

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

**AGENDA ITEM**

**Statement of Revenues and Expenditures**

---

**RECOMMENDED MOTION**

That the Income & Expenses Budget vs. Actual----July 2022 through December 2022 and the Balance Sheet as of December 31, 2022 be received and filed.

**PRIOR BOARD ACTION**

The Board receives and files monthly financial statements.

**DOCUMENT ATTACHED**

Income & Expenses Budget vs. Actual----July 2022 through December 2022  
Balance Sheet as of December 31, 2022

**\*Financial Notes:**

Revenue:

- Due to staff adjustments, revenue is exceeding expectations and back on track when compared to pre-pandemic years.

Expenses:

- Recruitment is exceeding due to the ongoing need to fill two positions.
- Animal Care is exceeding due to increased pricing for supplies and intakes.
- Uniforms is exceeding due to the addition of new staff members.
- Accounting is exceeding due to the audit of FYE 6-30-22 financials.
- IT is exceeding due to receiving an invoice for FY 21-22 in FY 22-23.
- Postage is exceeding due to prepaying postage.

10:02 AM

SVACA

01/06/23

Income &amp; Expenses Budget vs. Actual

Accrual Basis

July through December 2022

	Jul - Dec 22	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>Licensing</b>			
License Fees (SVACA Collected)	83,782.00		
Licensing - Other	0.00	190,000.00	0.0%
<b>Total Licensing</b>	83,782.00	190,000.00	44.1%
<b>Program Fees</b>			
Disposal Fees	880.00		
Spay/Neuter Voucher Discount	7,534.00		
Spay/Neuter Clinic	23,909.00		
HTL	880.00		
Training Deposit	3,200.00		
Adoption Fees	68,108.00		
Reclaim Fees	12,617.00		
Surrender Fees	3,750.00		
Board Fees	110.00		
Field Service Charge	3,100.00		
Quarantine Fees	2,970.00		
Program Fees - Other	0.00	215,000.00	0.0%
<b>Total Program Fees</b>	127,058.00	215,000.00	59.1%
<b>Interest</b>	12,808.14	25,000.00	51.2%
<b>Miscellaneous Revenue</b>	2,104.26		
<b>SVACA Member City Contributions</b>	1,461,948.00	1,949,264.00	75.0%
<b>Total Income</b>	1,687,700.40	2,379,264.00	70.9%
<b>Gross Profit</b>	1,687,700.40	2,379,264.00	70.9%
<b>Expense</b>			
Non-pensionable compensation	88,299.16		
Return to Owner Hardship Fund	495.00	2,000.00	24.8%
<b>Salaries and Benefits</b>			
Wages/Salaries, Regular	681,640.12	1,365,555.00	49.9%
Wages/Salaries, Overtime	18,515.27	35,000.00	52.9%
Health Insurance	97,419.15	235,260.00	41.4%
Dental	9,186.01	21,336.00	43.1%
Vision Insurance	1,183.08	3,264.00	36.2%
Life Insurance	656.12	1,646.00	39.9%
LTD/STD	2,153.10	5,221.00	41.2%
CalPERS Expense	55,412.58	179,742.00	30.8%
1959 Survivor Expense	-17.00	1,037.00	-1.6%
Payroll Taxes-SUI & Medicare	12,092.46	56,722.00	21.3%
<b>Total Salaries and Benefits</b>	878,240.89	1,904,783.00	46.1%
<b>Professional Fees/Services</b>			
Legal Services	0.00	5,000.00	0.0%
Contract Veterinarians	2,406.21	10,000.00	24.1%
Investigations	0.00	1,000.00	0.0%
Accounting Services	13,532.50	20,000.00	67.7%
IT	10,665.12	18,000.00	59.3%
Payroll Services	1,900.45	4,000.00	47.5%
Wildlife Center Contract	25,480.00	25,480.00	100.0%
<b>Total Professional Fees/Services</b>	53,984.28	83,480.00	64.7%
<b>Facility Expenses</b>			
Rent	393.93		
<b>Utilities</b>			
Electric	22,760.51		
Gas	16,490.05		
Refuse	4,324.62		
Water & Sewer	5,950.29		
<b>Total Utilities</b>	49,525.47		
<b>Custodial Service</b>			
Janitorial	22,194.00		
Supplies	2,079.30		
Custodial Service - Other	0.00	42,000.00	0.0%
<b>Total Custodial Service</b>	24,273.30	42,000.00	57.8%
<b>Bldg. Maintenance/HVAC Contract</b>	24,817.94	41,000.00	60.5%
<b>Facility Expenses - Other</b>	0.00	90,000.00	0.0%

	Jul - Dec 22	Budget	% of Budget
<b>Total Facility Expenses</b>	99,010.64	173,000.00	57.2%
<b>Communications</b>			
Wireless Communications	2,254.72	7,300.00	30.9%
Telephone & Fax	831.38	9,000.00	9.2%
<b>Total Communications</b>	3,086.10	16,300.00	18.9%
<b>Advertising</b>	0.00	500.00	0.0%
<b>Bank Service Charges</b>			
Credit Card Fees	292.63		
Bank Service Charges - Other	5,830.48	16,000.00	36.4%
<b>Total Bank Service Charges</b>	6,123.11	16,000.00	38.3%
<b>Computer Costs</b>			
Hardware	80.00		
Software	8,160.00		
Computer Costs - Other	0.00	10,600.00	0.0%
<b>Total Computer Costs</b>	8,240.00	10,600.00	77.7%
<b>Dues and Subscriptions</b>	1,783.90	2,000.00	89.2%
<b>Equipment-Non Fixed Asset</b>	0.00	500.00	0.0%
<b>Equipment Rental (Copy Machine)</b>	3,487.63	8,000.00	43.6%
<b>Insurance</b>			
Liability Insurance	51,615.95	54,100.00	95.4%
Workers' Comp	39,754.39	42,000.00	94.7%
<b>Total Insurance</b>	91,370.34	96,100.00	95.1%
<b>Office &amp; General Supplies</b>	803.83	2,500.00	32.2%
<b>Postage and Delivery</b>	4,929.28	8,000.00	61.6%
<b>Printing and Reproduction</b>	0.00	2,500.00	0.0%
<b>Recruitment and Testing</b>	2,575.58	3,500.00	73.6%
<b>Animal Care</b>			
Animal Rabies Exam	797.72		
Cleaning Supplies	56.42		
Disposal	1,050.00		
Food	1,476.68		
Medical Supplies	10,726.40		
Veterinary Equipment Maint.	1,215.80		
Animal Care - Other	0.00	20,000.00	0.0%
<b>Total Animal Care</b>	15,323.02	20,000.00	76.6%
<b>Training and Education</b>	246.00	2,000.00	12.3%
<b>Travel (Air, Car, Hotel, M,E&amp;I)</b>	0.00	1,500.00	0.0%
<b>Uniforms</b>	1,076.46	1,000.00	107.6%
<b>Vehicle Expenses</b>			
Gasoline	5,319.45		
Maintenance and Repair	790.28		
Other	1,470.63		
Vehicle Expenses - Other	0.00	25,000.00	0.0%
<b>Total Vehicle Expenses</b>	7,580.36	25,000.00	30.3%
<b>Total Expense</b>	1,266,655.58	2,379,263.00	53.2%
<b>Net Ordinary Income</b>	421,044.82	1.00	42,104,482.0%
<b>Other Income/Expense</b>			
Other Income			
Animal Assistance Fund	7,135.76		
<b>Total Other Income</b>	7,135.76		
<b>Other Expense</b>			
Depreciation Expense	96,913.73		
<b>Total Other Expense</b>	96,913.73		
<b>Net Other Income</b>	-89,777.97		
<b>Net Income</b>	<b>331,266.85</b>	<b>1.00</b>	<b>33,126,685.0%</b>

**SVACA**  
**Balance Sheet**  
As of December 31, 2022

	Dec 31, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Bank of America-PayPal	190,038.70
Bank of America-Payroll	76,407.40
Bank of America-Vendor	601,066.70
LAIF	3,776,993.83
<b>Total Checking/Savings</b>	4,644,506.63
<b>Accounts Receivable</b>	
Accounts Receivable	14,646.17
<b>Total Accounts Receivable</b>	14,646.17
<b>Other Current Assets</b>	
Deferred Outflow	338,347.00
Petty Cash	
General Office	200.00
<b>Total Petty Cash</b>	200.00
Postage Machine	-1,737.25
Undeposited Funds	-5,798.44
<b>Total Other Current Assets</b>	331,011.31
<b>Total Current Assets</b>	4,990,164.11
<b>Fixed Assets</b>	
<b>Building</b>	
Thomas Road Building	5,578,066.73
Building-Accum. Depreciation	-2,630,953.81
Building - Other	-161,530.16
<b>Total Building</b>	2,785,582.76
<b>3370 Thomas Road</b>	
Construction Fees	54,958.30
Architectural Fees	341,255.78
<b>Total 3370 Thomas Road</b>	396,214.08
<b>Computers &amp; Equipment</b>	
Equipment	77,363.06
Equipment - Accum Depreciation	-125,449.45
Computers & Equipment - Other	62,207.00
<b>Total Computers &amp; Equipment</b>	14,120.61
<b>Furniture &amp; Fixtures</b>	
FF&E	401,524.06
FF&E- Accumulated Depreciation	-401,524.06
Furniture & Fixtures - Other	1,005.00
<b>Total Furniture &amp; Fixtures</b>	1,005.00
<b>Vehicles</b>	
Vehicles - Trucks & Vans	147,650.17
Vehicles - Accum. Depreciation	-142,114.31
<b>Total Vehicles</b>	5,535.86
<b>Total Fixed Assets</b>	3,202,458.31
<b>TOTAL ASSETS</b>	<b>8,192,622.42</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	

**SVACA**  
**Balance Sheet**  
As of December 31, 2022

	<b>Dec 31, 22</b>
Accounts Payable	14,926.01
<b>Total Accounts Payable</b>	<b>14,926.01</b>
<b>Other Current Liabilities</b>	
Deferred Inflow	282,199.00
Accrued Compensated Absences	106,121.21
Miscellaneous	-29.99
<b>Payroll Liabilities</b>	
CalPERS 457 Payable	4,910.44
1959 Survivors Payable	2,314.20
CalPERS Tax Payable	-125,063.18
Fed Payroll Tax Payable	24,640.93
ST Payroll Tax Payable	27,200.39
Payroll Liabilities - Other	14,861.06
<b>Total Payroll Liabilities</b>	<b>-51,136.16</b>
<b>Total Other Current Liabilities</b>	<b>337,154.06</b>
<b>Total Current Liabilities</b>	<b>352,080.07</b>
<b>Long Term Liabilities</b>	
Net Pension Liability	440,400.00
<b>Total Long Term Liabilities</b>	<b>440,400.00</b>
<b>Total Liabilities</b>	<b>792,480.07</b>
<b>Equity</b>	
<b>Retained Earnings.</b>	
SB 90 Reimbursement	-319,601.00
Maddie's Fund	61,438.28
Shelter Project	338,855.22
Capital Project Improvement Fnd	-20,250.00
Operating Reserve Fund	197,968.13
Animal Assistance Fund	826.50
Chubz Fund	4,486.49
Reserve for Unknown Losses	15,848.64
Vehicle Replacement Fund	57,332.10
Undesignated Reserve	347,071.85
Retained Earnings. - Other	2,562,703.00
<b>Total Retained Earnings.</b>	<b>3,246,679.21</b>
Retained Earnings	3,822,196.29
Net Income	331,266.85
<b>Total Equity</b>	<b>7,400,142.35</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>8,192,622.42</b>