of the Elizabethton / Carter County Animal Shelter (ECCAS) which is managed by the County Government and is a Department within Carter County Government. Funding to operate the Shelter is currently provided by the City of Elizabethton and Carter County Governments.

SOPs establish a baseline for how all staff and trustees perform routine shelter tasks. The consistency and predictability that SOPs can provide helps make life less stressful for the animals – and for people, too.

The State of Tennessee Comptroller's office retained the University of Tennessee County Technical Advisory Service (CTAS) to train all County Departments on the State's new Internal Controls requirements that went into effect in June 2016. CTAS recommended, based on similar population, that the ECCAS use Loudon County's Animal Shelter's Operations Manual, Job Descriptions and Internal Control Assessment 2016 as a guide for ECCAS to develop its SOPs, Job Descriptions and Internal Controls. These documents are included in Binder V for the Advisory Board's consideration, customization and adoption. Please note that Loudon County, TN has an annual operating budget of approximately \$400,864 for their Shelter funded by the County and Cities and has 5 full-time employees with benefits and 2 part-time employees without benefits. A copy of their detailed budget is attached to this letter.

Please note that the attached document submitted by Ms. Posada, titled Elizabethton/Carter County Animal Shelter Internal Controls Assessment 2017, does not meet the statutory requirements. As the Carter County Commission is now the oversight body of the Shelter, said body of elected officials, is required by state statute to develop a compliant Internal Control Assessment. As of the date of this letter, it is my opinion that the ECCAS is still failing to properly manage money, inventory, animals, personnel, etc. The State of Tennessee Comptroller's office is still investigating possible criminal activity at the Shelter. Once the Comptroller finalizes its report, all corrective actions will need to be incorporated into the SOPs and training instruction for all Shelter employees. An Audit Plan for regular compliance auditing should also be developed and implemented. Furthermore, during my office's investigation and as a

result of the compilation of the materials for the SOP and binders, it has come to my attention that the Shelter is in possible violation of Tenn. Code Ann. § 5-1-120 and Tenn. Code Ann. § 10-7-503 (see page 8 and 9 of 109 also attached).

SOPs enable us to be consistent about expectations for every employee and to determine whether performance meets, exceeds, or falls short of expectations. Be sure to thoroughly review the information, compiled in these 5 binders, that has been provided by the State of Tennessee, the County Attorney and Sheriff's Department, Veterinarians, and other subject matter experts.

The SOP Manual is a "living" document that will be updated as better ways of doing your jobs and responding to the needs of the animals in the County's care and of the human community we serve are identified. The formal procedure for suggesting and making changes to SOPs is outlined below. The County Clerk will have the master and current copy of the SOPs and any and all revisions are required to be approved and updated by the County Commission as the compliance administrator for the County for the Shelter given the on-going investigation by the County Government and the State of Tennessee Comptroller's office and just as is done with the County's Employee Handbook and County's Financial Policies and Procedures Manual.

Carter County Government and the ECCAS, going forward, must comply with all local, state and federal laws pertaining to the operation of the County Operated Shelter and the care of the animals in the County's care.

Process for changes, updates or clarifications to the SOPs:

To avoid confusion and inconsistency, only the County Clerk can make the actual changes to the SOPs. However, all staff can suggest changes as described below:

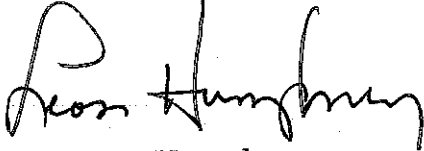
- If you have suggestions for change, deletions, or additions, ask the Shelter Manager to include SOPs on the agenda of the Advisory Board Meeting.
- If approved by the Advisory Board, the Shelter Manager will refer the change request to the County Commission designee for presentation to the full commission during its monthly commission meeting.
- If the County Commission approves of the change, the County Clerk will update that section of the master SOP manual (both electronic and physical copy) with the new wording and instruction and distribute a copy to the Shelter Manager retaining the original and all changes with the master SOP in the Clerk's Office.

This SOP Manual, consisting of 5 binders, is the foundation for establishing and maintaining the excellent performance of our staff and the organization. The SOP Manual will be used as a training document throughout the ECCAS. Carter County Government and I strongly encourage you to review SOPs at your regular staff meetings. The Shelter Manager, Kennel Managers and Animal Control Officers are

responsible for ensuring that all Staff and Trustees understand and follow the SOPs that apply to their roles in the ECCAS.

Thank you for all the hard work you do each day for the animals in Carter County Government's care at the ECCAS.

Sincerely,

A handwritten signature in black ink that reads "Leon Humphrey". The signature is written in a cursive style with a large initial "L" and "H".

Leon Humphrey

cc: Christa Byrd – Carter County Finance Director
Michael Kennedy – Carter County Deputy Finance Director
Ray Lyons – Carter County Financial Management Committee Chair
Sonja Culler – Carter County Budget Committee Chair
Dexter Lunceford – Carter County Sheriff
Joshua Hardin – Carter County Attorney

A Word of Caution...

- Remember that on average (per ACFE), only about 5% of fraud is detected by independent auditors.
- Should you discover fraud is occurring in your office (or have a reasonable suspicion), it is your statutory duty (T.C.A. § 8-4-501) to report this in a timely fashion (within 5 working days) to the State Comptroller.
- <https://www.comptroller.tn.gov/la/LGSfraudReporting.asp>

Elizabethton/Carter County Animal Shelter
Internal Control Assessment 2017

Purpose: To document an understanding of all Internal Controls for Elizabethton/Carter County Animal Shelter as following:

1. The obligations and costs of the shelter are in compliance with Carter County government and applicable law
2. To ascertain county funds, property and any asset that are assigned to the ECCAS not to be wasted, mishandled or have inappropriate usage
3. Revenues and expenditures in the ECCAS are properly recorded, processed and accounted for

Overview: The ECCAS consists of a Director, Office Manager, Kennel Manager, Maintenance/Grounds Manager, Animal Control Officer and Part time veterinarian

Physical Security: Each shelter employee has a key to the building. The shelter is under 24 hour surveillance with an in house monitoring and audio system located inside and outside of the facility. The shelter has a locked safe that monies taken in are kept in at all times. Deposits for all monies taken in are recorded and deposited every 3 days. Gates to the property are locked and secured every evening when the last staff member leaves.

Purchasing: ECCAS complies with the Carter County Government Purchasing System and policies. All purchases must be submitted into Skyward, approved PO given before purchase can be made.

Purchase Orders: Purchasing policy requires a completed requisition form, Approval & PO number from finance. Once a purchase has been made, a copy of receipt and Po are returned to finance office for processing of payment.

Office Cash/Check Operations

The ECCAS has official prenumbered receipt books to receipt all cash or check funds in the shelter. The shelter receives payment for adoptions, donations and money from Petsence for adoptions there.

1. Adoptions: The general public comes into the shelter looking to adopt a pet. Once the pet has been chosen, the adopter pays the appropriate fee and charge with a check or cash. Owner is given a receipt for payment out of the prenumbered receipt book.
2. Donations: A designated amount to be given to ECCAS by free will of the public. ECCAS does not solicit funds
Donations can be made out to ECCAS as donations only and be specified what funds are to be used for
3. Petsence: ECCAS places 4 to 6 cats at Petsence daily. As cats are adopted out, Petsence follows same adoption procedures as ECCAS. All money is collected up front, placed into a sealed envelope and give to ECCAS representative on a daily basis. The money/checks are recorded in the receipt book and deposited with regular ECCAS deposit every 3 days

County owned vehicles for ECCAS

The ECCAS has been assigned 2 trucks, 1 green and 1 yellow that states Carter County Animal Control on both sides. A transport van was given to the ECCAS by the Delawder estate to be used to transport animals to a designated location. Each employee may drive any vehicle while on the clock with permission. All vehicles are to be kept clean and maintained properly

Payroll: Payroll is authorized each fiscal year through the adoption of the county budget committee. The shelter reviews a copy of the adopted budget after the county commission approves it. The financial/ payroll office processes the shelters employees payroll after receiving the payroll sheet from the shelter bi-weekly

Each employee is responsible for their own timesheet. Timesheets are to be completed, signed, dated and give to director bi-weekly. Director takes payroll sheets to payroll to payroll/finance office for submission

Office Cash/Check Operations:

The ECCAS utilizes pre-numbered receipt books to receipt all funds in the shelter. The shelter receives revenues from adoptions, donations, Petsence and grants.

1. Adoptions: Adoptions are generated when the general public comes into the shelter to look for a companion and chooses one to adopt. The set fee is to be paid upon adoption of companion
2. Petsence adoptions are to follow same adoption procedures as ECCAS. The adopter pays the set fee with cash or check, placed into a seal envelope and given to office manager to be recorded into pre-numbered receipt book. All check and money will be deposited every 3 days

Deposits: Cash or check that are taken in is to be recorded into a pre-numbered receipt book. A receipt is to be given to anyone who adopts an animal or who has made a donation. All money and checks are deposited at least every 3 days.

Before deposit is to be made, money/checks are to be matched with receipt book, a copy of each receipt and check are to be made and kept with each deposit. Each deposit is to be taken to the trustees office and deposit made. The trustees office will give 2 copies of the deposit receipt, one to be taken to finance office and one to be maintained by director at the shelter.

Employees:

Mayor has sole control of ECCAS. All major decisions, finance and projects are to be approved by mayor.

Director: The shelter director is responsible for all day to day operations of the shelter. Director is responsible for safety, sanitation, and professional up keep of the facility,

delegating work tasks, addressing employee concerns, enforcing policies and procedures, training of staff members and trustees, dealing with public complaints, assisting with adoptions, surrenders and cruelty cases, coordinating trips to LMU with prior pet approval, Petsence adoption events, record keeping. The director makes daily inspection of the shelter to ensure work is accomplished by each employee, animals are cared for and medicated, and facility is sanitary. Director places purchase orders for items and maintenance for the upkeep of the shelter.

Kennel Manger: Kennel manager is responsible for day to day operations, helps maintain professional appearance of the shelter, feed, water and medicate animals. Interacts with the public and assist with adoptions. Cleans and assist Petsence with keeping kennels clean, stocking supplies from ECCAS to be used for Petsence, assist veterinarian with animals for routine exams and vaccinations, assist public with questions about the animals at ECCAS, assist with intake procedures,. Responsible for kennels being cleaned and santitized on a daily basis with proper instruction of cleaning protocols for kennels, alerting director of any aggressive animal upon intake, monitoring of trustees daily. Participates in onsite and off site adoption events if needed

Maintenance/ Grounds Manager: Maintenance/ Grounds Manager is responsible for keeping a professional appearance of the shelter at all times. Also picks up and supervises trustees, helps keep kennels clean, maintains cleanliness of facility, feeds, waters and walks animals, maintains upkeep of county trucks. Maintenance manager is to maintain outside of building as well as inside of building but not limited to washing and folding laundry, washing and drying dishes, placing dishes in designated area, prepping litter pans for next day, emptying trash, mopping, sweeping and cleaning windows

Animal Control Officer: Responsible for responding to request of assistance, cruelty cases, abandoned animals, 911 calls, bite calls, injured animal calls and animals running at large. ACO can be called out by 911 or calls coming into the shelter that is of concern. Each case will have a written report of animal that is brought back to the shelter or taken to a veterinarian hospital for treatment. ACO also picks up trustees from CCSO, monitors trustees while at the shelter. Duties include but not limited to cleaning kennels, feeding animals, laundry, washing and drying dishes, emptying trash, sweeping and mopping. ACO must remember when dealing with the public that they are a representative of the ECCAS and must act accordingly at all times!

Officer Manager: Office manger is responsible for answering phones, adoption contracts, receiving payment for adoptions, properly recording all money and donations into receipt book, interacting with public, educating clients on adopted animals with detailed information, preparing vet forms, completing data for mayors office daily, updating shelter manger daily, completing requested paper work and forms for LMU and rescues. Participates in onsite and off site adoptions if needed. Office manager may be asked to complete and take deposit to trustees office if director is unavailable. All mail is to be prepared and give to director or taken by office manger to obtain postage at the courthouse. Supervision of the trustees is required on a daily basis

Employee Conduct:

All employees of the Elizabethton/Carter County Animal Shelter are to show respect to the citizens, animals, volunteers, community service workers, and co-workers at all times.

LMU Spay and Neuter program: Lincoln Memorial University has agreed to spay and neuter ECCAS animals for a cost of \$35 dollars per animal. A schedule is coordinated with LMU with a date, number of animals per trip, and a pick up date for animals. Each pet will receive professional care from veterinarians and their staff at LMU. Each animal will receive proper bloodwork recommended by the veterinarian, treatment and medical procedures need for professional care of each animal at not additional cost. Each animal will be transported to LMU in the van, and secured into a kennel for transportation. Routine checks will be made on the animals as the best interest of the animals always comes first. LMU will bill ECCAS and will be paid by Carter County finance department

Animal Control Records Retention Schedule

Animal Control Records. The records included in this schedule are only those specific to a county operation related to animal control. Not all counties provide such services. Records that may be kept in the same format by several county offices (such as employment records, purchasing records, etc.) will be found listed under topical retention schedules elsewhere in this manual. If you have records in your office that are not listed in this schedule by name, check the descriptions of the records to see if we may have called it by a different term. If you still cannot locate any entry relative to the record, contact us at the County Technical Assistance Service for guidance in determining the proper disposition of the record and so that we can make note of that record's existence to include it in future revisions of this manual.

Retention Schedule for the Animal Control Records		
Description of Record	Retention Period	Legal Authority/Rationale
17-001. Activity Reports —Monthly reports showing the activity of the animal control operations.	Retain two years, unless there is no annual report. If no annual report, retain as permanent record.	Keep to aid in planning.
17-002. Adoption Contracts —May include agreement to have animal spayed/neutered when it is 6 months old.	Retain four years.	Keep to show proof of ownership/patterns of behavior on part of animal or owners.
17-003. Annual Reports —Annual reports showing the activity of the animal control operations.	Retain seven years.	Keep in case of need as evidence in litigation and for planning purposes.
17-004. Bite Reports —Documents investigations of dog bites.	Retain four years.	Retention period based on likely time of complaint or legal action.
17-005. Complaints, Record of —May contain date; time of complaint; complainant's name, address and telephone number; owner's name and address; animal's license number and details of problem.	Retain four years or until resolution of any litigation whichever is later.	Record may be used in litigation. Retention period based on statute of limitations for actions for injuries to personal property plus one year (T.C.A. § 28-3-105).
17-006. Controlled Substances, Log of	Retain three years.	TN Admin. Rule 1730-4-.09.
17-007. Dispatching Logs	Retain four years, unless legal action is pending.	Retention period based on likely time of complaint or legal action.
17-008. Euthanasia Report —Must be kept for each animal euthanized; includes date, estimated age, breed, weight, sex, amount of euthanasia solution administered, and description of verification of death.	*Retain three years. May want to retain four years if four year retention period adopted for other animal control records.	TN Admin. Rule 1730-4-.09.
17-009. Field Reports (Daily) —Report of officer's daily activities.	Retain one year.	Used to compile activity reports.

Retention Schedule for the Animal Control Records		
Description of Record	Retention Period	Legal Authority/Rationale
17-010. Impound Log —Log of all animals brought into the animal shelter and whether animal was adopted or euthanized.	Retain four years.	Keep as part of history of animals and owners and to track activity at shelter. Can be useful in returning lost animals to owners.
17-011. Rabies Certificate —Rabies vaccination is required by T.C.A. § 68-8-104. Certificates are forwarded to animal control by veterinarians.	Retain four years.	Keep to provide proof of vaccination and to facilitate return of lost animals to owners. Rabies vaccine lasts three years.
17-012. Return to Owner, Record of	Retain four years.	Keep to prove ownership of animal and assign liability to owner if the animal is ever in violation of ordinances or statutes.
17-013. Spay/Neuter Deposit, Record of —Deposit is required by T.C.A. 44-17-503 for every animal not already spayed or neutered that is adopted from an animal shelter.	Retain four years.	Keep as part of history of animals and owners.
17-014. Surrender of Animal, Record of	Retain four years.	Keep to defend against liability for taking animal. Based on statute of limitations for offenses against property plus one year.

Assessor of Property Records

Assessor of Property Records. The records included in this schedule are only those specific to the office of the assessor of property. Records that may be kept in the same format by several county offices (such as employment records, purchasing records, etc.) will be found listed under topical retention schedules in this manual. Included in this table is a listing of "obsolete" records. Your office should no longer be generating these records. They are still included in the disposition schedule so that anyone discovering those materials in older records of the office will know how to deal with them. To a certain extent, the records kept by county offices vary from county to county in either the format of record kept, the name given to the record, or the frequency of its occurrence. The fact that a certain record is listed in this schedule does not necessarily indicate that you should have it in your office. It may be a format for record-keeping that was never utilized in your county, or you may keep the record under a different name. If you have records in your office that are not listed in this schedule by name, check the descriptions of the records to see if we may have called it by a different term. If you still cannot locate any entry relative to the record, contact us at the County Technical Assistance Service for guidance in determining the disposition of the record and so we can make note of that record's existence to include it in future revisions of this manual.

Retention Schedule for Assessor of Property		
Description of Record	Retention Period	Legal Authority/Rationale
01-001 Aerial Photographs —Aerial photographs of flyovers. Negatives may be	Retain in office for one year after replacement by a	Keep for operational purposes through correction

Navigation icons: back, forward, refresh, home, search. Address bar: loudon county, tn pop. Search bar: bing.com/search?q=loudon+county,+tn+population%5C&FORM=EDGNNC

loudon county, tn population

- Web Images Videos Maps News

298,000 RESULTS Any time

Showing results for loudon county, tn population. No results found for loudon county, tn population.

Thumbnail image of a document with the text: Loudon County - Population 51,454 (2016)

Statement Of Expenditures And Encumbrances
JUNE 23, 2017

101 GENERAL
50000 GENERAL COUNTY OPERATIONS
55000 PUBLIC HEALTH AND WELFARE
55120 RABIES AND ANIMAL CONTROL

Obj-Fnd-Centr-Obj	Sub Cost	Sub Title	Original Appro Amendments	Total Appropriation	YTD Expenditures YTD Encumbrances	Unencumb Balance Percent Used	JUNE Expen YUNE Encum
105		SUPERVISOR/DIRECTOR	41,637.00- 3,406.00-	45,043.00-	45,042.78 0.00	0.22- 100.00%	3,956.34 0.00
159		PART-TIME PERSONNEL	23,900.00- 0.00	23,900.00-	23,329.50 0.00	570.40- 97.61%	1,790.97 0.00
197		OVERTIME PAY	8,000.00- 0.00	8,000.00-	5,549.99 0.00	2,450.01- 69.37%	332.07 0.00
189		OTHER SALARIES & WAGES	104,375.00- 169.00-	104,544.00-	98,815.53 0.00	5,728.47- 94.52%	8,028.80 0.00
201		SOCIAL SECURITY	11,031.00- 221.00-	11,252.00-	10,223.98 0.00	1,028.02- 90.85%	833.81 0.00
204		STATE RETIREMENT	14,939.00- 347.00-	15,286.00-	14,492.43 0.00	793.57- 94.81%	1,194.74 0.00
206		LIFE INSURANCE	818.00- 12.00-	830.00-	830.88 0.00	0.88 100.11%	69.24 0.00
207		MEDICAL INSURANCE	42,566.00- 5,814.00-	48,380.00-	48,380.64 0.00	0.64 100.00%	4,031.72 0.00
208		DENTAL INSURANCE	2,340.00- 15.00-	2,325.00-	2,324.64 0.00	0.36- 99.98%	193.72 0.00
212		EMPLOYER MEDICARE	2,580.00- 53.00-	2,633.00-	2,391.08 0.00	241.92- 90.81%	195.01 0.00
307		COMMUNICATION	4,000.00- 0.00	4,000.00-	1,698.37 35.48	2,266.15- 43.35%	156.37 126.01-
307-		-WIRE COMMUNICATION	0.00 0.00	0.00	2,170.78 44.96	2,215.74 0.00%	192.28 192.28-
330		OPERATING LEASE PAYMENTS	800.00- 0.00	800.00-	425.36 0.00	374.64- 53.17%	0.00 0.00
333		LICENSES	486.00- 266.00-	220.00-	220.00 0.00	0.00 100.00%	0.00 0.00
338		MAINTENANCE AND REPAIR SERVICES-VEHICLE	1,500.00- 0.00	1,500.00-	639.40 860.53	0.07- 100.00%	0.00 0.00
340		MEDICAL AND DENTAL SERVICES	1,000.00- 0.00	1,000.00-	1,026.00 0.00	26.00 102.60%	0.00 0.00

Statement of Expenditures And Encumbrances
JUNE 23, 2017

101 GENERAL
50000 GENERAL COUNTY OPERATIONS
55000 PUBLIC HEALTH AND WELFARE
55120 BABIES AND ANIMAL CONTROL

Obj-Fnd-Centr-Obj Title	Sub Cost Sub	Original Appro	Total	YTD Expenditures	Unencumb Balance	JUNE Expen
		Amendments	Appropriation	YTD Encumbrances	Percent Used	JUNE Encum
348	POSTAL CHARGES	200.00- 0.00	200.00-	22.79 31.17	86.04- 56.98%	0.00 0.00
349	PRINTING, STATIONERY AND FORMS	800.00- 100.00	700.00-	684.00 0.00	16.00- 97.71%	456.00 456.00-
349-	-PETSM	0.00	1,000.00-	178.50 0.00	821.50- 17.85%	0.00 0.00
355	TRAVEL	750.00- 836.00-	1,586.00-	1,038.95 0.00	547.05- 65.51%	0.00 0.00
355-	-PETSM	0.00	1,200.00-	1,167.48 0.00	32.52- 97.29%	0.00 0.00
357	VETERINARY SERVICES	30,000.00- 1,295.00-	31,295.00-	18,779.16 12,001.68	523.16- 98.33%	1,575.00 1,575.00-
357-	-FYL6	0.00	0.00	520.09 0.00	520.09 0.00%	0.00 0.00
359	DISPOSAL FEES	0.00 100.00-	100.00-	82.78 0.00	17.22- 82.78%	6.09 0.00
399	OTHER CONTRACTED SERVICES	1,000.00- 1,000.00	0.00	0.00 0.00	0.00 0.00%	0.00 0.00
399-	-PUPPY	0.00	1,225.00-	1,225.00 0.00	0.00 100.00%	0.00 0.00
401	ANIMAL FOOD AND SUPPLIES	28,000.00- 110.00	27,890.00-	21,328.86 2,880.75	3,680.39- 86.80%	619.62 219.62-
401-	-BOUST	0.00	15,600.00-	0.00 0.00	15,600.00- 0.00%	0.00 0.00
401-	-LADDS	1,020.00- 1,980.00-	3,000.00-	0.00 0.00	3,000.00- 0.00%	0.00 0.00
401-	-PETSM	5,000.00- 0.00	5,080.00-	2,712.70 0.00	2,287.30- 54.25%	0.00 0.00
401-	-TEST	4,800.00- 2,700.00-	7,500.00-	7,065.60 0.00	434.40- 94.21%	882.00 1,176.00-
410		4,500.00-	4,580.00-	3,793.78	217.54-	471.30

Statement Of Expenditures And Encumbrances
JUNE 23, 2017

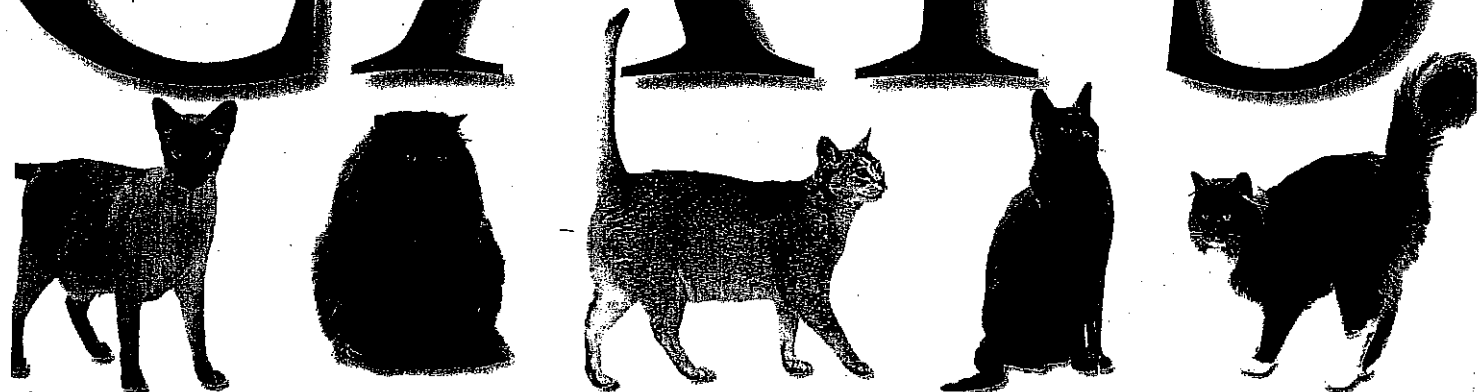
101 GENERAL
50000 GENERAL COUNTY OPERATIONS
55000 PUBLIC HEALTH AND WELFARE
55120 RABIES AND ANIMAL CONTROL

Obj-Fnd-Centr-Obj Title	Sub Cost	Sub	Original Appro Amendments	Total Appropriation	YTD Expenditures YTD Encumbrances	Unencumb Percent Used	JUNE Expen JUNE Estm
CUSTODIAL SUPPLIES			0.00		488.68	55.17%	471.30-
425 GASOLINE			8,000.00-	8,000.00-	4,973.91	3,026.09-	514.86
			0.00		0.00	52.17%	0.00
435 OFFICE SUPPLIES			1,500.00-	1,500.00-	1,099.94	0.00	0.00
			0.00		0.00	100.00%	0.00
450 TIRES AND TUBES			1,100.00-	1,100.00-	393.78	2.22-	0.00
			0.00		744.00	99.80%	0.00
451 UNIFORMS			1,500.00-	1,500.00-	714.89	356.47-	122.39
			0.00		428.64	76.24%	122.39-
452 UTILITIES			9,000.00-	9,000.00-	6,445.97	2,554.03-	0.00
			0.00		0.00	71.62%	0.00
499 OTHER SUPPLIES AND MATERIALS			1,500.00-	1,500.00-	208.17	996.01-	7.00
			0.00		295.82	33.50%	7.00-
513 WORKMAN'S COMPENSATION INSURANCE			4,561.00-	4,561.00-	4,503.00	58.00-	0.00
			0.00		0.00	98.73%	0.00
524 IN-SERVICE/STAFF DEVELOPMENT			500.00-	1,040.00-	1,040.00	0.00	0.00
			540.00-		0.00	100.00%	0.00
719 OFFICE EQUIPMENT			754.00-	754.00-	9.23	744.77-	0.00
			0.00		0.00	1.22%	0.00
790 -ANIMA OTHER EQUIPMENT			0.00	500.00-	100.00	400.00-	0.00
			500.00-		0.00	20.00%	0.00
799 -PUPPY OTHER CAPITAL OUTLAY			0.00	900.00-	899.99	0.01-	0.00
			900.00-		0.00	100.00%	0.00
Total RABIES AND ANIMAL CONTROL			364,457.00-	400,864.00-	335,801.15	46,091.20-	25,629.33
			36,407.00-		18,971.65	88.50%	4,345.60-
Total PUBLIC HEALTH AND WELFARE			364,457.00-	400,864.00-	335,801.15	46,091.20-	25,629.33
			36,407.00-		18,971.65	88.50%	4,345.60-
Total GENERAL COUNTY OPERATIONS			364,457.00-	400,864.00-	335,801.15	46,091.20-	25,629.33
			36,407.00-		18,971.65	88.50%	4,345.60-

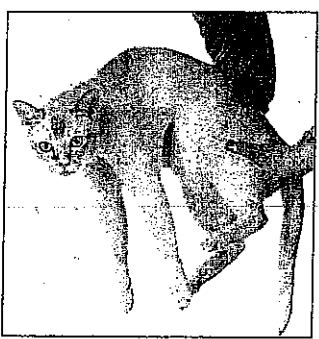
THE ULTIMATE ENCYCLOPEDIA OF

*Collect at Kellogg's
Animal Hospital*

CATS



CAT BREEDS

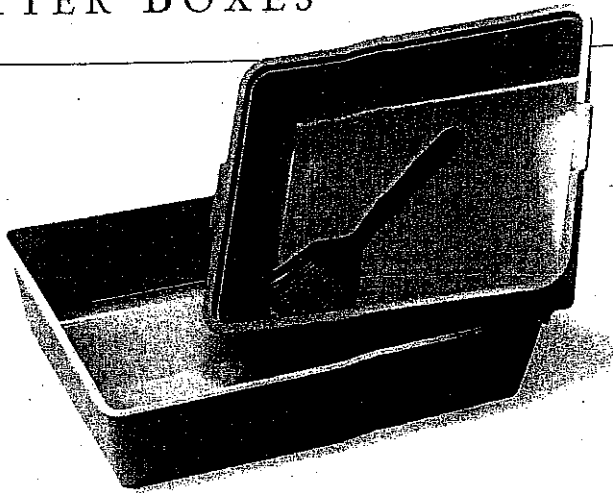


5 CAT CARE

LITTER AND LITTER BOXES

A kitten or cat needs access to a litter box if it is not able to go outside when it wants to. The tray may become redundant once a kitten is fully immunized and has learned to use its cat flap into the garden, although it is preferable to encourage your cat to stay in at night. Even when very young, kittens are inherently clean and will not soil their bed. If a cage or crate is being used during the settling-in period, it should be large enough to contain a litter box.

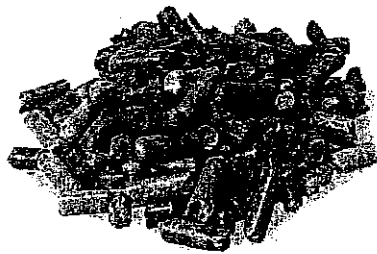
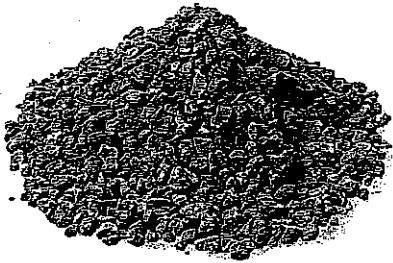
There is a wide range of products available, from basic plastic boxes to covered models with entrance flaps and filters to minimize odor. The key



+ LEFT
The most important consideration when buying a litter box is that it should be easy to clean. Use a scoop to remove faeces independently, rather than changing all the litter in the tray every time.

point about litter boxes is that they must be easy to clean, and tough enough to withstand frequent washing and disinfecting. They should also be in a position that is easy to clean. Toxoplasmosis is an infection that can

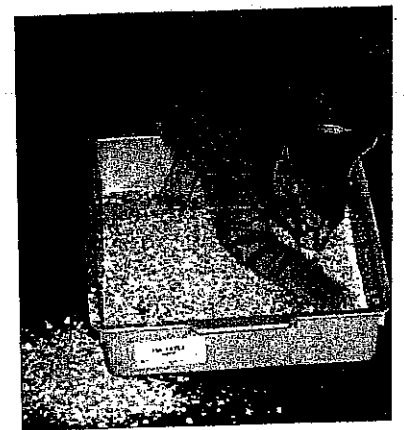
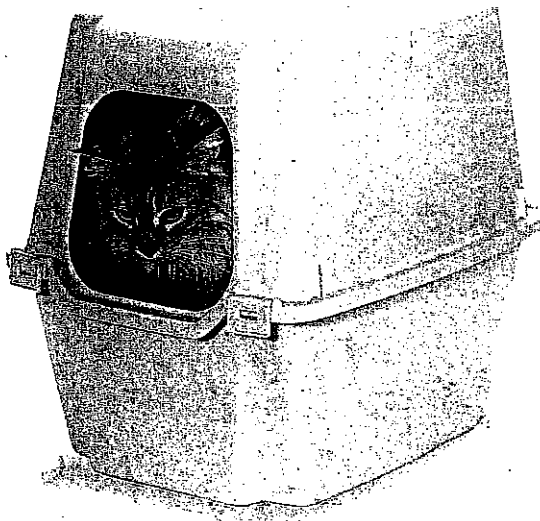
scrape the litter over any feces deposited, which it does instinctively. Sawdust, woodshavings, cinders, ash and newspapers are not advised nor are some pine-wood products that can be irritants.



+ BELOW
The ultimate litter box is not only draft-proof and private for the coy cat, but helps contain odors.

be shed in a cat's feces without the cat showing any signs of disease. It is, however, a hazard to humans, especially pregnant women. Disposal of feces less than 24 hours after passing and regular cleaning of litter boxes with plenty of water and detergent is effective in the control of toxoplasmosis. Some household products contain ingredients, which, although fine for use in the home, can be toxic to cats. The staff at your vet's should be able to advise on these.

+ ABOVE, LEFT TO RIGHT
Clay, wood and paper-based litters: some are highly absorbent, others are superfine and form clumps when wet.



LITTER OPTIONS

The various litter products available should be acceptable to the cat, reduce odor and absorb urine. It should also be easy for the cat to

+ ABOVE
Kittens are instinctively clean. This feral kitten was abandoned by its mother and when a litter box was provided, automatically began to use after being shown it once.