



County of Kings
KCFEFS Trial Balance Summary

Accounting Period 10/2024

As Of Apr 30, 2024

Selection Criteria: Fund(s) 710355 - CalVans

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Fund: 710355 - CalVans

	GL Account	GL Account Description	Debit Balance	Credit Balance
Assets				
	710355-10000	CalVans/Cash In Treasury	2,688,340.93	
	710355-10001	CalVans/Imprest Cash	100.00	
	710355-13000	CalVans/Accounts Receivable	2,801,254.16	
	710355-20000	CalVans/Due From Other Funds		52,304.20
	710355-22000	CalVans/Deposit With Others	619,148.86	
	710355-22007	CalVans/Prepaid Expenses	545.16	
	710355-34000	CalVans/Structures And Improvements	522,879.98	
	710355-34900	CalVans/Accum Depr - S & I		211,086.58
	710355-35000	CalVans/Equipment	29,410,799.54	
	710355-35900	CalVans/Accum Depr - Equip		25,358,938.18
	710355-36900	CalVans/Accum Depr - Infrastructure		32,880.00
	710355-41000	CalVans/Deferred Outflow	639,169.52	
	710355-42000	CalVans/Net Pension Asset	144,275.00	
Subtotal - Assets			\$36,826,513.15	\$25,655,208.96
Liabilities				
	710355-51000	CalVans/Warrants Payable		288,417.27
	710355-51001	CalVans/Accounts Payable		1,331,246.49
	710355-51010	CalVans/Due Other Agencies		110,363.99
	710355-51077	CalVans/Accrued Expenses Payable		101,620.54
	710355-51260	CalVans/Compensated Absences Pay		80,919.81
	710355-51261	CalVans/Sick Leave Payable		15,656.13
	710355-51295	CalVans/Leases Payable		656,260.27
	710355-51296	CalVans/Loans Payable		1,699,520.43
	710355-51297	CalVans/Loans Payable - Current	1,181,287.56	
	710355-51316	CalVans/Leases Payable - Current	13,883.76	
	710355-59999	CalVans/Transit Vouchers Payable		28,776.33
	710355-61000	CalVans/Deferred Inflow		403,583.00
Subtotal - Liabilities			\$1,195,171.32	\$4,716,364.26
Fund Balance				
	710355-71009	CalVans/Fund Balance Available		4,661,395.53
Subtotal - Fund Balance				\$4,661,395.53
Revenue				
	917000-84000	CalVans/Interest On Current Deposits		6,987.92
	917100-80000	Gen Vanpool/Other Intergovernmental		239,300.69
	917100-88013	Gen Vanpool/Vanpool		1,176,362.94
	917200-80000	Ag Vanpool/Other Intergovernmental		3,625,614.00
	917200-85047	Ag Vanpool/St Aid - Grants		7,493.00
	917200-88019	Ag Vanpool/Passenger Fares		9,464,541.06
	917200-88025	Ag Vanpool/Other Revenue		5,333.33
Subtotal - Revenue				\$14,525,632.94
Expenditure				
	917000-91000	CalVans/Regular Employees	486,082.55	
	917000-91002	CalVans/Special Pays	32,386.69	
	917000-91005	CalVans/Retirement	45,792.74	
	917000-91007	CalVans/Health Insurance	128,712.46	



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917000-91008	CalVans/Management Life Insurance	2,755.70	
917000-91010	CalVans/Insurance - Workers Comp	12,629.07	
917000-91012	CalVans/Social Security - Medicare	6,091.01	
917000-92001	CalVans/Supplies & Materials	72,003.49	
917000-92006	CalVans/Communications	25,932.12	
917000-92014	CalVans/Insurance	37,091.76	
917000-92018	CalVans/Office Equipment & Supplies	78,095.75	
917000-92019	CalVans/Maintenance - Equipment	22,663.60	
917000-92021	CalVans/Maintenance - S. I. & G.	13,740.00	
917000-92023	CalVans/Fuel And Oil	202,832.26	
917000-92033	CalVans/Postage And Freight	1,049.12	
917000-92035	CalVans/Printing/Stores	63.70	
917000-92037	CalVans/Prof & Spec Services	178,302.13	
917000-92038	CalVans/Legal	19,195.50	
917000-92045	CalVans/Outreach	6,402.93	
917000-92046	CalVans/Auditing & Accounting	117,753.00	
917000-92047	CalVans/Contractual Services	3,895.73	
917000-92058	CalVans/Rents & Leases - Software	112,362.22	
917000-92059	CalVans/Rents & Leases - S.I. & G.	261,797.80	
917000-92062	CalVans/Small Tools & Instruments	97.13	
917000-92064	CalVans/Personnel Testing	100.00	
917000-92068	CalVans/Purchasing Charges	1,905.66	
917000-92090	CalVans/Travel	4,302.19	
917000-92094	CalVans/Utilities	8,147.49	
917000-92103	CalVans/Electronic Hardware	1,907.08	
917000-92110	CalVans/Training	193.95	
917000-93003	CalVans/Interest On Other Long-Term De	1,402.00	
917000-93038	CalVans/Cost Allocation Plan Charges	9,703.00	
917000-93048	CalVans/Info Tech Services	44,412.03	
917100-91000	Gen Vanpool/Regular Employees	127,632.79	
917100-91002	Gen Vanpool/Special Pays	6,315.68	
917100-91005	Gen Vanpool/Retirement	11,838.02	
917100-91012	Gen Vanpool/Social Security - Medicare	1,466.33	
917100-92001	Gen Vanpool/Supplies & Materials	1,567.57	
917100-92006	Gen Vanpool/Communications	36,819.93	
917100-92014	Gen Vanpool/Insurance	715,376.63	
917100-92018	Gen Vanpool/Office Equipment & Supplies	188.53	
917100-92019	Gen Vanpool/Maintenance - Equipment	334,404.37	
917100-92023	Gen Vanpool/Fuel And Oil	619,516.82	
917100-92037	Gen Vanpool/Prof & Spec Services	18,129.37	
917100-92057	Gen Vanpool/Rents & Leases - Equipmt	96,142.53	
917100-92064	Gen Vanpool/Personnel Testing	7,105.00	
917100-92090	Gen Vanpool/Travel	22.65	
917200-91000	Ag Vanpool/Regular Employees	686,295.28	
917200-91002	Ag Vanpool/Special Pays	29,924.73	
917200-91005	Ag Vanpool/Retirement	60,833.04	



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GL Account	GL Account Description	Debit Balance	Credit Balance
917200-91011	Ag Vanpool/Unemployment Insurance	5,143.59	
917200-91012	Ag Vanpool/Social Security - Medicare	10,653.81	
917200-92001	Ag Vanpool/Supplies & Materials	107,159.31	
917200-92006	Ag Vanpool/Communications	508,526.79	
917200-92014	Ag Vanpool/Insurance	1,497,922.14	
917200-92018	Ag Vanpool/Office Equipment & Supplies	11,797.85	
917200-92019	Ag Vanpool/Maintenance - Equipment	1,216,897.02	
917200-92023	Ag Vanpool/Fuel And Oil	2,901,007.61	
917200-92033	Ag Vanpool/Postage And Freight	184.73	
917200-92037	Ag Vanpool/Prof & Spec Services	434,637.23	
917200-92045	Ag Vanpool/Outreach	11,422.50	13,219.56
917200-92057	Ag Vanpool/Rents & Leases - Equipmt	288,411.87	
917200-92059	Ag Vanpool/Rents & Leases - S.I. & G.	213.34	
917200-92062	Ag Vanpool/Small Tools & Instruments	1,362.06	
917200-92064	Ag Vanpool/Personnel Testing	37,938.00	
917200-92090	Ag Vanpool/Travel	5,442.19	
917200-92094	Ag Vanpool/Utilities	6,573.90	
917200-92110	Ag Vanpool/Training	200.00	
917200-92112	Ag Vanpool/Training - POST	76.59	
917200-93003	Ag Vanpool/Interest On Other Long-Term De	67,718.70	
917200-94006	Ag Vanpool/Structures And Improvements	4,000.00	

Subtotal - Expenditure	\$11,810,670.36	\$13,219.56
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FUND TOTALS	49,571,821.25	49,571,821.25
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Fund is in Balance

User Name: KCGC\aruch

IN SUMMARY:

UNADJUSTED-CASH BASIS REVENUES - 04/30/2024	\$14,525,632.94
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UNADJUSTED-CASH BASIS EXPENSES - 04/30/2024	\$ 11,797,450.80
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PROFIT/(LOSS) - 04/30/2024	\$ 2,728,182.14
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MERCHANTS LOANS - DEBT SCHEDULE:

Original Principle Balance	Interest Rate	Principal Paid Thru 04/30/2024	Interest Paid Thru 04/30/2024	Principle Paid In Prior Yrs	Principal Balance as of 04/30/24
\$1,000,000	12.900	\$202,048.17	\$240,787.60	\$797,951.83	\$ -
\$1,852,870	9.817	\$336,409.73	\$480,087.14	\$996,973.09	\$ 519,487.61
\$3,544,075		\$538,457.90	\$720,874.74	\$1,259,332.64	\$ 519,487.61



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3 Year Budget and Actuals Comparison w/Proposed FY 24/25 Budget

Selection Criteria: Summarize by Group 01, Fiscal Year , All Funds, Department(s):

917 - CalVans, All Budget Units

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Fund: 710355 - CalVans	2022 Actual	2023 Actual	YTY Variance	2024 CB Budget	2024 Actual to Date	YTY Variance	2025 Proposed budget
Revenues							
85047 - St Aid - Grants	4,846.00	12,485.00	156.06%	16,000.00	7,493.00	46.83%	8,000.00
85103 - St Aid - SJVUAPCD Grant	121,140.00	33,510.00	161.49%	0.00	0.00		
Intergovernmental Revenue -St - Total	\$125,986.00	\$45,995.00	159.98%	\$16,000.00	\$7,493.00	46.83%	\$8,000.00
Miscellaneous Revenues							
88006 - Sale Of Fixed Assets	0.00	0.00		2,260,000.00	0.00	0.00%	2,260,000.00
88014 - Advertisement	17,000.00	17,000.00	113.33%	22,000.00	0.00	0.00%	22,000.00
88019 - Passenger Fares	12,973,503.00	12,822,191.00	112.48%	27,425,000.00	10,686,046.00	38.96%	22,280,000.00
88025 - Other Revenue	32,086.52	65,131.31	141.59%	12,065.00	5,333.33	44.20%	12,000.00
Miscellaneous Revenues - Total	\$13,022,589.54	\$12,904,322.50	92.43%	\$29,719,065.00	\$10,691,379.33	35.97%	\$24,574,000.00
Other Intergovernmental Rev							
80000 - Other Intergovernmental	528,775.00	438,802.76	75.59%	572,000.00	3,864,914.69	675.68%	27,000,000.00
Other Intergovernmental Rev - Total	\$528,775.00	\$438,802.76	75.59%	\$572,000.00	\$3,864,914.69	675.68%	\$27,000,000.00
Use of Money & Property							
84000 - Interest On Current Deposits	11,821.43	14,480.41	160.89%	9,000.00	6,987.92	77.64%	9,000.00
Use of Money & Property - Total	\$11,821.43	\$14,480.41	160.89%	\$9,000.00	\$6,987.92	77.64%	\$9,000.00
Revenues - Total	\$13,689,171.97	\$13,403,600.67	91.94%	\$30,316,065.00	\$14,570,774.94	48.06%	\$51,591,000.00
Expenses							
Other Charges							
93003 - Interest On Other Long-Term De	218,296.95	151,106.26	99.62%	216,300.00	69,120.70	31.96%	500,000.00
93038 - Cost Allocation Plan Charges	33,690.00	20,504.00	58.58%	20,500.00	9,703.00	47.33%	20,000.00
93048 - Info Tech Services	45,684.36	54,519.84	118.52%	48,000.00	44,412.03	92.53%	48,000.00
Other Charges - Total	\$297,671.31	\$226,130.10	97.18%	\$284,800.00	\$123,235.73	43.27%	\$568,000.00
Salaries & Employee Benefits							
91000 - Employees	1,252,509.12	1,616,502.10	99.17%	1,858,000.00	1,300,010.62	69.97%	1,500,000.00
91002 - Special Pays	76,588.29	111,775.48	124.19%	123,000.00	68,627.10	55.79%	123,000.00
91005 - Retirement	139,425.52	185,244.07	108.97%	207,000.00	136,463.80	65.92%	210,000.00
91007 - Health Insurance	173,254.93	156,278.05	82.86%	190,000.00	164,712.46	86.69%	200,000.00
91008 - Management Life Insurance	4,559.87	2,996.97	59.94%	5,000.00	2,755.70	55.11%	5,000.00
91010 - Insurance - Workers Comp	21,072.00	22,972.00	76.57%	37,000.00	12,629.07	34.13%	37,000.00
91011 - Unemployment Insurance	6,169.87	6,495.02	104.76%	8,300.00	5,143.59	61.97%	8,300.00
91012 - Medicare	17,831.20	23,945.34	121.95%	27,500.00	18,211.15	66.22%	27,500.00
Salaries & Employee Benefits - Total	\$1,691,410.80	\$2,126,963.07	99.42%	\$2,455,800.00	\$1,708,553.49	69.57%	\$2,110,800.00



3 Year Budget and Actuals Comparison w/Proposed FY 24/25 Budget

Selection Criteria: Summarize by Group 01, Fiscal Year , All Funds, Department(s):

917 - CalVans, All Budget Units

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Fund: 710355 - CalVans	2022 Actual	2023 Actual	YTY Variance	2024 CB Budget	2024 Actual to Date	YTY Variance	2025 Proposed budget
Services & Supplies							
92001 - Supplies & Materials	166,463.03	147,118.00	89.71%	267,000.00	180,730.37	67.69%	270,000.00
92005 - Uniform Allowance	6,382.45	0.00	0.00%	8,000.00	0.00		8,000.00
92006 - Communications	346,024.44	353,101.61	106.36%	750,000.00	571,278.84	76.17%	750,000.00
92014 - Insurance	2,415,745.47	2,509,817.02	101.00%	3,930,000.00	2,250,390.53	57.26%	3,930,000.00
92018 - Office Equipment & Supplies	38,136.79	49,332.60	121.81%	109,200.00	90,253.01	82.65%	109,200.00
92019 - Maintenance - Equipment	1,595,928.95	2,154,677.18	112.55%	2,000,000.00	1,574,011.91	78.70%	2,000,000.00
92021 - Maintenance - S. I. & G.	16,808.87	11,932.86	70.19%	16,000.00	13,740.00	85.88%	16,000.00
92023 - Fuel And Oil	4,363,417.44	4,299,594.23	91.27%	5,513,000.00	3,723,356.69	67.54%	5,500,000.00
92027 - Memberships	3,610.00	0.00		5,000.00	0.00	0.00%	5,000.00
92030 - Bank Charges	0.00	0.00		65,000.00	50,000.00	76.92%	65,000.00
92032 - Record Storage	173.00	651.00	217.00%	900.00	0.00	0.00%	0.00
92033 - Postage And Freight	10,994.16	6,191.21	53.84%	6,400.00	1,244.62	19.45%	6,500.00
92035 - Printing/Stores	0.00	118.80		200.00	63.70	31.85%	200.00
92036 - Computer Software	50,835.37	4,625.57	7.71%	1,000.00	0.00	0.00%	1,000.00
92037 - Prof & Spec Services	619,846.21	844,502.16	125.39%	685,000.00	631,068.73	92.13%	700,000.00
92038 - Legal	32,012.50	24,068.25	60.17%	40,000.00	19,195.50	47.99%	40,000.00
92045 - Outreach	3,780.00	4,016.16	57.37%	12,000.00	4,605.87	38.38%	12,000.00
92046 - Auditing & Accounting	0.00	62,181.00	138.18%	150,000.00	117,753.00	78.50%	90,000.00
92047 - Contractual Services	0.00	0.00		5,000.00	3,895.73	77.91%	5,000.00
92057 - Rents & Leases - Equipmt	1,163,532.64	371,874.10	37.19%	3,036,000.00	384,554.40	12.67%	6,500,000.00
92058 - Rents & Leases - Software	42,940.73	62,594.61	96.30%	190,000.00	112,362.22	59.14%	190,000.00
92059 - Rents & Leases - S.I. & G.	211,336.00	216,486.50	61.85%	500,000.00	262,011.14	52.40%	500,000.00
92062 - Small Tools & Instruments	7,680.49	6,000.77	111.13%	7,500.00	1,459.19	19.46%	7,500.00
92064 - Personnel Testing	57,149.47	59,491.01	291.62%	49,300.00	45,143.00	91.57%	49,500.00
92068 - Purchasing Charges	2,053.68	2,366.88	78.90%	2,000.00	1,905.66	95.28%	2,000.00
92090 - Travel	68,254.44	48,809.54	57.42%	58,000.00	9,767.03	16.84%	58,000.00
92094 - Utilities	55,440.86	41,314.94	68.86%	56,000.00	14,721.39	26.29%	56,000.00
92103 - Electronic Hardware	0.00	18,663.38	233.29%	8,000.00	1,907.08	23.84%	8,000.00
92110 - Training	450.54	0.00	0.00%	14,000.00	470.54	3.36%	20,000.00
92132 - Prof & Spec Svcs-COVID 19	150			700	0	0.00%	700
Services & Supplies - Total	\$11,287,136.87	\$11,300,154.38	93.13%	\$17,485,200.00	\$10,065,890.15	57.57%	\$20,899,600.00
Expenses - Total	(\$13,276,218.98)	\$13,653,247.55	94.12%	\$20,225,800.00	\$11,897,679.37	58.82%	\$23,578,400.00