

**SILICON VALLEY**  
**ANIMAL CONTROL AUTHORITY**

**AGENDA ITEM**

**Statement of Revenues and Expenditures**

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**RECOMMENDED MOTION**

That the Income & Expenses Budget vs. Actual----July 2019 through June 2020 and the Balance Sheet as of June 30, 2020 be received and filed.

**PRIOR BOARD ACTION**

The Board receives and files monthly financial statements.

**DOCUMENT ATTACHED**

Income & Expenses Budget vs. Actual----July 2019 through June 2020  
Balance Sheet as of June 30, 2020

## SVACA Income & Expenses Budget vs. Actual July 2019 through June 2020

	Jul '19 - Jun 20	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>Licensing</b>			
License Fees (SVACA Collected)	171,739.87		
License Penalty (SVACA Collect)	1,800.00		
Licensing - Other	0.00	200,000.00	0.0%
<b>Total Licensing</b>	<u>173,539.87</u>	<u>200,000.00</u>	<u>86.77%</u>
<b>Program Fees</b>			
Disposal Fees	1,850.00		
Spay/Neuter Voucher Discount	21,110.00		
Spay/Neuter Clinic	41,510.00		
HTL	700.00		
Training Deposit	2,700.00	0.00	100.0%
Adoption Fees	65,062.00		
Reclaim Fees	29,698.00		
Surrender Fees	9,922.00		
Impound Fees	100.00		
Board Fees	88.00		
Field Service Charge	6,600.00		
Quarantine Fees	6,400.00		
Program Fees - Other	0.00	240,000.00	0.0%
<b>Total Program Fees</b>	<u>185,740.00</u>	<u>240,000.00</u>	<u>77.39%</u>
Interest	39,492.61	35,000.00	112.84%
Miscellaneous Revenue	7,696.75		
SVACA Member City Contributions	1,983,906.00	1,983,907.00	100.0%
<b>Total Income</b>	<u>2,390,375.23</u>	<u>2,458,907.00</u>	<u>97.21%</u>
<b>Gross Profit</b>	2,390,375.23	2,458,907.00	97.21%
<b>Expense</b>			
Maddie's Foster Grant-\$2,500	-2,500.00	0.00	100.0%
Maddie's Pet Adoption Grant	33,126.99		
Return to Owner Hardship Fund	213.00	1,000.00	21.3%
<b>Salaries and Benefits</b>			
Wages/Salaries, Regular	1,424,417.52	1,497,161.00	95.14%
Wages/Salaries, Overtime	32,900.88	32,000.00	102.82%
Health Insurance	126,119.69	238,500.00	52.88%
Dental	16,603.14	19,284.00	86.1%
Vision Insurance	2,444.56	3,024.00	80.84%
Life Insurance	1,270.49	1,441.00	88.17%
LTD/STD	4,001.42	3,625.00	110.38%
CalPERS Expense	127,423.22	152,106.00	83.77%
1959 Survivor Expense	541.13	1,037.00	52.18%
Payroll Taxes-SUI & Medicare	24,300.49	81,810.00	29.7%
<b>Total Salaries and Benefits</b>	<u>1,760,022.54</u>	<u>2,029,988.00</u>	<u>86.7%</u>
<b>Professional Fees/Services</b>			

**SVACA**  
**Income & Expenses Budget vs. Actual**  
July 2019 through June 2020

	Jul '19 - Jun 20	Budget	% of Budget
<b>Contract Veterinarians</b>	8,364.94	10,000.00	83.65%
<b>Investigations</b>	300.00	1,000.00	30.0%
<b>Accounting Services</b>	14,570.46	14,000.00	104.08%
<b>IT</b>	17,361.72	16,000.00	108.51%
<b>Payroll Services</b>	3,102.60	3,800.00	81.65%
<b>Wildlife Center Contract</b>	26,175.00	26,175.00	100.0%
<b>Total Professional Fees/Services</b>	69,874.72	70,975.00	98.45%
<b>Facility Expenses</b>			
<b>Utilities</b>			
<b>Electric</b>	44,794.36		
<b>Gas</b>	22,006.77		
<b>Refuse</b>	8,121.36		
<b>Water &amp; Sewer</b>	8,318.15		
<b>Total Utilities</b>	83,240.64		
<b>Assessment</b>	315.90		
<b>Custodial Service</b>			
<b>Janitorial</b>	17,280.00		
<b>Supplies</b>	6,807.48		
<b>Custodial Service - Other</b>	0.00	29,445.00	0.0%
<b>Total Custodial Service</b>	24,087.48	29,445.00	81.81%
<b>Bldg. Maintenance/HVAC Contract</b>	35,677.48	40,000.00	89.19%
<b>Facility Expenses - Other</b>	0.00	90,000.00	0.0%
<b>Total Facility Expenses</b>	143,321.50	159,445.00	89.89%
<b>Communications</b>			
<b>Wireless Communications</b>	5,584.14	7,300.00	76.5%
<b>Telephone &amp; Fax</b>	6,302.05	10,600.00	59.45%
<b>Total Communications</b>	11,886.19	17,900.00	66.4%
<b>Advertising</b>	725.61	500.00	145.12%
<b>Bank Service Charges</b>			
<b>Credit Card Fees</b>	8,120.23		
<b>Bank Service Charges - Other</b>	7,426.35	20,000.00	37.13%
<b>Total Bank Service Charges</b>	15,546.58	20,000.00	77.73%
<b>Computer Costs</b>			
<b>Software</b>	4,494.99		
<b>Computer Costs - Other</b>	1,349.68	10,600.00	12.73%
<b>Total Computer Costs</b>	5,844.67	10,600.00	55.14%
<b>Dues and Subscriptions</b>	2,302.20	2,000.00	115.11%
<b>Equipment-Non Fixed Asset</b>	141.73	500.00	28.35%
<b>Equipment Rental (Copy Machine)</b>	7,856.04	11,000.00	71.42%
<b>Insurance</b>			
<b>Liability Insurance</b>	27,499.71	26,000.00	105.77%
<b>Workers' Comp</b>	36,685.67	29,000.00	126.5%
<b>Total Insurance</b>	64,185.38	55,000.00	116.7%
<b>Office &amp; General Supplies</b>	3,202.62	2,500.00	128.11%

**SVACA**  
**Income & Expenses Budget vs. Actual**  
July 2019 through June 2020

	Jul '19 - Jun 20	Budget	% of Budget
Postage and Delivery	10,023.94	10,000.00	100.24%
Printing and Reproduction	0.00	3,000.00	0.0%
Recruitment and Testing	1,417.00	500.00	283.4%
<b>Animal Care</b>			
Animal Rabies Exam	450.00		
Adoptions & Supplies	318.35		
Cleaning Supplies	2,146.72		
Disposal	2,650.00		
Food	2,236.66		
Medical Supplies	14,494.75		
Veterinary Equipment Maint.	2,076.13		
Public- Spay/Neuter	170.00		
Animal Care - Other	0.00	23,000.00	0.0%
<b>Total Animal Care</b>	<u>24,542.61</u>	<u>23,000.00</u>	<u>106.71%</u>
Outreach & Education	8,718.34	6,000.00	145.31%
Volunteers	1,373.49	2,500.00	54.94%
Training and Education	726.00	3,000.00	24.2%
Travel (Air, Car, Hotel, M,E&I)	132.00	3,000.00	4.4%
Uniforms	381.72	1,500.00	25.45%
<b>Vehicle Expenses</b>			
Gasoline	11,990.56		
Maintenance and Repair	6,826.76		
Other	2,079.74		
Vehicle Expenses - Other	0.00	25,000.00	0.0%
<b>Total Vehicle Expenses</b>	<u>20,897.06</u>	<u>25,000.00</u>	<u>83.59%</u>
<b>Total Expense</b>	<u>2,183,961.93</u>	<u>2,458,908.00</u>	<u>88.82%</u>
<b>Net Ordinary Income</b>	206,413.30	-1.00	-20,641,330.0%
<b>Other Income/Expense</b>			
<b>Other Income</b>			
Animal Assistance Fund	91,483.36		
<b>Total Other Income</b>	<u>91,483.36</u>	<u>0.00</u>	<u>100.0%</u>
<b>Other Expense</b>			
Depreciation Expense	165,598.16		
<b>Total Other Expense</b>	<u>165,598.16</u>		
<b>Net Other Income</b>	<u>-74,114.80</u>	<u>0.00</u>	<u>100.0%</u>
<b>Net Income</b>	<u><u>132,298.50</u></u>	<u><u>-1.00</u></u>	<u><u>-13,229,850.0%</u></u>

## SVACA Balance Sheet As of June 30, 2020

	Jun 30, 20	Jun 30, 19
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
Bank of America-PayPal	118,654.50	97,601.76
Bank of America-Payroll	91,449.85	104,069.48
Bank of America-Vendor	737,205.50	224,513.19
LAIF	1,969,319.62	1,929,827.01
<b>Total Checking/Savings</b>	<u>2,916,629.47</u>	<u>2,356,011.44</u>
<b>Accounts Receivable</b>		
Accounts Receivable	-263,630.50	7,340.00
<b>Total Accounts Receivable</b>	<u>-263,630.50</u>	<u>7,340.00</u>
<b>Other Current Assets</b>		
Deferred Outflow	381,071.00	381,071.00
<b>Petty Cash</b>		
General Office	200.00	200.00
<b>Total Petty Cash</b>	<u>200.00</u>	<u>200.00</u>
Postage Machine	1,275.70	4,746.69
Undeposited Funds	2,177.31	2,177.31
<b>Total Other Current Assets</b>	<u>384,724.01</u>	<u>388,195.00</u>
<b>Total Current Assets</b>	<u>3,037,722.98</u>	<u>2,751,546.44</u>
<b>Fixed Assets</b>		
<b>Building</b>		
Thomas Road Building	5,578,066.73	5,578,066.73
Building-Accum. Depreciation	-2,134,801.47	-1,988,874.49
Building - Other	-161,530.16	-161,530.16
<b>Total Building</b>	<u>3,281,735.10</u>	<u>3,427,662.08</u>
<b>3370 Thomas Road</b>		
Construction Fees	54,958.30	54,958.30
Architectural Fees	341,255.78	341,255.78
<b>Total 3370 Thomas Road</b>	<u>396,214.08</u>	<u>396,214.08</u>
<b>Computers &amp; Equipment</b>		
Equipment	68,093.71	68,093.71
Equipment - Accum Depreciation	-98,725.15	-88,366.18
Computers & Equipment - Other	20,021.00	20,021.00
<b>Total Computers &amp; Equipment</b>	<u>-10,610.44</u>	<u>-251.47</u>
<b>Furniture &amp; Fixtures</b>		
FF&E	401,524.06	401,524.06
FF&E- Accumulated Depreciation	-401,007.89	-398,678.63
<b>Total Furniture &amp; Fixtures</b>	<u>516.17</u>	<u>2,845.43</u>
<b>Vehicles</b>		
Vehicles - Trucks & Vans	104,547.17	104,547.17
Vehicles - Accum. Depreciation	-117,611.56	-110,628.61
<b>Total Vehicles</b>	<u>-13,064.39</u>	<u>-6,081.44</u>
<b>Total Fixed Assets</b>	<u>3,654,790.52</u>	<u>3,820,388.68</u>

**SVACA**  
**Balance Sheet**  
As of June 30, 2020

	Jun 30, 20	Jun 30, 19
<b>TOTAL ASSETS</b>	<b>6,692,513.50</b>	<b>6,571,935.12</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
Accounts Payable	17,216.98	20,476.19
<b>Total Accounts Payable</b>	<b>17,216.98</b>	<b>20,476.19</b>
<b>Other Current Liabilities</b>		
Deferred Inflow	91,595.00	91,595.00
Accrued Compensated Absences	132,702.21	132,702.21
Miscellaneous	20.58	20.58
<b>Payroll Liabilities</b>		
CalPERS 457 Payable	1,682.82	1,640.98
1959 Survivors Payable	2,431.20	2,778.40
CalPERS Tax Payable	-38,836.86	-30,685.55
Fed Payroll Tax Payable	17,654.14	6,162.59
ST Payroll Tax Payable	33,398.23	44,894.02
Payroll Liabilities - Other	33,259.06	33,259.06
<b>Total Payroll Liabilities</b>	<b>49,588.59</b>	<b>58,049.50</b>
<b>Total Other Current Liabilities</b>	<b>273,906.38</b>	<b>282,367.29</b>
<b>Total Current Liabilities</b>	<b>291,123.36</b>	<b>302,843.48</b>
<b>Long Term Liabilities</b>		
Net Pension Liability	488,291.00	488,291.00
<b>Total Long Term Liabilities</b>	<b>488,291.00</b>	<b>488,291.00</b>
<b>Total Liabilities</b>	<b>779,414.36</b>	<b>791,134.48</b>
<b>Equity</b>		
<b>Retained Earnings.</b>		
SB 90 Reimbursement	-319,601.00	-319,601.00
Maddie's Fund	61,438.28	61,438.28
Shelter Project	338,855.22	338,855.22
Capital Project Improvement Fnd	34,000.00	34,000.00
Operating Reserve Fund	197,968.13	197,968.13
Animal Assistance Fund	826.50	826.50
Chubz Fund	4,486.49	4,486.49
Reserve for Unknown Losses	15,848.64	15,848.64
Vehicle Replacement Fund	59,400.10	59,400.10
Undesignated Reserve	109,743.85	109,743.85
Retained Earnings. - Other	2,562,703.00	2,562,703.00
<b>Total Retained Earnings.</b>	<b>3,065,669.21</b>	<b>3,065,669.21</b>
Retained Earnings	2,715,131.43	2,863,856.64
Net Income	132,298.50	-148,725.21
<b>Total Equity</b>	<b>5,913,099.14</b>	<b>5,780,800.64</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,692,513.50</b>	<b>6,571,935.12</b>