

California Vanpool Authority  
CalVans

**AGENDA ITEM # D. 2**

**January 14, 2021**

**Prepared by**

**Baldev Randhawa, CalVans Senior Accountant/Auditor**

**SUBJECT:**

**Trial Balance Summary**

**DISCUSSION:**

Staff prepared the Trial Balance Summary for review and discussion as necessary.

**FISCAL IMPACT:**

None.

**ATTACHMENT:**

1. Kings County Trial Balance Summary for CalVans

**RECOMMENDATION:**

Staff will continue to make adjustments to staffing, closing of locations in underserved regions and to identify older units that can be sold to save on insurance, telematics and storage.



County of Kings  
KCFEFS Trial Balance Summary

Accounting Period 6/2021

As Of Dec 31, 2020

Selection Criteria: Fund(s) 710355 - Calvans

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Fund: 710355 - Calvans

GL Account	GL Account Description	Debit Balance	Credit Balance
<b>Assets</b>			
<a href="#">710355-10000</a>	CalVans/Cash In Treasury	1,264,971.73	
<a href="#">710355-10001</a>	CalVans/Imprest Cash	100.00	
<a href="#">710355-13000</a>	CalVans/Accounts Receivable	1,337,513.92	
<a href="#">710355-22000</a>	CalVans/Deposit With Others	390,369.04	
<a href="#">710355-22007</a>	CalVans/Prepaid Expenses	1,616.59	
<a href="#">710355-34000</a>	CalVans/Structures And Improvements	110,833.51	
<a href="#">710355-35000</a>	CalVans/Equipment	20,608,155.00	
<a href="#">710355-35900</a>	CalVans/Accum Depr - Equip		13,911,654.00
<a href="#">710355-36900</a>	CalVans/Accum Depr - Infrastructure		21,840.00
<a href="#">710355-41000</a>	CalVans/Deferred Outflow	85,390.00	
<a href="#">710355-42000</a>	CalVans/Net Pension Asset	48,598.00	
<b>Subtotal - Assets</b>		<b>23,847,547.79</b>	<b>13,933,494</b>
<b>Liabilities</b>			
<a href="#">710355-51000</a>	CalVans/Warrants Payable		88,578.36
<a href="#">710355-51010</a>	CalVans/Due Other Agencies		27,142.38
<a href="#">710355-51077</a>	CalVans/Accrued Expenses Payable		494,660.74
<a href="#">710355-51260</a>	CalVans/Compensated Absences Pay		92,828.84
<a href="#">710355-51261</a>	CalVans/Sick Leave Payable		79,465.26
<a href="#">710355-51295</a>	CalVans/Leases Payable		6,919.00
<a href="#">710355-51296</a>	CalVans/Loans Payable		1,789,266.63
<a href="#">710355-51297</a>	CalVans/Loans Payable - Current		172,910.64
<a href="#">710355-51316</a>	CalVans/Leases Payable - Current		8,877.00
<a href="#">710355-59999</a>	CalVans/VOUCHERS PAYABLE	28,796.95	
<a href="#">710355-61000</a>	CalVans/Deferred Inflow		67,887.00
<b>Subtotal - Liabilities</b>		<b>28,796.95</b>	<b>2,828,535.85</b>
<b>Fund Balance</b>			
<a href="#">710355-71008</a>	CalVans/Capital Contribution		654,660.20
<a href="#">710355-71009</a>	CalVans/Fund Balance Available		5,832,022.33
<b>Subtotal - Fund Balance</b>			<b>6,486,682.53</b>
<b>Revenue</b>			
<a href="#">917000-84000</a>	CalVans/Interest On Current Deposits		2,968.83
<a href="#">917000-88025</a>	CalVans/Other Revenue		10,680.75
<a href="#">917100-80000</a>	Gen Vanpool/Other Intergovernmental		214,945.00
<a href="#">917100-85103</a>	Gen Vanpool/St Aid - SJVUAPCD Grant		81,240.00
<a href="#">917100-88013</a>	Gen Vanpool/Vanpool		1,116,764.97
<a href="#">917100-88025</a>	Gen Vanpool/Other Revenue		47,546.12
<a href="#">917200-80000</a>	Ag Vanpool/Other Intergovernmental		189,090.00
<a href="#">917200-85047</a>	Ag Vanpool/St Aid - Grants		6,610.00
<a href="#">917200-85103</a>	Ag Vanpool/St Aid - SJVUAPCD Grant		930.00
<a href="#">917200-88019</a>	Ag Vanpool/Passenger Fares		5,376,596.50
<a href="#">917200-88025</a>	Ag Vanpool/Other Revenue		16,216.19
<a href="#">917200-88027</a>	Ag Vanpool/Outlawed Warrants		20.00
<b>Subtotal - Revenue</b>			<b>7,063,608.36</b>
<b>Expenditure</b>			
<a href="#">917000-91000</a>	CalVans/Regular Employees	375,412.86	
<a href="#">917000-91002</a>	CalVans/Special Pays	33,629.59	
<a href="#">917000-91005</a>	CalVans/Retirement	45,924.93	
<a href="#">917000-91007</a>	CalVans/Health Insurance	117,623.19	
<a href="#">917000-91008</a>	CalVans/Management Life Insurance	2,393.72	
<a href="#">917000-91010</a>	CalVans/Insurance - Workers Comp	22,817.00	
<a href="#">917000-91011</a>	CalVans/Unemployment Insurance	25.74	
<a href="#">917000-91012</a>	CalVans/Social Security - Medicare	6,023.00	
<a href="#">917000-92001</a>	CalVans/Supplies & Materials	24,372.03	
<a href="#">917000-92006</a>	CalVans/Communications	20,152.44	
<a href="#">917000-92014</a>	CalVans/Insurance	10,791.16	

<a href="#">917000-92018</a>	CalVans/Office Equipment & Supplies	12,437.68
<a href="#">917000-92019</a>	CalVans/Maintenance - Equipment	10,244.01
<a href="#">917000-92021</a>	CalVans/Maintenance - S. I. & G.	7,560.00
<a href="#">917000-92023</a>	CalVans/Fuel And Oil	5,150.64
<a href="#">917000-92033</a>	CalVans/Postage And Freight	3,218.85
<a href="#">917000-92035</a>	CalVans/Printing/Stores	129.40
<a href="#">917000-92036</a>	CalVans/Computer Software	8,973.62
<a href="#">917000-92037</a>	CalVans/Prof & Spec Services	45,621.65
<a href="#">917000-92038</a>	CalVans/Legal	9,250.00
<a href="#">917000-92045</a>	CalVans/Outreach	200.00
<a href="#">917000-92057</a>	CalVans/Rents & Leases - Equipmt	91.16
<a href="#">917000-92059</a>	CalVans/Rents & Leases - S.I. & G.	122,368.00
<a href="#">917000-92062</a>	CalVans/Small Tools & Instruments	1,356.71
<a href="#">917000-92064</a>	CalVans/Personnel Testing	683.67
<a href="#">917000-92068</a>	CalVans/Purchasing Charges	1,138.48
<a href="#">917000-92090</a>	CalVans/Travel	291.88
<a href="#">917000-92094</a>	CalVans/Utilities	16,338.83
<a href="#">917000-92103</a>	CalVans/Electronic Hardware	25,920.13
<a href="#">917000-92134</a>	CalVans/Supplies & Materials-COVID 19	6,204.47
<a href="#">917000-93038</a>	CalVans/Cost Allocation Plan Charges	21,679.50
<a href="#">917000-93048</a>	CalVans/Info Tech Services	17,103.80
<a href="#">917100-91000</a>	Gen Vanpool/Regular Employees	204,886.75
<a href="#">917100-91002</a>	Gen Vanpool/Special Pays	6,616.95
<a href="#">917100-91005</a>	Gen Vanpool/Retirement	19,754.38
<a href="#">917100-91011</a>	Gen Vanpool/Unemployment Insurance	6.07
<a href="#">917100-91012</a>	Gen Vanpool/Social Security - Medicare	2,540.93
<a href="#">917100-92001</a>	Gen Vanpool/Supplies & Materials	966.54
<a href="#">917100-92006</a>	Gen Vanpool/Communications	49,463.91
<a href="#">917100-92014</a>	Gen Vanpool/Insurance	372,827.49
<a href="#">917100-92018</a>	Gen Vanpool/Office Equipment & Supplies	579.44
<a href="#">917100-92019</a>	Gen Vanpool/Maintenance - Equipment	164,392.67
<a href="#">917100-92023</a>	Gen Vanpool/Fuel And Oil	413,341.04
<a href="#">917100-92033</a>	Gen Vanpool/Postage And Freight	576.69
<a href="#">917100-92037</a>	Gen Vanpool/Prof & Spec Services	14,828.09
<a href="#">917100-92045</a>	Gen Vanpool/Outreach	6,827.00
<a href="#">917100-92057</a>	Gen Vanpool/Rents & Leases - Equipmt	326,821.08
<a href="#">917100-92062</a>	Gen Vanpool/Small Tools & Instruments	84.57
<a href="#">917100-92064</a>	Gen Vanpool/Personnel Testing	8,795.00
<a href="#">917100-92090</a>	Gen Vanpool/Travel	176.17
<a href="#">917200-91000</a>	Ag Vanpool/Regular Employees	371,212.06
<a href="#">917200-91002</a>	Ag Vanpool/Special Pays	28,842.88
<a href="#">917200-91005</a>	Ag Vanpool/Retirement	39,495.86
<a href="#">917200-91011</a>	Ag Vanpool/Unemployment Insurance	7.58
<a href="#">917200-91012</a>	Ag Vanpool/Social Security - Medicare	5,452.31
<a href="#">917200-92001</a>	Ag Vanpool/Supplies & Materials	9,822.92
<a href="#">917200-92006</a>	Ag Vanpool/Communications	114,656.40
<a href="#">917200-92014</a>	Ag Vanpool/Insurance	831,697.77
<a href="#">917200-92018</a>	Ag Vanpool/Office Equipment & Supplies	6,532.94
<a href="#">917200-92019</a>	Ag Vanpool/Maintenance - Equipment	325,877.99
<a href="#">917200-92023</a>	Ag Vanpool/Fuel And Oil	1,142,815.61
<a href="#">917200-92033</a>	Ag Vanpool/Postage And Freight	1,962.41
<a href="#">917200-92036</a>	Ag Vanpool/Computer Software	84.39
<a href="#">917200-92037</a>	Ag Vanpool/Prof & Spec Services	59,068.77
<a href="#">917200-92057</a>	Ag Vanpool/Rents & Leases - Equipmt	832,316.68
<a href="#">917200-92059</a>	Ag Vanpool/Rents & Leases - S.I. & G.	2,500.00
<a href="#">917200-92062</a>	Ag Vanpool/Small Tools & Instruments	234.53
<a href="#">917200-92064</a>	Ag Vanpool/Personnel Testing	15,636.14
<a href="#">917200-92090</a>	Ag Vanpool/Travel	26,633.37
<a href="#">917200-92094</a>	Ag Vanpool/Utilities	4,327.11
<a href="#">917200-92134</a>	Ag Vanpool/Supplies & Materials-COVID 19	1,142.35
<a href="#">917200-93003</a>	Ag Vanpool/Interest On Other Long-Term De	47,043.02

**Subtotal - Expenditure**

**6,435,976**

**FUND TOTALS**

**30,312,320.74**

**30,312,320.74**

Fund is in Balance

**IN SUMMARY:**

UNADJUSTED REVENUES - 12/31/2020	\$ 7,063,608.36
LESS: ACCRUALS - 6/30/2020	\$ (1,269,767.12)
ADD: ACCRUALS - 12/31/2020	\$ 923,870.00
TOTAL ADJUSTED REVENUES - 12/31/2020	<u>\$ 6,717,711.24</u>
UNADJUSTED EXPENSES - 12/31/2020	\$ 6,435,976.00
LESS: ACCRUALS - 6/30/2020	\$ (581,860.63)
ADD: ACCRUALS - 12/31/2020	\$ 646,861.00
TOTAL ADJUSTED EXPENSES - 12/31/2020	<u>\$ 6,500,976.37</u>
PROFIT/(LOSS) - 12/31/2020	<u><u>\$ 216,734.87</u></u>