

**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 2017 through April 30, 2018 and the Balance Sheet as of April 30, 2018 be received and filed.

**PRIOR BOARD ACTION**

The Board receives and files monthly financial statements.

**DOCUMENT ATTACHED**

Income & Expenses Budget vs. Actual----July 2017 through April 2018  
Balance Sheet as of April 30, 2018

**SVACA**  
**Income & Expenses Budget vs. Actual**  
**July 2017 through April 2018**

	Jul '17 - Apr 18	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>Capital Contribution</b>	120,000.00		
<b>Licensing</b>			
License Fees (SVACA Collected)	153,840.10		
License Penalty (SVACA Collect)	1,100.00		
Licensing - Other	0.00	195,000.00	0.0%
<b>Total Licensing</b>	154,940.10	195,000.00	79.5%
<b>Program Fees</b>			
Disposal Fees	2,350.00		
Spay/Neuter Voucher Discount	28,098.00		
Spay/Neuter Clinic	45,107.00		
HTL	950.00		
Training Deposit	4,000.00		
Adoption Fees	40,200.00		
Reclaim Fees	31,995.00		
Surrender Fees	8,420.00		
Impound Fees	100.00		
Board Fees	66.00		
Field Service Charge	7,800.00		
Quarantine Fees	6,700.00		
Other	1,364.01		
Program Fees - Other	0.00	217,000.00	0.0%
<b>Total Program Fees</b>	177,150.01	217,000.00	81.6%
<b>Interest</b>	17,631.90	15,000.00	117.5%
Returned Check Fee	150.00		
Miscellaneous Revenue	10,977.90		
SVACA Member City Contributions	1,820,287.00	1,820,286.00	100.0%
<b>Total Income</b>	2,301,136.91	2,247,286.00	102.4%
<b>Gross Profit</b>	2,301,136.91	2,247,286.00	102.4%
<b>Expense</b>			
FYE 6-30-17 surplus	54,270.43		
Maddie's Pet Adoption Grant	12,373.88		
Return to Owner Hardship Fund	210.00	2,000.00	10.5%
<b>Salaries and Benefits</b>			
Wages/Salaries, Regular	1,137,238.28	1,335,856.00	85.1%
Wages/Salaries, Overtime	25,242.61	38,000.00	66.4%
Health Insurance	99,351.61	243,000.00	40.9%
Dental	17,106.03	18,552.00	92.2%
Vision Insurance	2,272.75	3,024.00	75.2%
Life Insurance	858.00	1,441.00	59.5%
LTD/STD	3,777.59	3,341.00	113.1%
CalPERS Expense	83,413.15	132,074.00	63.2%
1959 Survivor Expense	588.07	1,361.00	43.2%
Payroll Taxes-SUI & Medicare	21,183.42	73,501.00	28.8%
<b>Total Salaries and Benefits</b>	1,391,031.51	1,850,150.00	75.2%
<b>Professional Fees/Services</b>			
Contract Veterinarians	13,903.96	16,000.00	86.9%
Investigations	2,650.00	1,000.00	265.0%
Accounting Services	12,783.00	13,700.00	93.3%
IT	8,249.94	15,000.00	55.0%
Payroll Services	2,867.86	3,500.00	81.9%
Wildlife Center Contract	25,437.00	25,437.00	100.0%
<b>Total Professional Fees/Services</b>	65,891.76	74,637.00	88.3%
<b>Facility Expenses</b>			
<b>Utilities</b>			
Electric	39,629.97		
Gas	17,342.18		

**SVACA**  
**Income & Expenses Budget vs. Actual**  
**July 2017 through April 2018**

	Jul '17 - Apr 18	Budget	% of Budget
Refuse	4,319.40		
Water & Sewer	12,506.71		
<b>Total Utilities</b>	<b>73,798.26</b>		
<b>Custodial Service</b>			
Janitorial	11,650.00		
Supplies	2,308.99		
Custodial Service - Other	0.00	18,000.00	0.0%
<b>Total Custodial Service</b>	<b>13,958.99</b>	<b>18,000.00</b>	<b>77.5%</b>
<b>Bldg. Maintenance/HVAC Contract</b>	<b>30,716.94</b>	<b>38,000.00</b>	<b>80.8%</b>
<b>Facility Expenses - Other</b>	<b>0.00</b>	<b>76,000.00</b>	<b>0.0%</b>
<b>Total Facility Expenses</b>	<b>118,474.19</b>	<b>132,000.00</b>	<b>89.8%</b>
<b>Communications</b>			
Wireless Communications	4,858.99	6,600.00	73.6%
Telephone & Fax	5,188.23	8,600.00	60.3%
<b>Total Communications</b>	<b>10,047.22</b>	<b>15,200.00</b>	<b>66.1%</b>
<b>Advertising</b>	<b>694.08</b>	<b>6,000.00</b>	<b>11.6%</b>
<b>Bank Service Charges</b>			
Credit Card Fees	18,616.96		
Return Check Charge	24.00		
Bank Service Charges - Other	3,584.32	11,000.00	32.6%
<b>Total Bank Service Charges</b>	<b>22,225.28</b>	<b>11,000.00</b>	<b>202.0%</b>
<b>Computer Costs</b>			
Software	163.49		
Computer Costs - Other	0.00	14,000.00	0.0%
<b>Total Computer Costs</b>	<b>163.49</b>	<b>14,000.00</b>	<b>1.2%</b>
<b>Dues and Subscriptions</b>	<b>1,799.88</b>	<b>1,500.00</b>	<b>120.0%</b>
<b>Equipment-Non Fixed Asset</b>	<b>0.00</b>	<b>1,500.00</b>	<b>0.0%</b>
<b>Equipment Rental (Copy Machine)</b>	<b>7,097.45</b>	<b>10,000.00</b>	<b>71.0%</b>
<b>Insurance</b>			
Liability Insurance	23,330.68	24,200.00	96.4%
Workers' Comp	24,959.73	19,100.00	130.7%
<b>Total Insurance</b>	<b>48,290.41</b>	<b>43,300.00</b>	<b>111.5%</b>
<b>Office &amp; General Supplies</b>	<b>2,429.77</b>	<b>2,500.00</b>	<b>97.2%</b>
<b>Postage and Delivery</b>	<b>6,964.84</b>	<b>6,000.00</b>	<b>116.1%</b>
<b>Printing and Reproduction</b>	<b>768.33</b>	<b>3,500.00</b>	<b>22.0%</b>
<b>Recruitment and Testing</b>	<b>98.00</b>	<b>500.00</b>	<b>19.6%</b>
<b>Animal Care</b>			
Animal Rabies Exam	550.00		
Adoptions & Supplies	15.93		
Cleaning Supplies	128.97		
Disposal	2,350.00		
Food	1,017.71		
Medical Supplies	15,316.77		
Veterinary Equipment Maint.	1,629.64		
Veterinary Care	731.00		
Animal Care - Other	0.00	25,000.00	0.0%
<b>Total Animal Care</b>	<b>21,740.02</b>	<b>25,000.00</b>	<b>87.0%</b>
<b>Outreach &amp; Education</b>	<b>3,277.15</b>	<b>4,500.00</b>	<b>72.8%</b>
<b>Volunteers</b>	<b>3,982.31</b>	<b>5,000.00</b>	<b>79.6%</b>
<b>Training and Education</b>	<b>493.82</b>	<b>3,000.00</b>	<b>16.5%</b>
<b>Travel (Air, Car, Hotel, M,E&amp;I)</b>	<b>1,571.22</b>	<b>4,000.00</b>	<b>39.3%</b>
<b>Uniforms</b>	<b>61.16</b>	<b>2,000.00</b>	<b>3.1%</b>
<b>Vehicle Expenses</b>			

**SVACA**  
**Income & Expenses Budget vs. Actual**  
 July 2017 through April 2018

	Jul '17 - Apr 18	Budget	% of Budget
Gasoline	6,281.20		
Maintenance and Repair	8,834.08		
Other	1,867.00		
Vehicle Expenses - Other	0.00	30,000.00	0.0%
<b>Total Vehicle Expenses</b>	<b>16,982.28</b>	<b>30,000.00</b>	<b>56.6%</b>
<b>Total Expense</b>	<b>1,790,938.48</b>	<b>2,247,287.00</b>	<b>79.7%</b>
<b>Net Ordinary Income</b>	<b>510,198.43</b>	<b>-1.00</b>	<b>-51,019,843.0%</b>
<b>Other Income/Expense</b>			
Other Income			
Animal Assistance Fund	74,316.25		
Chubz Fund-Donations	50.00		
<b>Total Other Income</b>	<b>74,366.25</b>		
Other Expense			
Bad Debt	0.00		
Depreciation Expense	125,449.65		
<b>Total Other Expense</b>	<b>125,449.65</b>		
<b>Net Other Income</b>	<b>-51,083.40</b>		
<b>Net Income</b>	<b>459,115.03</b>	<b>-1.00</b>	<b>-45,911,503.0%</b>

**SVACA**  
**Balance Sheet**  
**As of April 30, 2018**  
**Apr 30, 18**

**ASSETS**

**Current Assets**

**Checking/Savings**

Bank of America-PayPal	81,695.25
Bank of America-Payroll	86,175.35
Bank of America-Vendor	867,378.26
LAIF	1,875,040.51
<b>Total Checking/Savings</b>	<b>2,910,289.37</b>

**Accounts Receivable**

Accounts Receivable	8,111.50
<b>Total Accounts Receivable</b>	<b>8,111.50</b>

**Other Current Assets**

Deferred Outflow	381,071.00
<b>Petty Cash</b>	
Customer Care	-100.00
General Office	200.11
Petty Cash - Other	300.00
<b>Total Petty Cash</b>	<b>400.11</b>
Postage Machine	5,183.12
Undeposited Funds	1,822.31
<b>Total Other Current Assets</b>	<b>388,476.54</b>

<b>Total Current Assets</b>	<b>3,306,877.41</b>
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**Fixed Assets**

**Building**

Thomas Road Building	5,578,066.73
Building-Accum. Depreciation	-1,769,984.01
Bullding - Other	-161,530.16
<b>Total Building</b>	<b>3,646,552.56</b>

**3370 Thomas Road**

Construction Fees	54,958.30
Architectural Fees	341,255.78
<b>Total 3370 Thomas Road</b>	<b>396,214.08</b>

**Computers & Equipment**

Equipment	68,093.71
Equipment - Accum Depreciation	-75,236.53
Computers & Equipment - Other	20,021.00
<b>Total Computers &amp; Equipment</b>	<b>12,878.18</b>

**Furniture & Fixtures**

FF&E	401,524.06
FF&E- Accumulated Depreciation	-394,806.31
<b>Total Furniture &amp; Fixtures</b>	<b>6,717.75</b>

**Vehicles**

Vehicles - Trucks & Vans	104,547.17
Vehicles - Accum. Depreciation	-103,645.65
<b>Total Vehicles</b>	<b>901.52</b>

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04/30/18  
Accrual Basis

**SVACA**  
**Balance Sheet**  
As of April 30, 2018

	<b>Apr 30, 18</b>
<b>Total Fixed Assets</b>	4,063,264.09
<b>TOTAL ASSETS</b>	<u>7,370,141.50</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	11,611.14
<b>Total Accounts Payable</b>	<u>11,611.14</u>
<b>Other Current Liabilities</b>	
Deferred Inflow	91,595.00
Direct Deposit Liabilities	-0.06
Accrued Compensated Absences	132,702.21
Miscellaneous	20.58
<b>Payroll Liabilities</b>	
CalPERS 457 Payable	915.10
1959 Survivors Payable	2,777.40
CalPERS Tax Payable	-31,147.19
Fed Payroll Tax Payable	8,397.24
ST Payroll Tax Payable	41,813.12
Payroll Liabilities - Other	33,259.06
<b>Total Payroll Liabilities</b>	<u>56,014.73</u>
Pending Licensing Refunds	-0.50
<b>Total Other Current Liabilities</b>	<u>280,331.96</u>
<b>Total Current Liabilities</b>	291,943.10
<b>Long Term Liabilities</b>	
Net Pension Liability	488,291.00
<b>Total Long Term Liabilities</b>	<u>488,291.00</u>
<b>Total Liabilities</b>	780,234.10
<b>Equity</b>	
<b>Retained Earnings.</b>	
Maddie's Fund	61,438.28
Shelter Project	338,855.22
Capital Project Improvement Fnd	34,000.00
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	102,503.55
Undesignated Reserve	109,743.85
Retained Earnings. - Other	2,562,703.00
<b>Total Retained Earnings.</b>	<u>3,428,373.66</u>
<b>Retained Earnings</b>	2,692,146.13
<b>Net Income</b>	<u>469,387.61</u>
<b>Total Equity</b>	<u>6,589,907.40</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>7,370,141.50</u>