



Comprehensive Annual Financial Report Fiscal Year Ended June 30, 2020 Kern County, California

Mary B. Bedard, CPA
Auditor-Controller-County Clerk



**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2020**



COUNTY OF KERN

Supervisor Mick Gleason..... First District
Supervisor Zach Scrivner Second District
Supervisor Mike Maggard Third District
Supervisor David Couch..... Fourth District
Supervisor Leticia PerezFifth District

Ryan Alsop – County Administrative Officer

Prepared by the Office of Mary B. Bedard, Auditor-Controller-County Clerk

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INTRODUCTORY SECTION



Mary B. Bedard, CPA
Auditor-Controller-County Clerk

KERN COUNTY AUDITOR-CONTROLLER-COUNTY CLERK

1115 Truxtun Avenue, 1st and 2nd Floor • Bakersfield, CA 93301-4639

February 26, 2021

Board of Supervisors
Kern County Administrative Center
1115 Truxtun Avenue
Bakersfield, California 93301

Honorable Board Members:

The Comprehensive Annual Financial Report (CAFR) of the County of Kern (County) for the fiscal year ended June 30, 2020 is hereby submitted in compliance with Section 25253 of the Government Code of the State of California and Board of Supervisors' Resolution No. 69-58, dated January 28, 1969. The accompanying financial statements were prepared in accordance with generally accepted accounting principles in the United States of America (GAAP) and audited by a firm of certified public accountants in accordance with auditing standards generally accepted in the United States of America as well as the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to safeguard the County's assets from loss, theft, or misuse, as well as compile sufficient and reliable information for the purpose of preparing the County's financial statements in conformity with GAAP. As the cost of internal controls should not outweigh the respective benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. As management, we assert, to the best of our knowledge and belief, this financial report to be both complete and reliable in all material respects.

As the County's goal is to provide reasonable assurance that its financial statements for the fiscal year ended June 30, 2020 are free of material misstatement, the financial statements have been audited by CliftonLarsonAllen LLP, a firm of certified public accountants. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. Based upon the audit, the independent auditor concluded that there was a reasonable basis for rendering an unmodified opinion which states the County's financial statements for the fiscal year ended June 30, 2020 are fairly presented in all material respects in conformity with GAAP. As such, the independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports will be available in the County's separately issued Single Audit Report.

Additionally, GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). Please note that this letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

The County of Kern was organized April 2, 1866, from portions of Los Angeles and Tulare Counties, making it the southernmost county of California's San Joaquin Valley and spans 8,132 square miles. Kern County is organized as a general law county under California law, and is divided into five supervisorial districts. These five supervisorial districts contain 11 incorporated cities. Bakersfield, the County seat, is home to approximately 43 percent of the County's total population of 917,553 while approximately 35 percent of Kern County residents reside in unincorporated areas.

Policymaking and legislative authority is vested in the County Board of Supervisors (Board), which consists of an elected supervisor from each of the five districts. The Board is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and appointing the County Administrative Officer and most non-elected department heads. Supervisors are elected to four-year staggered terms, with three supervisors being elected in the presidential election cycle and two supervisors being elected in the gubernatorial election cycle. The County has elected department heads responsible for the offices of the Assessor-Recorder, Auditor-Controller-County Clerk (Auditor-Controller), District Attorney, Sheriff-Coroner-Public Administrator, and Treasurer-Tax Collector. The County provides a full range of services in the following areas: general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and culture and recreation services.

Budgetary and Internal Controls

The annual budget serves as the foundation for the County's financial planning and control. The County prepares and approves a recommended budget by June 30th and adopts a budget not later than October 2nd each fiscal year in accordance with Government Code Sections 29000-29144. The County adopts budgets for all major funds and certain non-major governmental funds. The Auditor-Controller is responsible for controlling expenditures within budgeted appropriations. Expenditures are controlled at the object level for all budget units within the County. Encumbrance accounting is utilized to ensure effective budgetary control and accountability. At year-end, unencumbered appropriations are cancelled and outstanding encumbrances rollover as reserved fund balance and are made available for subsequent year expenditures. Transfers of appropriations between budget units must be approved by the Board of Supervisors. Necessary supplemental appropriations, normally financed by unanticipated revenues during the year, and transfers of appropriations between expenditure object classifications, must also be approved by the Board.

In addition to these controls, the Auditor-Controller's Audit Division performs periodic internal control, compliance, and management audits of County departments. On an annual basis, an audit plan is recommended by the Auditor-Controller and approved by the Board of Supervisors. These audits help to ensure that prescribed procedures are followed while evaluating the adequacy, efficiency, and effectiveness of departmental governance, risk management, and internal controls. A fraud hotline provides County employees and the public with a way to anonymously report perceived fraud, waste or abuse in County government. Allegations reported to the hotline are evaluated by the Auditor-Controller's Audit Division and investigated, as appropriate.

Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund and all budgeted major funds, comparisons are presented as part of the required supplementary information. For non-major governmental funds with appropriated annual budgets, these comparisons are presented in the combined and individual fund statements and schedules subsection of this report.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

Long-Term Financial Planning

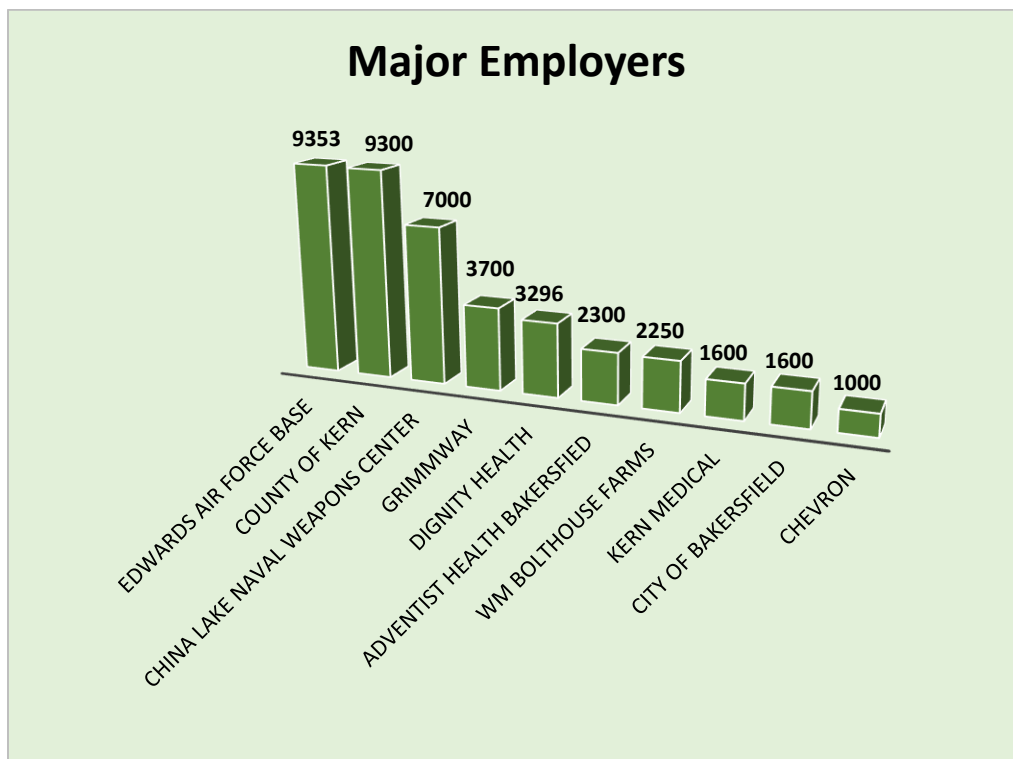
The County cannot predict the fiscal outcome of future State budget negotiations, the impact that such budgets will have on County finances and operations or what actions will be taken in the future by the State Legislature and Governor to deal with changing State revenues and expenditures. There can be no assurances that actions taken by the State will not materially adversely affect the financial condition of the County. Current and future State budgets will be affected by national and State economic conditions and other factors, over which the County has no control. Volatility of the local assessed

value of the oil & gas roll in recent years has impacted the County recently and the State has begun implementing stricter regulation over the industry. The State's goal of achieving carbon neutrality by 2045 includes managing the elimination of the transportation-related fossil fuel supply in the State. If accomplished, this would have a direct impact on the Kern County economy. Current financial planning for future major outlays is considered on a case-by-case basis by the Board of Supervisors and the County Administrative Office. In the short-term, the County Administrative Office evaluates the necessity for mid-year budgetary adjustments to be made for known shortfalls in budgeted revenue.

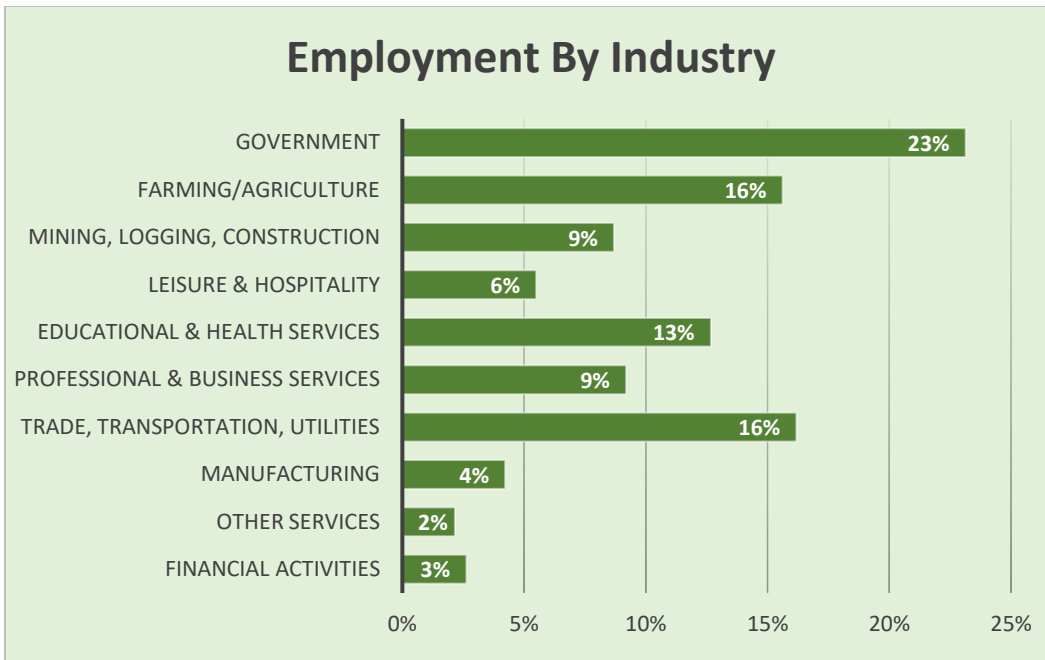
Since 1998-99, the Board of Supervisors has set aside funds for fiscal stability, to address the fluctuations in County discretionary revenue from one fiscal year to the next on a long-term basis. The intent is for the County to set aside funds when available to help mitigate significant service reductions in fiscal years where the amount of property tax or other discretionary revenue is estimated to be severely impacted. As the County plans for the upcoming fiscal year budgets, Board mandates on limited hiring and spending are in place to provide for future increases in benefit costs and potential declines in revenues.

Local Economy

According to the California Employment Development Department, as of September 2020 approximately 323,500 residents of the County were employed, resulting in an unemployment rate of 12.4%. This was an improvement over the May 2020 rate of 18.3% during the statewide stay-at-home order due to the Coronavirus Pandemic. The unemployment rate as of April 2019 was 7.2%. Of the workforce, approximately 11.5% are employed by ten major employers, of various industries, as outlined below.

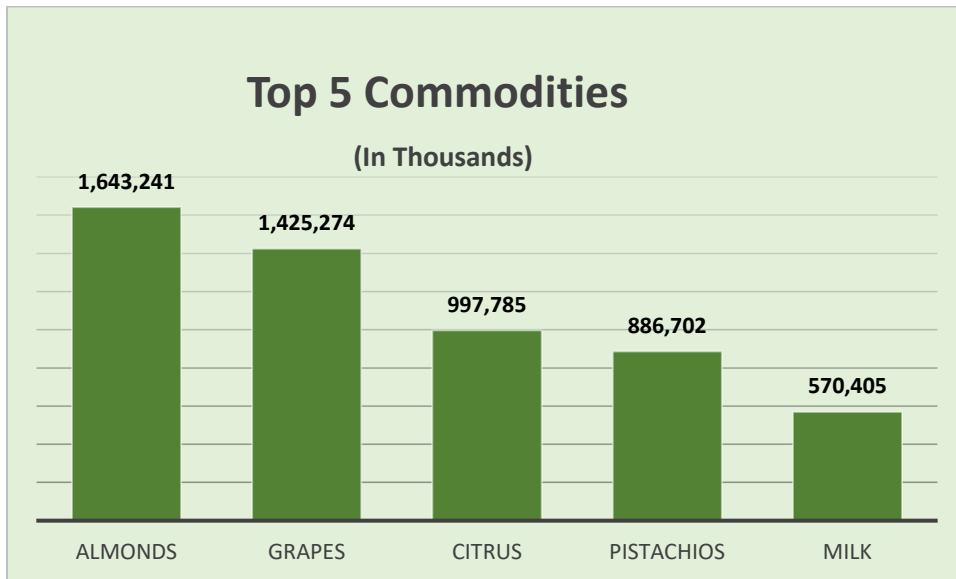


Source: Kern Economic Development Corporation



Source: State of California EDD

Kern County is fortunate to be rich in natural resources. It remains the largest oil-producing County in the State of California, producing approximately 66% of the State’s oil. Agricultural production continues to remain steady, with the County being one of the leading producers of agricultural products in the State.



Source: Kern Agricultural Crop Report – 2019

Major Initiatives

County Fiscal Plan

On August 27, 2019 the Board of Supervisors ended a declaration of fiscal emergency that was implemented in accordance with Government Code Sections 29086 and 29127 as a proactive budgetary measure to better enable the County to meet fiscal challenges posed by the decline in property tax related to oil and gas properties from depressed market prices for oil. Fiscal Year 2019-20 was the last year of a Four-Year Deficit Mitigation Plan approved by the Board of Supervisors as a strategy to resolve the budgetary challenges resulting from the decline of property tax.

The COVID-19 pandemic has challenged the world. Looking ahead there is a great deal of uncertainty; however, the County is prepared to mitigate the fiscal impacts using reserves, careful use of the Coronavirus Relief funds received, and operational reductions, if necessary.

Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Kern for its comprehensive annual financial report for the fiscal year ended June 30, 2019. This was the twenty-third consecutive year that the County of Kern has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

I wish to express my appreciation to the staff of the Auditor-Controller's Office whose hard work, professionalism, and dedication are responsible for the preparation of this report, and to the firm of CliftonLarsonAllen LLP for their professional assistance. Finally, I would like to thank the Board of Supervisors and the County Administrative Office for their continued efforts in planning and conducting the County's financial operations in a responsible and progressive manner.

Sincerely,



Mary B. Bedard, CPA
Auditor-Controller-County Clerk

**COUNTY OF KERN
DIRECTORY OF COUNTY OFFICIALS**

ELECTED

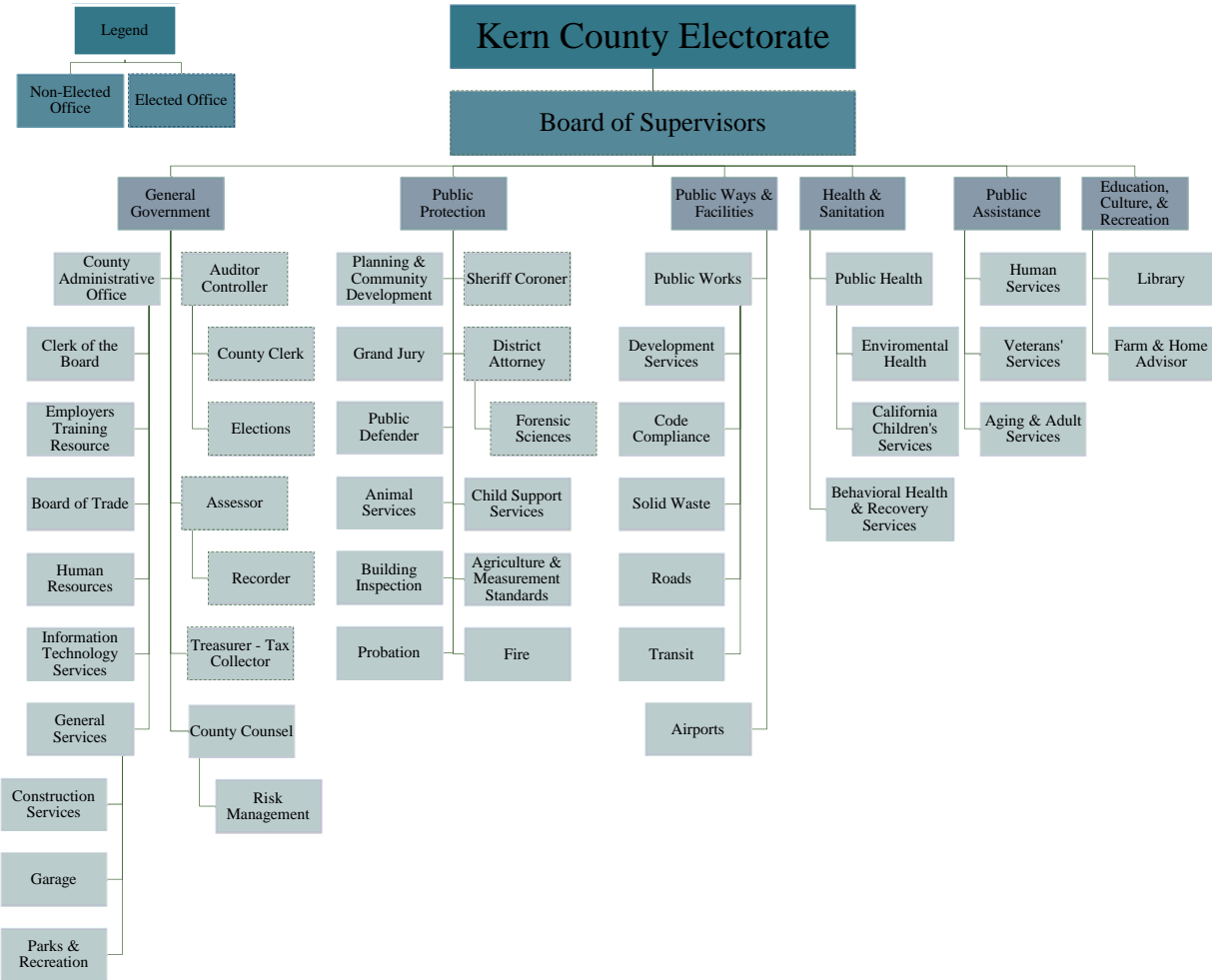
COUNTY SUPERVISOR, FIRST DISTRICT.....MICK GLEASON
COUNTY SUPERVISOR, SECOND DISTRICT ZACH SCRIVNER
COUNTY SUPERVISOR, THIRD DISTRICT.....MIKE MAGGARD
COUNTY SUPERVISOR, FOURTH DISTRICT DAVID COUCH
COUNTY SUPERVISOR, FIFTH DISTRICT..... LETICIA PEREZ
ASSESSOR-RECORDER.....JON LIFQUIST
AUDITOR-CONTROLLER-COUNTY CLERKMARY B. BEDARD
DISTRICT ATTORNEY CYNTHIA ZIMMER
SHERIFF-CORONER-PUBLIC ADMINISTRATOR DONNY YOUNGBLOOD
TREASURER-TAX COLLECTORJORDAN KAUFMAN

COUNTY OF KERN
DIRECTORY OF COUNTY OFFICIALS
(CONTINUED)

APPOINTED

AGING AND ADULT SERVICES	LITO MORILLO
AGRICULTURAL COMMISSIONER/SEALER.....	GLENN FANKHAUSER
AIRPORTS.....	MARK WITSOE
ANIMAL SERVICES.....	NICHOLAS CULLEN
CLERK OF THE BOARD	KATHLEEN KRAUSE
CHILD SUPPORT SERVICES	ELIZABETH CHAVEZ
COMMUNITY AND ECONOMIC DEVELOPMENT	LORELEI OVIATT
COUNTY ADMINISTRATIVE OFFICER.....	RYAN ALSOP
BOARD OF TRADE	
EMPLOYERS' TRAINING RESOURCE	
GENERAL SERVICES	
GROUP HEALTH	
HUMAN RESOURCES	
INFORMATION TECHNOLOGY SERVICES	
RETIREE GROUP HEALTH	
UNEMPLOYMENT	
COUNTY COUNSEL.....	MARGO RAISON
DEVELOPMENT SERVICES AGENCY	LORELEI OVIATT
EMERGENCY MEDICAL SERVICES.....	MATTHEW CONSTANTINE
ENVIRONMENTAL HEALTH	MATTHEW CONSTANTINE
FARM AND HOME ADVISOR.....	BRIAN MARSH
FIRE DEPARTMENT	DAVID WITT
HUMAN SERVICES	DENA MURPHY
LIBRARY.....	ANDREA SULLIVAN
BEHAVIORAL HEALTH & RECOVERY SERVICES	BILL WALKER
PLANNING.....	LORELEI OVIATT
PROBATION	T.R. MERICKEL
PUBLIC DEFENDER	PAM SINGH
PUBLIC HEALTH	MATTHEW CONSTANTINE
PUBLIC WORKS	CRAIG POPE
ENGINEERING & SURVEY SERVICES	
ROADS	
WASTE MANAGEMENT	
VETERANS' SERVICES	JOSH DHANENS

Kern County Organizational Chart for Staffed Budget Units – by Function of Primary Budget Unit





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Kern
California**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morill

Executive Director/CEO





FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Board of Supervisors
County of Kern
Bakersfield, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Kern, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of First 5 Kern, Kern County Hospital Authority and Tejon Ranch Public Facilities Financing Authority, which represent the following percentages of assets and revenues/additions as of and for the fiscal year ended June 30, 2020.

<u>Opinion Unit</u>	<u>Assets</u>	<u>Revenues/ Additions</u>
Discretely Presented Component Units	100.0%	100.0%

Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for First 5 Kern, Kern County Hospital Authority and Tejon Ranch Public Facilities Financing Authority are based on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Kern as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management discussion and analysis, budgetary comparison schedules, schedule of the County's proportionate share of the net pension liability and the County's contributions, and schedule of the County's proportionate share of the net OPEB liability and the County's contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Kern's basic financial statements. The introductory section, combining and individual fund statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

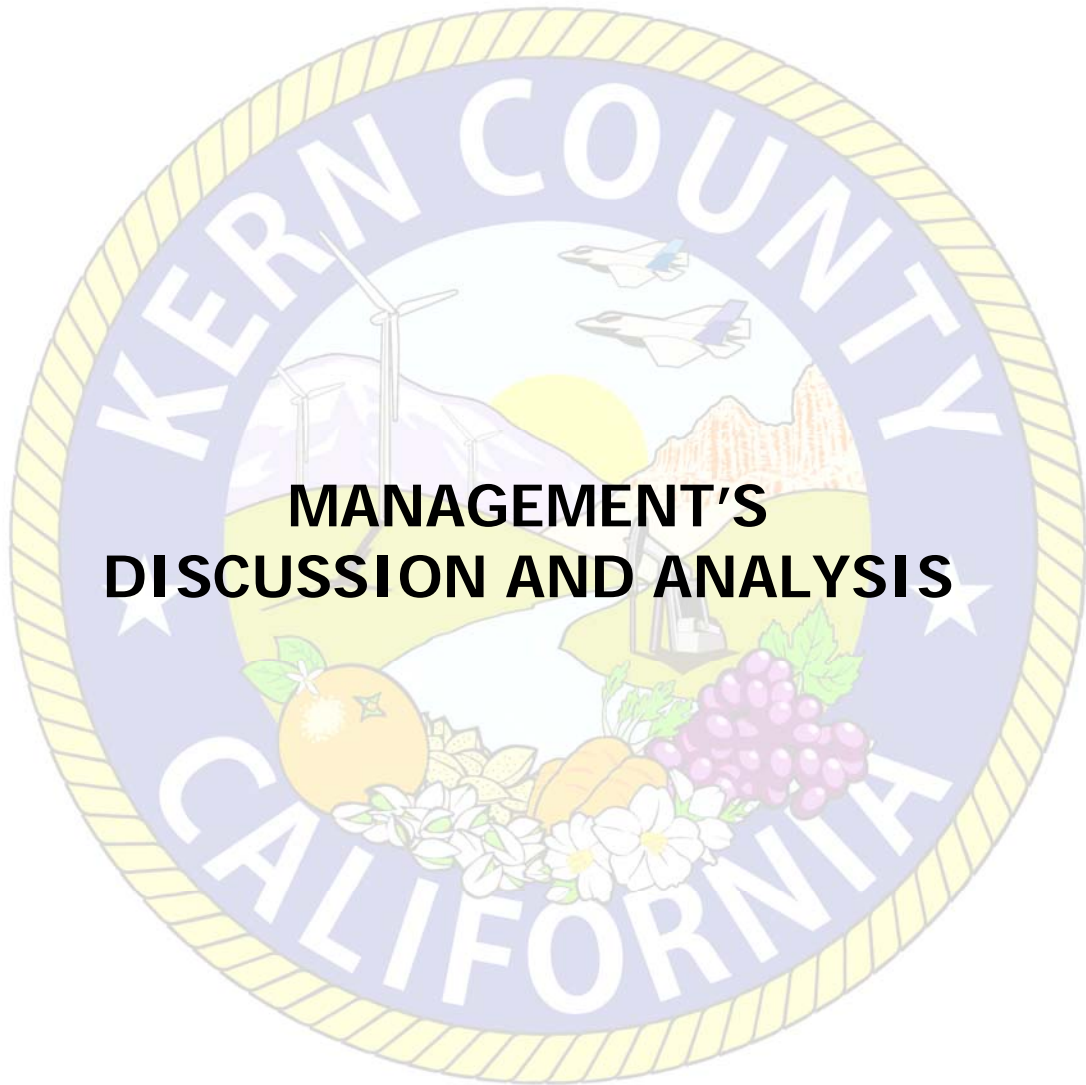
The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.



CliftonLarsonAllen LLP

Roseville, California
February 26, 2021





**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

COUNTY OF KERN
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
UNAUDITED

The management's discussion and analysis section of the County of Kern's (County) Comprehensive Annual Financial Report (CAFR) presents a narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2020. Users of these financial statements should read this section in conjunction with the transmittal letter at the front of the CAFR and the County's basic financial statements following this section. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

Financial Highlights

- At June 30, 2020, the County's total net position was \$900,432. Of this total net position, \$2,070,178 is attributed to net investment in capital assets, and \$491,216 is restricted, which may be used for the County's ongoing obligations with external restrictions. (For additional information on Restricted Net Position see Note 16. B.) The remaining balance of the total net position is a deficit balance of \$1,607,327 representing the unrestricted net position.
- During the current fiscal year, the County's net position increased by \$2,865. The County's net position decreased by \$3,301 for governmental activities and increased \$6,166 for business-type activities.
- At June 30, 2020, the County's governmental funds reported total ending fund balance of \$753,871, a decrease of 0.08% compared to prior year's total ending fund balance. Approximately \$730,307 or 96.87% is considered spendable fund balance. See further discussion in the Financial Analysis of the County's Governmental Funds section on page 19.
- At June 30, 2020, the spendable fund balance for the General Fund was \$309,647 or 47.66% of total General Fund expenditures.

Overview of the Basic Financial Statements

Management's discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the County's assets and deferred outflows of resources less liabilities and deferred inflows of resources with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *Statement of Activities* presents information illustrating how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event takes place regardless of when cash is received or paid. Thus, some revenues and expenses are reported in the CAFR for some items that will only result in cash inflows and outflows in future fiscal years.

Both the *Statement of Net Position* and the *Statement of Activities* distinguish between activities that are primarily financed with taxes and intergovernmental revenues (governmental activities) and those that are intended to

recover all or a significant portion of their costs through user fees and charges for services (business-type activities). The County's governmental activities include general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and culture and recreation services. The County's business-type activities include the operation of seven airports, two sanitation districts, public transportation, three golf courses, solid waste disposal, and activities associated with waste pick-up for the more densely populated unincorporated areas of Bakersfield and Taft. Although the Golf Courses, Sanitation Districts, Kern Asset Leasing Corporation, and County Service Areas are legally separate entities, in substance they are part of the County's operations and have been included as part of the County's governmental and business-type activities.

The government-wide financial statements are presented on pages 24 and 25 of the CAFR.

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds, not the County as a whole. A fund is a fiscal and accounting entity designated to report information about groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations. All of the County's funds can be divided into three broad categories:

- Governmental funds
- Proprietary funds
- Fiduciary funds

Governmental funds are used to account for activities that are similar in nature to the governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be used in evaluating Kern County's future financing requirements and available resources.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This will allow readers to get a better understanding of the long-term impact of the County's future financing decisions. Both the governmental funds' balance sheet and the governmental funds' statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County reports nine major individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for each of the major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements located in the *Combining and Individual Fund Statements and Schedules* section.

The County adopted an annual appropriated budget for all of its major governmental funds. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with this budget and are included in the *Required Supplementary Information* section of the CAFR (debt service budgetary schedules are not required to be presented in these financial statements). Individual budgetary data for each of the budgeted non-major governmental funds is presented in the *Other Supplementary Information* section of the CAFR.

The basic governmental fund financial statements are presented on pages 26 through 31 of the CAFR.

Proprietary funds are reported in two ways: enterprise funds and internal service funds. Enterprise funds are reported as business-type activities in the government-wide financial statements. The County has the following enterprise funds: Airports, County Sanitation Districts, Golf Courses, Public Transportation, Waste Management, and Universal Collection. Internal service funds are used to accumulate and allocate costs internally among the County's various functions.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds' financial statements provide separate information for Airports and Waste Management, which are considered to be major funds of the County. For presentation, all other enterprise funds are combined into a single, aggregated column, as well as the internal service funds. Individual fund data for the non-major enterprise funds and the internal service funds is provided in the combining statements of the CAFR.

The County uses the following internal service funds: General Liability, General Services - Garage, Group Health, Public Works, Retiree Group Health, Unemployment Compensation, and Workers' Compensation. Because such functions predominantly benefit governmental rather than business-type activities, they have been included within governmental activities in the government-wide financial statements.

The proprietary funds basic financial statements are presented on pages 32 through 35 of the CAFR.

Fiduciary funds are used to account for resources held for the benefit of parties outside the County government. Because fiduciary funds are presented separately, they do not appear in the government-wide financial statements. The resources of fiduciary funds are not available to support the County's own programs. Fiduciary funds are accounted for similar to proprietary funds.

The fiduciary fund basic financial statements are presented on pages 36 and 37 of the CAFR.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential for a full understanding of the data provided in both government-wide and fund financial statements.

The notes to the financial statements are presented starting on page 40 of the CAFR.

Government-Wide Financial Analysis

Table 1 - County of Kern's Net Position (In Thousands)

	Governmental Activities		Business-Type Activities		Total		Total Change	Percent Change
	2020	2019	2020	2019	2020	2019		
Current and Other Assets	\$ 1,192,220	\$ 1,119,222	\$ 94,892	\$ 95,427	\$ 1,287,112	\$ 1,214,649	\$ 72,463	5.97%
Capital Assets	1,950,175	1,951,053	224,463	213,273	2,174,638	2,164,326	10,312	0.48%
Total Assets	<u>3,142,395</u>	<u>3,070,275</u>	<u>319,355</u>	<u>308,700</u>	<u>3,461,750</u>	<u>3,378,975</u>	<u>82,775</u>	2.45%
Total Deferred Outflows of Resources	<u>345,069</u>	<u>381,381</u>	<u>7,910</u>	<u>8,287</u>	<u>352,979</u>	<u>389,668</u>	<u>(36,689)</u>	(9.42%)
Current and Other Liabilities	345,171	244,444	15,255	11,258	360,426	255,702	104,724	40.96%
Long-Term Liabilities	2,272,612	2,313,634	114,253	113,926	2,386,865	2,427,560	(40,695)	(1.68%)
Total Liabilities	<u>2,617,783</u>	<u>2,558,078</u>	<u>129,508</u>	<u>125,184</u>	<u>2,747,291</u>	<u>2,683,262</u>	<u>64,029</u>	2.39%
Total Deferred Inflows of Resources	<u>163,257</u>	<u>183,853</u>	<u>3,749</u>	<u>3,961</u>	<u>167,006</u>	<u>187,814</u>	<u>(20,808)</u>	(11.08%)
Net Position								
Net Investment in								
Capital Assets	1,849,934	1,853,998	220,244	208,752	2,070,178	2,062,750	7,428	0.36%
Restricted	488,536	439,870	2,680	2,274	491,216	442,144	49,072	11.10%
Unrestricted	<u>(1,632,046)</u>	<u>(1,584,143)</u>	<u>(28,916)</u>	<u>(23,184)</u>	<u>(1,660,962)</u>	<u>(1,607,327)</u>	<u>(53,635)</u>	(3.34%)
Total Net Position	<u>\$ 706,424</u>	<u>\$ 709,725</u>	<u>\$ 194,008</u>	<u>\$ 187,842</u>	<u>\$ 900,432</u>	<u>\$ 897,567</u>	<u>\$ 2,865</u>	0.32%

As noted earlier, net position may serve as a useful indicator of a government’s financial position over time. At June 30, 2020, the County’s total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by \$900,432.

Net Investment in Capital Assets

The County’s largest portion of total net position is the net investment in capital assets of \$2,070,178. The net investment in capital assets includes land, buildings and improvements, roads, machinery and equipment, intangibles, and construction in progress, less accumulated depreciation and amortization and any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens, and, as a result, these assets are not available for future spending. Because the net investment in capital assets is reported net of related debt, and since the capital assets themselves cannot be used to liquidate the debt liabilities, it should be noted that the resources needed to repay this debt must be provided from other sources.

The increase in net investment in capital assets of \$7,428, or 0.36%, was the result of the current fiscal year capital acquisitions, disposals, depreciation and amortization, and retirement of related long-term debt. In most cases, the disposals of capital assets have no effect on the change in net investment in capital assets, since assets are not typically disposed of until the end of their useful life and would carry no book value when net of associated depreciation or amortization. The largest increase in capital asset activity was in land improvements. The \$67,221 change, shown in Table 3 on page 21, was a result of liners for the County’s landfills being reclassified from infrastructure. Depreciation and Amortization of \$55,380 was the biggest reduction to net investment in capital assets.

Restricted Net Position

Of the County’s total net position, \$491,216 is restricted, which represents external restrictions on how these resources may be used. The major portion of the restricted resources, \$370,683, is reserved for public protection, public assistance, and health & sanitation. The total restricted balance increased by \$49,072, or 11.10%, predominantly from the increase of \$75,902 to public assistance, which is mostly made up of restricted state and federal revenues. The restricted amount for health & sanitation decreased in the current fiscal year.

Unrestricted Net Position

The remaining balance of net position represents the unrestricted resources, which has a deficit balance of \$1,660,962. This deficit balance is largely due to the inclusion of the long-term debt specifically for the unfunded portions of the pension and Other Post-Employment Benefit (OPEB) liabilities. In the current fiscal year, unrestricted net position increased by \$53,635, or 3.34%; this change is due to the current year debt payments and the reductions of the net liabilities from the pension and OPEB actuarial reports.

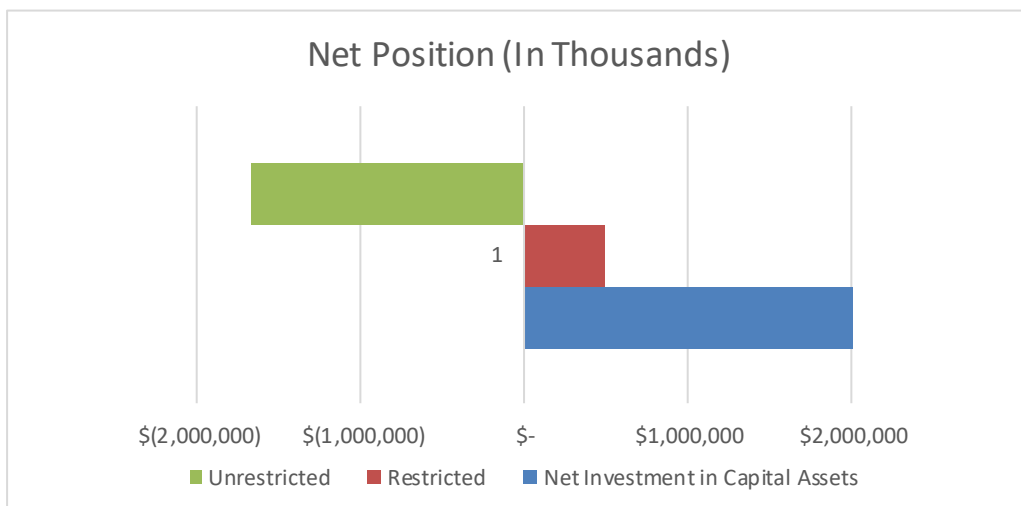


Table 2 - County of Kern's Changes in Net Position (In Thousands)

	Governmental Activities		Business-Type Activities		Total		Total Change
	2020	2019	2020	2019	2020	2019	
Revenues							
Program Revenues							
Charges for Services	\$ 326,683	\$ 281,183	\$ 88,550	\$ 83,413	\$ 415,233	\$ 364,596	\$ 50,637
Operating Grants & Contributions	923,221	864,539	1,301	3,067	924,522	867,606	56,916
Capital Grants & Contributions	29,778	18,290	2,954	8,331	32,732	26,621	6,111
General Revenues							
Property Taxes	267,250	264,690			267,250	264,690	2,560
Aircraft Taxes	176	155			176	155	21
Sales & Use Taxes	44,914	53,153			44,914	53,153	(8,239)
Transient Occupancy Tax	2,492	2,901			2,492	2,901	(409)
Special Assessments		3,828			-	3,828	(3,828)
Transfer Tax	4,110	4,606			4,110	4,606	(496)
Other Taxes	1,237	1,770			1,237	1,770	(533)
Vehicle License Taxes	107,421	102,935			107,421	102,935	4,486
Investment Earnings	31,946	29,608	3,716	4,114	35,662	33,722	1,940
Miscellaneous	12,492	6,073			12,492	6,073	6,419
Total Revenues	1,751,720	1,633,731	96,521	98,925	1,848,241	1,732,656	115,585
Expenses							
General Government	125,107	117,969			125,107	117,969	7,138
Public Protection	623,722	583,013			623,722	583,013	40,709
Public Ways & Facilities	69,698	53,158			69,698	53,158	16,540
Health & Sanitation	364,610	268,994			364,610	268,994	95,616
Public Assistance	539,287	482,731			539,287	482,731	56,556
Education	7,379	6,335			7,379	6,335	1,044
Culture & Recreation Services	988	902			988	902	86
Interest on Short & Long-Term Debt	23,794	24,839			23,794	24,839	(1,045)
Airports			8,373	8,198	8,373	8,198	175
County Sanitation Districts			4,063	5,074	4,063	5,074	(1,011)
Golf Courses			835	312	835	312	523
Public Transportation			11,642	10,660	11,642	10,660	982
Universal Collection			17,409	16,218	17,409	16,218	1,191
Waste Management			48,469	52,539	48,469	52,539	(4,070)
Total Expenses	1,754,585	1,537,941	90,791	93,001	1,845,376	1,630,942	214,434
Excess of Revenues Over Expenses Before Transfers	(2,865)	95,790	5,730	5,924	2,865	101,714	(98,849)
Transfers	(436)	(396)	436	396	-	-	-
Gain on Sale of Capital Assets				3,897	-	3,897	(3,897)
Increase in Net Position	(3,301)	95,394	6,166	10,217	2,865	105,611	(102,746)
Net Position at Beginning of Year*	709,725	614,331	187,842	177,625	897,567	791,956	105,611
Net Position at End of Year	\$ 706,424	\$ 709,725	\$ 194,008	\$ 187,842	\$ 900,432	\$ 897,567	\$ 2,865

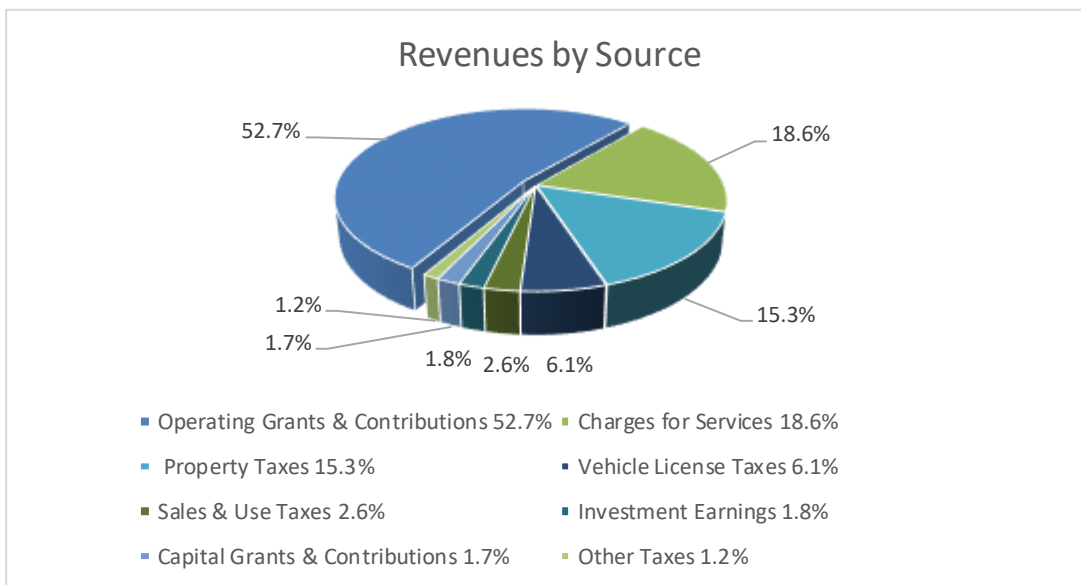
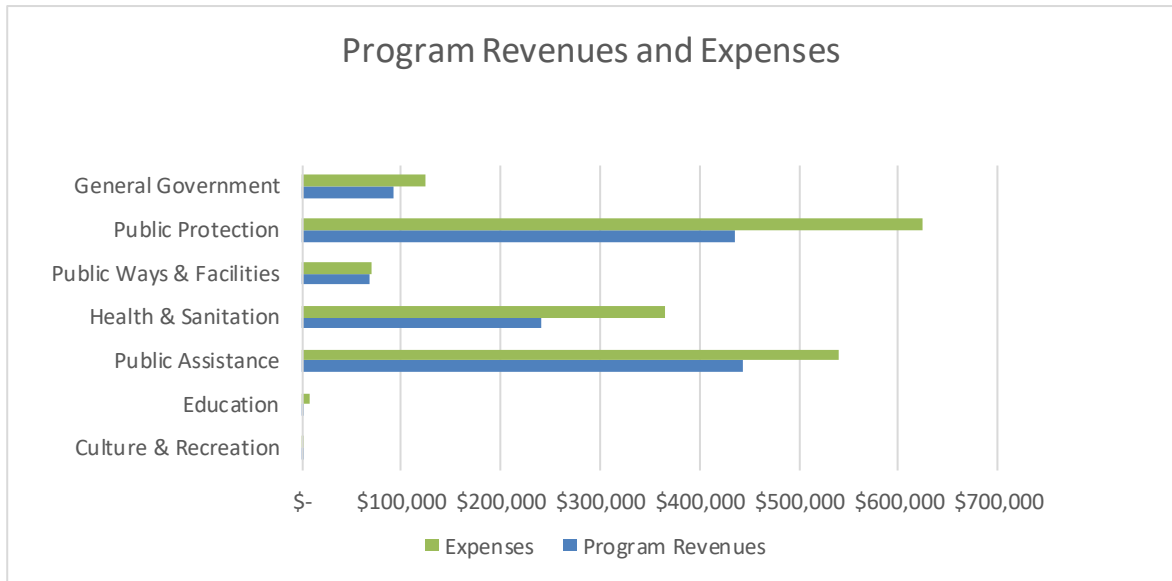
* As restated. See Note II. A.

Governmental Activities

The Governmental activities decreased the County's net position by \$3,301 for the year ended June 30, 2020:

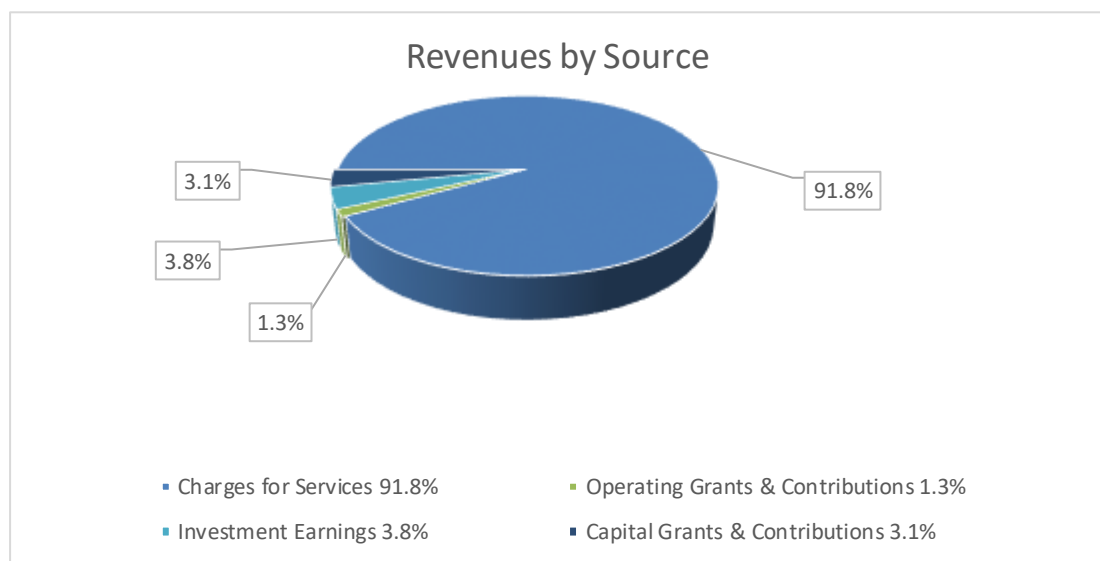
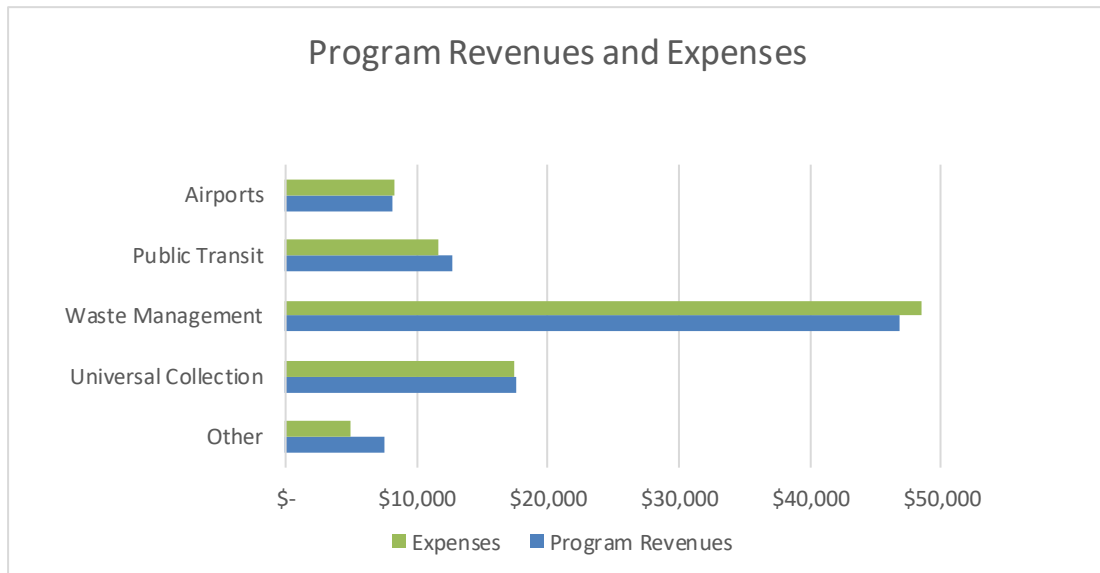
- Total revenues increased by \$117,989, or 7.22%; the largest increase in revenues of \$58,682 was from program revenues for operating grants and contributions.
- As an arm of the State government, operating grants and contributions serve multiple programs, representing 72.14% of the County's program revenue for governmental activities, and are tied to the mandated services such as public assistance, public health, and mental health. Funding levels for these revenue sources increased by 6.79% from the prior year.
- Taxes and investment earnings that are generated locally provide the Board of Supervisors (Board) with most of its discretionary spending power. The changes are primarily due to the following:
 - Property Tax* revenues increased by \$2,560, or 1.00%, from prior year due to an increase in property values and oil prices.
 - Investment Earnings* revenues increased by \$2,338, or 7.90%, from prior year due to an increase in interest rates as well as the change in fair value of investments at year-end.
- Total expenses increased by \$216,644, or 14.09%, from prior year largely due to the increase to the governmental portion of the net pension liability, which gets allocated to functional expenses at the government-wide level. Although the total pension allocation was a reduction, personnel changes caused an increase in costs for Health & Sanitation and Public Protection. The remaining increase in Health &

Sanitation came from additional expenses for Behavioral Health & Recovery Services. The increase in Public Assistance resulted from additional benefit payments by Human Services.



Business-type Activities

Business-type activities' total net position increased the County's net position by \$6,166, or 3.28%. Charges for Services increased by \$5,137 due to higher sewer and universal collection fees. Capital Grants and Contributions decreased by \$5,377 due to less reimbursed costs in the current year for the Airports runway rehabilitation project. Expenses in the government-wide business-type activities remained relatively consistent with a slight increase in Airports expenses due to additional depreciation from the recently completed construction projects and Universal Collections due to additional costs for services provided. Waste Management had a decrease in current year expenses due to a reduction in services and supplies.



Financial Analysis of the County's Funds

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. Particularly, total fund balance less the nonspendable portion may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

At June 30, 2020, the County's governmental funds reported total fund balances of \$753,871, a decrease of 0.08% compared to prior year's total ending fund balance. Approximately \$730,307, or 96.87%, of total fund balance is spendable fund balance, which is a useful measure of the County's resources available for spending in subsequent periods. Spendable fund balance is broken out into the following categories: Restricted, Committed, Assigned, and Unassigned. These categories identify allowable usage of fund balance. The remaining balance of fund balance is nonspendable. Nonspendable fund balance indicates that it is not available for spending because it is either not in spendable form or legally or contractually required to be maintained intact.

The General Fund is the chief operating fund of the County. At June 30, 2020, spendable fund balance of the General Fund was \$309,647. As a measure of the General Fund's liquidity, it may be helpful to compare both spendable fund balance and total fund balance to total fund expenditures. Spendable fund balance represents

44.66% of total General Fund expenditures, while total fund balance represents 41.46% of total General Fund expenditures.

The fund balances for other governmental funds decreased by \$11,060, or 2.53% compared to prior year's total ending fund balances. The following major governmental funds had significant changes in fund balance:

- Behavioral Health & Recovery Services – Fund balance decreased by \$28,646 or 19.18%, to a total of \$120,711 due to increases in staffing costs and services provided.
- Community Development – Fund balance increased by \$683, or 74.56%, to a total of \$1,599. The increase is due to receiving additional revenue for community development grant funding, which remained in the fund at the end of the year.
- Coronavirus Relief (CARES) – Fund balance increased by \$2,349, or 100.00%. The increase is due to the establishment of a new major fund created to account for federal assistance received to assist in the response to the pandemic.
- County Local Revenue Fund – Fund balance decreased by \$3,361 or 6.64%. The decrease is due reduced state collections of sales tax revenue as a result of the pandemic.
- Human Services – Fund balance decreased by \$6,558, or 24.27%, to a total of \$20,468. The decrease is related to a decrease in revenue allocations and an increase in expenditures as a result of the COVID-19 pandemic.
- Kern Tobacco Funding Corp. – Fund balance increased by \$62, or 1.00%. The increase is due to interest earned on cash with trustee and a reduction in the annual debt service payment.
- Roads - Fund balance increased by \$3,589, or 6.75%. The increase was primarily due to additional charges for services as well as an increase in federal aid for construction.
- Structural Fire – Fund balance increased by \$7,814, or 143.48%, to a total of \$13,260. The reduction was due to a significant decrease in salaries and benefits payable.

The following other governmental funds had significant changes in fund balance:

- Aging & Adult – Fund balance increased by \$1,239, or 66.97%, to a total of \$3,089. Changes are a result of a decrease in liabilities due to other funds and additional revenues received to combat the effects of the coronavirus pandemic on the most vulnerable populations.
- Environmental Health Services – Fund balance increased by \$1,672, or 128.22%, to a total of \$2,976. The increase is a result of a reimbursement of designations and funds received for COVID-19 relief.
- Recorder – Fund balance increased by \$664, or 51.55%, to a total of \$1,952. The increase was due to an increase in recording fee revenues and a decrease in salaries and wages.

Proprietary Funds

The proprietary funds provide similar information to the government-wide financial statements, but in more detail. The enterprise funds' total net position increased by \$5,260. The net position of Airports increased by \$352, Waste Management increased by \$296, and the non-major enterprise funds increased by \$4,612. Operating revenues and expenses remained consistent with prior year for Airports, Waste Management, and non-major enterprise funds.

The internal service funds had an increase in net position of \$18,123. The General Liability and Workers Compensation Fund's net position remained fairly consistent with prior year. The General Services-Garage Fund had a decrease in net position of \$722 as a result of the current year reduction in deferred outflows of resources related to pensions and disposal of equipment. The Group Health Fund increased net position by \$15,776 due to lower than anticipated claims costs and costs savings from programmatic changes. The Public Works Fund had a significant increase in net position of \$3,452 or 78.70% as a result of an increase in operating revenues. The Retiree Group Health Fund decreased net position by \$757 due to a decrease in charges for current services and the Unemployment Compensation Fund also had a decrease to net position of \$1,155 as a result of increases in claims incurred.

General Fund Budgetary Variances

The difference between the General Fund's original budget and final budget includes appropriations that rolled over from the prior year and increases in supplemental appropriations. The County also adjusted for mid-year identification of any resource short-fall by adjusting appropriations down. The supplemental appropriations increases were from unanticipated revenue sources received throughout the year. All functions, with the exception of Contingencies and Reserves, came in under budget due to various reasons, with the core reason being departments' conservative spending and hiring. Significant variances are briefly summarized as follows:

- Increase in total General Government appropriations of \$38,445 includes prior year appropriations that consisted of major maintenance and capital projects as well as appropriations transferred from contingencies and reserves.
- Increase in total Public Protection appropriations of \$7,303 includes additional appropriations for capital assets for the Probation's department as well as an increase in appropriations for salaries & benefits and professional services for the Sheriff's department.
- Increase in total Health and Sanitation appropriations of \$34,765 are due appropriations associated to the COVID-19 pandemic.
- Miscellaneous increases in appropriations for normal operations in other budgetary functions of the General Fund.

Significant variances between the General Fund's final budget and actual on the budgetary basis are as follows:

- Aid from Other Governmental Agencies was lower than anticipated due to a reduction in state aid for public assistance and other various programs.
- General Government excess appropriations are the result of multi-year capital projects and major maintenance projects not completed this year.
- Public Protection excess appropriations are the result unspent funds in District Attorney, Probation, Public Defender, Sheriff, and Planning, with small unspent funds in all other Public Protection departments.

Capital Assets and Debt Administration

Capital Assets

Table 3 – The County's Gross Capital Assets (In Thousands)

	Governmental Activities		Business - Type Activities		Total		Total Change
	2020	2019	2020	2019	2020	2019	
Land	\$ 33,307	\$ 27,182	\$ 34,672	\$ 34,621	\$ 67,979	\$ 61,803	\$ 6,176
Land Improvements	-	-	67,221	-	67,221	-	67,221
Land Acquisition in Progress	-	-	98	98	98	98	-
Construction in Progress	9,861	6,743	5,748	22,478	15,609	29,221	(13,612)
Works of Arts	60	60	198	198	258	258	-
Infrastructure	754,933	791,861	125,838	87,404	880,771	879,265	1,506
Structures and Improvements	606,123	606,123	89,144	161,807	695,267	767,930	(72,663)
Equipment	212,879	206,268	39,200	33,560	252,079	239,828	12,251
Intangibles	1,159,424	1,148,691	1,109	1,109	1,160,533	1,149,800	10,733
Total	\$ 2,776,587	\$ 2,786,928	\$ 363,228	\$ 341,275	\$ 3,139,815	\$ 3,128,203	\$ 11,612

The County's gross capital assets total \$3,139,815 at June 30, 2020 as illustrated in Table 3. Total net capital assets which include land, land improvements, land acquisition in progress, construction in progress, works of art, infrastructure, structures and improvements, equipment, intangibles, depreciation, and amortization is \$2,174,638 as detailed in Note 6 in the Notes to the Financial Statements.

The major capital assets events during the current fiscal year include the following:

- Land Improvements – Land improvements are related to landfill improvements maintained by Waste Management and were previously reported in structures and improvements. In the current year, \$52,793 was transferred out of structures and improvements and \$14,428 were current year additions related to improvements to the Bena sanitary landfill.
- Infrastructure – The Roads Department had many completed infrastructure projects in the current fiscal year. The total infrastructure additions by Roads were \$24,869. Additionally, Airports completed Phase III of the Airports rehabilitation project resulting in an increase of \$14,349.
- Structures and Improvements – As stated above, land improvements in the amount of \$52,793 were transferred out of structures and improvements. Additionally, \$20,591 was transferred to infrastructure in Business Type Activities.
- Intangibles – Right of way easements, in the amount of \$6,491 were recorded for new roads that will be maintained by the County.
- Construction in Progress – Phase III of the Airports runway rehabilitation project was completed during the current fiscal year resulting in a decrease in construction in progress and related increase to infrastructure.

Additional information regarding the County’s capital assets is reported in Note 1. G and Note 6. A and B of the Notes to the Financial Statements.

Long-Term Debt

At June 30, 2020, the County’s long-term debt is \$2,352,188, which is mainly comprised of Certificates of Participation (COP) (secured by the County’s lease rental payments), tobacco asset backed bonds, net pension liability, and Pension Obligation Bonds. The remaining long-term liabilities include other bonds payable, capital leases, various loans payable, closure/post closure liabilities, compensated absences, and net OPEB liability.

The County has no general obligation debt. The COP and bonds are insured by different companies and have Standard and Poor’s (S&P) ratings of A+ through AA.

Additional information regarding the County’s long-term debt can be found in Note 8 of the Notes to the Financial Statements.

Table 4 – The County’s Outstanding Debt (In Thousands)

	Governmental Activities		Business - Type Activities		Total		Total Change
	2020	2019	2020	2019	2020	2019	
Compensated Absences	\$ 92,321	\$ 60,285	\$ 2,784	\$ 2,028	\$ 95,105	\$ 62,313	\$ 32,792
Lease Purchase Agreements	21,079	20,091			21,079	20,091	988
Certificates of Participation	74,721	78,724			74,721	78,724	(4,003)
Tobacco - Asset Backed Bonds	76,306	81,507			76,306	81,507	(5,201)
Bonds Payable	1,970	10,510			1,970	10,510	(8,540)
Loans Payable	9,437	3,450	4,072	4,667	13,509	8,117	5,392
Pension Obligation Bonds	151,729	174,260	2,455	2,823	154,184	177,083	(22,899)
Pollution Remediation			6,349	6,168	6,349	6,168	181
Landfill Closure Liability			32,611	30,905	32,611	30,905	1,706
Post Closure Liability			29,510	33,138	29,510	33,138	(3,628)
Net OPEB Liability	41,728	45,447	951	1,035	42,679	46,482	(3,803)
Net Pension Liability	1,765,252	1,745,948	38,913	36,453	1,804,165	1,782,401	21,764
Total	\$ 2,234,543	\$ 2,220,222	\$ 117,645	\$ 117,217	\$ 2,352,188	\$ 2,337,439	\$ 14,749

Economic Factors and Next Year’s Budgets and Rates

The State’s approved budget for the 2020-21 fiscal year (FY) focuses on closing the \$54.3 billion budget deficit caused by the coronavirus (COVID-19) pandemic. The May Revision proposed to transfer responsibility to counties for juvenile offenders from the Division of Juvenile Justice and for integrated services for mentally ill parolees. The State will continue to work with Legislature and relevant stakeholders to develop an implementation plan. The

enacted budget includes distribution of \$1.3 billion to all counties from the State Coronavirus Relief Fund encouraged to be used for public health, behavioral health and other health and human services programs. The enacted budget also includes \$750 million to provide support for counties experiencing revenue losses due to the COVID-19 pandemic.

The County's FY 2020-21 recommended budget anticipates a total reduction in sales tax and transient occupancy tax revenue of \$56.5 million due to a decrease in consumer spending as a result of the COVID-19 pandemic. The full fiscal impact of the COVID-19 pandemic have been difficult to assess. Ultimately, the totality of COVID-19's impacts on the County budget will depend on the severity and duration of the pandemic.

The FY 2020-21 recommended County budget totals \$3 billion, a decrease of \$373.6 million, or 11.07% from the FY 2019-20 adjusted budget. The General Fund, which funds many County operations, totals \$809.6 million, a decrease of \$29.8 million, or 3.55%. The comparison excludes Budget Savings Incentive (BSI) credits and intrafund reimbursements for the General Fund. The decrease in the budget from last fiscal year is correlated with reductions in spending required to offset losses in discretionary revenue, Proposition 172 Public Safety Sales Tax, and Public Safety 2011 Realignment.

For FY 2020-21, most departments that receive an allocation of Net County Cost had their budgets reduced by approximately 7.5% in order to address the anticipated revenue losses caused by the pandemic and subsequent economic downturn. Additionally, the reductions in appropriations are offset by pension increases for safety employees and increases in costs for Human Services Direct Aid recipients.

Approximately, \$11.1 million in net fund balance carryforward and \$6.5 million of designations will be primarily used towards operations to preserve essential public services. Assumptions used in developing the recommended budget include no increase in property tax related to revenues, a decrease in base sales and other tax revenue of \$1.1 million, and a reduction of \$3.3 million in other discretionary revenue sources.

In the years ahead, the following factors will have an impact on the County budget: The COVID-19 pandemics severity and duration, increasing retirement costs, continuing deficits by the County's Structural Fire Fund, maintaining service levels for the Sheriff's Office while operating the new justice facility, and approaching minimum wage increase to \$15. In addition, the State's goal of achieving carbon neutrality by 2045 includes managing the elimination of the transportation-related fossil fuel supply in the State. If accomplished, this would have a direct impact on the Kern County economy.

Requests for Information

The CAFR is designed to provide citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to show the County's accountability for the funds it receives. If you have any questions about the CAFR or need additional financial information, contact Mrs. Mary B. Bedard, Kern County Auditor-Controller-County Clerk at 1115 Truxtun Avenue, Bakersfield, California 93301, (661) 868-3599 or visit the website at www.kerncounty.com.

The County includes three discretely presented component units in the government-wide financial statements, First 5 Kern, Tejon Ranch Public Facilities Financing Authority, and Hospital Authority. The operations of these component units are not considered to be significant in relation to the overall operations of the primary government and have not been included in this Management's Discussion & Analysis. Complete financial statements of the individual component units can be obtained from First 5 Kern located at 2724 L Street, Bakersfield, California 93301; Tejon Ranch Public Facilities Financing Authority (Tejon Ranch PFFA) located at P.O. Box 1000, Lebec, California 93243; and Hospital Authority office at 1700 Mount Vernon Avenue, Bakersfield, CA 93306.





**BASIC FINANCIAL
STATEMENTS**

Government-Wide Financial Statements

**COUNTY OF KERN
STATEMENT OF NET POSITION
JUNE 30, 2020 (IN THOUSANDS)**

ASSETS	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-type Activities	Totals	
Pooled Cash and Investments	\$ 847,527	\$ 105,663	\$ 953,190	\$ 16,223
Other Cash and Investments				42,641
Revolving Fund Cash	1,478	11	1,489	6
Restricted Cash and Investments	44,242		44,242	
Receivables, Net	189,251	11,306	200,557	179,045
Due from Other Agencies	1,766		1,766	
Inventories	6,497		6,497	5,813
Prepaid Expenses				3,305
Housing Loans Receivable	57,918		57,918	
Housing Loans Interest Receivable	17,118		17,118	
Deposits with Others	1,655		1,655	
Internal Balances	24,768	(24,768)		
Investment in Joint Venture		2,680	2,680	
Capital Assets:				
Nondepreciable	1,187,095	40,716	1,227,811	18,265
Depreciable, Net	763,080	183,747	946,827	78,840
Total Assets	<u>3,142,395</u>	<u>319,355</u>	<u>3,461,750</u>	<u>344,138</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	7,930	72	8,002	413
Deferred OPEB	5,610	127	5,737	1,105
Deferred Pensions	331,529	7,711	339,240	80,912
Total Deferred Outflows of Resources	<u>345,069</u>	<u>7,910</u>	<u>352,979</u>	<u>82,430</u>
LIABILITIES				
Accounts Payable	42,442	9,115	51,557	49,751
Salaries and Employee Benefits Payable	23,365	52	23,417	12,032
Due to Other Agencies	665		665	
Accrued Interest Payable	34,832	617	35,449	5,712
Advances from Grantors and Third Parties	115,516	1,122	116,638	
Long-Term Liabilities:				
Due Within One Year:				
Long-Term Debt	32,302	946	33,248	24,912
Capital Leases	4,636		4,636	2,157
Compensated Absences	63,571	2,061	65,632	13,559
Closure, Post Closure, & Pollution Remediation		1,342	1,342	
Liability for Self-Insurance	27,842		27,842	3,388
Due After One Year:				
Certificates of Participation	71,317		71,317	
Bonds and Notes Payable	202,025	2,053	204,078	90,655
Other Long-Term Liabilities				9,810
Loans Payable	8,519	3,529	12,048	
Accrued Interest	58,369	956	59,325	9,455
Capital Leases	16,443		16,443	56
Compensated Absences	28,750	723	29,473	3,905
Liability for Pollution Remediation		5,549	5,549	
Accrued Landfill Closure/Post Closure Costs		61,579	61,579	
Liability for Self-Insurance	80,209		80,209	9,081
Net OPEB Liability	41,728	951	42,679	3,753
Net Pension Liability	1,765,252	38,913	1,804,165	322,104
Total Liabilities	<u>2,617,783</u>	<u>129,508</u>	<u>2,747,291</u>	<u>560,330</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Housing Payments	1,068		1,068	
Deferred OPEB	17,417	397	17,814	2,587
Deferred Pensions	144,772	3,352	148,124	42,811
Total Deferred Inflows of Resources	<u>163,257</u>	<u>3,749</u>	<u>167,006</u>	<u>45,398</u>
NET POSITION				
Net Investment in Capital Assets	1,849,934	220,244	2,070,178	97,105
Restricted (Note 16. B):				
Capital Projects	34,241		34,241	
General Government	20,661		20,661	
Public Protection	108,039		108,039	
Public Ways & Facilities	61,475		61,475	
Health and Sanitation	134,119		134,119	
Public Assistance	128,525		128,525	
Education	430		430	
Culture & Recreation Services	1,046		1,046	
Other Purposes		2,680	2,680	8,417
Unrestricted (Deficits)	<u>(1,632,046)</u>	<u>(28,916)</u>	<u>(1,660,962)</u>	<u>(284,682)</u>
Total Net Position	<u>\$ 706,424</u>	<u>\$ 194,008</u>	<u>\$ 900,432</u>	<u>\$ (179,160)</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

**COUNTY OF KERN
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Business-Type Activities	Total	Discretely Presented Component Units
Governmental Activities:								
General Government	\$ 125,107	\$ 69,266	\$ 22,851	\$	\$ (32,990)	\$	\$ (32,990)	
Public Protection	623,722	114,449	321,171		(188,102)		(188,102)	
Public Ways and Facilities	69,698	11,388	34,928	21,520	(1,862)		(1,862)	
Health and Sanitation	364,610	107,855	124,663	8,258	(123,834)		(123,834)	
Public Assistance	539,287	23,470	419,608		(96,209)		(96,209)	
Education	7,379	250			(7,129)		(7,129)	
Culture and Recreation Services	988	5			(983)		(983)	
Interest on Short and Long-term Debt	23,794				(23,794)		(23,794)	
Total Governmental Activities	<u>1,754,585</u>	<u>326,683</u>	<u>923,221</u>	<u>29,778</u>	<u>(474,903)</u>		<u>(474,903)</u>	
Business-type Activities:								
Airports	8,373	5,281	631	2,227		(234)	(234)	
County Sanitation Districts	4,063	7,359				3,296	3,296	
Golf Courses	835	257				(578)	(578)	
Public Transportation	11,642	11,413	567	727		1,065	1,065	
Universal Collection	17,409	17,536				127	127	
Waste Management	48,469	46,704	103			(1,662)	(1,662)	
Total Business-type Activities	<u>90,791</u>	<u>88,550</u>	<u>1,301</u>	<u>2,954</u>		<u>2,014</u>	<u>2,014</u>	
Total Primary Government	<u>\$ 1,845,376</u>	<u>\$ 415,233</u>	<u>\$ 924,522</u>	<u>\$ 32,732</u>	<u>(474,903)</u>	<u>2,014</u>	<u>(472,889)</u>	
Discretely Presented Component Units	\$ 446,246	\$ 220,040	\$ 272,679	\$	\$	\$	\$	\$ 46,473
General Revenues:								
Taxes:								
Property Taxes					267,250		267,250	
Aircraft Taxes					176		176	
Sales and Use Taxes					44,914		44,914	
Transient Occupancy Tax					2,492		2,492	
Special Taxes								5,324
Transfer Taxes					4,110		4,110	
Other Taxes					1,237		1,237	
Property Taxes in Lieu of Motor Vehicle License Fees					107,421		107,421	
Grants and Contributions not Restricted to Specific Programs:								
Unrestricted Investment Earnings					31,946	3,716	35,662	641
Miscellaneous					12,492		12,492	
Transfers					(436)	436		
Total General Revenues, Special Item, and Transfers					471,602	4,152	475,754	5,965
Change in Net Position					(3,301)	6,166	2,865	52,438
Net Position--beginning					709,725	187,842	897,567	(231,598)
Net Position--ending					<u>706,424</u>	<u>194,008</u>	<u>900,432</u>	<u>(179,160)</u>



BASIC FINANCIAL STATEMENTS

Fund Financial Statements



**COUNTY OF KERN
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020 (IN THOUSANDS)**

Page 1 of 1

	<u>GENERAL FUND</u>	<u>BEHAVIORAL HEALTH & RECOVERY SERVICES</u>	<u>COMMUNITY DEVELOPMENT</u>	<u>CORONAVIRUS RELIEF (CARES)</u>	<u>COUNTY LOCAL REVENUE FUND</u>	<u>HUMAN SERVICES</u>
ASSETS AND DEFERRED						
OUTFLOWS OF RESOURCES						
Assets:						
Pooled Cash and Investments	\$ 258,879	\$ 115,799	\$ 1,540	\$ 112,075	\$ 51,123	\$ 421
Revolving Fund Cash	1,304	1				101
Cash and Investments Deposited with Trustee						
Interest Receivable	2,212	633	2	480		81
Taxes Receivable	37,735					
Accounts Receivable, Net	1,785	678				7,810
Accrued Revenue	24,511	16,257	265		18,808	38,520
Due from Other Funds	29,638	8,412				11,866
Due from Other Agencies	776	357				
Housing Loans Receivable			42,974			
Housing Loans Interest Receivable			14,796			
Deposits with Others	136					
Inventory - Materials and Supplies	1,080					
Total Assets	<u>358,056</u>	<u>142,137</u>	<u>59,577</u>	<u>112,555</u>	<u>69,931</u>	<u>58,799</u>
Deferred Outflows of Resources:						
Tobacco Settlement Revenues						
Total Deferred Outflows of Resources						
Total Assets and Deferred Outflows of Resources	<u>\$ 358,056</u>	<u>\$ 142,137</u>	<u>\$ 59,577</u>	<u>\$ 112,555</u>	<u>\$ 69,931</u>	<u>\$ 58,799</u>
LIABILITIES, DEFERRED INFLOWS OF						
RESOURCES, AND FUND BALANCES						
Liabilities:						
Accounts Payable	\$ 10,586	\$ 15,897	\$ 132	\$ 150		\$ 1,314
Salaries and Employee Benefits Payable	11,510	2,516				3,666
Due to Other Funds	1,096	468	293	3,413	22,682	17,182
Due to Other Agencies		664		1		
Advances from Grantors and Third Parties	168	38		106,642		8,642
Total Liabilities	<u>23,360</u>	<u>19,583</u>	<u>425</u>	<u>110,206</u>	<u>22,682</u>	<u>30,804</u>
Deferred Inflows of Resources:						
Deferred Housing Loan Payments			57,553			
Tobacco Settlement Revenues						
Unavailable Revenue - Property Taxes	4,574					
Unavailable Revenue - Reimbursements						7,527
Unavailable Revenue - Other	2,059	1,843				
Total Deferred Inflows of Resources	<u>6,633</u>	<u>1,843</u>	<u>57,553</u>			<u>7,527</u>
Fund Balances:						
Nonspendable	18,416	1				101
Restricted	13,892	120,710	1,599	2,349	47,249	20,367
Committed	32,896					
Assigned	154,507					
Unassigned	108,352					
Total Fund Balances	<u>328,063</u>	<u>120,711</u>	<u>1,599</u>	<u>2,349</u>	<u>47,249</u>	<u>20,468</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 358,056</u>	<u>\$ 142,137</u>	<u>\$ 59,577</u>	<u>\$ 112,555</u>	<u>\$ 69,931</u>	<u>\$ 58,799</u>

KERN COUNTY TOBACCO FUNDING CORP.	ROADS	STRUCTURAL FIRE	OTHER GOVERNMENTAL FUNDS	TOTAL	
					ASSETS AND DEFERRED OUTFLOWS OF RESOURCES
					Assets:
\$	\$	\$	\$	\$	Pooled Cash and Investments
	52,574	9,112	114,539	716,062	Revolving Fund Cash
9,703		3	69	1,478	Cash and Investments Deposited with Trustee
	263	62	34,539	44,242	Interest Receivable
	98	2,314	301	4,034	Taxes Receivable
	7,329	6,266	418	40,467	Accounts Receivable, Net
	161	588	5,484	15,855	Accrued Revenue
			11,139	123,095	Due from Other Funds
			1,116	51,781	Due from Other Agencies
			633	1,766	Housing Loans Receivable
			14,944	57,918	Housing Loans Interest Receivable
			2,322	17,118	Deposits with Others
				136	Inventory - Materials and Supplies
	3,777	1,197		6,054	Total Assets
9,703	64,202	19,542	185,504	1,080,006	
					Deferred Outflows of Resources:
106,853				106,853	Tobacco Settlement Revenues
106,853				106,853	Total Deferred Outflows of Resources
\$	\$	\$	\$	\$	Total Assets and Deferred Outflows of Resources
116,556	64,202	19,542	185,504	1,186,859	
					LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES
					Liabilities:
\$	\$	\$	\$	\$	Accounts Payable
	7,354	690	5,964	42,087	Salaries and Employee Benefits Payable
		3,270	1,097	22,059	Due to Other Funds
	63		7,092	52,289	Due to Other Agencies
				665	Advances from Grantors and Third Parties
			26	115,516	Total Liabilities
	7,417	3,960	14,179	232,616	
					Deferred Inflows of Resources:
			17,266	74,819	Deferred Housing Loan Payments
106,853				106,853	Tobacco Settlement Revenues
		2,318		6,892	Unavailable Revenue - Property Taxes
				7,527	Unavailable Revenue - Reimbursements
		4	375	4,281	Unavailable Revenue - Other
		2,322	17,641	200,372	Total Deferred Inflows of Resources
					Fund Balances:
	3,777	1,200	69	23,564	Nonspendable
9,703	53,008	11,213	124,305	404,395	Restricted
			26,271	59,167	Committed
		847	3,039	158,393	Assigned
				108,352	Unassigned
					Total Fund Balances
9,703	56,785	13,260	153,684	753,871	Total Liabilities, Deferred Inflows of Resources, and Fund Balances
\$	\$	\$	\$	\$	
116,556	64,202	19,542	185,504	1,186,859	

**COUNTY OF KERN
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE GOVERNMENT-WIDE STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES
JUNE 30, 2020 (IN THOUSANDS)**

Fund Balances - Total Governmental Funds:	\$	753,871	
Capital assets used in governmental activities are not current financial resources; therefore, the capital assets are not reported in the governmental funds.			1,945,281
Unavailable revenues are reported as deferred inflows of resources in the governmental funds, but are recognized when earned in governmental activities.			92,451
Deferred outflows and inflows of resources are reported in the Statement of Net Position, but are not recognized in the governmental funds:			
Deferred charge on refunding	\$	7,930	
Deferred OPEB - outflows		5,597	
Deferred OPEB - inflows		(17,375)	
Deferred pensions - outflows		331,232	
Deferred pensions - inflows		<u>(144,640)</u>	182,744
Internal service funds are used by management to charge the costs of management of fleet maintenance, employee benefits, personal injury, and retiree health insurance benefits to individual funds. The assets and liabilities are included in governmental activities in the Statement of Net Position.			57,787
Accrued interest expense does not require the use of current financial resources; therefore, it is not accrued as a liability in the governmental funds.			(93,033)
Long-term liabilities applicable to the governmental activities are not due and payable in the current period and, accordingly, are not reported as governmental fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position:			
Pension Obligation Bonds	\$	(151,579)	
Bonds Payable		(72,945)	
Certificates of Participation		(71,095)	
Net Unamortized Premium/Discount on Long-term Debt		(8,956)	
Capital Leases		(21,079)	
Loan Payable		(9,437)	
Compensated Absences		(92,230)	
Net OPEB Liability		(41,628)	
Net Pension Liability		<u>(1,763,728)</u>	<u>(2,232,677)</u>
Net Position of Governmental Activities	\$		<u><u>706,424</u></u>



**COUNTY OF KERN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

Page 1 of 1

	GENERAL FUND	BEHAVIORAL HEALTH & RECOVERY SERVICES	COMMUNITY DEVELOPMENT	CORONAVIRUS RELIEF (CARES)	COUNTY LOCAL REVENUE FUND	HUMAN SERVICES
REVENUES:						
Taxes	\$ 330,423	\$	\$	\$	\$	\$
Licenses, Permits and Franchises	11,985					
Fines, Forfeitures and Penalties	11,876					
Revenues from Use of Money and Property	12,340	4,319	33	2,349	780	243
Aid from Other Governmental Agencies	172,084	57,597	7,254	50,436	197,883	273,036
Charges for Current Services	94,319	65,112				392
Other Revenues	26,756	1,381				2,487
Total Revenues	659,783	128,409	7,287	52,785	198,663	276,158
EXPENDITURES:						
Current:						
General Government	120,457					
Public Protection	395,132				2,753	
Public Ways and Facilities						
Health and Sanitation	99,928	218,691				
Public Assistance	16,758		4,393	14,330		472,137
Education	6,964					
Capital Outlay	4,635					
Debt Service:						
Principal	5,093					
Interest	794					
Total Expenditures	649,761	218,691	4,393	14,330	2,753	472,137
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,022	(90,282)	2,894	38,455	195,910	(195,979)
OTHER FINANCING SOURCES (USES):						
Transfers In	186,599	66,024				196,720
Transfers Out	(190,796)	(4,388)	(2,211)	(36,106)	(199,271)	(7,299)
Proceeds from Issuance of Debt						
Payment for Defeasance of Debt						
Inceptions of Capital Leases	4,635					
Total Other Financing Sources (Uses)	438	61,636	(2,211)	(36,106)	(199,271)	189,421
Net Changes in Fund Balances	10,460	(28,646)	683	2,349	(3,361)	(6,558)
Fund Balances, July 1, 2019	317,603	149,357	916		50,610	27,026
Fund Balances, June 30, 2020	\$ 328,063	\$ 120,711	\$ 1,599	\$ 2,349	\$ 47,249	\$ 20,468

KERN COUNTY TOBACCO FUNDING CORP.	ROADS	STRUCTURAL FIRE	OTHER GOVERNMENTAL FUNDS	TOTAL	
\$	\$	\$	\$	\$	REVENUES:
	1,067	98,311	3,989	433,790	Taxes
	2,641	1,352	14,793	30,771	Licenses, Permits and Franchises
		85	7,341	19,302	Fines, Forfeitures and Penalties
500	1,735	95	5,123	27,517	Revenues from Use of Money and Property
	56,448	7,380	133,025	955,143	Aid from Other Governmental Agencies
	2,085	39,760	27,996	229,664	Charges for Current Services
8,258	108	881	12,754	52,625	Other Revenues
8,758	64,084	147,864	205,021	1,748,812	Total Revenues
					EXPENDITURES:
97			3,241	123,795	Current:
		142,438	36,683	577,006	General Government
	69,303		2,755	72,058	Public Protection
			10,514	329,133	Public Ways and Facilities
			48,595	556,213	Health and Sanitation
			125	6,964	Public Assistance
				4,760	Education
4,935			26,214	36,242	Capital Outlay
3,664			40,147	44,605	Debt Service:
8,696	69,303	142,438	168,274	1,750,776	Principal
62	(5,219)	5,426	36,747	(1,964)	Interest
					Total Expenditures
					Excess (Deficiency) of Revenues Over (Under) Expenditures
	9,930	13,381	92,402	565,056	OTHER FINANCING SOURCES (USES):
	(1,122)	(10,993)	(114,430)	(566,616)	Transfers In
			6,885	6,885	Transfers Out
			(8,596)	(8,596)	Proceeds from Issuance of Debt
				4,635	Payment for Defeasance of Debt
					Inceptions of Capital Leases
	8,808	2,388	(23,739)	1,364	Total Other Financing Sources (Uses)
62	3,589	7,814	13,008	(600)	Net Changes in Fund Balances
9,641	53,196	5,446	140,676	754,471	Fund Balances, July 1, 2019
\$ 9,703	\$ 56,785	\$ 13,260	\$ 153,684	\$ 753,871	Fund Balances, June 30, 2020

**COUNTY OF KERN
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF
ACTIVITIES - GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

Net Changes in Fund Balances - Total Governmental Funds: \$ (600)

Amounts Reported for Governmental Activities in the Statement of Activities:

Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives and reported as depreciation expense:

Expenditures for capital assets and other related capital asset adjustments	\$ 39,476	
Less: current year depreciation	(49,837)	
Retirement of capital assets	<u>1,859</u>	(8,502)

Capital contributions of capital assets are not reported on governmental funds but recorded at fair value on the Statement of Net Position. 8,968

Issuance of long-term debt provides current resources to governmental funds, but issuing debt increased long-term liabilities in the Government-Wide Statement of Net Position. Also, governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities:

Inceptions of capital leases	(4,635)	
Refunding of Kern Public Services Financing Authority Bonds	(6,885)	
Defeasance of Debt	<u>8,596</u>	(2,924)

Governmental fund revenues that do not provide current financial resources are not reported as revenue in the funds. Revenue in the Statement of Activities is not limited by availability and has been included in the Statement of Activities:

Change in unavailable property tax revenues	\$ (2,200)	
Change in unavailable reimbursements and other revenues	<u>(8,637)</u>	(10,837)

Repayments of debt principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:

Principal repayments:		
Pension Obligation Bonds	\$ 22,501	
Certificates of Participation	3,713	
Capital Leases	3,648	
Tobacco - Asset Backed Bonds	4,935	
Bonds Payable	144	
Loans Payable	<u>393</u>	35,334

Some expenses reported in the Statement of Activities do not require the use of current financial resources; therefore, they are not reported as expenditures in governmental funds:

Change in accrued interest payable	\$ 20,835	
Change in compensated absences	(32,023)	
Change in Other Post-Employment Benefits obligation	5,108	
Change in pension expense	<u>(35,864)</u>	(41,944)

Premiums, discounts, and losses associated with the issuance of long-term debt are included in governmental funds, but deferred and amortized in the Statement of Activities:

Amortization of bond premiums	\$ 555	
Amortization of losses on refunding	<u>(567)</u>	(12)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net expense of certain activities of the internal service funds is reported within governmental activities.

17,216

Change in Net Position of Governmental Activities \$ (3,301)



**COUNTY OF KERN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2020 (IN THOUSANDS)**

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES
	AIRPORTS	WASTE MANAGEMENT	NON-MAJOR ENTERPRISE FUNDS	TOTAL	INTERNAL SERVICE FUNDS
ASSETS					
Current Assets:					
Pooled Cash and Investments	\$ 5,644	\$ 76,415	\$ 23,604	\$ 105,663	\$ 131,465
Revolving Fund Cash	1	10		11	
Interest Receivable	26	421	118	565	670
Accounts Receivable, Net	408	1,645	366	2,419	37
Accrued Revenue	78	1,215	2,933	4,226	5,093
Due from Other Funds	2	69	80	151	770
Inventory - Materials and Supplies					443
Total Current Assets	<u>6,159</u>	<u>79,775</u>	<u>27,101</u>	<u>113,035</u>	<u>138,478</u>
Non-current Assets:					
Taxes Receivable		1,872	2,224	4,096	
Deposits with Others					1,519
Investment in Joint Venture			2,680	2,680	
Capital Assets:					
Non-depreciable:					
Land	10,601	23,403	668	34,672	
Land Acquisition in Progress		98		98	
Works of Art	198			198	
Construction in Progress	1,741	2,304	1,703	5,748	
Depreciable:					
Structures and Improvements	59,228	13,411	16,505	89,144	
Land Improvements		67,221		67,221	
Equipment	2,417	17,165	19,618	39,200	8,374
Intangible		825	284	1,109	1,789
Infrastructure	89,970	22,993	12,875	125,838	
Accumulated Depreciation and Amortization	(55,874)	(55,714)	(27,177)	(138,765)	(5,269)
Total Non-current Assets	<u>108,281</u>	<u>93,578</u>	<u>29,380</u>	<u>231,239</u>	<u>6,413</u>
Total Assets	<u>114,440</u>	<u>173,353</u>	<u>56,481</u>	<u>344,274</u>	<u>144,891</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Amount on Refunding	72			72	
Deferred OPEB	16	92	19	127	13
Deferred Pensions	648	5,837	1,226	7,711	297
Total Deferred Outflows of Resources	<u>736</u>	<u>5,929</u>	<u>1,245</u>	<u>7,910</u>	<u>310</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	355	6,838	1,922	9,115	355
Salaries and Employee Benefits Payable	52			52	1,306
Due to Other Funds	199	14		213	200
Current Portion of Long-Term Debt	601	281	64	946	32
Interest Payable - Current	147	377	93	617	86
Current Portion of Compensated Absences	205	1,526	330	2,061	48
Current Portion of Closure, Post Closure, & Pollution Liabilities		1,342		1,342	
Current Portion of Liability for Self-Insurance					27,842
Advances from Grantors and Third Parties		49	1,073	1,122	
Total Current Liabilities	<u>1,559</u>	<u>10,427</u>	<u>3,482</u>	<u>15,468</u>	<u>29,869</u>
Non-current Liabilities:					
Loans Payable	3,529			3,529	
Compensated Absences Payable	72	536	115	723	43
Long-Term Liability for Self-Insurance					80,209
Long-Term Debt - Pension Obligation Bonds	268	1,461	324	2,053	118
Long-Term - Interest Payable	140	665	151	956	81
Pollution Remediation Obligation		5,549		5,549	
Accrued Closure Liability		32,611		32,611	
Accrued Post Closure Liability		28,968		28,968	
Net OPEB Liability	122	686	143	951	100
Net Pension Liability	3,310	29,702	5,901	38,913	1,524
Total Non-current Liabilities	<u>7,441</u>	<u>100,178</u>	<u>6,634</u>	<u>114,253</u>	<u>82,075</u>
Total Liabilities	<u>9,000</u>	<u>110,605</u>	<u>10,116</u>	<u>129,721</u>	<u>111,944</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred OPEB	51	286	60	397	42
Deferred Pensions	285	2,559	508	3,352	131
Total Deferred Inflows of Resources	<u>336</u>	<u>2,845</u>	<u>568</u>	<u>3,749</u>	<u>173</u>
NET POSITION					
Net Investment in Capital Assets	104,062	91,706	24,476	220,244	4,894
Restricted:					
Deposits					1,519
Inventory					443
Investment in Joint Venture			2,680	2,680	
Unrestricted (Deficit)	1,778	(25,874)	19,886	(4,210)	26,228
Total Net Position	<u>\$ 105,840</u>	<u>\$ 65,832</u>	<u>\$ 47,042</u>	<u>\$ 218,714</u>	<u>\$ 33,084</u>
Cumulative adjustment to reflect the consolidation of internal service funds activities related to enterprise funds.				(24,706)	
Net Position of Business-Type Activities				<u>\$ 194,008</u>	

**COUNTY OF KERN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES
	AIRPORTS	WASTE MANAGEMENT	NON-MAJOR ENTERPRISE FUNDS	TOTAL	INTERNAL SERVICE FUNDS
OPERATING REVENUES:					
Charges for Current Services	\$ 507	\$ 45,475	\$ 25,739	\$ 71,721	\$ 245,302
Revenues from Use of Property	3,738	87	185	4,010	
Other Operating Revenues	63	881		944	
Total Operating Revenues	4,308	46,443	25,924	76,675	245,302
OPERATING EXPENSES:					
Salaries and Employee Benefits	1,531		407	1,938	59,119
Services and Supplies	1,890	43,355	31,412	76,657	29,302
Claims Incurred					135,835
Other Charges	20	1,280	125	1,425	8,255
Depreciation and Amortization	4,821	4,422	2,071	11,314	946
Total Operating Expenses	8,262	49,057	34,015	91,334	233,457
Operating Income (Loss)	(3,954)	(2,614)	(8,091)	(14,659)	11,845
NON-OPERATING REVENUES (EXPENSES):					
Taxes and Assessments	972		10,307	11,279	
Fines, Forfeitures and Penalties	2	261	326	589	
Licenses, Permits and Franchises			10	10	
Interest on Bank Deposits and Investments	187	2,712	817	3,716	4,438
Aid from Other Governmental Agencies	615	84	567	1,266	401
Other Revenues	15	20		35	861
Interest Expense	(148)	(167)	(38)	(353)	(23)
Gain (Loss) on Disposal of Capital Assets			(15)	(15)	(724)
Total Non-Operating Revenues, Net	1,643	2,910	11,974	16,527	4,953
Income (Loss) before Contributions and Transfers	(2,311)	296	3,883	1,868	16,798
Capital Contributions	2,227		729	2,956	201
Transfers In	436			436	8,999
Transfers Out					(7,875)
Changes in Net Position	352	296	4,612	5,260	18,123
Net Position, July 1, 2019	105,488	65,536	42,430		14,961
Net Position, June 30, 2020	\$ 105,840	\$ 65,832	\$ 47,042		\$ 33,084
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds				906	
Change in Net Position - Business-Type Activities				\$ 6,166	

**COUNTY OF KERN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

Page 1 of 2

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES
	AIRPORTS	WASTE MANAGEMENT	NON-MAJOR ENTERPRISE FUNDS	TOTAL	INTERNAL SERVICE FUNDS
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash Received for Current Services	\$ 896	\$ 45,952	\$ 23,278	\$ 70,126	\$ 243,855
Cash Received for Use of Property	3,738	63	184	3,985	
Cash Received for Interfund Services Provided					610
Cash Received for Other Operations	63	20		83	
Cash Received for Fines, Forfeitures, and Penalties	17	261	336	614	
Cash Paid for Salaries and Benefits	(2,033)		(1,228)	(3,261)	(60,595)
Cash Paid for Services and Supplies	(1,784)	(37,813)	(30,054)	(69,651)	(29,293)
Cash Paid for Reported Claims					(142,154)
Cash Paid for Interfund Services and Supplies	(355)	(3,055)	(347)	(3,757)	
Cash Paid for Other Charges	(20)	(1,280)	(126)	(1,426)	(8,256)
Net Cash Provided (Used) by Operating Activities	522	4,148	(7,957)	(3,287)	4,167
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:					
Cash Received from Other Funds	436			436	9,907
Cash Received for Taxes and Special Assessments	972		10,307	11,279	
Cash Paid to Other Funds					(7,283)
Aid from Other Governmental Agencies	615	82	569	1,266	317
Payment of Long-Term Debt - Pension Obligation Bonds	(573)	(257)	(59)	(889)	(30)
Interest Paid on Pension Obligation Bonds	(222)	(396)	(96)	(714)	(82)
Net Cash Provided (Used) by Non-Capital Financing Activities	1,228	(571)	10,721	11,378	2,829
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Proceeds from Sale of Capital Assets					(724)
Capital Contributions	2,227		727	2,954	
Acquisition or Construction of Capital Assets	(1,902)	(14,384)	(3,496)	(19,782)	(651)
Principal Paid on Capital Debt	(584)	(64)		(648)	
Interest Paid on Capital Debt	(105)			(105)	
Net Cash Provided (Used) by Capital and Related Financing Activities	(364)	(14,448)	(2,769)	(17,581)	(1,375)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest on Bank Deposits and Investments	183	2,897	836	3,916	4,553
Net Cash Provided by Investing Activities	183	2,897	836	3,916	4,553
Net Increase (Decrease) in Cash and Investments	1,569	(7,974)	831	(5,574)	10,174
Cash and Investments, July 1, 2019	4,076	84,399	22,773	111,248	121,291
Cash and Investments, June 30, 2020	\$ 5,645	\$ 76,425	\$ 23,604	\$ 105,674	\$ 131,465

**COUNTY OF KERN
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

Page 2 of 2

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES
	AIRPORTS	WASTE MANAGEMENT	NON-MAJOR ENTERPRISE FUNDS	TOTAL	INTERNAL SERVICE FUNDS
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating Income (Loss)	\$ (3,954)	\$ (2,614)	\$ (8,091)	\$ (14,659)	\$ 11,845
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation and Amortization	4,821	4,422	2,071	11,314	946
Non-Operating Revenue	17	261	336	614	
Changes in Assets, Deferred Outflows, Liabilities, and Deferred Inflows:					
(Increase) Decrease in Accounts Receivable	(222)	(218)	(260)	(700)	34
(Increase) Decrease in Accrued Revenue	12	(65)	(2,917)	(2,970)	(35)
(Increase) Decrease in Taxes Receivable		(102)	(131)	(233)	
(Increase) Decrease in Due from Others	600	(27)	(78)	495	(681)
(Increase) Decrease in Deferred Outflows of Resources	105	170	82	357	(249)
(Increase) Decrease in Deposits with Others					33
(Increase) Decrease in Investment in Joint Venture			(406)	(406)	
Increase (Decrease) in Accounts Payable	113	201	1,082	1,396	(23)
Increase (Decrease) in Salaries & Benefits Payable	(84)		(114)	(198)	(1,385)
Increase (Decrease) in Due to Others	(401)	(30)	(70)	(501)	127
Increase (Decrease) in Deferred Income		34	926	960	
Increase (Decrease) in Deferred Inflows of Resources	(43)	(11)	(94)	(148)	8
Increase (Decrease) in Compensated Absences Payable	75	515	167	757	13
Increase (Decrease) in Provision for Liability Claims					(6,320)
Increase (Decrease) in Pollution Remediation		181		181	
Increase (Decrease) in Closure/Post Closure Liability		(1,921)		(1,921)	
Increase (Decrease) in Net OPEB Liability	(11)	(61)	(13)	(85)	(9)
Increase (Decrease) in Net Pension Liability	(506)	3,413	(447)	2,460	(137)
Total Adjustments	4,476	6,762	134	11,372	(7,678)
Net Cash Provided (Used) by Operating Activities	\$ 522	\$ 4,148	\$ (7,957)	\$ (3,287)	\$ 4,167
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:					
Capital Contributions - Revenue Recognized	\$	\$	\$ 2	\$ 2	\$ 152
Total Non-cash Investing, Capital, and Financing Activities	\$	\$	\$ 2	\$ 2	\$ 152

**COUNTY OF KERN
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2020 (IN THOUSANDS)**

<u>ASSETS</u>	<u>INVESTMENT TRUST FUND</u>	<u>AGENCY FUNDS</u>
Cash and Cash Equivalents Held in the Pool	\$ 2,320,150	\$ 264,463
Total Cash and Cash Equivalents	<u>2,320,150</u>	<u>264,463</u>
Receivables:		
Accounts	228	58
Taxes		103,107
Interest and Dividends	11,069	1,202
Total Receivables	<u>11,297</u>	<u>104,367</u>
Due from Other Agencies		7,729
Capital Assets, Net of Accumulated Depreciation	127	
Total Assets	<u>2,331,574</u>	\$ <u>376,559</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Pensions	525	
Total Deferred Outflows of Resources	<u>525</u>	
<u>LIABILITIES</u>		
Accounts Payable	148	
Matured Bonds & Interest Payable		2,278
Due to Other Agencies	14,528	373,961
Unapportioned Installment Redemptions		320
Net Pension Liability	2,780	
Total Liabilities	<u>17,456</u>	\$ <u><u>376,559</u></u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Pensions	239	
Total Deferred Inflows of Resources	<u>239</u>	
<u>NET POSITION</u>		
Net Position Held in Trust for Pool Participants	\$ <u><u>2,314,404</u></u>	

**COUNTY OF KERN
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

	INVESTMENT TRUST FUND
ADDITIONS:	
Contributions	\$ 13,091,461
Use of Money and Property	<u>78,665</u>
Total Additions	<u>13,170,126</u>
DEDUCTIONS:	
Distributions	<u>13,123,461</u>
Total Deductions	<u>13,123,461</u>
Change in Net Position	46,665
Net Position, July 1, 2019	<u>2,267,739</u>
Net Position, June 30, 2020	<u><u>\$ 2,314,404</u></u>

COUNTY OF KERN
STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
JUNE 30, 2020 (IN THOUSANDS)

ASSETS	FIRST 5 KERN	KERN COUNTY HOSPITAL AUTHORITY	TEJON RANCH PUBLIC FACILITIES FINANCING AUTHORITY	Totals
Pooled Cash and Investments	\$ 16,223	\$	\$	\$ 16,223
Other Cash and Investments	1,650	30,622	10,369	42,641
Revolving Fund Cash		6		6
Receivables, Net	1,782	177,263		179,045
Inventories		5,813		5,813
Prepaid Expenses	7	3,298		3,305
Capital Assets:				
Nondepreciable		18,265		18,265
Depreciable, Net	8	78,832		78,840
Total Assets	<u>19,670</u>	<u>314,099</u>	<u>10,369</u>	<u>344,138</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding			413	413
Deferred OPEB		1,105		1,105
Deferred Pensions		80,912		80,912
Total Deferred Outflows of Resources		<u>82,017</u>	<u>413</u>	<u>82,430</u>
LIABILITIES				
Accounts Payable	1,734	47,954	63	49,751
Salaries and Employee Benefits Payable	31	12,001		12,032
Long-Term Liabilities:				
Due Within One Year:				
Interest Payable		5,712		5,712
Compensated Absences	90	13,469		13,559
Capital Leases		2,157		2,157
Self-Insurance		3,388		3,388
Long-Term Debt		23,397	1,515	24,912
Due After One Year:				
Interest Payable		8,174	1,281	9,455
Compensated Absences	75	3,830		3,905
Capital Leases		56		56
Self-Insurance		9,081		9,081
Long-Term Debt		9,810		9,810
Bonds and Notes Payable		16,352	74,303	90,655
Net OPEB Liability		3,753		3,753
Net Pension Liability		322,104		322,104
Total Liabilities	<u>1,930</u>	<u>481,238</u>	<u>77,162</u>	<u>560,330</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred OPEB		2,587		2,587
Deferred Pensions		42,811		42,811
Total Deferred Inflows of Resources		<u>45,398</u>		<u>45,398</u>
NET POSITION				
Net Investment in Capital Assets	8	97,097		97,105
Restricted:				
Other Purposes	8,417			8,417
Unrestricted (Deficits)	<u>9,315</u>	<u>(227,617)</u>	<u>(66,380)</u>	<u>(284,682)</u>
Total Net Position	<u>\$ 17,740</u>	<u>\$ (130,520)</u>	<u>\$ (66,380)</u>	<u>\$ (179,160)</u>

COUNTY OF KERN
STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	<u>FIRST 5 KERN</u>	<u>KERN COUNTY HOSPITAL AUTHORITY</u>	<u>TEJON RANCH PUBLIC FACILITIES FINANCING AUTHORITY</u>	<u>Totals</u>
Program (Expenses) Revenues:				
Expenses	\$ (10,064)	\$ (428,095)	\$ (8,087)	\$ (446,246)
Program Revenues:				
Charges for Services		220,040		220,040
Operating Grants and Contributions	<u>10,119</u>	<u>262,560</u>		<u>272,679</u>
Net Program (Expenses) Revenues	<u>55</u>	<u>54,505</u>	<u>(8,087)</u>	<u>46,473</u>
General Revenues:				
Special Assessments			5,324	5,324
Unrestricted Investment Earnings	<u>310</u>	<u>197</u>	<u>134</u>	<u>641</u>
Total General Revenues	<u>310</u>	<u>197</u>	<u>5,458</u>	<u>5,965</u>
Change in Net Position	365	54,702	(2,629)	52,438
Net Position, July 1, 2019	<u>17,375</u>	<u>(185,222)</u>	<u>(63,751)</u>	<u>(231,598)</u>
Net Position, June 30, 2020	<u>\$ 17,740</u>	<u>\$ (130,520)</u>	<u>\$ (66,380)</u>	<u>\$ (179,160)</u>





**NOTES TO THE FINANCIAL
STATEMENTS**

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The County of Kern (the County) was established April 2, 1866, as a legal subdivision of the State of California (the State) charged with general governmental powers. The County is governed by an elected five-member Board of Supervisors (Board).

As required by accounting principles generally accepted in the United States of America, these financial statements present the County as the primary government and its component units, entities for which the County is considered financially accountable. Although legally separate entities, blended component units are in substance part of the County's operations; therefore, data from these units is combined with data of the County.

B. BLENDED COMPONENT UNITS

Using the criteria of Governmental Accounting Standards Board (GASB) Statements No. 14 and No. 39, as amended by GASB Statements No. 61 & No. 80, management has determined that the following component units should be blended:

County Service Areas (CSAs)

The County's Board serves as the governing body of the CSAs. Among the duties of the Board is to approve the CSAs' budgets, approve parcel fees, and appoint the management. The CSAs' component unit is reported in the governmental activities as a non-major governmental fund.

Sanitation Districts

The County's Board serves as the governing body of the Sanitation Districts. The Board approves the budget and appoints the management of these entities, which are combined and reported as a non-major enterprise fund.

County of Kern Asset Leasing Corporation (Kern Asset Leasing Corporation)

Although the Kern Asset Leasing Corporation has its own governing body, this component unit provides services exclusively to the County, and is reported as a non-major governmental fund. This nonprofit entity is used to finance capital assets constructed through the Certificates of Participation (COP) Program. Equipment and construction costs related to proprietary funds are recorded within each appropriate enterprise fund, and any cash related to the COP is designated as deposits with trustee. See Note 8.B.

Kern County Tobacco Funding Corporation (the Corporation)

The Corporation is a separate legal nonprofit public benefit corporation created under California Nonprofit Public Benefit Corporation Law. The Corporation was established to purchase tobacco settlement payments allocated to the County from the State, pursuant to the Master Settlement Agreement concluded on November 23, 1998, between the major tobacco companies and 46 states, including California, the District of Columbia, and four U.S. Territories. For additional information regarding the sale by the County to the Corporation of all rights, title, and interest of the County to such monies see Note 17.C. The Corporation is governed by a Board of Directors consisting of three members appointed by the County's Board.

Kern Public Services Financing Authority

The Kern Public Services Financing Authority was originally established as a Joint Powers Authority with the Kern County Superintendent of Schools in 2003 to finance and construct the Southeast Community Services Center. The County took over the management of the property in 2010.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

The fund is blended due to the Kern Public Services Financing Authority providing services directly to the County and it would be misleading to exclude the fund because of the County's nearly exclusive use of the building.

C. DISCRETELY PRESENTED COMPONENT UNITS

The discretely presented component units column in the County's government-wide statements includes all current audited financial data of the County's discretely presented component units. They are reported in a separate column to emphasize that they are legally separate from the County. Using the criteria of GASB Statements No. 14 and No. 39, as amended by GASB Statements No. 61 & No. 80, management has determined that the following component units should be discretely presented:

First 5 Kern

First 5 Kern was established under the State's California Children and Families Act. The Board enacted Ordinance G-6565, which created the Kern County Children and Families Trust Fund (Commission) and established the membership and Commission. The Board appoints a majority of the Commission and has the authority to replace all members. The Commission is responsible for allocating funds to local service providers for programs that promote, support and improve the early development of children from prenatal through age five, and promote children's readiness to enter school. Complete financial statements for First 5 Kern may be obtained from the office of First 5 Kern located at 2724 L Street, Bakersfield, California 93301.

Kern County Hospital Authority (Hospital Authority) – Kern Medical

On September 26, 2014, Governor Edmund Gerald Brown approved Assembly Bill No. 2546 – Salas (AB 2546), which gave the Board the authority to establish, by ordinance, the Hospital Authority to manage, administer, and control Kern Medical. On October 6, 2015, the Board enacted Ordinance No. A-356, which added Chapter 2.170 to Title 2 of the Ordinance Code of the County creating the Hospital Authority. The purpose of the Hospital Authority is to provide access to affordable, high-quality health care services and to preserve and strengthen the viability of the health care safety net in the County in order to maintain and improve the health status of the people of the County through an organizational and operational structure that facilitates and improves Kern Medical's ability to function with flexibility, responsiveness, and innovation. On July 1, 2016, the County transferred ownership of Kern Medical and its employees to the Hospital Authority. The Board retained the right to approve certain actions and activities of the Hospital Authority including approving its budget as well as appointing its seven-member governing board. The Hospital Authority is discretely presented because its governing body is not substantially the same as the County's governing body, and it does not provide services exclusively to the County. The Hospital Authority issues a separate financial report that may be obtained from the Kern Medical office at 1700 Mount Vernon Avenue, Bakersfield, CA 93306.

Tejon Ranch Public Facilities Financing Authority (Authority)

The Authority, a not-for-profit governmental entity, was established as a Joint Powers Agreement between the County and the Tejon-Castac Water District under Articles 1-4 of Chapter 5, Division 7, and Title 1 of the Government Code of the State. The Authority is administered by a Board of Directors, of which three are appointed by the Board of the County, and two are members of the Tejon-Castac Water District. The County has the ability to impose its will upon the Authority; however, the Authority does not provide services to the County, qualifying the Authority to be discretely presented. The Authority was formed to establish Community Facilities Districts, the West District and the East District, and issue special tax bonds on behalf of those Districts. Financial statement requests can be made to the Authority's Treasurer at P.O. Box 1000, Lebec, California 93243.

**COUNTY OF KERN
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D. RELATED ORGANIZATION

Housing Authority of the County of Kern (Housing Authority)

The Housing Authority is a legally separate entity from the County established by the Board under the Housing Authorities Law of the State. The Housing Authority consists of seven members, one member nominated by appointment by each Supervisor and two member tenants who are nominated by the Housing Authority and appointed by the Board. While, the County's accountability does not extend beyond making appointments and no financial benefit/burden relationship exists, the Housing Authority is deemed to be a related organization. The Housing Authority issues a separate financial report that can be obtained by contacting the Housing Authority's Treasurer at 601 24th Street, Bakersfield, California 93301.

E. BASIS OF PRESENTATION

Government-Wide Financial Statements

Information relating to the primary government is displayed in the Statement of Net Position and Statement of Activities on page 24 and 25, respectively. These statements include information regarding the financial statements, excluding the fiduciary activities. These statements distinguish between governmental activities and business-type activities of the County. Governmental activities are primarily supported by taxes and business-type activities strongly depend upon fees charged to external parties. Each type is presented separately.

In the government-wide financial statements, eliminations have been made to minimize the double counting of internal activities. In the Statement of Net Position, all internal balances have been eliminated, apart from those representing balances between the governmental activities and business-type activities, which are presented as internal balances and eliminated in the total government column. In the Statement of Activities, direct expenses such as services provided and used are not eliminated, but internal service fund activity has been eliminated.

A comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function of the County's governmental activities are presented in the Statement of Activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expenses are allocated based on the County-wide Cost Allocation Plan, which allocates the cost of central service departments to service user departments. Program revenues include: 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirement of a particular function or program. Revenues not classified as program revenues, including all taxes, are presented as general revenue.

When both restricted and unrestricted resources are available, it is County policy to use restricted resources first, and then use the unrestricted resources as needed.

Fund Financial Statements

The fund financial statements separately present three fund categories. The three fund categories that are presented are: governmental, proprietary, and fiduciary. The emphasis of presenting these categories is to identify the major governmental and enterprise funds. The major funds are reported separately, and the remaining governmental and enterprise funds are reported aggregately and separately as non-major funds. Proprietary funds' operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. An exchange transaction is where two parties receive and give up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions. Proprietary funds' operating expenses, such as salaries and benefits or services and supplies, result from providing services and producing and delivering goods in relation to the proprietary funds' primary operations. Expenses

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

that are not directly related to the proprietary funds' primary operations are reported as non-operating expenses.

The County reports the following major governmental funds:

The **General Fund** is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. Principal sources of revenue are taxes; licenses, permits and franchises; fines, forfeitures and penalties; use of money and property; aid from other governmental agencies; and charges for current services. Primary expenditures are for general government; public protection; health and sanitation; public assistance; education; culture and recreation services; capital outlay; and debt service.

Behavioral Health and Recovery Services accounts for developing and maintaining Countywide, client-centered, culturally competent mental health and substance use services for people suffering from a mental illness consistent with the provision of the California Mental Health Services Law. This special revenue fund is funded primarily through state and federal aid and mental health patient fees. Additionally, the special revenue fund also receives interest revenue and other miscellaneous revenue.

Coronavirus Relief accounts for Coronavirus Relief Funds (CRF) received as a result the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) established to battle the coronavirus disease and its economic impacts. CRF revenues and necessary expenditures incurred due to the public health emergency are recorded in this fund. Additionally, this fund also receives interest revenue.

Community Development accounts for Federal Community Development Block Grants that are used to develop viable urban communities through the provision of decent housing, a suitable living environment, and economic opportunities for low and moderate-income individuals.

Department of Human Services provides for direct financial assistance payments to eligible recipients. Public assistance programs administered by the Human Services Department are mandated by the State through the Welfare and Institution Code, as implementing legislation for the Federal Social Security Act. This special revenue fund is funded primarily through state-aid and also receives interest revenue and other miscellaneous revenue.

Kern County Tobacco Funding Corporation is a nonprofit public benefit corporation established to ensure and otherwise protect against the risk of a substantial decline in tobacco revenues and to assure a source of funding for County programs.

The County has opted to report the following governmental funds as major funds:

County Local Revenue Fund accounts for sales tax revenues from the State's 2011 Realignment of public safety custodial responsibility of non-violent, non-sex, and non-serious offenders to local jails. Also, the State parole function was delegated to the County. In conjunction with the public safety realignment, the State also shifted full financial burden of many social service and mental health programs. The County was responsible for delivery of the social service and mental health programs before realignment but with the shift, the State no longer participates in the share of cost. Proceeds are split between Public Protection, Health and Sanitation, and Public Assistance.

The **Roads** fund accounts for planning, designing, constructing and maintaining public roads, bridges, streets, and traffic control devices in the unincorporated areas of the County, except for State-maintained highways and bridges. This special revenue fund is funded through various revenues including gas tax, impact fee permits, federal and state aid for construction, charges for services, and County contributions.

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NOTES TO THE FINANCIAL STATEMENTS
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Structural Fire accounts for fire prevention, protection, and suppression services for structures and watershed areas; hazardous material control and incident response; emergency rescue and medical aid; and performance of arson investigations. This special revenue fund is funded primarily through property taxes for fire protection and charges for services. Other revenues include aid from other governments, public protection state sales tax, and licenses and permits.

The County reports the following major enterprise funds:

Waste Management accounts for the operation, engineering, planning, and regulatory compliance activities associated with the County's Solid Waste Disposal System.

The County has opted to report the following enterprise fund as a major fund:

Airports, headquartered at Meadows Field Airport in Bakersfield, comprises the financing requirements for administration, maintenance, and operation of the County's five airports located in Bakersfield, Buttonwillow, Poso, Taft, and Wasco.

The County reports the following additional fund types:

Internal Service Funds account for services furnished to other County departments and are financed primarily by charges for such services. Internal service funds account for fleet services, public works, and self-insurance programs such as group health, retiree group health, unemployment compensation, workers' compensation, and personal injury and property damage.

Investment Trust Funds are made up of funds for school districts, self-governed special districts, state trial court and other investment trusts. The County schools' operating and debt service funds are grouped in this fund. The County is responsible for numerous self-governed special districts. Cash and investments are administered by the County Treasurer, and the Auditor-Controller-County Clerk makes disbursements upon the request of the responsible district officers.

Agency Funds are funds under the control of individual County officers who use them for the deposit of various types of receipts and to accumulate resources for specific purposes. Unapportioned funds are used for recording the collection and distribution of property taxes and interest on bank deposits. Disbursements are made from these funds by warrants issued by the County Auditor-Controller-County Clerk upon the requisition of the responsible officer.

F. BASIS OF ACCOUNTING

The government-wide and proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The fiduciary funds are recorded on the accrual basis of accounting and are custodial in nature and do not involve measurement of results of operations. Revenues are recorded when they are earned, and expenditures are recorded when they are incurred, regardless of when the cash is collected. Non-exchange transactions occur when an entity gives or receives value without giving or receiving the same value in return. An example of a non-exchange transaction would be property and sales taxes, grants, entitlements, and donations. On an accrual basis of accounting, property tax revenue is recognized in the fiscal year the taxes are levied. Revenues from donations, entitlements, and grants are recognized in the fiscal year in which all eligible requirements have been fulfilled.

Governmental funds are reported using the current financial resources measurement focus and on the modified accrual basis of accounting. Using this method, revenue is recorded when it is measurable and available. Property and sales taxes are considered available if collected within 60 days after the end of the accounting period. Interest and charges for services are accrued when their receipt occurs within

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

90 days after the end of the accounting period. The County considers voluntary non-exchange transactions, such as federal and state grants, available if received within 9 months after the end of the accounting period. All revenues must be both measurable and available. Under the modified accrual basis of accounting, expenditures are recorded when a liability is incurred. However, debt service expenditures, expenditures related to claims and judgments, and compensated absences are only recorded when payment is due. In governmental funds, general capital asset acquisitions are reported as expenditures. Proceeds from general long-term debt and capital leases are reported as other financing sources.

Internal service funds are used by management to charge the cost of certain activities, such as fleet management and the self-insurance programs. Both the assets and liabilities of the internal service funds are included in Governmental Activities of the Statement of Activities and the Statement of Net Position. The internal service funds' profit or loss is allocated to the function or program that benefits from the internal service funds' activity. The County does this by reviewing the usage and apportioning the cost and profit to the funds responsible.

G. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS, AND NET POSITION/FUND BALANCE

Cash and Cash Equivalents

All amounts reported to be cash and cash equivalents represent cash or short-term, highly liquid investments with an original maturity of three months or less at the time of acquisition.

Investments

Investments in the County Treasurer's pooled investments are reported at fair value.

Interest earnings are distributed to all participating funds based on their average daily balance within the pool. The unrealized increase or decrease in the fair value of the investments have been recognized.

Interfund Receivables and Payables

Transactions between funds with outstanding balances at fiscal year-end are referred to as "due to" or "due from" other funds with long-term balances referred to as "advances to" or "advances from" other funds. The outstanding balances at year-end result from either the time lag in reimbursement from one fund to another or from a lending/borrowing arrangement. See Note 5 for a detailed reconciliation of interfund transactions. These internal balances have been eliminated in the government-wide statements.

Property Tax

All jurisdictions within the State derive their taxing authority from the State Constitution and various legislative provisions contained in the California Government Code and Revenue and Taxation Code. Property is assessed at 100% of full cash or market value (with some exceptions) pursuant to Article XIII of the California State Constitution and statutory provisions by the County Assessor and the State Board of Equalization. The total 2019 - 2020 net assessed valuation of the County was \$98,740,388. The property tax levy to support general operations of the various jurisdictions is limited to one percent (1%) of full cash value and is distributed in accordance with statutory formulas. Amounts needed to finance the annual requirements of voter-approved debt are excluded from this limitation and are calculated separately and levied each fiscal year. The rates are formally adopted by the Board after approval of city councils or the governing boards of special districts, where applicable. Property taxes are levied on both real and personal property. Secured property taxes are levied on or before the first business day of September of each year and become a lien on real property on March 1 proceeding the fiscal year for which taxes are levied. These tax payments can be made in two equal installments; the first is due on November 1 and delinquent with penalties after December 10; the second is due on February 1 and delinquent with penalties after April 10.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
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Secured property taxes, which are delinquent if unpaid as of June 30, are declared to be tax defaulted and are subject to redemption penalties, costs, and interest when paid. If the delinquent taxes are not paid at the end of five years, the property may be sold at public auction. The proceeds are used to pay the delinquent amounts due, and any excess is remitted, if claimed, to the taxpayer. Unsecured personal property taxes are not a lien against real property. These taxes are due on March 1 and become delinquent if unpaid by August 31. In 1983, the Governor signed Senate Bill (SB) 813, which requires County Assessors to appraise property and issue an assessment when new construction is completed or a change in ownership occurs. The supplemental assessment will reflect the change in value for the remainder of the property tax year. Tax bills for these new tax liens are issued throughout the fiscal year and contain various payments and delinquent dates but are generally due within one year. If the new tax liens are lower, the taxpayer receives a tax refund rather than a tax bill.

Inventory - Materials and Supplies

Inventories in the General Fund, Roads and Structural Fire, Special Revenue Funds, and the Garage and Public Works Internal Service Funds consist of expendable supplies held for consumption. Inventories are valued at average cost. The consumption method is used to account for inventories. Under the consumption method of accounting, inventories are recorded as expenditures when consumed rather than when purchased. Reported inventories are categorized as nonspendable fund balance as required by GASB Statement No. 54 because these amounts are not available to spend.

Capital Assets

Capital assets, which include structures and improvements, equipment, intangibles (software and rights of way/easements), and infrastructure assets (roads, street lighting, bridges, sidewalks, and similar items), are reported under the governmental or business-type activities in the government-wide financial statements. For an asset to be considered a capitalized asset, it must exceed \$5 for equipment and software; \$50 for structures, infrastructures, and all other intangible types, and must have an estimated useful life of at least two years. Intangible assets are amortized based on estimated useful life and will vary by item. All purchased capital assets are valued at cost, and donated capital assets are valued at their estimated acquisition value on the date donated.

The costs of maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets. As projects are constructed, major capital outlays for capital assets and improvements are capitalized. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Capital assets are depreciated or amortized using the straight-line method over the estimated useful lives of the assets as follows:

Equipment	5 - 15 years
Computer Equipment	5 - 10 years
Vehicles	5 - 25 years
Software	15 years
Infrastructure (roads, sidewalks, drains, bike paths, other improvements)	5 - 50 years
Structures and Improvements	20 - 60 years

Deferred Outflows and Inflows of Resources

Pursuant to GASB Statements No. 63 and No. 65, the County recognizes deferred outflows and inflows of resources. A deferred outflow of resources is defined as a consumption of fund balance or net position by the government that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of fund balance or net position by the government that is applicable to a future reporting period.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

Compensated Absences

The County's policy on compensated absences is to permit employees to accumulate earned but unused vacation and sick leave benefits up to a maximum balance detailed in each memorandum of understanding with the individual employee associations. The liability is accrued for the balance of unpaid compensatory time off, sick leave, and vacation earned at year-end. The accumulated benefits will be liquidated as employees elect to use them. All payments of these accumulated benefits will be funded in the year in which they are to be paid.

Long-Term Obligations

In the government-wide and proprietary funds financial statements, long-term debt and other long-term obligations are reported as liabilities in the appropriate governmental activities or proprietary funds statement of net position. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable premium or discount.

Pension Plan

For purposes of measuring the net pension liability and deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's pension plan with Kern County Employees' Retirement Association (KCERA) pension plan and additions to or deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by KCERA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits

For purposes of measuring the net OPEB liability, deferred outflows and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County's OPEB plan (OPEB Plan) and additions to or deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by Public Agency Retirement Services (PARS). For this purpose, the OPEB Plan recognized benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Fund Equity

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned, or unassigned classifications based primarily on the extent to which the County is bound to honor constraints on how specific amounts can be spent.

Nonspendable fund balance – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance – amounts with constraints placed on the use of the resource that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (the Board of Supervisors). An ordinance code is used by the Board to commit fund balance.

Assigned fund balance – amounts that are constrained by the County's *intent* to be used for specific purposes but are neither restricted nor committed. Intent can only be expressed by the Board through the signing and approving of contracts and agreements.

Unassigned fund balance – the residual classification for the County's General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if total fund balance is exceeded by expenditures.

**COUNTY OF KERN
 NOTES TO THE FINANCIAL STATEMENTS
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The Board establishes, modifies or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

When various levels of restricted resources are available for use, it is the County’s policy to use restricted resources first, followed by the committed, assigned, and then unassigned resources as they are needed. The County does not have a fund balance policy that would dictate the level of financial resources required to be in the funds at year-end. The County also does not have a formal fiscal stabilization policy.

H. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of certain assets and deferred outflows of resources, liabilities and deferred inflows of resources, disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. DEFICIT NET POSITION

The following funds have a deficit net position as of June 30, 2020:

<hr/>	
Proprietary Funds	
General Liability	(22,003)
Unemployment Compensation	(482)
Workers’ Compensation	(49,579)
	<hr/>
	\$ (72,064)
	<hr/>

General Liability and Workers’ Compensation negative net position represents liabilities incurred as a result of self-insurance.

NOTE 3 - CASH AND INVESTMENTS

A. DEPOSITS

Cash and Deposits

As provided for by the California Government Code, the cash balances for all funds are pooled and invested by the County’s Treasurer for the purpose of increasing interest earnings through investment activities. The respective funds' shares of the total pooled cash and investments are included in the accompanying balance sheet for governmental funds and statement of net position for proprietary funds under the caption "Pooled Cash and Investments." In accordance with Section 53652 of the California Government Code, a financial institution is required to secure deposits in excess of \$100 made by the State and local governmental units by pledging securities held in the form of an undivided collateral investment pool. The fair value of the pledged securities in the collateral investment pool must equal 110% of the total amount deposited by the public agencies. The collateral must be held at the pledging bank’s trust department or another bank, acting as the pledging bank’s agent, in the County’s name. Interest earned on pooled investments is deposited to the participating funds based upon each fund’s average daily deposit balance during the allocation period with all remaining interest deposited to the General Fund. Bank deposits are reported at cost as of the end of the reporting period.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

B. CASH AND INVESTMENTS DEPOSITED WITH TRUSTEE

At June 30, 2020, the balance for Cash and Investments Deposited with Trustee consists of the following:

Cash	\$ 65
Commercial Paper	9,088
Money Market Account	1,053
Governmental Agency Bond/Notes	34,036
Total Cash and Investments Deposited with Trustee	<u>\$ 44,242</u>

Of the \$44,242 total cash and investments deposited with the trustee, \$1 relates to the construction debt refinancing and equipment acquisition funds from Certificates of Participation held by the trustee for the Kern Asset Leasing Corporation and are reported in the Kern Asset Leasing Corporation Debt Service Fund. \$34,211 is in the Tobacco Securitization Proceeds Fund to be utilized for capital projects. \$9,703 is with the Corporation being held in trust for debt service reserves. The remaining \$327 is in the Pension Obligation Bond Trustee Debt Service Fund used to service debt payments related to the County's Pension Obligation Bonds. The funds are currently held by Wells Fargo Bank and U.S. Bank.

C. INVESTMENTS

Interest Rate Risk

In accordance with Kern County's Investment Policy, the government manages its exposure to declines in fair values by limiting the effective duration of the pool to no more than one and a half years.

Credit Risk, Concentration and Rating

Statutes authorize the County to invest in obligations of the United States Treasury, Federal agencies, municipalities, bankers acceptances, certificates of deposit, and commercial paper rated either A-1 by Standard & Poor's Corporation (S&P), P-1 by Moody's Commercial Paper Record (Moody's), or F-1 by Fitch Ratings (Fitch) (securities must be rated by at least two of the three; excluding Federal agencies).

The County of Kern Investment Pool (the Pool) is subject to regulatory oversight by the Treasury Oversight Committee, as required by California Government Code Section 27143. The County has not provided nor obtained any legally binding guarantees during the fiscal year ended June 30, 2020, to support the value of the shares in the Pool. Management believes that the investments in the Pool are of high quality and that the risk of participation in the Pool is negligible. The Pool will not invest more than 6% of its assets in the Eligible Securities of a single institution, other than U.S. government and agency securities.

Investment	Rating		Weighted Average Maturity (Years)
	Moody's	Standard & Poor's (S&P)	
Commercial Paper	P-1	A-1	0.08
Negotiable Certificates of Deposit	P-1	A-1	0.05
U.S. Treasury Securities	Aaa	AA	1.48
Corporate Notes	A, Aa, Aaa	A, AA, AAA	2.11
Federal Agencies	Aaa	AA	2.33
Municipal Bonds	Aa	AA	2.23
Supranationals	Aaa	AAA	2.15
Portfolio Weighted Average Maturity			1.67

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

Custodial Credit Risk – Deposits

The County's deposits are collateralized, and two methods of protection are used. The first method is that the bank is required by state law to collateralize the deposits to the extent of 110%. Collateral securities are held in custody by the State Treasurer's office. The second method of protection is that the bank must carry umbrella insurance to protect against theft or negligence on the part of the bank.

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Pool will not be able to recover collateral securities that are in possession of an outside party. This risk is mitigated in that of the County's total bank balance, \$250 is insured by the Federal Depository Insurance Corporation. The remaining amount on deposit, \$49,866, is collateralized with securities held by the pledging financial institution's agent.

Custodial Credit Risk – Investments

The County minimizes its exposure by purchasing securities with the highest credit rating from Moody's, S&P, and Fitch and by limiting the exposure to any one issuer as required by state law. Certain agencies outside of the County reporting entity participate in the Pool. The participation of these agencies is externally mandated. The participants reported under the Investment Trust Fund are schools, special districts, and special assessments. The County Pool does not issue separate financial statements. Participants may withdraw up to the amortized cost of their respective share. In accordance with this statement, the fair value of the County's combined pool is determined annually and is based on current market prices received from the securities custodian, except for governmental securities and bankers acceptances, which are carried at amortized cost plus accrued interest.

The Pool participates in the Local Agency Investment Fund (LAIF), the California Asset Management Program (CAMP), and the Investment Trust of California (CalTRUST). The LAIF, CAMP, and CalTRUST operate and report to participants on an amortized cost basis. For all three investment pools, the income, gains, and losses, net of administration fees, are allocated based upon the participant's average daily balance. The fair value of the investment pools are approximately equal to the value of the pool shares.

The Local Investment Advisory Board has oversight responsibility for LAIF. The Local Investment Advisory Board consists of five members designated by state statute. The County's investment in the LAIF is \$74,166.

The CAMP is a California Joint Powers Authority established in 1989 to provide California public agencies with professional investment services directed by a seven-member Board of Trustees. The County's investment in the CAMP is \$47,421.

CalTRUST is a Joint Powers Authority created by public agencies in 2005 to provide a convenient method for public agencies to pool their assets for investment purposes. CalTRUST is governed by a nine-member Board of Trustees made up of experienced local agency treasurers and investment officers. The County's investment in CalTRUST is \$116,516.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
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A summary of the investments held in the Pool is as follows:

Investment	Fair Value	Principal	Maturity Range
State Treasury's Pool (LAIF)	\$ 74,166	\$ 74,166	On Demand
California Asset Management Program (CAMP)	47,421	47,421	On Demand
Investment Trust of California (CalTRUST)	116,516	116,516	On Demand
FDIC Insured Cash Sweep	15,050	15,050	On Demand
Commercial Paper	203,455	203,144	07/06/2020-09/04/2020
Negotiable Certificates of Deposit	173,604	175,000	07/01/2020-08/17/2020
U.S. Treasury Securities	521,104	508,793	07/15/2020-10/31/2023
Corporate Notes	733,713	710,478	10/27/2020-07/31/2024
Federal Agencies	1,433,837	1,413,393	07/14/2020-09/15/2024
Municipal Bonds	71,151	69,296	04/01/2021-08/01/2023
Supranationals	177,468	173,774	10/19/2020-10/04/2023
Total Investments	<u>\$ 3,567,485</u>	<u>\$ 3,507,031</u>	
Cash on Hand	230		
Cash in Banks	50,116		
Less Warrants in Transit	(63,805)		
Total Cash and Investments	<u>\$ 3,554,026</u>		

The following represents a condensed statement of net position and changes in net position for the Pool as of June 30, 2020:

Statement of Net Position:	
Total Assets Held for Pool Participants	<u>\$ 3,554,026</u>
Equity of Internal Pool Participants	\$ 1,233,876
Equity of External Pool Participants (Voluntary & Involuntary)	2,320,150
Total Equity	<u>\$ 3,554,026</u>
Statement of Changes in Net Position:	
Net Position at July 1, 2019	\$ 3,371,182
Net Changes in Investments by Pool Participants	182,844
Net Position at June 30, 2020	<u>\$ 3,554,026</u>

D. DEPOSITS WITH OTHERS

The County has total deposits with others of \$1,655. The General Fund has deposited \$136 with the City of Bakersfield for the construction of an overpass on Bakersfield Union Avenue pursuant to a joint agency agreement between the County, the City of Bakersfield, and the Greater Bakersfield Separation of Grade District. The remaining balance of \$1,519 represents deposits by the Group Health Internal Service Fund with its designated claim administrators. This amount has been determined by claim administrators to be representative of one month's billings.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

E. FAIR VALUE MEASUREMENTS

The Pool categorizes its fair value measurement within the fair value hierarchy established by GASB Statement No. 72. The Pool has the following recurring fair value measurements as of June 30, 2020:

Investments by Fair Value Level	6/30/2020	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt Securities				
Commercial Paper	\$ 203,455	\$ -	\$ 203,455	\$ -
Corporate Notes	733,713	-	733,713	-
Federal Agencies	1,433,837	-	1,433,837	-
Municipal Bonds	71,151	-	71,151	-
Negotiable Certificates of Deposit	173,604	-	173,604	-
Supranationals	177,468	-	177,468	-
U.S. Treasury Securities	521,104	-	521,104	-
Total Investments by Fair Value Level	3,314,332	\$ -	\$ 3,314,332	\$ -
Investments Measured at Amortized Cost				
State Treasury's Pool (LAIF)	74,166			
California Asset Management Program (CAMP)	47,421			
Investment Trust of California (CalTRUST)	116,516			
FDIC Insured Cash Sweep	15,050			
Total Investments Measured at Amortized Cost	253,153			
Total Investments Measured at Fair Value	\$ 3,567,485			

Debt Securities are classified as Level 2 of the fair value hierarchy due to use of evaluated pricing by the Pool's trustee. The trustee of the Pool has chosen this alternative pricing technique and, based on their definition of an "active market," has elected to categorize only equity securities as Level 1.

NOTE 4 - RECEIVABLES

A. RECEIVABLES

The County's net receivables for the year ended June 30, 2020 for the individual major funds, non-major funds, and internal service funds are as follows:

Governmental Activities:	Interest	Taxes	Accounts	Other	Allowance for Uncollectibles	Net Receivables
General Fund	\$ 2,212	\$ 37,735	\$ 1,805	\$ 24,511	\$ (20)	\$ 66,243
Behavior Health & Recovery Services	633	-	678	16,257	-	17,568
Community Development	2	-	-	265	-	267
Coronavirus Relief	480	-	-	-	-	480
County Local Revenue Fund	-	-	-	18,808	-	18,808
Human Services	81	-	7,810	38,520	-	46,411
Roads	263	-	153	7,329	(55)	7,690
Structural Fire	62	2,314	-	6,266	-	8,642
Other Non-major Governmental Funds	301	418	6,076	11,139	(592)	17,342
Internal Service Funds	670	-	37	5,093	-	5,800
Total Governmental Activities	\$ 4,704	\$ 40,467	\$ 16,559	\$ 128,188	\$ (667)	\$ 189,251

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

The receivables category classified as "Other" is composed of receivables from the State and other sources. The total amount of taxes receivable not expected to be collected within one-year totals \$7,267. Of this amount, \$4,574 is recorded in the General Fund, \$2,318 in the Structural Fire Fund and \$375 in the CSAs Non-Major Governmental Fund – Special Revenue Fund.

The County's net receivables for the year ended June 30, 2020 for the enterprise funds are as follows:

Business-type Activities:	Interest	Taxes	Accounts	Other	Allowance for Uncollectibles	Net Receivables
Airports	\$ 26	\$ -	\$ 408	\$ 78	\$ -	\$ 512
Waste Management	421	1,872	1,660	1,215	(15)	5,153
Non-major Enterprise Funds	118	2,224	366	2,933	-	5,641
Total Business-type Activities	\$ 565	\$ 4,096	\$ 2,434	\$ 4,226	\$ (15)	\$ 11,306

Housing Loans Receivable and Housing Loans Interest Receivable

A total of \$57,918 was recorded as housing loans receivable and a total of \$17,118 was recorded as housing loans interest receivable at June 30, 2020. These represent low or no interest mortgage notes and related accrued interest to finance multi-family and single-family construction and rehabilitation projects, as well as homebuyer assistance for low income families, as part of the County's affordable housing program with loan terms ranging from 5 to 55 years. The County's primary sources of funding for these loans come from grants from the federal HOME Investment Partnership (HOME) and Community Development Block Grant (CDBG) programs. The HOME and CDBG grants contain monitoring requirements, reflected in the loan agreements, to ensure grant compliance. Due to the terms of the loans, offsetting deferred inflows of resources of \$74,819 have been established in the Governmental Funds Balance Sheet for the housing loan principal and interest payments. Additionally, \$1,068 of deferred inflows of resources remain in the Government-wide Statement of Net Position for the principal and interest balance of loans with a forgiveness clause since these types of loans are more likely not to be repaid to the County.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

NOTE 5 - INTERFUND TRANSACTIONS

A. DUE FROM/TO OTHER FUNDS

Due From and Due To Other Funds amounts will be repaid in the following fiscal year. Due From and Due To Other Funds at June 30, 2020 are as follows:

Due From Other Funds	Due To Other Funds	Amount	Purpose
General Fund	Community Development	\$ 165	Expenditure Adjustment
	Behavioral Health & Recovery Services	468	Expenditure Reimbursement
	Coronavirus Relief Fund	969	Expenditure Reimbursement
	Non-major Governmental Funds	6,341	Expenditure Reimbursement, Proposition 172 Revenue, Cash Flow
	County Local Revenue Fund	4,514	Expenditure Reimbursement
	Human Services	<u>17,181</u>	Realignment
		<u>29,638</u>	
Behavioral Health & Recovery Services	County Local Revenue Fund	7,596	Realignment
	Coronavirus Relief Fund	<u>816</u>	Expenditure Adjustment
		<u>8,412</u>	
Human Services	General Fund	1,026	Expenditure Adjustment
	County Local Revenue Fund	9,859	Realignment
	Coronavirus Relief Fund	<u>981</u>	Expenditure Reimbursement
		<u>11,866</u>	
Roads	Community Development	128	Services Provided
	Internal Service Funds	19	Expenditure Adjustment
	Waste Management	<u>14</u>	Expenditure Adjustment
		<u>161</u>	
Structural Fire	Non-major Governmental Funds	584	Proposition 172 Revenue
	Coronavirus Relief Fund	<u>4</u>	Expenditure Reimbursement
		<u>588</u>	
Waste Management	Internal Service Funds	60	Expenditure Reimbursement, Expenditure Adjustment
	Roads	<u>9</u>	Expenditure Adjustment
		<u>69</u>	
Non-major Governmental Funds	County Local Revenue Fund	713	Realignment
	Coronavirus Relief Fund	286	Expenditure Reimbursement
	Non-major Governmental Funds	28	Expenditure Reimbursement
	General Fund	47	Realignment
	Internal Service Funds	41	Expenditure Reimbursement, Expenditure Adjustment
	Human Services	<u>1</u>	Expenditure Adjustment
		<u>1,116</u>	
Non-major Enterprise Funds	Internal Service Funds	<u>80</u>	Expenditure Adjustment
Airports	Coronavirus Relief Fund	<u>2</u>	Expenditure Reimbursement
Internal Service Funds	Airports	199	Services Provided
	Roads	54	Services Provided
	Non-major Governmental Funds	139	Services Provided
	Coronavirus Relief Fund	355	Expenditure Reimbursement
	General Fund	<u>23</u>	Expenditure Adjustment
		<u>770</u>	
Total		<u>\$ 52,702</u>	

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

B. TRANSFERS

Transfers are used to move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them. Transfers also include debt service payments required to be paid out of debt service funds. Other transfers include unrestricted amounts in the General Fund transferred to finance various programs accounted for in other funds as per budgetary authorizations. Transfers out/in for the year ended June 30, 2020 are as follows:

Transfers Out	Transfers In	Amount
General Fund	Airports	\$ 423
	Behavioral Health & Recovery Services	5,060
	Human Services	116,629
	Structural Fire	6,649
	Non-Major Governmental Funds	55,314
	Internal Service Fund - Public Works	6,721
		<u>190,796</u>
Behavioral Health & Recovery Services	General Fund	1,369
	Non-Major Governmental Funds	3,019
		<u>4,388</u>
Community Development	General Fund	<u>2,211</u>
Coronavirus Relief Fund	Airports	13
	General Fund	19,565
	Behavioral Health & Recovery Services	1,963
	Human Services	9,000
	Structural Fire	94
	Non-Major Governmental Funds	3,193
	Internal Service Fund - Public Works	2,224
	Internal Service Fund - Garage	54
		<u>36,106</u>
County Local Revenue Fund	General Fund	63,135
	Human Services	69,980
	Behavioral Health & Recovery Services	58,558
	Non-Major Governmental Funds	7,598
		<u>199,271</u>
Human Services	Non-Major Governmental Funds	<u>7,299</u>
Roads	Non-Major Governmental Funds	<u>1,122</u>
Structural Fire	General Fund	1
	Non-Major Governmental Funds	10,992
		<u>10,993</u>
Non-Major Governmental Funds	General Fund	99,327
	Behavioral Health & Recovery Services	443
	Human Services	1,111
	Roads	3,509
	Structural Fire	6,638
	Non-Major Governmental Funds	3,402
		<u>114,430</u>
Internal Service Fund - Public Works	General Fund	593
	Roads	6,421
		<u>7,014</u>
Internal Service Fund - Garage	General Fund	398
	Non-Major Governmental Funds	463
		<u>861</u>
Total		<u>\$ 574,491</u>

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

NOTE 6 - CAPITAL ASSETS

A. GOVERNMENTAL CAPITAL ASSETS

Capital asset governmental activity for the year ended June 30, 2020 is as follows:

	Beginning Balance	Additions	Deletions	Transfers & Adjustments	Ending Balance
Governmental Activities:					
Capital Assets, not being depreciated:					
Land and Easement	\$ 27,182	\$ 3,506		\$ 2,619	\$ 33,307
Construction in Progress	6,743	11,559	582	(7,859)	9,861
Intangibles	1,133,237	6,491		4,139	1,143,867
Works of Art	60				60
Total Capital Assets, not being depreciated	1,167,222	21,556	582	(1,101)	1,187,095
Capital Assets, being depreciated and amortized:					
Infrastructure	791,861	21,691		(58,692)	754,860
Structures and Improvements	606,123				606,123
Equipment	206,268	13,371	6,760		212,879
Intangibles	15,454	147	44		15,557
Total Capital Assets, being depreciated and amortized	1,619,706	35,209	6,804	(58,692)	1,589,419
Less: Accumulated Depreciation and Amortization for:					
Infrastructure	443,723	28,530		(54,080)	418,173
Structures and Improvements	232,144	9,815			241,959
Equipment	155,216	10,764	5,436		160,544
Intangibles	4,792	898	27		5,663
Total Accumulated Depreciation and Amortization	835,875	50,007	5,463	(54,080)	826,339
Total Capital Assets, being depreciated and amortized, net	783,831	(14,798)	1,341	(4,612)	763,080
Capital Assets, net	\$ 1,951,053	\$ 6,758	\$ 1,923	\$ (5,713)	\$ 1,950,175

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

B. ENTERPRISE AND COMPONENT UNIT CAPITAL ASSETS

Capital asset business-type activity for the year ended June 30, 2020 is as follows:

	Beginning Balance	Additions	Deletions	Transfers & Adjustments	Ending Balance
Business-type Activities:					
Capital Assets, not being depreciated:					
Land	\$ 34,621	\$ 51			\$ 34,672
Land Acquisition in Progress	98				98
Construction in Progress	22,478	16,188	32,918		5,748
Works of Art	198				198
Total Capital Assets, not being depreciated	57,395	16,239	32,918		40,716
Capital Assets, being depreciated and amortized:					
Structures and Improvements	161,807	721		(73,384)	89,144
Land Improvements	-	14,428		52,793	67,221
Equipment	33,560	5,915	275		39,200
Intangibles	1,109				1,109
Infrastructure	87,404	18,173	330	20,591	125,838
Total Capital Assets, being depreciated and amortized	283,880	39,237	605		322,512
Less: Accumulated Depreciation and Amortization for:					
Structures and Improvements	74,722	2,662		(38,631)	38,753
Land Improvements	-	2,145		27,494	29,639
Equipment	17,451	2,591	182		19,860
Intangibles	331	38			369
Infrastructure	35,498	3,878	369	11,137	50,144
Total Accumulated Depreciation and Amortization	128,002	11,314	551		138,765
Total Capital Assets, being depreciated and amortized, net	155,878	27,923	54		183,747
Capital Assets, net	\$ 213,273	\$ 44,162	\$ 32,972		\$ 224,463

Discretely Presented Component Unit – Hospital Authority

A summary of capital asset activity for the Hospital Authority, a discretely presented component unit, for the year ended June 30, 2020, were as follows:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Hospital Authority Component Unit Activities:					
Capital Assets, not being depreciated:					
Land	\$ 1,684	\$ 125	\$ -	\$ -	\$ 1,809
Construction in Progress	34,297	15,967	-	(33,808)	16,456
Total Capital Assets, not being depreciated	35,981	16,092	-	(33,808)	18,265
Capital Assets, being depreciated:					
Equipment	54,121	505	-	-	54,626
Structures and Improvements	91,754	49	-	-	91,803
Intangibles	14,729	48	-	33,808	48,585
Total Capital Assets, being depreciated and amortized	160,604	602	-	33,808	195,014
Less: Accumulated Depreciation	(107,415)	(8,767)	-	-	(116,182)
Total Capital Assets, being depreciated and amortized, net	53,189	(8,165)	-	33,808	78,832
Capital Assets, net	\$ 89,170	\$ 7,927	\$ -	\$ -	\$ 97,097

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

C. DEPRECIATION

Depreciation and amortization expense were charged to functions or programs of the primary government as follows:

Governmental Activities:	
General	\$ 4,397
Public Protection	12,071
Public Ways and Facilities	29,134
Health and Sanitation	1,387
Public Assistance	462
Education	680
Culture and Recreation Services	931
Depreciation on Capital Assets Held by the County's Internal Service Funds are charged to various functions based on usage of the assets	945
Total Depreciation and Amortization Expense - Governmental Activities	<u>\$ 50,007</u>
Business-type Activities:	
Airports	\$ 4,821
Waste Management	4,422
County Sanitation Districts	471
Golf Course	148
Public Transportation	1,452
Total Depreciation and Amortization Expense - Governmental Activities	<u>\$ 11,314</u>

D. CONSTRUCTION IN PROGRESS

Construction in progress for governmental funds includes projects for roads and several smaller projects. Business-type construction in progress projects include rehabilitating and upgrading of the airport's taxiway, bus stop enhancements, a transit station, and the improvement of land for landfill closures.

NOTE 7 - LEASES

A. LONG-TERM OPERATING LEASES

The County has entered into various long-term lease agreements for buildings and land, which have been classified as operating leases. None of the leases convey rights of ownership or are of a duration approximating useful economic life. The total costs for operating leases for the fiscal year ended June 30, 2020, amounted to \$13,092. The following is a schedule of future minimum long-term operating lease payments for the Governmental Funds:

Year Ended June 30,	Amount
2021	\$ 13,250
2022	12,025
2023	10,260
2024	9,148
2025	8,563
2026-2030	25,562
2031-2035	658
2036-2040	193
2041-2042	74
Total	<u>\$ 79,733</u>

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

B. CAPITAL LEASES

The County has entered into several long-term lease purchase agreements for certain major pieces of equipment during the fiscal year ended June 30, 2020. At the end of the lease, when all terms have been met, the related equipment will become property of the County.

The following is a schedule of future minimum lease payments for capital leases:

Year Ended June 30,	Governmental Activities
2021	\$ 4,636
2022	3,866
2023	2,434
2024	1,763
2025	1,281
2026 - 2030	3,991
2031 - 2035	3,985
2036 - 2039	3,195
Total Minimum Lease Payments	25,151
Less: Amount Representing Interest	(4,072)
Present Value of Minimum Lease Payments	\$ 21,079

Interest expense for capital leases in Governmental Activities for the current fiscal year was \$527. The interest expense is reported as direct expense in each function.

Capital assets under capital leases by major classes at June 30, 2020 are as follows:

Year Ended June 30,	Governmental Activities
Equipment	\$ 18,395
Structure	11,690
	\$ 30,085

NOTE 8 - LONG-TERM DEBT

A. LONG-TERM LIABILITIES

The County is not obligated in any manner for outstanding special assessment debt. However, the County acts in an agency capacity for property owners in collecting overlapping tax and assessment debt, which totals \$1,632,489. These amounts do not appear in the accompanying Financial Statements.

As indicated in Notes 1.H., 7.A., 7.B., 8.B., 8.C., 8.D., and 8.E., the County has recognized a long-term liability for compensated absences, lease purchase agreements, certificates of participation, facility lease, loans payable, bonds payable, and pension obligation bonds.

For governmental activities, the General Fund and the Special Revenue Funds for Behavioral Health & Recovery Services, Human Services, Roads, Structural Fire, Aging and Adult Services, Building Inspection, Child Support Services, County Clerk, Environmental Health, and Recorder have typically been used to liquidate compensated absences, OPEB, and Pension liabilities.

Internal Service Funds predominantly serve the governmental funds. Accordingly, their long-term liabilities are included as part of the totals for governmental activities.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

The following is a summary of long-term liabilities and corresponding activity for the year ended June 30, 2020:

	Beginning Balance	Additions	Deletions	June 30, 2020	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 60,285	\$ 74,011	\$ 41,975	\$ 92,321	\$ 63,571
Capital Lease	20,091	4,635	3,647	21,079	4,636
Certificates of Participation (COP)	74,809	-	3,714	71,095	3,405
COP - Unamortized Premium	3,915	-	289	3,626	-
Tobacco - Asset Backed Bonds	75,910	-	4,935	70,975	3,050
Tobacco - Unamortized Bond Premium	5,597	-	266	5,331	-
Bonds Payable - Qualified Energy Conservation Bonds	2,275	-	305	1,970	311
Bonds Payable - Kern Public Services	8,235	-	8,235	-	-
Loans Payable - I Bank	3,450	-	393	3,057	403
Direct Borrowing - Kern Public Services	-	6,885	505	6,380	515
Pension Obligation Bonds (1995)	15,600	-	6,095	9,505	6,135
Pension Obligation Bonds (2003)	116,375	-	16,436	99,939	18,483
Pension Obligation Bonds (2008)	42,285	-	-	42,285	-
Net OPEB Liability	45,447	-	3,719	41,728	-
Net Pension Liability	1,745,948	19,304	-	1,765,252	-
Total Governmental Activities	2,220,222	104,835	90,514	2,234,543	100,509

	Beginning Balance	Additions	Deletions	June 30, 2020	Due Within One Year
Business-type Activities:					
Compensated Absences	2,028	1,944	1,188	2,784	2,061
Loans Payable - California Waste Management Board	64	-	64	-	-
Direct Borrowing - Airport	4,603	-	531	4,072	543
Pension Obligation Bonds (1995)	265	-	103	162	104
Pension Obligation Bonds (2003)	1,876	-	265	1,611	298
Pension Obligation Bonds (2008)	682	-	-	682	-
Pollution Remediation	6,168	181	-	6,349	800
Closure Liability	30,905	1,706	-	32,611	-
Post-Closure Liability	33,138	-	3,628	29,510	542
Net OPEB Liability	1,035	-	84	951	-
Net Pension Liability	36,453	2,460	-	38,913	-
Total Business-type Activities	117,217	6,291	5,863	117,645	4,348
Total Government-wide Long-Term Liabilities	\$2,337,439	\$ 111,126	\$ 96,377	\$2,352,188	\$ 104,857

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

Discretely Presented Component Unit – Hospital Authority

Long-term obligations and corresponding activity for the Hospital Authority, a discretely presented component unit, for the year ended June 30, 2020, was as follows:

	Beginning Balance	Additions	Deletions	June 30, 2019	Due Within One Year
Compensated Absences	\$ 15,177	\$ 2,122	\$ -	\$ 17,299	\$ 13,469
Capital Lease	6,304	-	4,091	2,213	2,157
Certificates of Participation	1,131	-	1,131	-	-
COP - Unamortized Premium	20	-	20	-	-
Pension Obligation Bonds	22,878	-	3,129	19,749	3,397
Net OPEB Liability	3,773	-	20	3,753	-
Net Pension Liability	307,235	14,869	-	322,104	-
Line of Credit	15,000	12,500	7,500	20,000	20,000
Total	\$ 371,518	\$ 29,491	\$ 15,891	\$ 385,118	\$ 39,023

B. CERTIFICATES OF PARTICIPATION

COPs are secured by annual lease rental payments payable by the County for use of facilities constructed or purchased from the certificate proceeds.

The County has outstanding COPs totaling \$71,095 at fixed interest rates. The proceeds of the COPs are being used for the acquisition of equipment, construction, and renovation of certain public facilities within the County. The COPs have been delivered to the trustee, U.S. Bank, for investment and disbursement subject to the terms and conditions of the trust agreements.

The obligation of the County to make base rental payments does not constitute a general obligation of the County for which the County is obligated to levy or pledge any form of taxation. A portion of the 2011 Refunding is being paid for by the Hospital Authority, a discretely presented component unit; see the corresponding activity for the debt in Note 8.A. The rest of the 2011 Refunding COP and the 2016 Refunding Capital Improvement Projects COP are paid by the Kern Asset Leasing Corporation. A description of each COP and the corresponding schedules of future minimum payments owed by the primary government are as follows:

2016 Refunding COP, Series A

On December 14, 2016, the County issued \$80,350 of Certificates of Participation with fixed interest rates ranging from 3.00% to 5.00% with maturity dates from November 1, 2017 – 2034 to advance refund the 2009 COP. The net proceeds plus the 2009 COP reserve account were deposited in an irrevocable trust to provide for all future debt service payments on the 2009 COP until the prepayment date of February 1, 2019, at which point the 2009 COP was paid in full. As a result, the 2009 COP is considered defeased and the liability for those bonds has been removed from the County's long-term debt liabilities. The County has pledged three County owned properties as collateral. The 2016 COP refunding included a debt service reserve insurance policy to satisfy the reserve requirement. The 2016 Refunding COP has the following schedule of future payments:

Year Ended June 30,	Principal	Interest	Total
2021	3,405	2,847	\$ 6,252
2022	3,580	2,672	6,252
2023	3,765	2,489	6,254
2024	3,965	2,295	6,260
2025	4,160	2,092	6,252
2026 - 2030	23,795	7,478	31,273
2031 - 2035	28,425	3,387	31,812
Total	\$ 71,095	\$ 23,260	\$ 94,355

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

2011 Refunding COP, Series A – Governmental Portion

The original issue amount of the 2011 Refunding COP, Series A – Governmental Portion, is \$6,431 and the expected maturity dates are from November 1, 2011 – 2019. The Refunding COP has fixed interest rates from 2.00% to 5.00%. The County has pledged two wings of a County owned facility as collateral. The 2011 Refunding COP, Series A matured during fiscal year end June 30, 2020.

C. LOANS PAYABLE

2019 Refunding Loan – Kern Public Services Financing Authority (Direct Borrowing)

On December 1, 2019, the County issued the 2019 Lease Revenue Refunding Private Placement Loan in the amount of \$6,885 to refund the 2010 Lease Revenue Refunding Bonds. The purpose of the refunding was to accelerate the maturity date by one year from 2032 to 2031 and reduce the variable interest rate from between 4.5% to 6.5% to fixed rate of 2.19%. The refunding resulted in a decrease in total debt service payments of \$1,350 and an economic gain of \$1,955. The loan contains a provision that in the event of a continued default, the interest rate will be raised to an annual rate of 5.19%. The 2019 Refunding Loan debt schedule is as follows:

Year Ended June 30,	Principal	Interest	Total
2021	\$ 515	\$ 140	\$ 655
2022	530	128	658
2023	540	117	657
2024	555	105	660
2025	565	93	658
2026 - 2030	3,030	272	3,302
2031	645	14	659
Total	\$ 6,380	\$ 869	\$ 7,249

2017 Refunding Loan – Airports (Direct Borrowing)

On August 1, 2017, the County issued the 2017 Refunding Private Placement Loan in the amount of \$5,377 to refund the 2011 Airports Private Placement Loan. The purpose of the refunding was to lower the annual debt service payments by extending the maturity date from 2023 to 2027 and reduce the interest rate from a fixed rate of 3.08% to 2.28%. The extension of the loan resulted in an increase in total debt service payments of \$382 and an economic loss of \$79. The asset constructed with the proceeds from this issuance is pledged as collateral. The loan contains a provision that in the event of a continued default, the interest rate will be raised to an annual rate of 5.28%. The 2017 Refunding Loan debt schedule is as follows:

Year Ended June 30,	Principal	Interest	Total
2021	543	90	\$ 633
2022	555	77	632
2023	568	65	633
2024	581	52	633
2025	595	38	633
2026 - 2027	1,230	36	1,266
Total	\$ 4,072	\$ 358	\$ 4,430

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Fifth District Curb and Gutter Project

To facilitate the construction of curbs, gutters, drainage and sidewalk improvements in the Fifth District, the County obtained a loan for \$7,200 in the fiscal year 2007-08 from the California Infrastructure and Economic Development Bank (I-Bank). The loan has a fixed interest rate of 2.66%, and the expected maturity dates are from August 1, 2007 to August 1, 2026. The Fifth District Curb and Gutter Project debt schedule of the outstanding balance is as follows:

Year Ended June 30,	Principal	Interest	Total
2021	\$ 403	\$ 85	\$ 488
2022	414	73	487
2023	425	61	486
2024	436	48	484
2025	448	35	483
2026 - 2027	931	29	960
Total	\$ 3,057	\$ 331	\$ 3,388

California Integrated Waste Management Board (CIWMB) Loans

On August 12, 2009, the Solid Waste Management Enterprise Fund was approved an interest-free loan from the CIWMB. The loan funds were used to cover part of the closing costs of the Buttonwillow and Lost Hills Sanitary Landfills. The total loan amount was \$640 which was to be paid in ten annual payments of \$64. The remaining principal was paid in full during fiscal year end June 30, 2020.

D. BONDS PAYABLE

Tobacco Settlement Asset-Backed Refunding Bonds

On October 21, 2014, the California County Tobacco Securitization Agency (the Agency) issued the Tobacco Settlement Asset-Backed Refunding Bonds, Series 2014, on behalf of the Corporation in the amount of \$95,860. The issuance consisted of \$29,010 in serial bonds and \$66,850 in term bonds with the expected maturity dates to range from June 1, 2015 – 2040. The bonds’ interest rates range from 4.0% to 5.0%.

The Agency issued bonds and loaned the proceeds to the Corporation, which, in turn paid the proceeds to the County. The bonds are limited obligations of the Agency payable solely from payments made by the Corporation from tobacco settlement payments purchased from the County. The bonds do not constitute a charge against the general credit of the Agency (except from loan payments by the Corporation) or the County and neither will the Agency or the County be obligated to pay interest on or principal of these bonds in the event of default or in the event tobacco settlement revenues decline. These bonds do not constitute a legal debt, liability or obligation of the County. For additional information regarding the Tobacco Settlement Revenues see Note 17.C.

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The Tobacco Settlement Asset-Backed Bonds debt schedule is as follows:

Year Ended June 30,	Principal	Interest	Total
2021	\$ 3,050	\$ 3,437	\$ 6,487
2022	3,565	3,285	6,850
2023	3,600	3,106	6,706
2024	3,840	2,926	6,766
2025	2,080	2,734	4,814
2026 - 2030	12,825	12,362	25,187
2031 - 2035	20,590	8,502	29,092
2036 - 2040	21,425	3,314	24,739
Total	\$ 70,975	\$ 39,666	\$ 110,641

2010 Lease Revenue Refunding

On December 16, 2010, the County issued Lease Revenue Refunding Bonds, 2010 Series in the principal amount of \$11,250. The proceeds of the bonds were used to redeem the 2002 Series A Lease Revenue Refunding Bonds. The maturity date of the bonds is March 1, 2032. The bonds have interest rates that range from 3.00% to 5.75%. On November 19, 2019, the County's Board adopted a resolution to authorize the refunding of the Lease Revenue Refunding Bonds, 2010 Series by issuing the 2019 Lease Revenue Refunding Private Placement Loan as discussed in note 8.C. As result, the Lease Revenue Refunding Bonds, 2010 Series is considered defeased and the liability for those bonds has been removed from the County's long-term debt liabilities.

2011 Qualified Energy Conservation Bonds

On April 12, 2011, to facilitate the construction of solar power systems for the County Administrative Center and the Lerdo Detention Facility, the County issued bonds in the principal amount of \$4,337. The constructed solar panels serve as collateral for these bonds. The bonds have a fixed interest rate of 5.94%, and the expected maturity dates are from January 1, 2012 to January 1, 2026.

The Qualified Energy Conservation Bonds debt schedule is as follows:

Year Ended June 30,	Principal	Interest	Total
2021	\$ 311	\$ 112	\$ 423
2022	318	94	412
2023	325	75	400
2024	332	55	387
2025	339	36	375
2026	345	16	361
Total	\$ 1,970	\$ 388	\$ 2,358

E. PENSION OBLIGATION BONDS

Debt service payments for the County's pension obligation bonds are funded by charges to County departments based on their proportionate share of salaries and benefits expenses. In the event of default, the County treasury would be required to transfer funds sufficient to pay the principal and interest due and for the expense of the Trustee incurred in the performance of its powers and duties.

1995 Pension Obligation Bond

The County's Board adopted a resolution to authorize the issuance of a County pension obligation debenture, a trust agreement, and the option to enter into an interest rate swap agreement in order to finance the County's share of the unfunded actuarial accrued liability of KCERA. The actuarial accrued liability of participating special districts was excluded from this funding source. The taxable pension

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obligation bonds were issued at \$227,818 to cover the County's unfunded actuarial accrued liability of not less than \$224,437. KCERA received the bond proceeds and recorded \$224,437 of contribution income for the fiscal year ended June 30, 1996.

At June 30, 2020, the amount of bonds included, as a component of the County's pension liability, was \$9,667. Of this amount, \$9,505 has been recorded in the governmental activities, and \$162 has been recorded in the proprietary fund types. Debt service for the amount recorded in the governmental activities is reflected in the debt service fund entitled Pension Obligation Bond Trustee Non-Major Governmental Fund. A portion of the 1995 Pension Obligation Bond is being paid for by the Hospital Authority, a discretely presented component unit; see the corresponding debt activity in Note 8.A.

The Capital Appreciation Bonds have various maturity dates between 2016 and 2022 and the interest ranges from 7.560% to 7.610%. For the year ended June 30, 2020, interest payments related to the bonds were \$30,236. Of this amount, \$29,731 was paid out of governmental funds and \$505 was paid out of enterprise funds. The following is a summary of the County's total funding requirements of the bonds:

Year Ended June 30,	Principal	Interest	Total
2021	\$ 6,239	\$ 33,276	\$ 39,515
2022	3,428	19,963	23,391
Total	\$ 9,667	\$ 53,239	\$ 62,906

2003 & 2008 Pension Obligation Bonds

The County's Board adopted a resolution to authorize the issuance of the County pension obligation debenture in order to finance the County's share of the unfunded actuarial accrued liability of the KCERA. The actuarial accrued liability of participating special districts was excluded from this funding source. The Taxable Pension Obligation Bonds have been issued at \$288,177, of which \$238,177 was issued as 2003 Series A Bonds and \$50,000 was issued as 2003 Series B Bonds. The 2003 Series A Bonds were issued as Current Interest Bonds and Capital Appreciation Bonds; the 2003 Series B Bonds were refunded as Adjustable Rate Bonds in August 2008. The bonds have various maturity dates ranging from 2006 to 2023 for Current Interest Bonds and from 2023 to 2028 for Capital Appreciation Bonds. The 2003 Series A has fixed interest rates that range from 2.33% to 4.88% for the Current Interest Bonds and 5.50% to 5.57% for the Capital Appreciation Bonds. A portion of the 2003 & 2008 Pension Obligation Bonds are being paid for by the Hospital Authority, a discretely presented component unit; see the corresponding activity for the debt in Note 8.A.

On August 27, 2008, the County entered into a Purchase Agreement with Dexia Credit to purchase the Taxable Pension Obligation Refunding Bonds, 2008 Series A in the principal amount of \$50,000 to redeem the 2003 Series B Pension Obligation Bond. The 2008 Series A Bonds have a fixed interest rate of 4.185% and maturity date of August 15, 2027.

At June 30, 2020, the amount of bonds included as a component of the County's pension liability was \$144,517. The following is a summary of the County's total funding requirements of the 2003 Series A bonds:

Year Ended June 30,	Principal	Interest	Total
2021	\$ 18,781	\$ 3,171	\$ 21,952
2022	21,015	2,200	23,215
2023	23,413	1,116	24,529
2024	15,871	9,645	25,516
2025	8,463	18,460	26,923
2026 - 2027	14,007	34,340	48,347
Total	\$ 101,550	\$ 68,932	\$ 170,482

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The following is a summary of the County’s total funding requirements of the 2008 Series A bonds:

Year Ended June 30,	Principal	Interest	Total
2021	\$ -	\$ 1,798	\$ 1,798
2022	-	1,798	1,798
2023	-	1,798	1,798
2024	-	1,798	1,798
2025	-	1,798	1,798
2026 - 2028	42,967	3,469	46,436
Total	\$ 42,967	\$ 12,459	\$ 55,426

NOTE 9 - PENSION PLAN

PLAN DESCRIPTION

The County’s Board established KCERA under the provisions of the County Employees’ Retirement Law of 1937 on January 1, 1945. All permanent employees of the County and thirteen related agencies are covered by KCERA, which operates as a cost-sharing multi-employer defined benefit plan. It is the responsibility of KCERA to function as an investment and administrative agent for the County with respect to the pension plan. Separate audited financial statements can be obtained from KCERA at 11125 River Run Blvd., Bakersfield, California 93311.

KCERA became independent from the County’s supervision and control as a result of the 1992 passage of Proposition 162, which legally established the independent control of the Board of Retirement. The Board of Retirement, consisting of nine members and two alternates, establishes policy for the operation of the plan, considers applications for disability retirement, recommends contributions on the basis of actuarial valuations and controls investment of assets.

Prior to January 1, 1996, the Kern County Treasurer-Tax Collector was responsible for financial reporting and accounting for all investments as required by California Government Code Section 31596; thereafter, responsibility for financial reporting and accounting is vested with the Board of Retirement as required by Government Code Section 31596 et seq., as amended. On January 11, 1987, the Board of Retirement authorized the retirement fund to incur an administrative expense and hire an Administrator to serve at the Board of Retirement’s pleasure. The Administrator is responsible for the processing and computing of applications for retirement benefits, refunds, beneficiary allowances, death benefits, reciprocity, and any other duties the Board of Retirement may assign. The Administrator also acts as Secretary for all Board of Retirement and Committee meetings and performs other activities as directed by the Board of Retirement. The KCERA Pension Plan (the Plan) provides for retirement, disability, death, beneficiary and cost-of-living benefits.

BENEFITS PROVIDED

All regular, full-time employees of the County or contracting districts who work 50% or more of the regular standard hours are required to become members of KCERA effective on the first day of the payroll period following the date of hire. Safety membership includes those in active law enforcement, fire suppression, criminal investigation, detention and probation.

General Tier I and Tier II members are eligible to retire at age 70 regardless of service or at age 50 with 10 or more years of retirement service credit. A member with 30 years of service is eligible to retire regardless of age. General Tier III members are eligible to retire at age 70 regardless of service or at age 52 with 5 or more years of retirement service credit.

Safety members are eligible to retire at age 70 regardless of service or at age 50 with 10 or more years of retirement service credit. A member with 20 years of service is eligible to retire regardless of age.

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The retirement benefits the member will receive is based on age at retirement, final average salary, years of retirement service credit and benefit tier.

General member benefits for Tier I and Tier II are calculated pursuant to California Government Code Sections 31676.17 and 31676.01, respectively. The monthly allowance is equal to 1/50th of final average compensation times years of accrued retirement service credit times an age factor from Section 31676.17 (Tier I), or 1/90th of final average compensation (FAC) times years of accrued retirement service credit times an age factor from Section 31676.01 (Tier II). General Tier III member benefits are calculated pursuant to the provisions found in California Government Code Section 7522.20(a). The monthly allowance is equal to the final compensation multiplied by years of accrued retirement credit multiplied by an age factor from California Government Code Section 7522.20(a).

Safety member benefits for Tier I and Tier II are calculated pursuant to California Government Code Sections 31664.1 and 31664, respectively. The monthly allowance is equal to 3% of final average compensation times years of accrued retirement service credit times an age factor from Section 31664.1 (Tier I), or 1/50th (or 2%) of final average compensation times years of accrued retirement service credit times an age factor from Section 31664 (Tier II).

For general and safety members in Tiers I and II, the maximum monthly retirement allowance is 100% of final average compensation. For General Tier III members, there is no final compensation limit on the maximum retirement benefit.

The maximum amount of compensation earnable that can be taken into account for 2019 for members with membership dates on or after July 1, 1996 but before January 1, 2013 is \$280,000. For General Tier III members who joined KCERA on or after January 1, 2013, the maximum pensionable compensation that can be taken into account for 2019 is \$124,180 for those enrolled in Social Security. These limits are adjusted on an annual basis. Members are exempt from paying member contributions and employers are exempt from paying employer contributions on compensation in excess of the annual cap.

Final compensation consists of the highest 12 consecutive months of pensionable pay for a General Tier I or Tier IIA member or a Safety Tier I or Tier IIA member, and the highest 36 consecutive months of pensionable pay for a General Tier IIB or Tier III member or a Safety Tier IIB member.

KCERA provides an annual cost-of-living adjustment for all retirees. The cost-of-living adjustment (COLA), based upon the Consumer Price Index for the Los-Angeles-Long Beach-Anaheim Area, is capped at 2.5%.

The total members included in the Plan as of June 30, 2020 are as follows;

	General	Safety	Total
Active Employees	7,641	1,685	9,326
Terminated Employees	2,224	196	2,420
Retirees and Beneficiaries			
Currently Receiving Benefits	6,626	2,041	8,667
	16,491	3,922	20,413

The Memorandum of Understanding (MOU) adopted March 2012 between the County and its general employees' states that all general members hired prior to the first day of payroll period 2004-16 shall start to pay, in the second year of the agreement, one-sixth of the employee's normal contribution to retirement. In the third year, the employee's normal contribution will increase to one-third. All general members hired on or after the first day of payroll period 2004-16 shall pay 100% of the new employees' normal contribution to retirement. The MOUs adopted in March 2012 between the County and its safety employees state that all safety members, depending on MOU, hired before the range March 2007 –

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October 2007, will contribute one-sixth of the employee's normal contribution to retirement in the second year of the agreement. In the third year, the employee's normal contribution will increase to one-third.

The Kern County Prosecutors' Association's MOU adopted in March 2012 states that all employees hired prior to pay period 2005-05 will start to pay one-third of the employee's normal contribution to retirement in the first year, an additional one-third in the second and an additional one-third in the third year. In addition, any safety employee hired on or after the adoption of the new MOU will have a lower retirement tier of 2% at age 50. The County Administrative Office negotiated an agreement with the Central California Association of Public Employees (CCAPE) adopting California Government Code Section 31676.17, which provides enhanced retirement benefits, commonly known as 3% at 60, for General members, in August 2004.

BASIS OF ACCOUNTING

KCERA follows GASB accounting principles and reporting guidelines. The financial statements are prepared using the accrual basis of accounting and reflect the overall operations of KCERA. Employer and member contributions are recognized in the period in which the contributions are due, and benefits and refunds of prior contributions are recognized when due and payable in accordance with the terms of the Plan.

CONTRIBUTIONS

As a condition of participation under the provisions of the County Employees' Retirement Law of 1937 (CERL), members are required to contribute to KCERA a percentage of their salaries. Member contribution rates for fiscal year ended 2019 ranged from 3.14% to 14.15% and were applied to the member's base pay plus compensable special pay. For general members hired prior to 2013, contribution rates were determined by benefit tier and KCERA entry age. For safety members hired prior to 2013, contribution rates were determined by benefit tier and each safety-represented bargaining unit's applicable MOU. Some safety member rates were based on age of entry, whereas other safety members contribute at a flat, average rate. The contribution rates of general and safety members who first joined CERA, on or after January 1, 2013, are at least 50% of the normal cost rate. Furthermore, the rate of members integrated with Social Security is reduced by one-third on the first \$350 of monthly salary.

Interest is credited to member contributions semi-annually on June 30 and December 31, in accordance with Article 5.5 of the CERL. Member contributions and credited interest are refundable upon termination of membership.

Each year, an actuarial valuation is performed for the purpose of determining the funded ratio of the retirement plan and the employer contributions that are necessary to pay benefits accruing to KCERA members that were not otherwise funded by member contributions or investment earnings. The employer contribution rates are actuarially determined by using the Entry Age Normal Actuarial Cost method. The Plan's employer rates provide for both normal cost and a contribution to amortize any unfunded or overfunded actuarial accrued liabilities.

PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

At June 30, 2020, the County reported net pension liabilities for its proportionate shares of the Net Pension Liability (NPL) of each Plan as follows:

Net Pension Liability	\$	1,806,945
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The NPL was measured as of June 30, 2019, and the Total Pension Liability (TPL) used to calculate the NPL was determined by rolling forward the TPL from the actuarial valuation as of June 30, 2018.

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The NPL for each membership class is the TPL minus the Plan's Fiduciary Net Position (Plan's FNP). The TPL for each membership class is obtained from internal valuation results based on the actual participants in each membership class. The Plan's FNP for each membership was estimated by adjusting the valuation value of assets for each membership class by the ratio of the total KCERA Plan's FNP (excluding the SRBR) to total KCERA valuation value of assets. Based on this methodology, any non-valuation reserves are allocated amongst the membership classes based on each membership class' valuation value of assets. At the June 30, 2019 measurement date, the County's proportion was 75.84%, which was a decrease of 0.69% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the County recognized pension expense of \$244,796. Pension expense represents the change in the NPL during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in assumptions or other inputs	\$ 61,461	\$ -
Changes in proportion and differences between County contributions and proportionate share of contributions	13,671	27,876
County contributions subsequent to the measurement date	206,270	-
Net difference between projected and actual earnings on retirement plan investments	58,363	-
Differences between expected and actual experience in the Total Pension Liability	-	120,487
	<u>\$ 339,765</u>	<u>\$ 148,363</u>

Deferred outflows of resources and deferred inflows of resources in the previous schedule represent the unamortized portion of changes to NPL to be recognized in future periods in a systematic and rational manner. \$206,270 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the NPL in the year ending June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	
2021	\$ 14,660
2022	(20,893)
2023	(9,462)
2024	1,358
2025	(531)
Thereafter	-
	<u>\$ (14,868)</u>

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A portion of the County's proportionate share of the deferred outflows of resources, deferred inflows of resources, and NPL is allocated to an Investment Trust Fund included in the County's Fiduciary Funds Statement of Net Position. A summary of pension deferred outflows of resources, deferred inflows of resources, and NPL is as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Pension Liability
Governmental Activities	\$ 331,529	\$ 144,772	\$ 1,765,252
Business-Type Activities	7,711	3,352	38,913
Investment Trust Fiduciary Fund	525	239	2,780
Total	<u>\$ 339,765</u>	<u>\$ 148,363</u>	<u>\$ 1,806,945</u>

FAIR VALUATION OF INVESTMENTS

Fair value for investments are derived by various methods as indicated in the following table:

Publicly traded stocks	Most recent exchange closing price. International securities reflect currency exchange rates in effect at June 30, 2019.
Short-term investments and bonds	Institutional evaluations or priced at par.
Over the Counter securities	Evaluations based on good faith opinion as to what a buyer in the marketplace would pay for a security.
Commingled funds	Net asset value provided by the investment manager.
Alternative investments	Net asset value provided by the fund manager based on the underlying financial statements and performance of the investments.
Private equity real estate investments	Estimated based on the price that would be received to sell an asset in an orderly transaction between marketplace participants at the measurement date. Investments without a public market are valued based on assumptions made and multiple valuation techniques used by the investment manager.

ACTUARIAL ASSUMPTIONS

The TPL as reported at June 30, 2020 was measured on June 30, 2019. The actuarial assumptions used were based on the results of an experience study for the period July 1, 2013 through June 30, 2016.

The following actuarial assumptions were applied to all periods included in the measurement:

Inflation	3.00%
Projected Salary Increases	General: 4.00% to 9.00% and Safety: 4.00% to 12.50%. Varies by service, including inflation.
Investment Rate of Return	7.25%, net of pension plan investment expenses, including inflation.
Administrative Expenses	0.90% of payroll allocated to both the employer and member based on the components of the total average contribution rate (before expenses) for the employer and member.
Other Assumptions	Same as those used in the June 30, 2019 funding valuation. These assumptions were developed in the analysis of actuarial experience for the period July 1, 2013 through June 30, 2016.

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The Entry Age Normal Actuarial Cost method used in KCERA’s annual actuarial valuation has also been applied in measuring the service cost and TPL with one exception. For purposes of measuring the service cost and TPL, KCERA has reflected the same plan provisions used in determining the member’s actuarial present value of projected benefits. This is different from the version of this method applied in KCERA’s annual funding valuation, where the normal cost and actuarial accrued liability are determined as if the current benefit accrual rate had always been in effect.

The long-term expected rate of return on pension plan investments (7.25%) was determined using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before deducting investment expenses, used in the derivation of the long-term expected investment rate of return assumption are summarized in the following table:

	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Large Cap U.S. Equity	15%	5.61%
Small Cap U.S. Equity	4%	6.37%
Global Equity	6%	6.50%
Developed International Equity	8%	6.96%
Emerging Market Equity	4%	9.28%
U.S. Core Fixed Income	19%	1.06%
High Yield / Specialty	6%	3.65%
Emerging Market Debt	4%	3.85%
Core Real Estate	5%	4.37%
Value-Added Real Estate	5%	6.00%
Commodities	4%	3.76%
Hedge Funds	10%	4.70%
Private Equity	5%	8.70%
Private Credit	5%	5.10%
	<u>100%</u>	

DISCOUNT RATE

The discount rate used to measure the TPL was 7.25% as of June 30, 2019. The projection of cash flows used to determine the discount rates assumed member contributions would be made at the current contribution rate and that employer contributions would be made at rates equal to the actuarially determined contribution rates.

For this purpose, only employee and employer contributions intended to fund benefits for current plan members and their beneficiaries are included. Projected employer contributions intended to fund the service costs for future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the Plan’s Fiduciary Net Position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL as of the measurement year.

The discount rate assumptions have been developed without taking into consideration any impact of the 50/50 allocation of future excess earnings between the retirement and Supplement Retirement Benefit Reserve (SRBR) asset pools.

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SENSITIVITY OF THE NET PENSION LIABILITY TO CHANGES IN THE DISCOUNT RATE

The following presents the County's proportionate share of the NPL calculated using a discount rate of 7.25%, and what the NPL would be if it were calculated using a discount rate that is one point lower (6.25%) or one point higher (8.25%) than the current rate:

	1% Decrease 6.25%	Current Rate 7.25%	1% Increase 8.25%
County's Proportionate Share of the Net Pension Liability	\$ 2,480,040	\$ 1,806,945	\$ 1,253,288

PENSION FUND FIDUCIARY NET POSITION

Detailed information about the pension fund's fiduciary net position is available in the separately issued KCERA CAFR.

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. GENERAL INFORMATION ABOUT THE OPEB PLAN

Plan Description

In addition to the pension benefits described in Note 9., eligible County employees are provided post retirement health care benefits through a cost-sharing multiple-employer OPEB plan established in an irrevocable trust administered by Public Agency Retirement Services (PARS). The authority to establish and amend the benefit terms of the OPEB plan comes from union contracts and the Board's order. The OPEB plan does not issue a separate annual financial report, however audited financial statements for PARS may be obtained at PARS (Public Agency Retirement Services), 4350 Von Karman Ave, Suite 100, Newport Beach, CA 92660.

Benefits Provided

The OPEB plan provides post retirement health care through two programs in accordance with union contracts and Board orders.

1. The Retiree Health Premium Supplement Program (RHPS) provides benefits to employees who: 1) elected to participate or were required to participate, 2) retire on or after July 1, 1990, 3) are between the ages of 50 and 64, and 4) have at least 20 years of continuous County service as a permanent employee. The supplement amount is permanently fixed once determined and, depending on years of service, is equal to 50-100% of the active employee monthly health premium for a single individual at the time of retirement.
2. The Retiree Health Stipend (RHS) provides a stipend to employees who choose continuous County health coverage upon retirement. The monthly stipend paid on behalf of each retiree is a maximum of \$39.75 for single coverage, \$53.69 for two-party coverage and \$61.50 for family coverage, limited to the cost of the plan selected.

During the fiscal year 2015-2016, the County gave a one-time offer to the Service Employees International Union (SEIU) represented employees and Management, Mid-Management, and Confidential employees to opt out of the postretirement health care benefits. By opting out of the plan: the employee will be ineligible to receive the RHPS supplement upon retirement, including service connected disability retirement; be ineligible to receive the RHS upon retirement; upon active retirement from the County, the employee will be eligible to receive an employer contribution to a Health Reimbursement Arrangement in the following manner (a lump sum contribution equivalent to all of the

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employee’s RHPSP deductions from payroll period August 11-24, 2012, up to the final pay period that the employee contributed to the RHPSP; Employees retiring at or after age 70 will not receive any contribution); the change will be effective the first biweekly pay period following receipt of the form by County Human Resources- Health Benefits; and the County will no longer deduct 2.12% of the employee’s salary for participating in the RHPSP.

Contributions

The County’s Actuarially Determined Contribution (ADC) rate is based off an employer portion and employee portion with the County contributing all of the RHS portion. The County contributed a flat \$40 per eligible employee per pay period for the plan year ending June 30, 2020 (\$46 per pay period for plan year beginning July 1, 2020). The employer contribution is not legally or contractually determined. The employee contribution for the RHPSP is 2.12% of covered payroll for a majority of the employee union contracts. Contributions to the OPEB plan from the County were \$10,842 for the year ended June 30, 2020.

B. OPEB LIABILITIES, OPEB EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATING TO OPEB

At June 30, 2020, the County reported a liability of \$42,679 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County’s proportion of the net OPEB liability was based on the proportion of total OPEB liability for each group, calculated according to classification in census data. At June 30, 2020, the County’s proportion was 91.92 percent, which was a decrease of 0.57% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, the County recognized a negative OPEB expense of \$4,813. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between County contributions and proportionate share of contributions	\$ 1,081	\$ 696
Changes in assumptions or other inputs	2,854	-
Net excess of actual over projected earnings on OPEB plan investments	1,802	-
Differences between expected and actual experience in the Total OPEB Liability	-	17,118
	<u>\$ 5,737</u>	<u>\$ 17,814</u>

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Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	
2021	\$ (2,731)
2022	(2,732)
2023	(2,686)
2024	(2,387)
2025	(1,290)
2026	(251)
	\$ (12,077)

Actuarial Methods and Assumptions

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75%
Payroll Growth	Inflation of 2.75% per year plus "across the board" real salary increases of .50% per year.
Discount Rate	6.50% based on asset allocation in PARS OPEB Trust and understanding that the County of Kern is contributing \$46 per pay period per eligible employee for the plan year ending June 30, 2021 and the eligible employees are contributing 2.12% of payroll for the Supplement (RHPSP).
Trend Rates:	
Supplement	Bargaining Units 1-6, J, M, D, & X: 3.50% to 2021/2022, then 7.00% to 2022/2023 grading down by 0.25% per year to an ultimate rate of 4.50%. Bargaining Units (All others): 8.00% to 2021/2022, then 7.00% to 2022/2023 grading down by 0.25% per year to an ultimate rate of 4.50%
Stipend	0.00%
Kern Legacy Classic Choice (POS) Premiums	The Retiree POS premiums are expected to be fully unblended by calendar year 2021 and thus are not trended.
Mortality Rates:	
Pre-retirement	<i>General:</i> Pub-2010 General Employee Headcount-Weighted Mortality Table, projected generationally with the two-dimensional mortality improvement scale MP-2019. <i>Safety:</i> Safety Employee Headcount-Weighted Above-Median Mortality Table, projected generationally with the two-dimensional mortality improvement scale MP-2019
Post-retirement	<i>General and Safety:</i> Pub-2010 General Contingent Survivor Headcount-Weighted Mortality Table with rates increased by 10% for males and females, projected generationally with the two-dimensional mortality improvement scale MP-2019.

The non-health demographic actuarial assumptions used in the June 30, 2020 valuation were based on the KCERA Experience Study dated June 21, 2017 for the period July 1, 2013 through June 20, 2016. The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of investment expenses and

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inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before deducting investment expenses, used in the derivation of the long-term expected investment rate of return assumption are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity-Large Cap Core	30%	6.40%
Equity-Mid Cap Core	5%	6.40%
Equity-Small Cap Core	10%	6.40%
Equity-International	10%	7.05%
Fixed Income-Intermediate Term Bond	36%	1.15%
Alternatives	8%	3.32%
Cash	1%	0.65%
Total	100%	

Discount rate

The discount rate used to measure the Total OPEB Liability (TOL) was 6.50% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that employer contributions will be made at a flat \$46 per eligible employee per pay period. For this purpose, only employee and employer contributions that are intended to fund benefits for current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the OPEB Plan Fiduciary Net Position (FNP) was projected to be sufficient to make projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on OPEB plan investments (6.50%) was applied to all periods of projected benefit payments to determine the TOL as of June 30, 2020.

Sensitivity of the Net OPEB Liability to changes in the discount rate

The following presents the County's proportionate share of the net OPEB liability, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current discount rate:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net OPEB Liability	\$ 53,763	\$ 42,679	\$ 32,738

Sensitivity of the Net OPEB liability to changes in the healthcare cost trend rates

The following presents the County's proportionate share of the net OPEB liability, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point than the current healthcare trend rates:

	1% Decrease	Current Healthcare Trend Rates*	1% Increase
Net OPEB Liability	\$ 33,841	\$ 42,679	\$ 52,844

*See assumption table for current trend rate

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NOTE 11 - RISK MANAGEMENT

The County is generally self-insured for general liability, unemployment insurance, workers' compensation, professional liability, retiree "under age 65" medical claims and employee medical and dental claims. The Automobile and General Liability policy protects the County and its employees against most legal liabilities arising from automobile liability and contractual liability. The County does not self-insure against liability at its seven airports. Airport Liability insurance is maintained. The amount of settlements in each of the past three years has not exceeded the amount of insurance coverage.

Excess liability insurance is maintained for Automobile and General Liability claims over \$7,500 and are subject to annual aggregate limits. Workers' compensation claims are self-insured up to \$1,250 per occurrence with excess insurance covering claims up to statutory limits.

The liabilities for self-insurance included in the General Liability and Workers' Compensation Internal Service Funds are based upon the results of actuarial studies and include amounts for claims incurred but not reported (IBNR). The liability for self-insurance included in the Group Health Internal Service Fund is based upon historical trend analysis and includes amounts on the IBNR. The liability for self-insurance included in the Unemployment Compensation Internal Service Fund represents unpaid claims incurred as of June 30, 2020.

The Risk Management Division of the Office of County Counsel determines and administers General Liability and Workers' Compensation requirements of the County. The Risk Management Division also acquires insurance for earthquake, fire, boiler and machinery, crime and honesty, aviation, and other perils. Health and Unemployment self-insurance is administered by the County Administrative Office. Retiree claims are paid from the Group Health Internal Service Fund.

Financial activity of the self-insurance programs is accounted for in separate internal service funds. Internal service funds are maintained for General Liability, Group Health, Retiree Group Health, Unemployment Compensation, and Workers' Compensation. Changes in the Self-Insurance Fund claims liabilities during the fiscal year ended June 30, 2020 are as follows:

	July 1, 2019	Claims & Changes in Estimates	Claims Payments	June 30, 2020	Due Within One Year
General Liability	\$ 40,321	\$ (2,962)	\$ 397	\$ 36,962	\$ 274
Group Health	11,542	123,029	124,596	9,975	9,975
Unemployment Compensation	1,012	3,228	2,212	2,028	2,028
Workers' Compensation	61,495	12,540	14,949	59,086	15,565
Total	\$ 114,370	\$ 135,835	\$ 142,154	\$ 108,051	\$ 27,842

	July 1, 2018	Claims & Changes in Estimates	Claims Payments	June 30, 2019
General Liability	\$ 44,154	\$ (3,436)	\$ 397	\$ 40,321
Group Health	12,403	124,129	124,990	11,542
Unemployment Compensation	1,025	2,325	2,338	1,012
Workers' Compensation	71,887	2,701	13,093	61,495
Total	\$ 129,469	\$ 125,719	\$ 140,818	\$ 114,370

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NOTE 12 - COMMITMENTS AND CONTINGENCIES

Federal and State Grant Programs

The County participates in a number of federal and state grant programs, which are subject to audit. Audit requirements for most Federal grants will be met by the completion of the County's "Single Audit" as required by Public Law 98-502. For the most part, state grants will be audited by the State in the future. The amount of any disallowed expenditures by grantor agencies, if any, as a result of the audit cannot be determined at this time. The County believes that such disallowance, if any, would not have a material effect on the financial statements.

Mental Health Department Medicare and Medi-Cal Revenues

The County receives Medicare and Medi-Cal payments for certain Mental Health services that are provided directly by the County as well as by contracted providers. Revenues received under these programs are subject to periodic review by Medicare, Medi-Cal and their agents. Periodically, as a result of these outside reviews, revisions to claimed costs and services may be required. As a result of these revisions, the County can be required to return a portion of the revenue received from Medicare and/or Medi-Cal. The timing of such reviews and the amounts of potential repayments are not known, but such potential repayments are not considered material to these financial statements.

Contingent Property Tax Liability

At June 30, 2020, assessment appeals are pending before the County Assessment Appeals Board (AAB). The following is a summary of the estimated contingent tax liability as of June 30, 2020:

	Principal	Interest	Impounds	Net Contingent Liability
Contingent Tax Liability:	\$ 142,068	\$ 3,480	\$ (50,612)	\$ 94,936
Total Pending AAB Matters	\$ 142,068	\$ 3,480	\$ (50,612)	\$ 94,936

The County's share of the estimated contingent tax liability is \$39,209. The County and other agencies accumulate and maintain tax impound reserves for disputed property taxes. As of June 30, 2020, the County had a total of \$5,765 accumulated in its tax reserve in the General Fund. The result is a net contingent tax liability of \$17,024 for the General Fund and \$16,420 for the Structural Fire fund.

The disputed assessments involved numerous individual cases. A significant portion of assessment appeals are attributable to oil and gas activity. If all cases were settled at one point in time against the County, the County would fund the \$33,444 liability through a combination of future reserves and the abatement of property tax revenue. The effect on the County would be a reduction in appropriations.

Other Litigation

There are various lawsuits and claims against the County, which in the opinion of the County Counsel will be resolved with no material adverse effect upon the County's financial position.

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Outstanding Encumbrances

Outstanding encumbrances can carryover. As of June 30, 2020, the County reported significant encumbrances of \$66,293. These encumbrances included \$25,241 of funds that are already restricted and \$31,904 of funds that are assigned. The remaining \$9,148 are part of the unrestricted balance of the enterprise funds statement. The following is a list of significant encumbrances by fund:

	General Fund	Behavioral Health and Recovery Services	Roads	ETR	Airports	Waste Management	County Sanitation Districts	Total
Restricted		\$ 4,748	\$ 16,827	\$ 3,666				\$ 25,241
Assigned	\$ 31,904							\$ 31,904
Unrestricted					\$ 98	\$ 8,812	\$ 238	\$ 9,148

Coronavirus (COVID-19) Pandemic

On March 11, 2020, the World Health Organization declared the spread of the novel Coronavirus (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various areas of operations and financial results including, but not limited to, costs for emergency preparedness and shortages of personnel. Management believes the County is taking appropriate actions to mitigate the negative impact, however, it is not able to reasonably quantify any negative effects the pandemic may have on future financial statements.

NOTE 13 - LANDFILLS

Prior to fiscal year 1988-1989, Kern County Solid Waste Management Enterprise Fund was funded entirely by the County General Fund. In fiscal year 1988-1989 the Board approved a solid waste management program land use fee on all parcels of real property, but land use fee revenue continued to be supplemented by a contribution from the General Fund. In fiscal year 1992-1993, the County General Fund contribution to the Solid Waste Management Enterprise Fund was eliminated and the department became entirely fee supported. The Board eliminated the land use fee for non-residential property and approved a tipping fee for non-residential waste beginning in fiscal year 1993-1994. All revenues are placed in the Solid Waste Management Enterprise Fund exclusively for waste management.

State Financial Assurance Mechanism regulations require landfill operators to set aside funds, or provide alternative funding mechanisms, to fund the closure expense and post closure maintenance of landfills. In response, the County established a designated reserve account to fund closure expense and a pledge of future revenue to fund post closure maintenance. As of June 30, 2020, the Solid Waste Management Enterprise Fund had designations of \$27,400 for closure expenses. Estimated closure and post closure maintenance costs are based on the most recent preliminary closure and post closure plans approved by the State. State regulations require the County to prepare detailed preliminary closure and post closure plans for each landfill. For closure expense, the engineer's cost estimate includes closure design, construction of final cover, construction of monitoring systems and other related activities. For post closure maintenance expense, the engineer's cost estimate includes monitoring and erosion control. If, at some future date, these closure and post closure plans and cost estimates change (due to changes in inflation, deflation, technology, regulations, etc.), the County is required to make corresponding changes in the estimated total closure costs and post closure maintenance costs. The liabilities for closure and post closure maintenance are recognized based on the percent of the landfill capacity used to date.

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The County currently operates seven Class III landfills, three large volume transfer stations, and six small volume transfer stations. All are strategically located throughout the County. These facilities serve the solid waste disposal needs of the County's eleven incorporated cities as well as unincorporated areas.

Estimated closure and post closure liabilities as of June 30, 2020, are \$66,266 and \$49,886, respectively. The County's landfills are listed below, along with their estimated remaining useful lives, total capacity and percentage of capacity used:

Facility Name	Remaining Useful Lives	Capacity in Cubic Yards	Percent Incurred
Arvin ¹	0	N/A	100%
Bena I ¹	0	N/A	100%
Bena II A	25	39,203,232	27%
Boron	24	1,051,895	83%
Buttonwillow ¹	0	N/A	100%
China Grade ¹	0	N/A	100%
Glennville ¹	0	N/A	100%
Kern Valley ¹	0	N/A	100%
Lebec ¹	0	N/A	100%
Lost Hills ¹	0	N/A	100%
McFarland/Delano ¹	0	N/A	100%
Mojave/Rosamond	11	2,515,491	77%
Ridgecrest	29	10,129,636	62%
Shafter/Wasco	34	21,895,179	41%
Taft	48	10,044,765	33%
Tehachapi	11	3,732,287	92%
Total		<u>88,572,485</u>	

¹Site is closed.

Under Title 27 of the California Code of Regulations, landfill owners/operators are required to obtain and maintain assurances of financial responsibility to initiate and complete corrective action for all known and reasonably foreseeable releases (RFRs). These requirements first came into effect when California Code of Regulations Article 5 (Title 23, Chapter 15) was revised in 1991. The Solid Waste Management Enterprise Fund has established a groundwater corrective action designated reserve to fund capital costs for each landfill where it is appropriate. In addition, the Solid Waste Management Enterprise Fund has established a pledge of revenue to cover ongoing maintenance and operation of any capital improvements that are constructed.

The current designated reserve account of \$2,000 is expected to satisfy all capital expenditures to implement corrective action at the 16 landfill sites.

Each year a portion of the landfill's estimated closure and post closure liabilities are recognized as an expense and liability based on the capacity used to date. As of June 30, 2020, the landfill closure liability is \$32,611 and the post closure liability is \$29,510 as recorded in the liabilities of the Solid Waste Management Enterprise Fund. These represent the cumulative liabilities to date. The remaining \$33,655 and \$20,376 anticipated closure and post closure liabilities, respectively, will be recognized in future years.

NOTE 14 - POLLUTION REMEDIATION

The Solid Waste Management Enterprise Fund has the following pollution remediation liability for the remediation of 25 burn dumps that were either owned or operated by the County prior to 1971. The County intends to follow the guidelines set forth by the California Integrated Waste Management Board's Local Enforcement Agency (LEA) Advisory #56, dated November 4, 1998, to remediate each burn dump. Site Characterization and Environmental Assessments have been conducted for 23 of the 25 burn dumps.

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Based on the Site Characterization and Environmental Assessments, a remediation plan has been developed for each burn dump. Costs are based on the remediation plan for each site and on our experience with similar sites, which the Solid Waste Management Enterprise Fund has previously remediated. The Solid Waste Management Enterprise Fund does not anticipate any recoveries regarding these burn dumps. The amount accrued at June 30, 2020 was \$6,349.

NOTE 15 - DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES/ADVANCES FROM OTHERS

Governmental funds report deferred inflows of resources in connection with receivables for revenues not considered available to liquidate liabilities of the current period. These unavailable revenues are made up of delinquent property taxes, tobacco settlement revenues, housing loan payments, reimbursements, and other long-term receivables. Governmental and enterprise funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

The government-wide and proprietary statements of net position also include deferred outflows of resources relating to the unamortized losses on refunding of debt. This deferred charge on refunding resulted from the difference in the carrying value of the refunding debt and its reacquisition price. This amount is deferred and amortized over the remaining life of the new debt.

For information about the deferred outflows and inflows of resources relating to deferred pensions and other post employment benefits, see Note 9 and Note 10, respectively.

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The various components of deferred outflows, deferred inflows, and advances from grantors and third parties reported at June 30, 2020 are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Advances From Grantors and Third Parties
Governmental Fund Activities:			
Delinquent Property Taxes Receivable			
General Fund	\$ -	\$ 4,574	
Structural Fire	-	2,318	-
Other Long-term Receivables			
General Fund	-	2,059	
Behavioral Health & Recovery Services	-	1,843	-
Human Services	-	7,527	-
Structural Fire	-	4	-
Non-major Governmental Fund	-	375	
Deferred Housing Loan Payments			
Community Development	-	57,553	-
Non-major Governmental Fund	-	17,266	-
Deferred Tobacco Revenues			
Kern County Tobacco Funding Corp.	106,853	106,853	-
Advanced Funds			
General Fund	-	-	168
Behavioral Health & Recovery Services	-	-	38
Coronavirus Relief (CARES)	-	-	106,642
Human Services	-	-	8,642
Non-major Governmental Fund	-	-	26
Total Governmental Activities	<u>\$ 106,853</u>	<u>\$ 200,372</u>	<u>\$ 115,516</u>
	Deferred Outflows of Resources	Deferred Inflows of Resources	Advances From Grantors and Third Parties
Government-Wide Activities:			
Governmental Activities:			
Deferred OPEB	\$ 5,610	\$ 17,417	\$ -
Deferred Pensions	331,529	144,772	-
Deferred Charge on Refunding			
2011 Refunding COP			
2016 Advanced Refunding COP	6,965	-	-
2014 Tobacco Refunding	965	-	-
Deferred Housing Loan Payments	-	1,068	-
Advanced Funds	-	-	115,516
Total Governmental Activities	<u>345,069</u>	<u>163,257</u>	<u>115,516</u>
Business-Type Activities:			
Deferred OPEB			
Airports	16	51	-
Waste Management	92	286	-
Non-major Enterprise Funds	19	60	-
Deferred Pensions			
Airports	648	285	-
Waste Management	5,837	2,559	-
Non-major Enterprise Funds	1,226	508	-
Unearned Revenue			
Waste Management	-	-	49
Non-major Enterprise Funds	-	-	1,073
Deferred Charge on Refunding			
Airports	72	-	-
Total Business-Type Activities	<u>7,910</u>	<u>3,749</u>	<u>1,122</u>
Total Government-Wide Activities	<u>\$ 352,979</u>	<u>\$ 167,006</u>	<u>\$ 116,638</u>

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NOTE 16 - FUND BALANCES/NET POSITION

A. FUND BALANCE

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned (see Note 1.H. for a description of these categories). Fund balances for all the major and non-major governmental funds as of June 30, 2020, were distributed as follows:

	General	Behavioral Health & Recovery Services	Community Development	Coronavirus Relief (CARES)	County Local Revenue Fund	Human Services	Kern County Tobacco Funding Corp.	Roads	Structural Fire	Other Governmental Funds	Total
Nonspendable:											
Receivables/Advances	\$ 15,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,895
Deposits/Revolving Cash	1,440	1	-	-	-	101	-	-	3	69	1,614
Inventory	1,081	-	-	-	-	-	-	3,777	1,197	-	6,055
Total Nonspendable Fund Balance	18,416	1	-	-	-	101	-	3,777	1,200	69	23,564
Restricted for:											
Animal Service Programs	-	-	-	-	-	-	-	-	-	46	46
Apparatus Replacement	-	-	-	-	-	-	-	-	1,074	-	1,074
Assessor/Recorder Programs	42	-	-	-	-	-	-	-	-	5,179	5,221
Automated Fingerprint	-	-	-	-	-	-	-	-	-	937	937
Automated Warrant System	-	-	-	-	-	-	-	-	-	109	109
Bakersfield Mitigation	-	-	-	-	-	-	-	2,148	-	-	2,148
Capital Improvement - Fire Stations	-	-	-	-	-	-	-	-	1,772	-	1,772
Capital Projects	-	-	-	-	-	-	-	-	-	34,241	34,241
CCP Community Recidivism	-	-	-	-	-	-	-	-	-	4,994	4,994
Child Support Enforcement	-	-	-	-	-	-	-	-	-	1,861	1,861
Comm Corr. Performance Incentive	-	-	-	-	-	-	-	-	-	455	455
Community Development	-	-	1,599	-	-	-	-	-	-	61	1,660
Coronavirus Relief	-	-	-	2,349	-	-	-	-	-	-	2,349
County Clerk Activities	-	-	-	-	-	-	-	-	-	16	16
Criminal Justice Facility	-	-	-	-	-	-	-	-	-	2,810	2,810
Criminalistics Lab	-	-	-	-	-	-	-	-	-	38	38
CSAs - Health & Sanitation	-	-	-	-	-	-	-	-	-	1,582	1,582
CSAs - Public Protection	-	-	-	-	-	-	-	-	-	432	432
CSAs - Public Ways	-	-	-	-	-	-	-	-	-	4,585	4,585
DA Court Ordered Penalties	-	-	-	-	-	-	-	-	-	568	568
Debt Service	-	-	-	-	-	-	9,703	-	-	568	10,271
DHS- Wraparound	-	-	-	-	-	-	-	-	-	14,670	14,670
District Attorney Equipment	-	-	-	-	-	-	-	-	-	470	470
DIVCA Franchise Fee	-	-	-	-	-	-	-	-	-	1,613	1,613
DNA Fund	-	-	-	-	-	-	-	-	-	109	109
Domestic Violence	-	-	-	-	-	-	-	-	-	116	116
Emergency Medical Services	-	-	-	-	-	-	-	-	-	4,089	4,089
Environmental Health	4	-	-	-	-	-	-	-	-	3,054	3,058
Fire Activity	-	-	-	-	-	-	-	-	7,337	2	7,339
Fire Hazard Reduction	-	-	-	-	-	-	-	-	919	-	919
Fire Prevention Activities	-	-	-	-	-	-	-	-	27	-	27
Forfeitures	-	-	-	-	-	-	-	-	-	1,024	1,024
Human Services	-	-	-	-	-	20,367	-	-	-	-	20,367
IHSS Public Authority	-	-	-	-	-	-	-	-	-	772	772
Industrial Fire Fighting Vehicle	-	-	-	-	-	-	-	-	84	-	84
Juvenile Inmate Welfare	-	-	-	-	-	-	-	-	-	205	205
Kern County Childrens Fund	-	-	-	-	-	-	-	-	-	1,024	1,024
Library Books	-	-	-	-	-	-	-	-	-	430	430
Local Emergency Relief	531	-	-	-	-	-	-	-	-	-	531
Local Public Safety	-	-	-	-	-	-	-	-	-	4,765	4,765
Mental Health - Alcohol Abuse	-	-	-	-	-	-	-	-	-	117	117
Mental Health - Drug Program	-	-	-	-	-	-	-	-	-	6	6
Mental Health - Prudent Reserve	-	10,828	-	-	-	-	-	-	-	-	10,828
Mental Health Programs	-	109,882	-	-	-	-	-	-	-	-	109,882
Off Highway Motor Vehicle License	-	-	-	-	-	-	-	-	-	882	882
Oil & Gas Programs	-	-	-	-	-	-	-	-	-	7,166	7,166
Oildale Revitalization	-	-	-	-	-	-	-	-	-	8	8
Parks Services	-	-	-	-	-	-	-	-	-	42	42
Probation Programs	-	-	-	-	-	-	-	-	-	161	161
Probation Realignment	-	-	-	-	-	-	-	-	-	758	758
Project Impact Mitigation	-	-	-	-	-	-	-	-	-	128	128
Public Health Programs	-	-	-	-	-	-	-	-	-	1,450	1,450

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

	General	Behavioral Health & Recovery Services	Community Development	Coronavirus Relief (CARES)	County Local Revenue Fund	Human Services	Kern County Tobacco Funding Corp.	Roads	Structural Fire	Other Governmental Funds	Total
Range Improvement	-	-	-	-	-	-	-	-	-	110	110
Realignment	-	-	-	-	47,249	-	-	-	-	-	47,249
Redemption Systems	-	-	-	-	-	-	-	-	-	1,929	1,929
Resource Management Agency	-	-	-	-	-	-	-	-	-	1,080	1,080
Risk Management	238	-	-	-	-	-	-	-	-	-	238
Roads - Construction Projects	-	-	-	-	-	-	28,356	-	-	-	28,356
Roads - Maintenance	-	-	-	-	-	-	-	-	-	1,367	1,367
Roads - Metro Bakersfield Impact	-	-	-	-	-	-	21,320	-	-	248	21,568
Roads - Rosamond Impact	-	-	-	-	-	-	1,184	-	-	-	1,184
Roads - Tehachapi Impact	-	-	-	-	-	-	-	-	-	3,655	3,655
Rural Crime	-	-	-	-	-	-	-	-	-	2,850	2,850
Shelter Care	-	-	-	-	-	-	-	-	-	174	174
Sheriff Programs	-	-	-	-	-	-	-	-	-	6,985	6,985
Teeter 1%	10,464	-	-	-	-	-	-	-	-	-	10,464
Veterans Services	-	-	-	-	-	-	-	-	-	567	567
Vital Health	-	-	-	-	-	-	-	-	-	733	733
Wildlife Resources	-	-	-	-	-	-	-	-	-	12	12
Workforce Investment Act	2,613	-	-	-	-	-	-	-	-	3,052	5,665
Total Restricted Fund Balance	13,892	120,710	1,599	2,349	47,249	20,367	9,703	53,008	11,213	124,305	404,395
Committed to:											
Aging and Adult Services	-	-	-	-	-	-	-	-	-	3,085	3,085
Code Compliance	-	-	-	-	-	-	-	-	-	714	714
Building Inspection	-	-	-	-	-	-	-	-	-	13,705	13,705
Planning Programs	-	-	-	-	-	-	-	-	-	8,752	8,752
Sheriff Sidearm Conversion	-	-	-	-	-	-	-	-	-	15	15
Teeter Buyout	32,896	-	-	-	-	-	-	-	-	-	32,896
Total Committed Fund Balance	32,896	-	-	-	-	-	-	-	-	26,271	59,167
Assigned to:											
Encumbrances	-	-	-	-	-	-	-	-	-	243	243
General Gov't - Capital Proj	12,116	-	-	-	-	-	-	-	-	-	12,116
General Gov't - Major Maint	7,958	-	-	-	-	-	-	-	-	-	7,958
General Gov't - Other	4,711	-	-	-	-	-	-	-	-	-	4,711
Health & Sanitation - Health	95	-	-	-	-	-	-	-	-	-	95
Public Protection - Other	363	-	-	-	-	-	-	-	-	-	363
Public Protection - Probation	592	-	-	-	-	-	-	-	-	-	592
Public Protection - Sheriff	2,248	-	-	-	-	-	-	-	-	-	2,248
Capital Projects	3,000	-	-	-	-	-	-	-	-	2,796	5,796
EH Program Enhancements	2,000	-	-	-	-	-	-	-	-	-	2,000
F/B Health Benefit	22	-	-	-	-	-	-	-	-	-	22
Fire Department Capital	-	-	-	-	-	-	-	847	-	-	847
Fire Station Replacement	355	-	-	-	-	-	-	-	-	-	355
Fiscal Stability	57	-	-	-	-	-	-	-	-	-	57
Human Services	26,453	-	-	-	-	-	-	-	-	-	26,453
Information Technology Projects	4,646	-	-	-	-	-	-	-	-	-	4,646
Infrastructure Replacement	11,247	-	-	-	-	-	-	-	-	-	11,247
Jail Operations	4,675	-	-	-	-	-	-	-	-	-	4,675
Kern Medical Working Capital	25,876	-	-	-	-	-	-	-	-	-	25,876
Park Improvements	370	-	-	-	-	-	-	-	-	-	370
PILT/TARP	2,000	-	-	-	-	-	-	-	-	-	2,000
Retirement	33,055	-	-	-	-	-	-	-	-	-	33,055
Safety Retirement	1,895	-	-	-	-	-	-	-	-	-	1,895
Salary & Benefits Adj.	384	-	-	-	-	-	-	-	-	-	384
Sheriff Equipment	1,339	-	-	-	-	-	-	-	-	-	1,339
Strategic Work FRC Plan	1,461	-	-	-	-	-	-	-	-	-	1,461
Tax Litigation	6,439	-	-	-	-	-	-	-	-	-	6,439
WESTARZ	1,150	-	-	-	-	-	-	-	-	-	1,150
Total Assigned Fund Balance	154,507	-	-	-	-	-	-	847	-	3,039	158,393
Unassigned Fund Balance:	108,352	-	-	-	-	-	-	-	-	-	108,352
Total Fund Balances	\$ 328,063	\$ 120,711	\$ 1,599	\$ 2,349	\$ 47,249	\$ 20,468	\$ 9,703	\$ 56,785	\$ 13,260	\$ 153,684	\$ 753,871

B. RESTRICTED RESOURCES

Restricted resources represent restrictions imposed on the use of the County's resources by parties outside of the government and by law through constitutional provisions or enabling legislation. The debt service restriction is imposed by the creditors for debt payments. The deposit with others represents required cash reserves as determined by the County's health insurance administrators. The restricted amount in the Internal Service Funds was included with the governmental activities

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
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in the government-wide financial statements.

NOTE 17 - OTHER INFORMATION

A. DEFERRED COMPENSATION PLAN

The County has made available two deferred compensation plans to its eligible employees under the terms of Section 457 of the Internal Revenue Code. Of the two deferred compensation plans, one covers full-time employees and the other covers part-time, seasonal, and temporary employees. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Amounts accumulated under the plan have been invested in several investment options at the direction of the employees.

The Small Business Job Protection Act of 1996 changed the Internal Revenue Code Section 457 to protect participant assets from the creditors of a bankrupt or financially troubled public jurisdiction. The County has complied with the provisions of this act. As of June 30, 2019, the Deferred Compensation Plans reported a net position of \$559,018 for the full-time employee plan and \$10,519 for the part-time, seasonal, and temporary employee plan, which are not included as part of the County's financial statements. Complete Financial Statements for the Deferred Compensation Plans may be obtained from the office of the Kern County Treasurer Tax Collector located at 1115 Truxtun Avenue, Second Floor, Bakersfield, California 93301.

B. JOINT VENTURES

In accordance with the Joint Exercise of Powers agreement between the Ford City – Taft Heights Sanitation District (the District) and the City of Taft (the City) dated May 29, 1950, and amended March 7, 1966, April 24, 1972, and August 20, 1991, the City acts on its own behalf and on behalf of the District to operate and maintain a Wastewater Treatment Plant. Costs to operate and maintain the facility are apportioned 52% to the City and 48% to the District. The District's investment in the Wastewater Treatment Plant increased by \$406 from \$2,274 to \$2,680 as of their most recent financial statements issued.

The Wastewater Treatment Facility and the result of its operations are reported as a component unit of the City. Audited financial statements for the Wastewater Treatment Plant of the City and Ford City-Taft Heights Sanitation District may be obtained through the City located at 209 East Kern Street, Taft, California 93268.

C. SECURITIZATION OF TOBACCO SETTLEMENT REVENUES

In November 1998, the Attorneys General of 46 states and the four largest U.S. tobacco manufacturers (the OPM) entered into a Master Settlement Agreement (the MSA) in resolution of cigarette smoking-related litigation between the Settling States and the OPMs. On August 5, 1998, the counsel representing the state, various cities and counties in California, and certain other parties entered into a MOU pursuant to which each participant's jurisdiction is entitled to receive a portion of the payments to be made to the State pursuant to the MSA. The members are allowed to sell or otherwise exchange their rights to receive payments under the MSA and the MOU for a cash payment, thereby self-insuring, hedging against or otherwise managing the risk associated with the receipt of such revenue, and assuring the availability of monies to fund the social needs of its population.

The County elected to participate in a Joint Powers Agreement made in accordance with Chapter 5 of Division 7 of Title I of the Government Code of the State of California dated as of November 15, 2000, by and among the County of Stanislaus, the County of Merced, and the County of Sonoma to form the Agency. Since then, the County of Marin, the County of Placer, and the County of Fresno were added on May 31, 2002, and the County of Alameda and the County of Los Angeles were added on August 15, 2002 and January 24, 2006, respectively. The Agency is an entity that

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

is separate from each of the member Counties. The debts, liabilities, and obligations of the Agency, including any bonds, do not constitute debts, liabilities or obligation of any of the member Counties.

The Agency has the power to issue bonds secured by the MSA payment of one or more members, the proceeds of which will be used directly or indirectly to purchase all or a portion of the MSA payments.

In furtherance of its objective to ensure and otherwise protect against the risk of a substantial decline in Tobacco Revenue and to assure a source of funds for County programs, the County formed the Corporation. The Agency loaned the Corporation proceeds from bonds it had issued on behalf of the County. The County sold to the Corporation all rights, title and interest of the County's Tobacco Revenue pursuant to the terms of an Installment Sale, Self-Insurance and Risk Transfer Agreement between the County and the Corporation. The Corporation has been included as a blended component unit of the County.

The bonds are limited obligations of the Agency payable solely from loan payments made by the Corporation. The Corporation funds the loan payments with the tobacco settlement payment purchased from the County. For the year ended June 30, 2020, \$8,258 of tobacco settlement payments was recorded as Other Revenues in the Kern County Tobacco Funding Corporation debt service fund. The bonds do not constitute a charge against the general credit of the Agency or the County and neither the Agency (except from loan payments by the Corporation) nor the County will be obligated to pay the interest on or principal of these bonds. These bonds do not constitute a legal debt, liability or obligation of the County.

D. TAX ABATEMENTS

The County provides property tax abatements through the California Land Conservation Act of 1965, commonly referred to as the Williamson Act, which includes the Farmland Security Zone (FSZ) program. Under the Williamson Act, the County's Planning and Natural Resources Department enrolls land in Williamson Act and/or FSZ contracts to restrict the uses of agricultural and open space lands to farming and ranching uses in exchange for reduced property tax assessments. The contracts for the Williamson Act and FSZ are for a minimum of 10 years and 20 years, respectively.

Under the provisions of these contracts, land parcels and living improvements are assessed based on the capitalization of income method of the California Revenue and Taxation Code Section 423. For the fiscal year ended June 30, 2020, the reductions in property tax assessments equaled approximately \$14,106 of property tax revenues under the Williamson Act. Of this total, \$9,224 was attributable to the General Fund and \$4,882 to Structural Fire.



**REQUIRED
SUPPLEMENTARY
INFORMATION**

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Taxes	\$ 327,328	\$ 327,328	\$ 330,423	\$ 3,095
Licenses, Permits, and Franchises	11,170	11,170	11,985	815
Fines, Forfeitures and Penalties	13,565	13,565	11,876	(1,689)
Revenues from Use of Money and Property	4,316	4,316	12,340	8,024
Aid from Other Governmental Agencies	180,647	180,647	172,084	(8,563)
Charges for Current Services	95,398	95,398	94,319	(1,079)
Other Revenues	29,318	29,318	26,756	(2,562)
Total Revenues	<u>661,742</u>	<u>661,742</u>	<u>659,783</u>	<u>(1,959)</u>
EXPENDITURES:				
General Government	148,211	186,656	149,063	37,593
Public Protection	442,704	450,007	398,335	51,672
Health and Sanitation	75,849	110,614	100,023	10,591
Public Assistance	20,219	21,433	16,758	4,675
Education	7,560	7,597	6,964	633
Culture and Recreation Services				
Debt Service - General Fund	10,734	10,734	5,887	4,847
Contingencies and Reserves	6,140	4,277		4,277
Total Expenditures	<u>711,417</u>	<u>791,318</u>	<u>677,030</u>	<u>114,288</u>
Deficiency of Revenues Under Expenditures	<u>(49,675)</u>	<u>(129,576)</u>	<u>(17,247)</u>	<u>112,329</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	199,867	199,867	186,599	(13,268)
Transfers Out	(173,013)	(178,045)	(190,796)	(12,751)
Inception of Capital Lease			4,635	4,635
Total Other Financing Sources (Uses)	<u>26,854</u>	<u>21,822</u>	<u>438</u>	<u>(21,384)</u>
Net Change in Fund Balance	(22,821)	(107,754)	(16,809)	90,945
Fund Balance, July 1, 2019 (as previously reported)	317,603	317,603	317,603	
Fund Balance, June 30, 2020	<u>\$ 294,782</u>	<u>\$ 209,849</u>	<u>\$ 300,794</u>	<u>\$ 90,945</u>

Note: The Fund Balance at July 1, 2019 for Budgetary Basis is recorded on the modified accrual basis of accounting, excluding prior year encumbrances.

Explanation of differences between budgetary expenditures and Generally Accepted Accounting Principles (GAAP) expenditures:

Actual expenditure amount budgetary basis from the budgetary comparison schedule	\$ 677,030
Differences - Budget to GAAP	
Encumbrances for supplies and services ordered but not received within the recognition period	(31,904)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	4,635
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 649,761</u>

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 BEHAVIORAL HEALTH & RECOVERY SERVICES (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Revenues from Use of Money and Property	\$ 2,200	\$ 2,200	\$ 4,319	\$ 2,119
Aid from Other Governmental Agencies	62,521	62,521	57,597	(4,924)
Charges for Current Services	99,562	99,562	65,112	(34,450)
Other Revenues	235	235	1,381	1,146
Total Revenues	164,518	164,518	128,409	(36,109)
EXPENDITURES:				
Health and Sanitation	319,946	280,827	226,458	54,369
Total Expenditures	319,946	280,827	226,458	54,369
Deficiency of Revenues Under Expenditures	(155,428)	(116,309)	(98,049)	18,260
OTHER FINANCING SOURCES (USES):				
Transfers In			66,024	66,024
Transfers Out	(75,890)	(74,060)	(1,369)	72,691
Total Other Financing Sources (Uses)	(75,890)	(74,060)	64,655	138,715
Net Change in Fund Balance	(231,318)	(190,369)	(33,394)	156,975
Fund Balance, July 1, 2019	170,166	170,166	149,357	
Fund Balance, June 30, 2020	\$ (61,152)	\$ (20,203)	\$ 115,963	\$ 156,975

Explanation of differences between budgetary expenditures and GAAP expenditures:

Actual amount budgetary basis from the budgetary comparison schedule	\$ 226,458
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(4,748)
Debt Service payments for Pension Obligation Bonds are Transfers Out for financial reporting purposes	(3,019)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 218,691</u>

Explanation of differences between budgetary transfers out and Generally Accepted Accounting Principles (GAAP) transfers out:

Actual transfers out amount budgetary basis from the budgetary comparison schedule	\$ (1,369)
Differences - Budget to GAAP	
Debt Service payments for Pension Obligation Bonds are Transfers Out for financial reporting purposes	(3,019)
Total transfers out as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ (4,388)</u>

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 COMMUNITY DEVELOPMENT (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Revenues from Use of Money and Property	\$	\$	\$ 33	\$ 33
Aid from Other Governmental Agencies	20,598	20,598	7,254	(13,344)
Other Revenues				
Total Revenues	<u>20,598</u>	<u>20,598</u>	<u>7,287</u>	<u>(13,311)</u>
EXPENDITURES:				
Public Assistance	18,310	17,510	4,441	13,069
Total Expenditures	<u>18,310</u>	<u>17,510</u>	<u>4,441</u>	<u>13,069</u>
Excess of Revenues Over Expenditures	<u>2,288</u>	<u>3,088</u>	<u>2,846</u>	<u>(242)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	5	5		(5)
Transfers Out	<u>(2,737)</u>	<u>(2,736)</u>	<u>(2,211)</u>	<u>525</u>
Total Other Financing Sources (Uses)	<u>(2,732)</u>	<u>(2,731)</u>	<u>(2,211)</u>	<u>520</u>
Net Change in Fund Balance	(444)	357	635	278
Fund Balance, July 1, 2019	1,704	916	916	
Prior Period Adjustments				
Fund Balance, June 30, 2020	<u>\$ 1,260</u>	<u>\$ 1,273</u>	<u>\$ 1,551</u>	<u>\$ 278</u>

Explanation of differences between budgetary expenditures and GAAP expenditures:

Actual amount budgetary basis from the budgetary comparison schedule	\$ 4,441
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(48)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 4,393</u>

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CORONAVIRUS RELIEF (CARES)
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Revenues from Use of Money and Property	\$	\$	\$ 2,349	\$ 2,349
Aid from Other Governmental Agencies	157,078	157,078	50,436	(106,642)
Total Revenues	157,078	157,078	52,785	(104,293)
EXPENDITURES:				
Public Assistance		99,078	14,789	84,289
Total Expenditures		99,078	14,789	84,289
Excess of Revenues Over Expenditures	157,078	58,000	37,996	(20,004)
OTHER FINANCING SOURCES (USES):				
Transfers Out		(58,000)	(36,106)	21,894
Total Other Financing Sources (Uses)		(58,000)	(36,106)	21,894
Net Change in Fund Balance	157,078		1,890	1,890
Fund Balance, July 1, 2019				
Fund Balance, June 30, 2020	\$ 157,078	\$	\$ 1,890	\$ 1,890

Explanation of differences between budgetary expenditures and GAAP expenditures:

Actual amount budgetary basis from the budgetary comparison schedule	\$ 14,789
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(459)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 14,330

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 COUNTY LOCAL REVENUE FUND
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Revenues from Use of Money and Property	\$ 203,698	\$ 203,698	\$ 197,883	\$ (5,815)
Aid from Other Governmental Agencies			780	780
Total Revenues	<u>203,698</u>	<u>203,698</u>	<u>198,663</u>	<u>(5,035)</u>
EXPENDITURES:				
Public Protection	<u>2,788</u>	<u>1,788</u>	<u>2,753</u>	<u>(965)</u>
Total Expenditures	<u>2,788</u>	<u>1,788</u>	<u>2,753</u>	<u>(965)</u>
Excess of Revenues Over Expenditures	<u>200,910</u>	<u>201,910</u>	<u>195,910</u>	<u>(6,000)</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	<u>(211,226)</u>	<u>(202,922)</u>	<u>(199,271)</u>	<u>3,651</u>
Total Other Financing Sources (Uses)	<u>(211,226)</u>	<u>(202,922)</u>	<u>(199,271)</u>	<u>3,651</u>
Net Change in Fund Balance	(10,316)	(1,012)	(3,361)	(2,349)
Fund Balance, July 1, 2019	<u>50,610</u>	<u>50,610</u>	<u>50,610</u>	
Fund Balance, June 30, 2020	<u>\$ 40,294</u>	<u>\$ 49,598</u>	<u>\$ 47,249</u>	<u>\$ (2,349)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
 HUMAN SERVICES
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Revenues from Use of Money and Property	\$	\$	\$ 243	\$ 243
Aid from Other Governmental Agencies	142,446	142,446	273,036	130,590
Charges for Current Services			392	392
Other Revenues	<u>2,393</u>	<u>2,393</u>	<u>2,487</u>	<u>94</u>
Total Revenues	<u>144,839</u>	<u>144,839</u>	<u>276,158</u>	<u>131,319</u>
EXPENDITURES:				
Public Assistance	<u>269,252</u>	<u>266,161</u>	<u>480,201</u>	<u>(214,040)</u>
Total Expenditures	<u>269,252</u>	<u>266,161</u>	<u>480,201</u>	<u>(214,040)</u>
Deficiency of Revenues Under Expenditures	<u>(124,413)</u>	<u>(121,322)</u>	<u>(204,043)</u>	<u>(82,721)</u>
OTHER FINANCING SOURCES:				
Transfers In	124,405	124,405	196,720	72,315
Transfers Out				
Total Other Financing Sources	<u>124,405</u>	<u>124,405</u>	<u>196,720</u>	<u>72,315</u>
Net Change in Fund Balance	(8)	3,083	(7,323)	(10,406)
Fund Balance, July 1, 2019	27,026	27,026	27,026	
Prior Period Adjustments				
Fund Balance, June 30, 2020	<u>\$ 27,018</u>	<u>\$ 30,109</u>	<u>\$ 19,703</u>	<u>\$ (10,406)</u>

Explanation of differences between budgetary expenditures and GAAP expenditures:

Actual amount budgetary basis from the budgetary comparison schedule	\$ 480,201
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(765)
Debt Service payments for Pension Obligation Bonds are Transfers Out for financial reporting purposes	(7,299)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 472,137</u>

Explanation of differences between budgetary transfers out and Generally Accepted Accounting Principles (GAAP) transfers out:

Actual transfers out amount budgetary basis from the budgetary comparison schedule	\$
Differences - Budget to GAAP	
Debt Service payments for Pension Obligation Bonds are Transfers Out for financial reporting purposes	(7,299)
Total transfers out as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ (7,299)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
 ROADS
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Taxes	\$ 924	\$ 924	\$ 1,067	\$ 143
Licenses, Permits and Franchises			2,641	2,641
Revenues from Use of Money and Property	200	200	1,735	1,535
Aid from Other Governmental Agencies	68,382	68,382	56,448	(11,934)
Charges for Current Services	2,059	2,059	2,085	26
Other Revenues	5	5	108	103
Total Revenues	<u>71,570</u>	<u>71,570</u>	<u>64,084</u>	<u>(7,486)</u>
EXPENDITURES:				
Public Ways and Facilities	108,331	99,995	87,252	12,743
Total Expenditures	<u>108,331</u>	<u>99,995</u>	<u>87,252</u>	<u>12,743</u>
Deficiency of Revenues Under Expenditures	<u>(36,761)</u>	<u>(28,425)</u>	<u>(23,168)</u>	<u>5,257</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	6,421	6,421	9,930	3,509
Transfers Out				
Total Other Financing Sources (Uses)	<u>6,421</u>	<u>6,421</u>	<u>9,930</u>	<u>3,509</u>
Net Change in Fund Balance	(30,340)	(22,004)	(13,238)	8,766
Fund Balance, July 1, 2019	53,196	53,196	53,196	
Prior Period Adjustments				
Fund Balance, June 30, 2020	<u>\$ 22,856</u>	<u>\$ 31,192</u>	<u>\$ 39,958</u>	<u>\$ 8,766</u>

Explanation of differences between budgetary expenditures and GAAP expenditures:

Actual amount budgetary basis from the budgetary comparison schedule	\$ 87,252
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(16,827)
Debt Service payments for Pension Obligation Bonds are Transfers Out for financial reporting purposes	(1,122)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 69,303</u>

Explanation of differences between budgetary transfers out and Generally Accepted Accounting Principles (GAAP) transfers out:

Actual transfers out amount budgetary basis from the budgetary comparison schedule	\$
Differences - Budget to GAAP	
Debt Service payments for Pension Obligation Bonds are Transfers Out for financial reporting purposes	(1,122)
Total transfers out as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ (1,122)</u>

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
 STRUCTURAL FIRE
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Taxes	\$ 98,282	98,282	98,311	\$ 29
Licenses, Permits and Franchises	1,400	1,400	1,352	(48)
Fines, Forfeitures and Penalties	90	90	85	(5)
Revenues from Use of Money and Property	(29)	(29)	95	124
Aid from Other Governmental Agencies	7,773	7,773	7,380	(393)
Charges for Current Services	35,632	35,632	39,760	4,128
Other Revenues	314	314	881	567
Total Revenues	<u>143,462</u>	<u>143,462</u>	<u>147,864</u>	<u>4,402</u>
EXPENDITURES:				
Current:				
Public Protection	161,081	150,875	153,828	(2,953)
Total Expenditures	<u>161,081</u>	<u>150,875</u>	<u>153,828</u>	<u>(2,953)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(17,619)</u>	<u>(7,413)</u>	<u>(5,964)</u>	<u>1,449</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	18,064	18,064	13,381	(4,683)
Transfers Out	(1,335)	(1,005)		1,005
Total Other Financing Sources (Uses)	<u>16,729</u>	<u>17,059</u>	<u>13,381</u>	<u>(3,678)</u>
Net Change in Fund Balance	(890)	9,646	7,417	(2,229)
Fund Balance, July 1, 2019	5,446	5,446	5,446	
Fund Balance, June 30, 2020	<u>\$ 4,556</u>	<u>\$ 15,092</u>	<u>\$ 12,863</u>	<u>\$ (2,229)</u>

Explanation of differences between budgetary expenditures and GAAP expenditures:

Actual amount budgetary basis from the budgetary comparison schedule	\$ 153,828
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(397)
Debt Service payments for Pension Obligation Bonds are Transfers Out for financial reporting purposes	(10,993)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 142,438</u>

Explanation of differences between budgetary transfers out and Generally Accepted Accounting Principles (GAAP) transfers out:

Actual transfers out amount budgetary basis from the budgetary comparison schedule	\$
Differences - Budget to GAAP	
Debt Service payments for Pension Obligation Bonds are Transfers Out for financial reporting purposes	(10,993)
Total transfers out as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ (10,993)</u>

**COUNTY OF KERN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

I. BUDGETARY BASIS OF ACCOUNTING

A. BUDGETARY INFORMATION

In accordance with the provisions of Sections 29000 through 29144 of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget for the next fiscal year. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds, except that such budgets integrate the County's encumbrance system, and, accordingly, they differ from budgets prepared in accordance with accounting principles generally accepted in the United States of America in this regard. In addition, capital leases are budgeted for the current annual portion, and, under accounting principles generally accepted in the United States of America, the full amount of the leased asset purchased is required to be recorded as an expenditure in the year purchased.

The major funds for which annual budgets are adopted are presented in the budgetary comparison schedules and include the General Fund, Behavioral Health & Recovery Services, Community Development, Coronavirus Relief, County Local Revenue Fund, Human Services, Roads, and Structural Fire. The County also budgets for the following non-major funds: Aging & Adult Services, Alcohol Abuse, Alcohol Program, Asset Forfeiture 15% Probation, Automated Co. Warrant System, Automated Fingerprint, Board of Trade Advertising, Building Inspection, CCP Community Recidivism, Child Restraint Loaner, Child Support Services, Code Compliance, Community Corr. Performance Incentive, County Clerk, County Service Areas, Criminal Justice Facility, Criminalistics Laboratories, DA Court Ordered Penalties, DA/Sheriff/Probation DNA Fund, DA Equipment Automation, DA Federal Forfeitures, DA Local Forfeitures, Development Services, DHS Wraparound Savings, Disaster Assistance, DIVCA LCL Franchise Fee, Domestic Violence, Drug Program, Emergency Medical Payments, Employers' Training Resource, Environmental Health Services, Health-MAA TCM, IHSS Public Authority, Juvenile Inmate Welfare, Kern County Children's Fund, KNET Asset Forfeitures, Library Books, Local Public Safety, Micrographics, NSP Grant, Off Hwy. Motor Vehicle License, Oil & Gas Program, Parcel Map In-Lieu Fees, Parks & Recreation Donation Fund, Planned Local Drainage, Planned Sewer, Planning Admin. Surcharge, Probation Asset Forfeiture, Probation DJJ Realignment, Probation Federal Asset Forfeiture, Probation Training, Project Impact Mitigation Fund, Public Health Misc., Range Improvement, Real Estate Fraud, Recorder, Recorder's Electronic Recording, Recorder Modernization, Recorder SSN Truncation, Redemption Systems, RMA-Hazardous Waste Settlements, Rural Crimes Environmental Impact Fee, Shelter Care, Sheriff Cal I.D., Sheriff Civil Automated, Sheriff Civil Subpoena, Sheriff Controlled Substance, Sheriff Drug Abuse Gang Diversion, Sheriff Drug Awareness Program, Sheriff Electronic Monitoring, Sheriff Facility Training, Sheriff Inmate Welfare, Sheriff Judgment Debtor Fee, Sheriff Rural Crime, Sheriff Sidearm Conversion, Sheriff State Asset Forfeitures, Sheriff Training Fund, Sheriff's Volunteer Service Group, Sheriff Work Release, Sterilization, Strong Motion Instrumentation, Timber Harvest, Tobacco Education Control, Veterans Grant Fund, Vital Health Statistics County Clerk, Vital Health Statistics, Vital Health Statistics Recorder, Wildlife Resources, 2009 Capital Projects, 7th Standard Road Widening, AB900 Jail Construction, Accumulative Capital Outlay Fire, Accumulative Capital Outlay General, and Tobacco Securitization Proceeds.

The County controls expenditures from non-budgeted funds primarily by monitoring cash balances throughout its integrated accounting and warrant writing system. Non-budgeted debt service payments are determined by the terms of bond indentures.

**COUNTY OF KERN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

The aggregated County budget is an accumulation of current operating budgets within the budgeted funds operations. The County prepares annual budgets for its Enterprise and Internal Service Fund activities; however, such budgets are not presented since such comparison would make evaluation of the accrual basis of accounting funds unduly complex. All budgetary transactions must be approved by a four-fifths (4/5) vote from the Board.

The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is at the fund, department, and major object level, with more stringent control over capital assets and expenditure transfers and reimbursements for all budgeted funds. The dollar amount limitation effectively lowers the legal level of budgetary control to the object level. Presentation of the Budgetary Comparison Schedules at the legal level is not feasible due to excessive length; therefore, the Budgetary Comparison Schedules have been aggregated by function. The County also prepares a separate Final Budget document at the object level, which is made available to the public by the Auditor-Controller-County Clerk's office.

There were no material excess expenditures over the related appropriations in any object level within any fund. Final budget amounts, as reported, represent adjusted figures at year-end. The Board must approve transfers of appropriations between departments. The Board must also approve supplemental appropriations necessary and normally financed by unanticipated revenue during the year. Unanticipated revenues of \$37,571 were added to appropriations in the General Fund during the fiscal year.

The Board must approve transfers of appropriations between objects of expenditures within the same budget unit. Final budget amounts reported in the accompanying financial statements are as amended. Any excess of budgetary expenditures and other financing uses over revenues and other financing sources is financed by beginning available fund balances as provided for in the County Budget Act.

Encumbrances, which are commitments related to executory purchases for goods or services, are recorded for budgetary control purposes in the budgeted funds. Encumbrance accounting is utilized to assure effective budgetary control and accountability. Encumbrances outstanding at year-end represent the estimated amount of expenditures ultimately to result if the purchases in process at year-end are completed. Outstanding encumbrances related to purchase orders were allowed to carryover and are reported as reservations of fund balance for subsequent year expenditures. Unused or unencumbered appropriations at year-end close to fund balance.

**COUNTY OF KERN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

B. RECONCILIATION OF BUDGETARY BASIS TO GAAP

The annual County budget is prepared, approved and adopted in accordance with provisions of the County Budget Act. In preparing the budget, the County utilizes a basis of accounting which is different from the basis prescribed by generally accepted accounting principles (GAAP).

	Fund Balances (Budgetary Basis)	Basis Differences		Fund Balances (Modified Accrual Basis of Accounting)
		Capital Leases Capital Outlay	Outstanding Encumbrances for Budgeted Funds	
General Fund	\$ 300,794	\$ (4,635)	\$ 31,904	\$ 328,063
Behavior Health & Recovery Services	115,963		4,748	120,711
Community Development	1,551		48	1,599
Coronavirus Relief	1,890		459	2,349
Human Services	19,703		765	20,468
Roads	39,958		16,827	56,785
Structural Fire	12,863		397	13,260
Aging and Adult Services	3,061		28	3,089
Building Inspection	13,336		375	13,711
CCP Community Recidivism	4,025		969	4,994
Child Support	1,894		14	1,908
Code Compliance	643		76	719
Development Services	742		12	754
Employers' Training Resource	(614)		3,666	3,052
Total	\$ 515,809	\$ (4,635)	\$ 60,288	\$ 571,462

COUNTY OF KERN
KERN COUNTY EMPLOYEES' RETIREMENT ASSOCIATION - PENSION SCHEDULES
FOR THE YEAR ENDING JUNE 30, 2020 (IN THOUSANDS)

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Last 10 Fiscal Years*

Reporting Fiscal Year	Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2014	6/30/2013	91.682%	\$ 1,947,691	\$ 465,506	418.40%	59.59%
6/30/2015	6/30/2014	91.914%	1,901,916	482,159	394.46%	63.49%
6/30/2016	6/30/2015	91.290%	2,011,197	477,224	421.44%	62.36%
6/30/2017	6/30/2016	90.800%	2,191,581	479,889	456.68%	59.82%
6/30/2018†	6/30/2017	77.683%	1,836,402	407,334	450.83%	62.97%
6/30/2019	6/30/2018	76.586%	1,785,079	422,276	422.73%	64.67%
6/30/2020	6/30/2019	75.842%	1,806,945	418,431	431.84%	65.04%

Notes to Schedule:

The information presented relates solely to the County and not Kern County Employees' Retirement Association (KCERA) as a whole. This information is intended to provide the reader with the status of the County's participation in KCERA. Additional information is provided in the notes section of this report.

SCHEDULE OF THE COUNTY'S CONTRIBUTIONS

Last 10 Fiscal Years*

Fiscal Year of Contribution	Actuarially Determined Contribution	County's Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
6/30/2014	\$ 201,221	\$ 201,221	\$ -	\$ 482,159	41.73%
6/30/2015	194,907	194,907	-	477,224	40.84%
6/30/2016	198,049	198,049	-	479,889	41.27%
6/30/2017	174,267	174,267	-	407,334	42.78%
6/30/2018	188,408	188,408	-	422,276	44.62%
6/30/2019‡	198,221	198,221	-	418,431	47.37%
6/30/2020	206,270	206,270	-	460,888	44.75%

Notes to Schedule:

Valuation Date: Actuarially determined contribution rates are calculated as of June 30, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method Entry Age Normal
Remaining Amortization Period 16.5 years as of June 30, 2019
Asset Valuation Method Market value basis, recognized over a five year-period
Inflation 2.75%
Projected Salary Increase General: 4.00% to 8.75% and Safety: 3.75% to 12.00%, varying by service, including inflation
Investment Rate of Return 7.25%, net of pension plan investment expense, including inflation
Retirement Age General Age: 57, Safety Age: 53
Mortality RP-2014 Combined Healthy Annuitant Mortality Table projected with MP-2016 scale

* GASB Statement No. 68 was implemented as of June 30, 2015. Additional years will be presented as they are available.

† As of the June 30, 2018 actuarial report, the Hospital Authority was no longer included in the County's portion of pension values.

‡ Current year County values based on a calculation of the most recent proportionate share of net pension liability by the plan's contribution totals.

COUNTY OF KERN
OTHER POST-EMPLOYMENT BENEFITS
FOR THE YEAR ENDING JUNE 30, 2020 (IN THOUSANDS)

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY

Last 10 Fiscal Years*

Fiscal Year	Measurement Date	Proportion of the Net OPEB Liability	Proportionate Share of Net OPEB Liability	County's Covered-employee Payroll†	Proportionate Share of the Net Pension Liability as a Percentage of its Covered-employee Payroll	Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability
2018	6/30/2018	92.763%	55,195	356,748	15.47%	56.56%
2019	6/30/2019	92.493%	46,482	369,234	12.59%	62.67%
2020	6/30/2020	91.917%	42,679	221,937	19.23%	66.03%

† Based on the total covered employee payroll for employees classified as County in the census data.

SCHEDULE OF OPEB CONTRIBUTIONS

Last 10 Fiscal Years*

Fiscal Year	Actuarially Determined Contribution	County's Contribution ⁽¹⁾	Contribution Deficiency (Excess)	Covered-employee Payroll ⁽²⁾	Contributions as a Percentage of Covered-employee Payroll
2018	11,921	9,725	2,196	404,925	2.40%
2019	9,838	10,078	(240)	419,097	2.40%
2020	8,853	10,842	(1,895)	249,328	4.35%

Notes to Schedule:

Methods and assumptions used to determine contribution rates:

Valuation Date	Actuarially determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported
Actuarial Cost Method	Entry Age Cost Method level percentage of salary
Amortization Method	20-Year Closed Amortization; level dollar starting on June 30, 2018.
Remaining Amortization Period	18 years
Asset Valuation Method	Market value basis
Investment Rate of Return	6.50%, net of pension plan investment expense
Price Inflation	2.75% per year plus "across the board" real salary increases of .50% per year.
Projected Salary Increase	General: 4.00% to 8.75% and Safety: 3.75% to 12.00%, varying by service, including inflation
Trend Rates:	
Supplement	Bargaining Units 1-6, J, M, D, X: 3.5% to 2021/2022, then 7% to 2022/2023 grading down by 0.25% per year to an ultimate rate of 4.50% Bargaining Units (All others): 8.00% to 2021/2022, then 7.00% to 2022/2023 grading down by 0.25% per year to an ultimate rate of 4.50%
Stipend	0.00%
Mortality Rate	Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table

* GASB Statement No. 75 was implemented as of June 30, 2018. Additional years will be presented as they are available.





**OTHER
SUPPLEMENTARY
INFORMATION**



**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND
SCHEDULES**



**NON-MAJOR
GOVERNMENTAL FUNDS**



**COUNTY OF KERN
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020 (IN THOUSANDS)**

	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
Assets:				
Pooled Cash and Investments	\$ 111,553	\$ 2,813	\$ 173	\$ 114,539
Revolving Fund Cash	69			69
Cash and Investments Deposited with Trustee		34,211	328	34,539
Interest Receivable	288	13		301
Taxes Receivable	418			418
Accounts Receivable	5,484			5,484
Accrued Revenue	10,841		298	11,139
Due from Other Funds	1,116			1,116
Due from Other Agencies	633			633
Housing Loans Receivable	14,944			14,944
Housing Loans Interest Receivable	2,322			2,322
Total Assets	<u>147,668</u>	<u>37,037</u>	<u>799</u>	<u>185,504</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 147,668</u>	<u>\$ 37,037</u>	<u>\$ 799</u>	<u>\$ 185,504</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 5,733		\$ 231	\$ 5,964
Salaries and Employee Benefits Payable	1,097			1,097
Due to Other Funds	7,092			7,092
Advances from Grantors and Third Parties	26			26
Total Liabilities	<u>13,948</u>		<u>231</u>	<u>14,179</u>
Deferred Inflows of Resources:				
Deferred Housing Loan Payments	17,266			17,266
Unavailable Revenue - Other	375			375
Total Deferred Inflows of Resources	<u>17,641</u>			<u>17,641</u>
Fund Balances:				
Nonspendable	69			69
Restricted	89,496	34,241	568	124,305
Committed	26,271			26,271
Assigned	243	2,796		3,039
Total Fund Balances	<u>116,079</u>	<u>37,037</u>	<u>568</u>	<u>153,684</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 147,668</u>	<u>\$ 37,037</u>	<u>\$ 799</u>	<u>\$ 185,504</u>

COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
REVENUES:				
Taxes	\$ 3,989			\$ 3,989
Licenses, Permits and Franchises	14,793			14,793
Fines, Forfeitures and Penalties	7,341			7,341
Revenues from Use of Money and Property	3,332	1,659	132	5,123
Aid from Other Governmental Agencies	128,025	5,000		133,025
Charges for Current Services	27,996			27,996
Other Revenues	9,380		3,374	12,754
Total Revenues	194,856	6,659	3,506	205,021
EXPENDITURES:				
Current:				
General Government	2,168		1,073	3,241
Public Protection	36,683			36,683
Public Ways and Facilities	2,755			2,755
Health and Sanitation	10,514			10,514
Public Assistance	48,595			48,595
Capital Outlay		125		125
Debt Service:				
Principal			26,214	26,214
Interest			40,147	40,147
Total Expenditures	100,715	125	67,434	168,274
Excess (Deficiency) of Revenues over (under) Expenditures	94,141	6,534	(63,928)	36,747
OTHER FINANCING SOURCES (USES):				
Transfers In	28,244		64,158	92,402
Transfers Out	(114,216)	(214)		(114,430)
Proceeds from Issuance of Debt			6,885	6,885
Payment for Defeasance of Debt			(8,596)	(8,596)
Total Other Financing Sources (Uses)	(85,972)	(214)	62,447	(23,739)
Net Changes in Fund Balances	8,169	6,320	(1,481)	13,008
Fund Balances, July 1, 2019	107,910	30,717	2,049	140,676
Fund Balances, June 30, 2020	\$ 116,079	\$ 37,037	\$ 568	\$ 153,684

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS

Special revenue funds are revenues derived from specific taxes or other designated revenue sources. Primary revenue sources include taxes; fines, forfeitures and penalties; use of money and property; aid from other governmental agencies; charges for current services; and other revenues. Expenditures are for specific activities that are legally authorized to be financed from the individual funds. These special revenue funds are described below:

Abatement Cost – This fund accounts for the public nuisance abatement work done by the Code Compliance division.

Aging and Adult Services – This fund accounts for the development and maintenance of Countywide programs to provide social, nutritional, and protective services to seniors and other adults.

Alcohol Abuse – This fund accounts for assessments and is used to fund alcohol abuse education and prevention programs in schools and communities throughout the County.

Alcohol Program – This fund accounts for DUI violation fines and is used to fund alcohol programs and services as well as to upgrade facilities to comply with State and Federal regulations regarding accessibility for handicapped persons.

Asset Forfeiture 15% Probation – This fund was established to account for the County's allocation of asset forfeitures to be used to combat drug abuse and divert gang activity.

Automated County Warrant System – This fund accounts for fines imposed on driving offenses and is used for the development and operation of the automated County warrant system.

Automated Fingerprint – This fund accounts for an assessment on every fine, forfeiture, or penalty collected for criminal offenses and is to be used for maintaining the Cal-ID/Ran system.

Board of Trade Advertising – This fund holds monies received from the sale of advertising by the Board of Trade and is used to pay for related advertising expenses.

Building Inspection – This fund provides for enforcement of State and local regulations governing construction through the issuance of building permits and inspection of new construction in the unincorporated areas of the County.

Community Corrections Partnership (CCP) Community Recidivism – This fund accounts for 2011 realignment allocation for community-based organizations as approved by the Community Correction Partnership.

Child Restraint Loaner – This fund accounts for fines imposed on violators of the Child Passenger Restraint Systems Law and provides a low-cost child passenger restraint purchase and/or loaner program.

Child Support Services – This fund accounts for the initial court actions necessary to establish financial responsibility for the support of minors, and for the enforcement and collection of child support payments from absent parents under the Social Security Act.

Community Correction Performance Incentive – This fund accounts for the County's allocation of money from the State's Corrections Performance Incentives Fund to be used for specified purposes relating to improving local probation supervision practices and capacities.

County Clerk – This fund is responsible for issuing marriage licenses and fictitious business names, and accepting filings of notary public bonds, environmental impact reports, County loyalty oaths, and other miscellaneous filings.

County Service Areas – This fund accounts for a broad range of services to remote geographical areas as well as rapidly growing communities. These funds are financed principally from property taxes.

Criminal Justice Facility – This fund accounts for surcharges upon fines, forfeitures and penalties to assist in the construction and maintenance of County criminal justice and court facilities.

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS (Continued)

Criminalistics Laboratories – This fund uses revenues received from a \$50 fine on each conviction for controlled substance offense to defray costs of providing controlled substances analysis in the County.

District Attorney Court Ordered Penalties – This fund accounts for court-ordered penalties occurring within the County and are for the exclusive use by the District Attorney for the enforcement of consumer protection laws.

District Attorney/Sheriff/Probation DNA Fund – This fund accounts for penalty assessments associated with DNA testing.

District Attorney Equipment Automation – This fund accounts for special grants for the acquisition of equipment for automation of the District Attorney, and specialized equipment for the Crime Laboratory.

District Attorney Federal Forfeitures – This fund accounts for asset forfeiture distributions received through the equitable sharing program with the U.S. Department of Justice when the County's District Attorney's Office either prosecutes a related state criminal action or is responsible for the prosecution of the federal, judicial forfeiture.

District Attorney Local Forfeitures – This fund was established to account for the County's allocation of civil judgments and asset forfeitures.

Development Services – This fund, a division of the Public Works Department, is responsible for reviewing and processing tract and parcel maps, reviewing construction and grading plans for code and regulation compliance, and oversees drainage, floodplain, and geologic activities related to land-development permits.

Department of Human Services (DHS) Wraparound Savings – This fund accounts for the placement and holding of savings of Wraparound monies used to provide specialized intensive "wraparound" services to youth in an effort to achieve positive outcomes.

Disaster Assistance – This fund accounts for funding received from the California Governor's Office of Emergency Services for the purchase of temporary modular housing units for families affected by the Erskine Fire.

DIVCA LCL Franchise Fee – This fund accounts for a surcharge on cable providers' franchise fees to be used for audio/visual infrastructure capital equipment purchases.

Domestic Violence – This fund accounts for a surcharge on marriage licenses and is used to finance domestic violence programs.

Drug Program – This fund accounts for fines, penalties and forfeitures and is used to develop, implement, and operate alcohol and drug assessment programs.

Emergency Medical Payments – This fund provides for the coordination of all participants in the emergency medical services system in the County, as authorized under the Health and Safety Code.

Employers' Training Resource (ETR) – This fund administers the Federal Workforce Investment Act and Welfare-to-Work funds received through the Department of Labor, State Employment Development Department, and the Kern County Department of Human Services. ETR accounts for job training and support services for workers of all economic classes.

Environmental Health Services – This fund provides State mandated regulatory oversight, compliance assistance, and enforcement actions relating to health and safety standards for community businesses and activities.

Health-MAA TCM – This fund accounts for the reimbursement of case management services known as Targeted Case Management (TCM) and for administration of the Medi-Cal program known as Medi-Cal Administrative Activities (MAA).

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS (Continued)

In-Home Supportive Services (IHSS) Public Authority – This fund accounts for supportive services given to aged, blind, or disabled persons, who are unable to perform the services themselves and who cannot safely remain in their homes or abodes of their own choosing unless these services are provided.

Juvenile Inmate Welfare – This fund accounts for revenues generated at Juvenile facilities and are used for enhancing programs within the Juvenile Institutions.

Kern County Children's Fund – This fund accounts for fees from birth certificate requests with the monies used in funding child abuse and neglect prevention and intervention programs.

KNET Asset Forfeitures – The fund accounts for funds received for asset forfeitures from the Kern Narcotics Enforcement Team (KNET).

Library Books – This fund holds donations received by the Library for the sole purpose of purchasing materials (books, audiovisual materials, subscriptions, etc.).

Local Public Safety – This fund is used to separately account for proceeds from a half-cent sales tax enacted through the passage of Proposition 172 in November 1993. Proceeds are allocated from this fund to the District Attorney, Public Defender, Sheriff, Probation and Fire.

Micrographics – This fund accounts for the document filing fee used to defray the cost of converting the Recorder's document storage system to micrographics.

NSP Grant – This fund accounts for grant funds from the Housing and Economic Recovery Act of 2008, which are restricted for use in addressing the effects of abandoned and foreclosed properties in Kern County.

Off Highway Motor Vehicle License – This fund supports Off Highway Projects.

Oil and Gas Program – This fund accounts for fees from permits issued for the drilling and production of oil and gas.

Parcel Map In-lieu Fees – This fund accounts for providing park or recreational facilities and improvement of Parks.

Parks and Recreation Donation Fund – This fund holds donations received to be used for park improvement projects.

Planned Local Drainage – This fund accounts for Planned Drainage Areas established in 1976 to finance the construction of storm drain facilities.

Planned Sewer – This fund accounts for sewer facility impact fees charged to building permit applicants to defray the costs of constructing planned drainage and sewer facilities.

Planning Administration Surcharge – This fund collects specified building permit fees applied to new developments to offset costs related to the administration and update of the General Plan and Specific Plans affecting Kern County's growth and development.

Probation Asset Forfeiture – This fund was established to account for the County's allocation of asset forfeitures.

Probation DJJ Realignment – This fund accounts for services given to juveniles that prior to realignment received services from the Division of Juvenile Justice (DJJ).

Probation Federal Asset Forfeiture – This fund was established to account for the County's allocation of Federal asset forfeitures.

Probation Training – This fund accounts for state money received for the development of training, program evaluation, and the research study on validated standards.

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS (Continued)

Project Impact Mitigation Fund – This fund accounts for monies received from project impact mitigation measures that must be used to satisfy the required mitigation.

Public Health Miscellaneous – This fund accounts for various private donations.

Range Improvement – This fund accounts for grazing fees used to support range improvement costs.

Real Estate Fraud – This fund accounts for recording of real estate instrument fees to fund the deterrence, investigation, and prosecution of real estate fraud crimes.

Recorder – This fund accounts for recording fees used for the operations of the Recorder's office.

Recorder's Electronic Recording – This fund accounts for recording fees used to maintain the County's system of recorded documents.

Recorder Modernization – This fund accounts for monies collected through a \$1 fee added per recorded document to pay for the County's electronic recording delivery system.

Recorder SSN Truncation – This fund accounts for recording fees used to protect social security numbers on public records.

Redemption Systems – This fund accounts for the requirement under the Revenue and Taxation Code Section 4710.

RMA-Hazardous Waste Settlements – This fund accounts for monies to be used only for the enforcement of laws pertaining to Hazardous Waste Control.

Rural Crimes Environmental Impact Fee – This fund accounts for fees collected from permits to be used to supplement general funds allocated to staffing the Rural Crimes Unit, for the prevention and investigation of rural crimes.

Shelter Care – This fund accounts for donations received for the purchase of emergency items, arts and crafts supplies, and entertainment and recreation for the benefit of the children at the Jamison Center.

Sheriff Cal I.D. – This fund accounts for monies collected through a \$1 fee added to all vehicle registrations to the County with the cost of purchase and replacement of automated fingerprint equipment.

Sheriff Civil Automated – This fund allocates a portion of fees obtained from the service of Civil Process for the exclusive use of the Sheriff's Civil Division for implementation, maintenance, and purchase of auxiliary equipment for automated systems.

Sheriff Civil Subpoena – This fund is used to account for funds that cover the expense of County employees obligated by subpoena to attend civil action. Funding is provided by parties requesting subpoenas.

Sheriff Controlled Substance – This fund holds monies forfeited to the Sheriff to reimburse the Sheriff's department for expenditures made or incurred in connection with forfeiture proceedings and criminal convictions.

Sheriff Drug Abuse Gang Diversion – This fund is used to support programs designed to combat drug abuse and divert gang activity.

Sheriff Drug Awareness Program – This fund accounts for donations received for the sole purpose of benefiting the drug awareness efforts of the Sheriff's department.

Sheriff Electronic Monitoring – This fund is used to collect administrative and registration fees in accordance with Penal Code section 1208.2(b)(1). The fees collected would be used for the Electronic Monitoring Program.

Sheriff Facility Training – This fund accounts for the training and recruitment of Sheriff personnel in order to adhere to the California Penal Code.

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS (Continued)

Sheriff Inmate Welfare – This fund accounts for monies derived from the commissary sales and telephone charges at the County Jail. Funds are used for the welfare and benefit of inmates housed in the County Jail.

Sheriff Judgment Debtor Fee – This fund collects processing fees for disbursements of certain monies to supplement the cost of purchase and maintenance of the Sheriff's vehicles and equipment.

Sheriff Rural Crime – This fund holds grant money to be used by the rural crime investigation program to reduce losses caused by criminal activity in the agricultural, oil, and livestock industries.

Sheriff Sidearm Conversion – This fund accounts for the deposit of monies generated from the sale of firearms to fund departmental transition to a standardized departmental sidearm.

Sheriff State Asset Forfeitures – This fund holds revenues received from assets seized during arrests.

Sheriff Training Fund – This fund accounts for the deposit of monies generated from a contract with Cerro Coso Community College for Law Enforcement training.

Sheriff's Volunteer Service Group – This fund accounts for donations received for the purchase of equipment and supplies for the Search and Rescue Team.

Sheriff Work Release – This fund collects the revenues from the Work Release Program, which promotes successful reintegration of law violators into society and reduce jail overcrowding.

Sterilization – This fund holds 10% of all natural and altered dog license fees collected annually to be utilized to fund the Low-Cost Spay/Neuter Program.

Strong Motion Instrumentation – This fund receives revenue through fees charged for permits and is used for the purpose of promoting seismic education and awareness as part of a State mandate.

Timber Harvest – This fund accounts for payments received to harvest timber to be used for improvement projects in County parks.

Tobacco Education Control – This fund accounts for deposits of prospective payments toward the Tobacco Education Program per State AB99.

Veterans Grant Fund – This fund is used to account for grant and donation revenue received by the Veterans Department.

Vital Health Statistics County Clerk – This fund collects a \$1 fee for each certified copy of a birth, death, or marriage certificate, and reimburses the County Clerk for allowable budget expenditures.

Vital Health Statistics – This fund collects a \$1 fee for each certified copy of a birth, death, or marriage certificate, and reimburses the Health Department for allowable budget expenditures.

Vital Health Statistics Recorder – This fund collects a \$1 fee for each certified copy of a birth, death, or marriage certificate and reimburses the Recorder for allowable budget expenditures.

Wildlife Resources – This fund accounts for funds received from the State to fund projects recommended by the Parks and Recreations Commission.

Other Special Revenue Funds – These funds account for revenues received for various activities and programs including: County-wide Crime Prevention, High Intensity Drug Trafficking Areas (HIDTA) – State Asset Forfeiture, Juvenile Justice Facility, Oil and Gas Road Maintenance, Oildale Revitalization, Public Improvement Districts, Tehachapi Transportation Impact Fee Core, and Tehachapi Transportation Impact Fee Non-Core.



**COUNTY OF KERN
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
JUNE 30, 2020 (IN THOUSANDS)**

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	<u>TOTAL</u>	<u>AGING & ADULT SERVICES</u>	<u>ALCOHOL ABUSE</u>	<u>ALCOHOL PROGRAM</u>	<u>ASSET FORFEITURE 15% PROBATION</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Assets:					
Pooled Cash and Investments	\$ 111,553	\$	\$ 58	\$ 46	\$ 11
Revolving Fund Cash	69	4			
Interest Receivable	288				
Taxes Receivable	418				
Accounts Receivable, Net	5,484				
Accrued Revenue	10,841	4,087			
Due from Other Funds	1,116	325			
Due from Other Agencies	633		5	7	
Housing Loans Receivable	14,944				
Housing Loans Interest Receivable	2,322				
Total Assets	<u>147,668</u>	<u>4,416</u>	<u>63</u>	<u>53</u>	<u>11</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 147,668</u>	<u>\$ 4,416</u>	<u>\$ 63</u>	<u>\$ 53</u>	<u>\$ 11</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 5,733	\$ 530	\$	\$	\$
Salaries and Employee Benefits Payable	1,097	342			
Due to Other Funds	7,092	429			
Advances from Grantors and Third Parties	26	26			
Total Liabilities	<u>13,948</u>	<u>1,327</u>			
Deferred Inflows of Resources:					
Deferred Housing Loan Payments	17,266				
Unavailable Revenue - Property Taxes	375				
Total Deferred Inflows of Resources	<u>17,641</u>				
Fund Balances:					
Nonspendable	69	4			
Restricted	89,496		63	53	11
Committed	26,271	3,085			
Assigned	243				
Total Fund Balances	<u>116,079</u>	<u>3,089</u>	<u>63</u>	<u>53</u>	<u>11</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 147,668</u>	<u>\$ 4,416</u>	<u>\$ 63</u>	<u>\$ 53</u>	<u>\$ 11</u>

<u>AUTOMATED CO. WARRANT SYSTEM</u>	<u>AUTOMATED FINGERPRINT</u>	<u>BOARD OF TRADE ADVERTISING</u>	<u>BUILDING INSPECTION</u>	<u>CCP COMMUNITY RECIDIVISM</u>	
					ASSETS AND DEFERRED OUTFLOWS OF RESOURCES
\$ 106	\$ 919	\$ 243	\$ 13,537	\$ 5,105	Assets:
	1		6		Pooled Cash and Investments
			74		Revolving Fund Cash
					Interest Receivable
			73		Taxes Receivable
					Accounts Receivable, Net
			41	106	Accrued Revenue
3	17				Due from Other Funds
					Due from Other Agencies
					Housing Loans Receivable
					Housing Loans Interest Receivable
<u>109</u>	<u>937</u>	<u>243</u>	<u>13,731</u>	<u>5,211</u>	Total Assets
\$ <u>109</u>	\$ <u>937</u>	\$ <u>243</u>	\$ <u>13,731</u>	\$ <u>5,211</u>	Total Assets and Deferred Outflows of Resources
					LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES
\$	\$	\$	\$ 20	\$ 217	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Grantors and Third Parties
			20	217	Total Liabilities
					Deferred Inflows of Resources:
					Deferred Housing Loan Payments
					Unavailable Revenue - Property Taxes
					Total Deferred Inflows of Resources
			6		Fund Balances:
109	937		13,705	4,994	Nonspendable
		243			Restricted
					Committed
					Assigned
<u>109</u>	<u>937</u>	<u>243</u>	<u>13,711</u>	<u>4,994</u>	Total Fund Balances
\$ <u>109</u>	\$ <u>937</u>	\$ <u>243</u>	\$ <u>13,731</u>	\$ <u>5,211</u>	Total Liabilities, Deferred Inflows of Resources, and Fund Balances

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2020 (IN THOUSANDS)**

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	<u>CHILD RESTRAINT LOANER</u>	<u>CHILD SUPPORT SERVICES</u>	<u>CODE COMPLIANCE</u>	<u>COMM CORR PERFORMANCE INCENTIVE</u>	<u>COUNTY CLERK</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Assets:					
Pooled Cash and Investments	\$ 4	\$ 1,806	\$ 705	\$ 455	\$ 29
Revolving Fund Cash		47	5		3
Interest Receivable		7	1		
Taxes Receivable					
Accounts Receivable, Net			30		
Accrued Revenue		478	6		
Due from Other Funds		172			
Due from Other Agencies					
Housing Loans Receivable					
Housing Loans Interest Receivable					
Total Assets	<u>4</u>	<u>2,510</u>	<u>747</u>	<u>455</u>	<u>32</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 4</u>	<u>\$ 2,510</u>	<u>\$ 747</u>	<u>\$ 455</u>	<u>\$ 32</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$	\$ 65	\$ 28	\$	\$ 1
Salaries and Employee Benefits Payable		537			13
Due to Other Funds					
Advances from Grantors and Third Parties					
Total Liabilities		<u>602</u>	<u>28</u>		<u>14</u>
Deferred Inflows of Resources:					
Deferred Housing Loan Payments					
Unavailable Revenue - Property Taxes					
Total Deferred Inflows of Resources					
Fund Balances:					
Nonspendable		47	5		3
Restricted	4	1,861		455	15
Committed			714		
Assigned					
Total Fund Balances	<u>4</u>	<u>1,908</u>	<u>719</u>	<u>455</u>	<u>18</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4</u>	<u>\$ 2,510</u>	<u>\$ 747</u>	<u>\$ 455</u>	<u>\$ 32</u>

COUNTY SERVICE AREAS	CRIMINAL JUSTICE FACILITY	CRIMINALISTICS LABORATORIES	DA COURT ORDERED PENALTIES	DA/SHERIFF/ PROBATION DNA FUND	
\$ 6,631	\$ 2,624	\$ 38	\$ 568	\$ 80	ASSETS AND DEFERRED OUTFLOWS OF RESOURCES
7					Assets:
418					Pooled Cash and Investments
19					Revolving Fund Cash
	176				Interest Receivable
					Taxes Receivable
					Accounts Receivable, Net
					Accrued Revenue
					Due from Other Funds
				29	Due from Other Agencies
					Housing Loans Receivable
					Housing Loans Interest Receivable
<u>7,075</u>	<u>2,800</u>	<u>38</u>	<u>568</u>	<u>109</u>	Total Assets
<u>\$ 7,075</u>	<u>\$ 2,800</u>	<u>\$ 38</u>	<u>\$ 568</u>	<u>\$ 109</u>	Total Assets and Deferred Outflows of Resources
					LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES
\$ 79	\$	\$	\$	\$	Liabilities:
22					Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Grantors and Third Parties
<u>101</u>					Total Liabilities
					Deferred Inflows of Resources:
					Deferred Housing Loan Payments
<u>375</u>					Unavailable Revenue - Property Taxes
<u>375</u>					Total Deferred Inflows of Resources
					Fund Balances:
6,599	2,800	38	568	109	Nonspendable
					Restricted
					Committed
					Assigned
<u>6,599</u>	<u>2,800</u>	<u>38</u>	<u>568</u>	<u>109</u>	Total Fund Balances
<u>\$ 7,075</u>	<u>\$ 2,800</u>	<u>\$ 38</u>	<u>\$ 568</u>	<u>\$ 109</u>	Total Liabilities, Deferred Inflows of Resources, and Fund Balances

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2020 (IN THOUSANDS)**

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	<u>DA EQUIPMENT AUTOMATION</u>	<u>DA FEDERAL FORFEITURES</u>	<u>DA LOCAL FORFEITURES</u>	<u>DEVELOPMENT SERVICES</u>	<u>DHS WRAPAROUND SAVINGS</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Assets:					
Pooled Cash and Investments	\$ 470	\$ 244	\$ 164	\$ 848	\$ 14,680
Revolving Fund Cash					
Interest Receivable				1	
Taxes Receivable					
Accounts Receivable, Net				6	
Accrued Revenue				17	
Due from Other Funds					
Due from Other Agencies					
Housing Loans Receivable					
Housing Loans Interest Receivable					
Total Assets	<u>470</u>	<u>244</u>	<u>164</u>	<u>872</u>	<u>14,680</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 470</u>	<u>\$ 244</u>	<u>\$ 164</u>	<u>\$ 872</u>	<u>\$ 14,680</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$ 10
Salaries and Employee Benefits Payable					
Due to Other Funds				118	
Advances from Grantors and Third Parties					
Total Liabilities				<u>118</u>	<u>10</u>
Deferred Inflows of Resources:					
Deferred Housing Loan Payments					
Unavailable Revenue - Property Taxes					
Total Deferred Inflows of Resources					
Fund Balances:					
Nonspendable					
Restricted	470	244	164		14,670
Committed				754	
Assigned					
Total Fund Balances	<u>470</u>	<u>244</u>	<u>164</u>	<u>754</u>	<u>14,670</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 470</u>	<u>\$ 244</u>	<u>\$ 164</u>	<u>\$ 872</u>	<u>\$ 14,680</u>

DISASTER ASSISTANCE	DIVCA LCL FRANCHISE FEE	DOMESTIC VIOLENCE	DRUG PROGRAM	EMERGENCY MEDICAL PAYMENTS	
					ASSETS AND DEFERRED OUTFLOWS OF RESOURCES
					Assets:
\$	\$	\$	\$	\$	Pooled Cash and Investments
	1,605	114	6	3,874	Revolving Fund Cash
	8			20	Interest Receivable
					Taxes Receivable
					Accounts Receivable, Net
					Accrued Revenue
		2		194	Due from Other Funds
					Due from Other Agencies
					Housing Loans Receivable
					Housing Loans Interest Receivable
	<u>1,613</u>	<u>116</u>	<u>6</u>	<u>4,088</u>	Total Assets
\$	\$ <u>1,613</u>	\$ <u>116</u>	\$ <u>6</u>	\$ <u>4,088</u>	Total Assets and Deferred Outflows of Resources
					LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES
					Liabilities:
\$	\$	\$	\$	\$	Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Grantors and Third Parties
					Total Liabilities
					Deferred Inflows of Resources:
					Deferred Housing Loan Payments
					Unavailable Revenue - Property Taxes
					Total Deferred Inflows of Resources
					Fund Balances:
	1,613	116	6	4,088	Nonspendable
					Restricted
					Committed
					Assigned
	<u>1,613</u>	<u>116</u>	<u>6</u>	<u>4,088</u>	Total Fund Balances
\$	\$ <u>1,613</u>	\$ <u>116</u>	\$ <u>6</u>	\$ <u>4,088</u>	Total Liabilities, Deferred Inflows of Resources, and Fund Balances

**COUNTY OF KERN
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
JUNE 30, 2020 (IN THOUSANDS)**

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	<u>EMPLOYERS' TRAINING RESOURCE</u>	<u>ENVIRONMENTAL HEALTH SERVICES</u>	<u>HEALTH-MAA TCM</u>	<u>IHSS PUBLIC AUTHORITY</u>	<u>JUVENILE INMATE WELFARE</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Assets:					
Pooled Cash and Investments	\$ 2,324	\$ 3,130	\$ 731	\$ 590	\$ 204
Revolving Fund Cash					
Interest Receivable	10	23	1	9	
Taxes Receivable					
Accounts Receivable, Net	5,350				
Accrued Revenue				173	
Due from Other Funds	54	6			
Due from Other Agencies					
Housing Loans Receivable					
Housing Loans Interest Receivable					
Total Assets	<u>7,738</u>	<u>3,159</u>	<u>732</u>	<u>772</u>	<u>204</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 7,738</u>	<u>\$ 3,159</u>	<u>\$ 732</u>	<u>\$ 772</u>	<u>\$ 204</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 4,686	\$ 24	\$	\$	\$
Salaries and Employee Benefits Payable		159			
Due to Other Funds					
Advances from Grantors and Third Parties					
Total Liabilities	<u>4,686</u>	<u>183</u>			
Deferred Inflows of Resources:					
Deferred Housing Loan Payments					
Unavailable Revenue - Property Taxes					
Total Deferred Inflows of Resources					
Fund Balances:					
Nonspendable					
Restricted	3,052	2,976	732	772	204
Committed					
Assigned					
Total Fund Balances	<u>3,052</u>	<u>2,976</u>	<u>732</u>	<u>772</u>	<u>204</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 7,738</u>	<u>\$ 3,159</u>	<u>\$ 732</u>	<u>\$ 772</u>	<u>\$ 204</u>

KERN COUNTY CHILDREN'S FUND	KNET ASSET FORFEITURES	LIBRARY BOOKS	LOCAL PUBLIC SAFETY	NSP GRANT	
					ASSETS AND DEFERRED OUTFLOWS OF RESOURCES
\$ 1,070	\$ 306	\$ 429	\$ 4,751	\$ 61	Assets:
1		1			Pooled Cash and Investments
			6,054		Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accounts Receivable, Net
					Accrued Revenue
					Due from Other Funds
				14,944	Due from Other Agencies
				2,322	Housing Loans Receivable
					Housing Loans Interest Receivable
<u>1,071</u>	<u>306</u>	<u>430</u>	<u>10,805</u>	<u>17,327</u>	Total Assets
<u>\$ 1,071</u>	<u>\$ 306</u>	<u>\$ 430</u>	<u>\$ 10,805</u>	<u>\$ 17,327</u>	Total Assets and Deferred Outflows of Resources
					LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES
\$ 47	\$	\$	\$	\$	Liabilities:
			6,054		Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Grantors and Third Parties
<u>47</u>			<u>6,054</u>		Total Liabilities
				17,266	Deferred Inflows of Resources:
					Deferred Housing Loan Payments
					Unavailable Revenue - Property Taxes
				<u>17,266</u>	Total Deferred Inflows of Resources
1,024	306	430	4,751	61	Fund Balances:
					Nonspendable
					Restricted
					Committed
					Assigned
<u>1,024</u>	<u>306</u>	<u>430</u>	<u>4,751</u>	<u>61</u>	Total Fund Balances
<u>\$ 1,071</u>	<u>\$ 306</u>	<u>\$ 430</u>	<u>\$ 10,805</u>	<u>\$ 17,327</u>	Total Liabilities, Deferred Inflows of Resources, and Fund Balances

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2020 (IN THOUSANDS)**

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	OFF HWY MOTOR VEH LICENSE	OIL & GAS PROGRAM	PARCEL MAP IN-LIEU FEES	PARKS & RECREATION DONATION FUND	PLANNED LOCAL DRAINAGE
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Assets:					
Pooled Cash and Investments	\$ 882	\$ 3,929	\$ 248	\$ 42	\$ 1,365
Revolving Fund Cash					
Interest Receivable					1
Taxes Receivable					
Accounts Receivable, Net					
Accrued Revenue					
Due from Other Funds					
Due from Other Agencies					
Housing Loans Receivable					
Housing Loans Interest Receivable					
Total Assets	<u>882</u>	<u>3,929</u>	<u>248</u>	<u>42</u>	<u>1,366</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 882</u>	<u>\$ 3,929</u>	<u>\$ 248</u>	<u>\$ 42</u>	<u>\$ 1,366</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Due to Other Funds		220			
Advances from Grantors and Third Parties					
Total Liabilities		<u>220</u>			
Deferred Inflows of Resources:					
Deferred Housing Loan Payments					
Unavailable Revenue - Property Taxes					
Total Deferred Inflows of Resources					
Fund Balances:					
Nonspendable					
Restricted	882	3,709	248	42	1,366
Committed					
Assigned					
Total Fund Balances	<u>882</u>	<u>3,709</u>	<u>248</u>	<u>42</u>	<u>1,366</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 882</u>	<u>\$ 3,929</u>	<u>\$ 248</u>	<u>\$ 42</u>	<u>\$ 1,366</u>

PLANNED SEWER	PLANNING ADMIN SURCHARGE	PROBATION ASSET FORFEITURE	PROBATION DJJ REALIGNMENT	PROBATION FEDERAL ASSET FORFEITURE	
\$ 4,902	\$ 3,088	\$ 54	\$ 358	\$ 174	ASSETS AND DEFERRED OUTFLOWS OF RESOURCES
21	18		19		Assets:
	28		381		Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accounts Receivable, Net
					Accrued Revenue
					Due from Other Funds
					Due from Other Agencies
					Housing Loans Receivable
					Housing Loans Interest Receivable
<u>4,923</u>	<u>3,134</u>	<u>54</u>	<u>758</u>	<u>174</u>	Total Assets
<u>\$ 4,923</u>	<u>\$ 3,134</u>	<u>\$ 54</u>	<u>\$ 758</u>	<u>\$ 174</u>	Total Assets and Deferred Outflows of Resources
					LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES
\$	\$	\$	\$	\$	Liabilities:
	59				Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Grantors and Third Parties
	<u>59</u>				Total Liabilities
					Deferred Inflows of Resources:
					Deferred Housing Loan Payments
					Unavailable Revenue - Property Taxes
					Total Deferred Inflows of Resources
					Fund Balances:
		54	758	174	Nonspendable
4,923	3,075				Restricted
					Committed
					Assigned
<u>4,923</u>	<u>3,075</u>	<u>54</u>	<u>758</u>	<u>174</u>	Total Fund Balances
<u>\$ 4,923</u>	<u>\$ 3,134</u>	<u>\$ 54</u>	<u>\$ 758</u>	<u>\$ 174</u>	Total Liabilities, Deferred Inflows of Resources, and Fund Balances

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2020 (IN THOUSANDS)**

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	<u>PROBATION TRAINING</u>	<u>PROJECT IMPACT MITIGATION FUND</u>	<u>PUBLIC HEALTH MISC</u>	<u>RANGE IMPROVEMENT</u>	<u>REAL ESTATE FRAUD</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Assets:					
Pooled Cash and Investments	\$ 161	\$ 128	\$ 24	\$ 110	\$ 863
Revolving Fund Cash					
Interest Receivable					6
Taxes Receivable					
Accounts Receivable, Net					
Accrued Revenue					
Due from Other Funds					
Due from Other Agencies					
Housing Loans Receivable					
Housing Loans Interest Receivable					
Total Assets	<u>161</u>	<u>128</u>	<u>24</u>	<u>110</u>	<u>869</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 161</u>	<u>\$ 128</u>	<u>\$ 24</u>	<u>\$ 110</u>	<u>\$ 869</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Due to Other Funds					
Advances from Grantors and Third Parties					
Total Liabilities					
Deferred Inflows of Resources:					
Deferred Housing Loan Payments					
Unavailable Revenue - Property Taxes					
Total Deferred Inflows of Resources					
Fund Balances:					
Nonspendable					
Restricted	161	128	24	110	869
Committed					
Assigned					
Total Fund Balances	<u>161</u>	<u>128</u>	<u>24</u>	<u>110</u>	<u>869</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 161</u>	<u>\$ 128</u>	<u>\$ 24</u>	<u>\$ 110</u>	<u>\$ 869</u>

RECORDER	RECORDER'S ELECTRONIC RECORDING	RECORDER MODERNIZATION	RECORDER SSN TRUNCATION	REDEMPTION SYSTEMS	
					ASSETS AND DEFERRED OUTFLOWS OF RESOURCES
\$ 1,982	\$ 112	\$ 1,733	\$ 311	\$ 2,119	Assets:
4					Pooled Cash and Investments
9					Revolving Fund Cash
	1	5			Interest Receivable
26					Taxes Receivable
3		200			Accounts Receivable, Net
					Accrued Revenue
					Due from Other Funds
					Due from Other Agencies
					Housing Loans Receivable
					Housing Loans Interest Receivable
<u>2,024</u>	<u>113</u>	<u>1,938</u>	<u>311</u>	<u>2,119</u>	Total Assets
<u>\$ 2,024</u>	<u>\$ 113</u>	<u>\$ 1,938</u>	<u>\$ 311</u>	<u>\$ 2,119</u>	Total Assets and Deferred Outflows of Resources
					LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES
\$ 26	\$	\$	\$	\$	Liabilities:
46					Accounts Payable
				190	Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Grantors and Third Parties
<u>72</u>				<u>190</u>	Total Liabilities
					Deferred Inflows of Resources:
					Deferred Housing Loan Payments
					Unavailable Revenue - Property Taxes
					Total Deferred Inflows of Resources
4					Fund Balances:
1,948	113	1,938	311	1,929	Nonspendable
					Restricted
					Committed
					Assigned
<u>1,952</u>	<u>113</u>	<u>1,938</u>	<u>311</u>	<u>1,929</u>	Total Fund Balances
<u>\$ 2,024</u>	<u>\$ 113</u>	<u>\$ 1,938</u>	<u>\$ 311</u>	<u>\$ 2,119</u>	Total Liabilities, Deferred Inflows of Resources, and Fund Balances

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2020 (IN THOUSANDS)**

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	<u>RMA-HAZARDOUS WASTE SETTLEMENTS</u>	<u>RURAL CRIMES ENVIRONMENTAL IMPACT FEE</u>	<u>SHELTER CARE</u>	<u>SHERIFF CAL I.D.</u>	<u>SHERIFF CIVIL AUTOMATED</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Assets:					
Pooled Cash and Investments	\$ 1,080	\$ 2,850	\$ 174	\$ 1,037	\$ 1,227
Revolving Fund Cash					
Interest Receivable				7	7
Taxes Receivable					
Accounts Receivable, Net					
Accrued Revenue					
Due from Other Funds					
Due from Other Agencies					
Housing Loans Receivable					
Housing Loans Interest Receivable					
Total Assets	<u>1,080</u>	<u>2,850</u>	<u>174</u>	<u>1,044</u>	<u>1,234</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 1,080</u>	<u>\$ 2,850</u>	<u>\$ 174</u>	<u>\$ 1,044</u>	<u>\$ 1,234</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Due to Other Funds					
Advances from Grantors and Third Parties					
Total Liabilities					
Deferred Inflows of Resources:					
Deferred Housing Loan Payments					
Unavailable Revenue - Property Taxes					
Total Deferred Inflows of Resources					
Fund Balances:					
Nonspendable					
Restricted	1,080	2,850	174	1,044	1,234
Committed					
Assigned					
Total Fund Balances	<u>1,080</u>	<u>2,850</u>	<u>174</u>	<u>1,044</u>	<u>1,234</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,080</u>	<u>\$ 2,850</u>	<u>\$ 174</u>	<u>\$ 1,044</u>	<u>\$ 1,234</u>

SHERIFF CIVIL SUBPOENA	SHERIFF CONTROLLED SUBSTANCE	SHERIFF DRUG ABUSE GANG DIVERSION	SHERIFF DRUG AWARENESS PROGRAM	SHERIFF ELECTRONIC MONITORING	
\$ 32	\$ 427	\$ 164	\$ 869	\$ 157	
	1		1		
<u>32</u>	<u>428</u>	<u>164</u>	<u>870</u>	<u>157</u>	
<u>\$ 32</u>	<u>\$ 428</u>	<u>\$ 164</u>	<u>\$ 870</u>	<u>\$ 157</u>	
					ASSETS AND DEFERRED OUTFLOWS OF RESOURCES
					Assets:
					Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accounts Receivable, Net
					Accrued Revenue
					Due from Other Funds
					Due from Other Agencies
					Housing Loans Receivable
					Housing Loans Interest Receivable
					Total Assets
					Total Assets and Deferred Outflows of Resources
					LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES
\$	\$	\$	\$	\$	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Grantors and Third Parties
					Total Liabilities
					Deferred Inflows of Resources:
					Deferred Housing Loan Payments
					Unavailable Revenue - Property Taxes
					Total Deferred Inflows of Resources
					Fund Balances:
					Nonspendable
					Restricted
					Committed
					Assigned
32	428	164	870	157	Total Fund Balances
<u>32</u>	<u>428</u>	<u>164</u>	<u>870</u>	<u>157</u>	Total Liabilities, Deferred Inflows of Resources, and Fund Balances
<u>\$ 32</u>	<u>\$ 428</u>	<u>\$ 164</u>	<u>\$ 870</u>	<u>\$ 157</u>	

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2020 (IN THOUSANDS)**

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	<u>SHERIFF FACILITY TRAINING</u>	<u>SHERIFF INMATE WELFARE</u>	<u>SHERIFF JUDGMENT DEBTOR FEE</u>	<u>SHERIFF RURAL CRIME</u>	<u>SHERIFF SIDEARM CONVERSION</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Assets:					
Pooled Cash and Investments	\$ 89	\$ 1,755	\$ 301	\$ 21	\$ 15
Revolving Fund Cash					
Interest Receivable		15			
Taxes Receivable					
Accounts Receivable, Net					
Accrued Revenue					
Due from Other Funds					
Due from Other Agencies					
Housing Loans Receivable					
Housing Loans Interest Receivable					
Total Assets	<u>89</u>	<u>1,770</u>	<u>301</u>	<u>21</u>	<u>15</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 89</u>	<u>\$ 1,770</u>	<u>\$ 301</u>	<u>\$ 21</u>	<u>\$ 15</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Due to Other Funds					
Advances from Grantors and Third Parties					
Total Liabilities					
Deferred Inflows of Resources:					
Deferred Housing Loan Payments					
Unavailable Revenue - Property Taxes					
Total Deferred Inflows of Resources					
Fund Balances:					
Nonspendable					
Restricted	89	1,770	301	21	
Committed					15
Assigned					
Total Fund Balances	<u>89</u>	<u>1,770</u>	<u>301</u>	<u>21</u>	<u>15</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 89</u>	<u>\$ 1,770</u>	<u>\$ 301</u>	<u>\$ 21</u>	<u>\$ 15</u>

SHERIFF STATE ASSET FORFEITURES	SHERIFF TRAINING FUND	SHERIFF'S VOLUNTEER SERVICE GROUP	SHERIFF WORK RELEASE	STERILIZATION	
\$ 53	\$ 432	\$ 110	\$ 336	\$ 46	
<u>53</u>	<u>432</u>	<u>110</u>	<u>336</u>	<u>46</u>	
<u>\$ 53</u>	<u>\$ 432</u>	<u>\$ 110</u>	<u>\$ 336</u>	<u>\$ 46</u>	
					ASSETS AND DEFERRED OUTFLOWS OF RESOURCES
					Assets:
					Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accounts Receivable, Net
					Accrued Revenue
					Due from Other Funds
					Due from Other Agencies
					Housing Loans Receivable
					Housing Loans Interest Receivable
					Total Assets
					Total Assets and Deferred Outflows of Resources
					LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES
\$	\$	\$	\$	\$	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Grantors and Third Parties
					Total Liabilities
					Deferred Inflows of Resources:
					Deferred Housing Loan Payments
					Unavailable Revenue - Property Taxes
					Total Deferred Inflows of Resources
					Fund Balances:
					Nonspendable
					Restricted
					Committed
					Assigned
53	432	110	336	46	Total Fund Balances
<u>53</u>	<u>432</u>	<u>110</u>	<u>336</u>	<u>46</u>	Total Liabilities, Deferred Inflows of Resources, and Fund Balances
<u>\$ 53</u>	<u>\$ 432</u>	<u>\$ 110</u>	<u>\$ 336</u>	<u>\$ 46</u>	

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2020 (IN THOUSANDS)**

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	<u>STRONG MOTION INSTRUMENTATION</u>	<u>TIMBER HARVEST</u>	<u>TOBACCO EDUCATION CONTROL</u>	<u>VETERANS GRANT FUND</u>	<u>VITAL HEALTH STATISTICS COUNTY CLERK</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Assets:					
Pooled Cash and Investments	\$ 78	\$ 3	\$ 2	\$ 567	\$ 2
Revolving Fund Cash					
Interest Receivable					
Taxes Receivable					
Accounts Receivable, Net					
Accrued Revenue					
Due from Other Funds					
Due from Other Agencies					
Housing Loans Receivable					
Housing Loans Interest Receivable					
Total Assets	<u>78</u>	<u>3</u>	<u>2</u>	<u>567</u>	<u>2</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 78</u>	<u>\$ 3</u>	<u>\$ 2</u>	<u>\$ 567</u>	<u>\$ 2</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Due to Other Funds					
Advances from Grantors and Third Parties					
Total Liabilities					
Deferred Inflows of Resources:					
Deferred Housing Loan Payments					
Unavailable Revenue - Property Taxes					
Total Deferred Inflows of Resources					
Fund Balances:					
Nonspendable					
Restricted	78	3	2	567	2
Committed					
Assigned					
Total Fund Balances	<u>78</u>	<u>3</u>	<u>2</u>	<u>567</u>	<u>2</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 78</u>	<u>\$ 3</u>	<u>\$ 2</u>	<u>\$ 567</u>	<u>\$ 2</u>

<u>VITAL HEALTH STATISTICS</u>	<u>VITAL HEALTH STATISTICS RECORDER</u>	<u>WILDLIFE RESOURCES</u>	<u>OTHER SPECIAL REVENUE</u>	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
\$	140	\$	591	\$
		\$	9	\$
				7,835
				19
				Assets:
				Pooled Cash and Investments
				Revolving Fund Cash
				Interest Receivable
				Taxes Receivable
				Accounts Receivable, Net
				Accrued Revenue
				Due from Other Funds
				Due from Other Agencies
				Housing Loans Receivable
				Housing Loans Interest Receivable
				Total Assets
	<u>140</u>		<u>591</u>	<u>9</u>
				<u>7,854</u>
\$	<u>140</u>	\$	<u>591</u>	\$
		\$	<u>9</u>	\$
				<u>7,854</u>
				Total Assets and Deferred Outflows of Resources
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
\$	\$	\$	\$	Liabilities:
				Accounts Payable
				Salaries and Employee Benefits Payable
				Due to Other Funds
				Advances from Grantors and Third Parties
				Total Liabilities
				Deferred Inflows of Resources:
				Deferred Housing Loan Payments
				Unavailable Revenue - Property Taxes
				Total Deferred Inflows of Resources
				Fund Balances:
				Nonspendable
				Restricted
				Committed
				Assigned
				Total Fund Balances
	<u>140</u>		<u>591</u>	<u>9</u>
				<u>7,854</u>
\$	<u>140</u>	\$	<u>591</u>	\$
		\$	<u>9</u>	\$
				<u>7,854</u>
				Total Liabilities, Deferred Inflows of Resources, and Fund Balances

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

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	TOTAL	AGING & ADULT SERVICES	ALCOHOL ABUSE	ALCOHOL PROGRAM	ASSET FORFEITURE 15% PROBATION
REVENUES:					
Taxes	\$ 3,989	\$	\$	\$	\$
Licenses, Permits and Franchises	14,793				
Fines, Forfeitures and Penalties	7,341		57	69	
Revenues from Use of Money and Property	3,332	62	2	2	
Aid from Other Governmental Agencies	128,025	14,286			
Charges for Current Services	27,996	2,675			
Other Revenues	9,380	222			
Total Revenues	<u>194,856</u>	<u>17,245</u>	<u>59</u>	<u>71</u>	
EXPENDITURES:					
General Government	2,168				
Public Protection	36,683				
Public Ways and Facilities	2,755				
Health and Sanitation	10,514				
Public Assistance	48,595	19,500			
Culture and Recreation Services					
Total Expenditures	<u>100,715</u>	<u>19,500</u>			
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>94,141</u>	<u>(2,255)</u>	<u>59</u>	<u>71</u>	
OTHER FINANCING SOURCES (USES):					
Transfers In	28,244	3,954			
Transfers Out	(114,216)	(460)	(50)	(60)	
Total Other Financing Sources (Uses)	<u>(85,972)</u>	<u>3,494</u>	<u>(50)</u>	<u>(60)</u>	
Net Changes in Fund Balances	8,169	1,239	9	11	
Fund Balances, July 1, 2019	<u>107,910</u>	<u>1,850</u>	<u>54</u>	<u>42</u>	<u>11</u>
Fund Balances, June 30, 2020	<u>\$ 116,079</u>	<u>\$ 3,089</u>	<u>\$ 63</u>	<u>\$ 53</u>	<u>\$ 11</u>

AUTOMATED CO. WARRANT SYSTEM	AUTOMATED FINGERPRINT	BOARD OF TRADE ADVERTISING	BUILDING INSPECTION	CCP COMMUNITY RECIDIVISM	
\$	\$	\$	\$	\$	REVENUES:
			5,833		Taxes
30	187				Licenses, Permits and Franchises
2	31	10	488	75	Fines, Forfeitures and Penalties
				200	Revenues from Use of Money and Property
			93		Aid from Other Governmental Agencies
			4		Charges for Current Services
					Other Revenues
<u>32</u>	<u>218</u>	<u>10</u>	<u>6,418</u>	<u>275</u>	Total Revenues
					EXPENDITURES:
			6,800	1,794	General Government
					Public Protection
					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
					Culture and Recreation Services
			<u>6,800</u>	<u>1,794</u>	Total Expenditures
<u>32</u>	<u>218</u>	<u>10</u>	<u>(382)</u>	<u>(1,519)</u>	Excess (Deficiency) of Revenues Over (Under) Expenditures
				1,629	OTHER FINANCING SOURCES (USES):
					Transfers In
					Transfers Out
				<u>1,629</u>	Total Other Financing Sources (Uses)
32	218	(40)	(1,336)	110	Net Changes in Fund Balances
<u>77</u>	<u>719</u>	<u>283</u>	<u>15,047</u>	<u>4,884</u>	Fund Balances, July 1, 2019
<u>\$ 109</u>	<u>\$ 937</u>	<u>\$ 243</u>	<u>\$ 13,711</u>	<u>\$ 4,994</u>	Fund Balances, June 30, 2020

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

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	CHILD RESTRAINT LOANER	CHILD SUPPORT SERVICES	CODE COMPLIANCE	COMM CORR PERFORMANCE INCENTIVE	COUNTY CLERK
REVENUES:					
Taxes	\$	\$	\$ 139	\$	
Licenses, Permits and Franchises					186
Fines, Forfeitures and Penalties			19		
Revenues from Use of Money and Property		75	25	17	2
Aid from Other Governmental Agencies		22,505			
Charges for Current Services	13		218		442
Other Revenues		1	5		
Total Revenues	<u>13</u>	<u>22,581</u>	<u>406</u>	<u>17</u>	<u>630</u>
EXPENDITURES:					
General Government					
Public Protection		22,704	1,638		749
Public Ways and Facilities					
Health and Sanitation					
Public Assistance					
Culture and Recreation Services					
Total Expenditures		<u>22,704</u>	<u>1,638</u>		<u>749</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>13</u>	<u>(123)</u>	<u>(1,232)</u>	<u>17</u>	<u>(119)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In		1,524	1,592		48
Transfers Out	(18)	(1,264)			(27)
Total Other Financing Sources (Uses)	<u>(18)</u>	<u>260</u>	<u>1,592</u>		<u>21</u>
Net Changes in Fund Balances	(5)	137	360	17	(98)
Fund Balances, July 1, 2019	9	1,771	359	438	116
Fund Balances, June 30, 2020	<u>\$ 4</u>	<u>\$ 1,908</u>	<u>\$ 719</u>	<u>\$ 455</u>	<u>\$ 18</u>

COUNTY SERVICE AREAS	CRIMINAL JUSTICE FACILITY	CRIMINALISTICS LABORATORIES	DA COURT ORDERED PENALTIES	DA/SHERIFF/ PROBATION DNA FUND	
\$ 3,850	\$	\$	\$	\$	REVENUES:
41	1,939	17	414	319	Taxes
237	44	1	10	1	Licenses, Permits and Franchises
					Fines, Forfeitures and Penalties
					Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
<u>4,128</u>	<u>1,983</u>	<u>18</u>	<u>424</u>	<u>320</u>	Total Revenues
					EXPENDITURES:
28					General Government
2,755					Public Protection
641					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
					Culture and Recreation Services
<u>3,424</u>					Total Expenditures
<u>704</u>	<u>1,983</u>	<u>18</u>	<u>424</u>	<u>320</u>	Excess (Deficiency) of Revenues Over (Under) Expenditures
					OTHER FINANCING SOURCES (USES):
27					Transfers In
	(1,652)	(25)	(980)	(354)	Transfers Out
<u>27</u>	<u>(1,652)</u>	<u>(25)</u>	<u>(980)</u>	<u>(354)</u>	Total Other Financing Sources (Uses)
731	331	(7)	(556)	(34)	Net Changes in Fund Balances
<u>5,868</u>	<u>2,469</u>	<u>45</u>	<u>1,124</u>	<u>143</u>	Fund Balances, July 1, 2019
<u>\$ 6,599</u>	<u>\$ 2,800</u>	<u>\$ 38</u>	<u>\$ 568</u>	<u>\$ 109</u>	Fund Balances, June 30, 2020

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

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	DA EQUIPMENT AUTOMATION	DA FEDERAL FORFEITURES	DA LOCAL FORFEITURES	DEVELOPMENT SERVICES	DHS WRAPAROUND SAVINGS
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties			25		
Revenues from Use of Money and Property	17	9	6	26	227
Aid from Other Governmental Agencies					
Charges for Current Services				1,045	
Other Revenues					6,059
Total Revenues	<u>17</u>	<u>9</u>	<u>31</u>	<u>1,071</u>	<u>6,286</u>
EXPENDITURES:					
General Government				2,168	
Public Protection					
Public Ways and Facilities					
Health and Sanitation					
Public Assistance					90
Culture and Recreation Services					
Total Expenditures				<u>2,168</u>	<u>90</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>17</u>	<u>9</u>	<u>31</u>	<u>(1,097)</u>	<u>6,196</u>
OTHER FINANCING SOURCES (USES):					
Transfers In				1,595	
Transfers Out			(30)	(27)	(1,609)
Total Other Financing Sources (Uses)			<u>(30)</u>	<u>1,568</u>	<u>(1,609)</u>
Net Changes in Fund Balances	17	9	1	471	4,587
Fund Balances, July 1, 2019	<u>453</u>	<u>235</u>	<u>163</u>	<u>283</u>	<u>10,083</u>
Fund Balances, June 30, 2020	<u>\$ 470</u>	<u>\$ 244</u>	<u>\$ 164</u>	<u>\$ 754</u>	<u>\$ 14,670</u>

DISASTER ASSISTANCE	DIVCA LOCAL FRANCHISE FEE	DOMESTIC VIOLENCE	DRUG PROGRAM	EMERGENCY MEDICAL PAYMENTS	
\$	\$	\$	\$	\$	REVENUES:
	380	79	10	2,104	Taxes
	55	30			Licenses, Permits and Franchises
		2	1	131	Fines, Forfeitures and Penalties
					Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
					Charges for Current Services
				6	Other Revenues
	435	111	11	2,241	Total Revenues
					EXPENDITURES:
					General Government
					Public Protection
					Public Ways and Facilities
				1,346	Health and Sanitation
					Public Assistance
					Culture and Recreation Services
				1,346	Total Expenditures
	435	111	11	895	Excess (Deficiency) of Revenues Over (Under) Expenditures
					OTHER FINANCING SOURCES (USES):
	(81)	(130)	(30)	(232)	Transfers In
					Transfers Out
	(81)	(130)	(30)	(232)	Total Other Financing Sources (Uses)
	354	(19)	(19)	663	Net Changes in Fund Balances
	1,259	135	25	3,425	Fund Balances, July 1, 2019
\$	\$ 1,613	\$ 116	\$ 6	\$ 4,088	Fund Balances, June 30, 2020

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

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	EMPLOYERS' TRAINING RESOURCE	ENVIRONMENTAL HEALTH SERVICES	HEALTH-MAA TCM	IHSS PUBLIC AUTHORITY	JUVENILE INMATE WELFARE
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises		4,724			
Fines, Forfeitures and Penalties		140			
Revenues from Use of Money and Property	92	165	28	60	40
Aid from Other Governmental Agencies	22,349	35		608	
Charges for Current Services	7,961	4,433			
Other Revenues	79	6			
Total Revenues	30,481	9,503	28	668	40
EXPENDITURES:					
General Government					
Public Protection					
Public Ways and Facilities					
Health and Sanitation		8,527			
Public Assistance	17,203			11,493	
Culture and Recreation Services					
Total Expenditures	17,203	8,527		11,493	
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,278	976	28	(10,825)	40
OTHER FINANCING SOURCES (USES):					
Transfers In	607	1,114		10,827	
Transfers Out	(15,976)	(418)	(41)		(32)
Total Other Financing Sources (Uses)	(15,369)	696	(41)	10,827	(32)
Net Changes in Fund Balances	(2,091)	1,672	(13)	2	8
Fund Balances, July 1, 2019	5,143	1,304	745	770	196
Fund Balances, June 30, 2020	\$ 3,052	\$ 2,976	\$ 732	\$ 772	\$ 204

<u>KERN COUNTY CHILDREN'S FUND</u>	<u>KNET ASSET FORFEITURES</u>	<u>LIBRARY BOOKS</u>	<u>LOCAL PUBLIC SAFETY</u>	<u>NSP GRANT</u>	
\$	\$	\$	\$	\$	REVENUES:
					Taxes
					Licenses, Permits and Franchises
35	12	17	74	1	Fines, Forfeitures and Penalties
39			66,720	37	Revenues from Use of Money and Property
125					Aid from Other Governmental Agencies
		75			Charges for Current Services
					Other Revenues
<u>199</u>	<u>12</u>	<u>92</u>	<u>66,794</u>	<u>38</u>	Total Revenues
					EXPENDITURES:
					General Government
					Public Protection
					Public Ways and Facilities
301					Health and Sanitation
					Public Assistance
					Culture and Recreation Services
<u>301</u>					Total Expenditures
<u>(102)</u>	<u>12</u>	<u>92</u>	<u>66,794</u>	<u>38</u>	Excess (Deficiency) of Revenues Over (Under) Expenditures
					OTHER FINANCING SOURCES (USES):
			64		Transfers In
		(94)	(68,998)	(8)	Transfers Out
		(94)	(68,934)	(8)	Total Other Financing Sources (Uses)
(102)	12	(2)	(2,140)	30	Net Changes in Fund Balances
<u>1,126</u>	<u>294</u>	<u>432</u>	<u>6,891</u>	<u>31</u>	Fund Balances, July 1, 2019
<u>\$ 1,024</u>	<u>\$ 306</u>	<u>\$ 430</u>	<u>\$ 4,751</u>	<u>\$ 61</u>	Fund Balances, June 30, 2020

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

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	OFF HWY MOTOR VEH LICENSE	OIL & GAS PROGRAM	PARCEL MAP IN-LIEU FEES	PARKS & RECREATION DONATION FUND	PLANNED LOCAL DRAINAGE
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises		3,106			8
Fines, Forfeitures and Penalties					
Revenues from Use of Money and Property	15	60	10		49
Aid from Other Governmental Agencies	127				
Charges for Current Services			4		
Other Revenues					
Total Revenues	<u>142</u>	<u>3,166</u>	<u>14</u>		<u>57</u>
EXPENDITURES:					
General Government					
Public Protection					
Public Ways and Facilities					
Health and Sanitation					
Public Assistance					
Culture and Recreation Services					
Total Expenditures					
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>142</u>	<u>3,166</u>	<u>14</u>		<u>57</u>
OTHER FINANCING SOURCES (USES):					
Transfers In					
Transfers Out	<u>(4)</u>	<u>(2,336)</u>	<u>(25)</u>		
Total Other Financing Sources (Uses)	<u>(4)</u>	<u>(2,336)</u>	<u>(25)</u>		
Net Changes in Fund Balances	138	830	(11)		57
Fund Balances, July 1, 2019	<u>744</u>	<u>2,879</u>	<u>259</u>	<u>42</u>	<u>1,309</u>
Fund Balances, June 30, 2020	<u>\$ 882</u>	<u>\$ 3,709</u>	<u>\$ 248</u>	<u>\$ 42</u>	<u>\$ 1,366</u>

PLANNED SEWER	PLANNING ADMIN SURCHARGE	PROBATION ASSET FORFEITURE	PROBATION DJJ REALIGNMENT	PROBATION FEDERAL ASSET FORFEITURE	
\$	\$	\$	\$	\$	REVENUES:
					Taxes
		3		16	Licenses, Permits and Franchises
174	118	2	53	6	Fines, Forfeitures and Penalties
					Revenues from Use of Money and Property
30	898				Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
<u>204</u>	<u>1,016</u>	<u>5</u>	<u>53</u>	<u>22</u>	Total Revenues
					EXPENDITURES:
					General Government
					Public Protection
					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
					Culture and Recreation Services
					Total Expenditures
<u>204</u>	<u>1,016</u>	<u>5</u>	<u>53</u>	<u>22</u>	Excess (Deficiency) of Revenues Over (Under) Expenditures
			3,853		OTHER FINANCING SOURCES (USES):
	(1,368)		(4,073)		Transfers In
					Transfers Out
	<u>(1,368)</u>		<u>(220)</u>		Total Other Financing Sources (Uses)
204	(352)	5	(167)	22	Net Changes in Fund Balances
<u>4,719</u>	<u>3,427</u>	<u>49</u>	<u>925</u>	<u>152</u>	Fund Balances, July 1, 2019
<u>\$ 4,923</u>	<u>\$ 3,075</u>	<u>\$ 54</u>	<u>\$ 758</u>	<u>\$ 174</u>	Fund Balances, June 30, 2020

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

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	PROBATION TRAINING	PROJECT IMPACT MITIGATION FUND	PUBLIC HEALTH MISC	RANGE IMPROVEMENT	REAL ESTATE FRAUD
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties					
Revenues from Use of Money and Property		7		4	33
Aid from Other Governmental Agencies	366			6	
Charges for Current Services			15		1,057
Other Revenues					
Total Revenues	<u>366</u>	<u>7</u>	<u>15</u>	<u>10</u>	<u>1,090</u>
EXPENDITURES:					
General Government					
Public Protection				8	
Public Ways and Facilities					
Health and Sanitation					
Public Assistance					
Culture and Recreation Services					
Total Expenditures				<u>8</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>366</u>	<u>7</u>	<u>15</u>	<u>2</u>	<u>1,090</u>
OTHER FINANCING SOURCES (USES):					
Transfers In					
Transfers Out	<u>(206)</u>				<u>(600)</u>
Total Other Financing Sources (Uses)	<u>(206)</u>				<u>(600)</u>
Net Changes in Fund Balances	160	7	15	2	490
Fund Balances, July 1, 2019	<u>1</u>	<u>121</u>	<u>9</u>	<u>108</u>	<u>379</u>
Fund Balances, June 30, 2020	<u>\$ 161</u>	<u>\$ 128</u>	<u>\$ 24</u>	<u>\$ 110</u>	<u>\$ 869</u>

RECORDER	RECORDER'S ELECTRONIC RECORDING	RECORDER MODERNIZATION	RECORDER SSN TRUNCATION	REDEMPTION SYSTEMS	
\$	\$	\$	\$	\$	REVENUES:
3					Taxes
66	4	29		187	Licenses, Permits and Franchises
2,400	172	888	6	35	Fines, Forfeitures and Penalties
1					Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
<u>2,470</u>	<u>176</u>	<u>917</u>	<u>6</u>	<u>222</u>	Total Revenues
					EXPENDITURES:
2,871		66			General Government
					Public Protection
					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
					Culture and Recreation Services
<u>2,871</u>		<u>66</u>			Total Expenditures
<u>(401)</u>	<u>176</u>	<u>851</u>	<u>6</u>	<u>222</u>	Excess (Deficiency) of Revenues Over (Under) Expenditures
					OTHER FINANCING SOURCES (USES):
1,192					Transfers In
(127)	(116)	(343)	(6)	(190)	Transfers Out
<u>1,065</u>	<u>(116)</u>	<u>(343)</u>	<u>(6)</u>	<u>(190)</u>	Total Other Financing Sources (Uses)
664	60	508		32	Net Changes in Fund Balances
<u>1,288</u>	<u>53</u>	<u>1,430</u>	<u>311</u>	<u>1,897</u>	Fund Balances, July 1, 2019
<u>\$ 1,952</u>	<u>\$ 113</u>	<u>\$ 1,938</u>	<u>\$ 311</u>	<u>\$ 1,929</u>	Fund Balances, June 30, 2020

**COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

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	RMA-HAZARDOUS WASTE SETTLEMENTS	RURAL CRIMES ENVIRONMENTAL IMPACT FEE	SHELTER CARE	SHERIFF CAL. I.D.	SHERIFF CIVIL AUTOMATED
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties	131			1,514	
Revenues from Use of Money and Property	18	47	3	43	45
Aid from Other Governmental Agencies					
Charges for Current Services		1,416			140
Other Revenues					
Total Revenues	<u>149</u>	<u>1,463</u>	<u>3</u>	<u>1,557</u>	<u>185</u>
EXPENDITURES:					
General Government					
Public Protection					
Public Ways and Facilities					
Health and Sanitation					
Public Assistance			8		
Culture and Recreation Services					
Total Expenditures			<u>8</u>		
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>149</u>	<u>1,463</u>	<u>(5)</u>	<u>1,557</u>	<u>185</u>
OTHER FINANCING SOURCES (USES):					
Transfers In					
Transfers Out		(613)		(1,376)	(143)
Total Other Financing Sources (Uses)		<u>(613)</u>		<u>(1,376)</u>	<u>(143)</u>
Net Changes in Fund Balances	149	850	(5)	181	42
Fund Balances, July 1, 2019	<u>931</u>	<u>2,000</u>	<u>179</u>	<u>863</u>	<u>1,192</u>
Fund Balances, June 30, 2020	<u>\$ 1,080</u>	<u>\$ 2,850</u>	<u>\$ 174</u>	<u>\$ 1,044</u>	<u>\$ 1,234</u>

SHERIFF CIVIL SUBPOENA	SHERIFF CONTROLLED SUBSTANCE	SHERIFF DRUG ABUSE GANG DIVERSION	SHERIFF DRUG AWARENESS PROGRAM	SHERIFF ELECTRONIC MONITORING	
\$	\$	\$	\$	\$	REVENUES:
					Taxes
	12		73		Licenses, Permits and Franchises
1	24	8	33	6	Fines, Forfeitures and Penalties
					Revenues from Use of Money and Property
				17	Aid from Other Governmental Agencies
11					Charges for Current Services
					Other Revenues
12	36	8	106	23	Total Revenues
					EXPENDITURES:
					General Government
					Public Protection
					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
					Culture and Recreation Services
					Total Expenditures
12	36	8	106	23	Excess (Deficiency) of Revenues Over (Under) Expenditures
					OTHER FINANCING SOURCES (USES):
	(447)	(50)	(365)		Transfers In
	(447)	(50)	(365)		Transfers Out
					Total Other Financing Sources (Uses)
12	(411)	(42)	(259)	23	Net Changes in Fund Balances
20	839	206	1,129	134	Fund Balances, July 1, 2019
\$ 32	\$ 428	\$ 164	\$ 870	\$ 157	Fund Balances, June 30, 2020

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

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	SHERIFF FACILITY TRAINING	SHERIFF INMATE WELFARE	SHERIFF JUDGMENT DEBTOR FEE	SHERIFF RURAL CRIME	SHERIFF SIDEARM CONVERSION
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties					
Revenues from Use of Money and Property	1	96	5	1	1
Aid from Other Governmental Agencies					
Charges for Current Services	268		178		
Other Revenues		2,148			2
Total Revenues	<u>269</u>	<u>2,244</u>	<u>183</u>	<u>1</u>	<u>3</u>
EXPENDITURES:					
General Government					
Public Protection					
Public Ways and Facilities					
Health and Sanitation					
Public Assistance					
Culture and Recreation Services					
Total Expenditures					
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>269</u>	<u>2,244</u>	<u>183</u>	<u>1</u>	<u>3</u>
OTHER FINANCING SOURCES (USES):					
Transfers In					
Transfers Out	(186)	(2,660)	(393)		(3)
Total Other Financing Sources (Uses)	<u>(186)</u>	<u>(2,660)</u>	<u>(393)</u>		<u>(3)</u>
Net Changes in Fund Balances	83	(416)	(210)	1	
Fund Balances, July 1, 2019	<u>6</u>	<u>2,186</u>	<u>511</u>	<u>20</u>	<u>15</u>
Fund Balances, June 30, 2020	<u>\$ 89</u>	<u>\$ 1,770</u>	<u>\$ 301</u>	<u>\$ 21</u>	<u>\$ 15</u>

SHERIFF STATE ASSET FORFEITURES	SHERIFF TRAINING FUND	SHERIFF'S VOLUNTEER SERVICE GROUP	SHERIFF WORK RELEASE	STERILIZATION	
\$	\$	\$	\$	\$	REVENUES:
					Taxes
					22 Licenses, Permits and Franchises
					Fines, Forfeitures and Penalties
	1	2	13	1	Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
	<u>315</u>	<u>9</u>	<u>437</u>		Total Revenues
	<u>1</u>	<u>11</u>	<u>450</u>	<u>23</u>	
					EXPENDITURES:
					General Government
					Public Protection
					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
					Culture and Recreation Services
					Total Expenditures
	<u>1</u>	<u>11</u>	<u>450</u>	<u>23</u>	Excess (Deficiency) of Revenues Over (Under) Expenditures
					OTHER FINANCING SOURCES (USES):
					Transfers In
					Transfers Out
					Total Other Financing Sources (Uses)
					Net Changes in Fund Balances
	255	(4)		23	
	<u>53</u>	<u>114</u>	<u>336</u>	<u>23</u>	Fund Balances, July 1, 2019
					Fund Balances, June 30, 2020
\$	\$	\$	\$	\$	
<u>53</u>	<u>432</u>	<u>110</u>	<u>336</u>	<u>46</u>	

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

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	STRONG MOTION INSTRUMENTATION	TIMBER HARVEST	TOBACCO EDUCATION CONTROL	VETERANS GRANT FUND	VITAL HEALTH STATISTICS COUNTY CLERK
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises	21				
Fines, Forfeitures and Penalties					
Revenues from Use of Money and Property	1		5	10	
Aid from Other Governmental Agencies			188		
Charges for Current Services					3
Other Revenues					
Total Revenues	<u>22</u>		<u>193</u>	<u>10</u>	<u>3</u>
EXPENDITURES:					
General Government					
Public Protection	25				
Public Ways and Facilities					
Health and Sanitation					
Public Assistance					
Culture and Recreation Services					
Total Expenditures	<u>25</u>				
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3)</u>		<u>193</u>	<u>10</u>	<u>3</u>
OTHER FINANCING SOURCES (USES):					
Transfers In			218		
Transfers Out			(581)	(21)	(3)
Total Other Financing Sources (Uses)			<u>(363)</u>	<u>(21)</u>	<u>(3)</u>
Net Changes in Fund Balances	(3)		(170)	(11)	
Fund Balances, July 1, 2019	<u>81</u>	<u>3</u>	<u>172</u>	<u>578</u>	<u>2</u>
Fund Balances, June 30, 2020	<u>\$ 78</u>	<u>\$ 3</u>	<u>\$ 2</u>	<u>\$ 567</u>	<u>\$ 2</u>

VITAL HEALTH STATISTICS	VITAL HEALTH STATISTICS RECORDER	WILDLIFE RESOURCES	OTHER SPECIAL REVENUE	
\$	\$	\$	\$	REVENUES:
				Taxes
			431	Licenses, Permits and Franchises
		3	1	Fines, Forfeitures and Penalties
2	10		196	Revenues from Use of Money and Property
			559	Aid from Other Governmental Agencies
79	77		3,343	Charges for Current Services
				Other Revenues
<u>81</u>	<u>87</u>	<u>3</u>	<u>4,530</u>	Total Revenues
				EXPENDITURES:
				General Government
				Public Protection
				Public Ways and Facilities
				Health and Sanitation
				Public Assistance
				Culture and Recreation Services
				Total Expenditures
<u>81</u>	<u>87</u>	<u>3</u>	<u>4,530</u>	Excess (Deficiency) of Revenues Over (Under) Expenditures
				OTHER FINANCING SOURCES (USES):
				Transfers In
				Transfers Out
<u>(55)</u>	<u>(29)</u>		<u>(3,759)</u>	Total Other Financing Sources (Uses)
<u>(55)</u>	<u>(29)</u>		<u>(3,759)</u>	
26	58	3	771	Net Changes in Fund Balances
<u>114</u>	<u>533</u>	<u>6</u>	<u>7,083</u>	Fund Balances, July 1, 2019
<u>\$ 140</u>	<u>\$ 591</u>	<u>\$ 9</u>	<u>\$ 7,854</u>	Fund Balances, June 30, 2020

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	AGING AND ADULT SERVICES			ALCOHOL ABUSE			ALCOHOL PROGRAM			ASSET FORFEITURE 15% PROBATION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:												
Taxes												
Licenses, Permits and Franchises												
Fines, Forfeitures and Penalties	52	62	10	53	57	4	65	69	4			
Revenues from Use of Money and Property	14,068	14,286	218	1	2	1		2	2			
Aid from Other Governmental Agencies	2,636	2,675	39									
Charges for Current Services	299	222	(77)									
Other Revenues												
Total Revenues	17,055	17,245	190	54	59	5	65	71	6			
EXPENDITURES:												
General Government												
Public Protection												
Public Works and Facilities												
Health and Sanitation	21,217	19,528	1,689									
Public Assistance												
Education												
Culture and Recreation Services												
Total Expenditures	21,217	19,528	1,689									
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,162)	(2,283)	1,879	54	59	5	65	71	6			
OTHER FINANCING SOURCES (USES):												
Transfers In	3,257	3,954	697									
Transfers Out		(460)		(50)	(50)		(60)	(60)				
Total Other Financing Sources (Uses)	3,257	3,494	237	(50)	(50)		(60)	(60)				
Net Changes in Fund Balances	(905)	1,211	2,116	4	9	5	5	11	6			
Fund Balances, July 1, 2019	1,850	1,850		54	54		42	42		11	11	
Fund Balances, June 30, 2020	945	3,061	2,116	58	63	5	47	53	6	11	11	

Explanation of differences between budgetary expenditures and GAAP expenditures:

Actual amount budgetary basis from the budgetary comparison schedule	\$	19,528
Differences - Budget to GAAP		
Encumbrances for goods and/or services ordered but not received within the recognition period		(28)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$	19,500

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	AUTOMATED CO. WARRANT SYSTEM			AUTOMATED FINGERPRINT			BOARD OF TRADE ADVERTISING			BUILDING INSPECTION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:												
Taxes		\$	\$		\$	\$		\$	\$		\$	\$
Licenses, Permits and Franchises	34	30	(4)	190	187	(3)	5	10	5	4,800	5,833	1,033
Fines, Forfeitures and Penalties		2	2	9	31	22				200	488	288
Revenues from Use of Money and Property										48	93	45
Aid from Other Governmental Agencies										(2)	4	6
Charges for Current Services												
Other Revenues												
Total Revenues	34	32	(2)	199	218	19	5	10	5	5,046	6,418	1,372
EXPENDITURES:												
General Government										9,643	7,175	2,468
Public Protection												
Public Works and Facilities												
Health and Sanitation												
Public Assistance												
Education												
Culture and Recreation Services												
Total Expenditures												
Excess (Deficiency) of Revenues Over (Under) Expenditures	34	32	(2)	199	218	19	5	10	5	9,643	7,175	2,468
OTHER FINANCING SOURCES (USES):												
Transfers In	(29)		29	(628)		628	(50)	(50)		(2,255)	(954)	1,301
Transfers Out	(29)		29	(628)		628	(50)	(50)		(2,255)	(954)	1,301
Total Other Financing Sources (Uses)												
Net Changes in Fund Balances	5	32	27	(429)	218	647	(45)	(40)	5	(6,862)	(1,711)	5,141
Fund Balances, July 1, 2019	77	77		719	719		283	283		15,047	15,047	
Fund Balances, June 30, 2020	82	109	27	290	937	647	238	243	5	8,195	13,336	5,141

Explanation of differences between budgetary expenditures and GAAP expenditures:
 Actual amount budgetary basis from the budgetary comparison schedule
 Differences - Budget to GAAP
 Encumbrances for goods and/or services ordered but not received within the recognition period
 Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 7,175
 (375)
 \$ 6,800

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	CCP COMMUNITY RECIDIVISM			CHILD RESTRAINT LOANER			CHILD SUPPORT SERVICES			CODE COMPLIANCE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:												
Taxes												
Licenses, Permits and Franchises												
Fines, Forfeitures and Penalties		75	75									
Revenues from Use of Money and Property		200	200				23	75	52	10	19	9
Aid from Other Governmental Agencies				18	13	(5)	22,620	22,505	(115)	205	218	13
Charges for Current Services							1	1		3	5	2
Other Revenues		275	275	18	13	(5)	22,644	22,581	(63)	298	406	83
Total Revenues												
EXPENDITURES:												
General Government	5,310	2,763	2,547				22,644	22,718	(74)	2,189	1,714	475
Public Protection												
Public Works and Facilities												
Health and Sanitation												
Public Assistance												
Education												
Culture and Recreation Services												
Total Expenditures	5,310	2,763	2,547				22,644	22,718	(74)	2,189	1,714	475
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,310)	(2,488)	2,822	18	13	(5)		(137)	(137)	(1,891)	(1,308)	583
OTHER FINANCING SOURCES (USES):												
Transfers In		1,629	1,629		(18)			1,524	1,524	1,591	1,592	1
Transfers Out				(18)	(18)			(1,264)	(1,264)			
Total Other Financing Sources (Uses)												
Net Changes in Fund Balances	(5,310)	(859)	4,451	9	(5)	(5)		123	123	(300)	284	584
Fund Balances, July 1, 2019	4,884	4,884		9	9		1,771	1,771		359	359	
Fund Balances, June 30, 2020	<u>\$ (426)</u>	<u>\$ 4,025</u>	<u>\$ 4,451</u>	<u>\$ 9</u>	<u>\$ 4</u>	<u>\$ (5)</u>	<u>\$ 1,771</u>	<u>\$ 1,894</u>	<u>\$ 123</u>	<u>\$ 59</u>	<u>\$ 643</u>	<u>\$ 584</u>

Explanation of differences between budgetary expenditures and GAAP expenditures:

Actual amount budgetary basis from the budgetary comparison schedule	\$	2,763		\$	22,718		\$	1,714
Differences - Budget to GAAP								
Encumbrances for goods and/or services ordered but not received within the recognition period		(869)			(14)			(76)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$	1,794		\$	22,704		\$	1,638

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	COMMUNITY CORR PERFORMANCE INCENTIVE			COUNTY CLERK			COUNTY SERVICE AREAS			CRIMINAL JUSTICE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:												
Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises			186		186	186		3,850	224		1,939	(184)
Fines, Forfeitures and Penalties			2		2	2		41	41		44	44
Revenues from Use of Money and Property	8	17	9				82	237	155			
Aid from Other Governmental Agencies					442	442	(29)		29			
Charges for Current Services												
Other Revenues												
Total Revenues	8	17	9		630	630	3,679	4,128	449		1,983	(140)
EXPENDITURES:												
General Government												
Public Protection					749	(749)						
Public Ways and Facilities							177	28	149			
Health and Sanitation							3,819	2,755	1,064			
Public Assistance							950	641	309			
Education												
Culture and Recreation Services												
Total Expenditures					749	(749)	4,946	3,424	1,522			
Excess (Deficiency) of Revenues Over (Under) Expenditures	8	17	9		(119)	(119)	(1,267)	704	1,971		1,983	(140)
OTHER FINANCING SOURCES (USES):												
Transfers In												
Transfers Out					48	48	77	27	(50)			
Total Other Financing Sources (Uses)					(27)	(27)	(277)	27	277		(1,652)	748
Net Changes in Fund Balances							(200)	27	227		(2,400)	748
Fund Balances, July 1, 2019	8	17	9		(98)	(98)	(1,467)	731	2,198		(277)	608
Fund Balances, June 30, 2020	438	438			116	116	5,868	5,868			2,469	2,469
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	446	455	9	116	18	(98)	4,401	6,599	2,198	2,192	2,800	608

Explanation of differences between budgetary expenditures and GAAP expenditures:
 Actual amount budgetary basis from the budgetary comparison schedule
 Differences - Budget to GAAP
 Encumbrances for goods and/or services ordered but not received within
 the recognition period
 Total expenditures as reported on the Statement of Revenues, Expenditures, and
 Changes in Fund Balances

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	CRIMINALISTICS LABORATORIES			DA COURT ORDERED PENALTIES			DA/SHERIFF/PROBATION DNA FUND			DA EQUIPMENT AUTOMATION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:												
Taxes												
Licenses, Permits and Franchises												
Fines, Forfeitures and Penalties	25	17	(8)	1,000	414	(586)	387	319	(68)	1	17	16
Revenues from Use of Money and Property		1	1		10	10		1	1			
Aid from Other Governmental Agencies												
Charges for Current Services												
Other Revenues												
Total Revenues	25	18	(7)	1,000	424	(576)	387	320	(67)	1	17	16
EXPENDITURES:												
General Government												
Public Protection												
Public Works and Facilities												
Health and Sanitation												
Public Assistance												
Education												
Culture and Recreation Services												
Total Expenditures												
Excess (Deficiency) of Revenues Over (Under) Expenditures	25	18	(7)	1,000	424	(576)	387	320	(67)	1	17	16
OTHER FINANCING SOURCES (USES):												
Transfers In	(25)	(25)		(980)	(980)		(354)	(354)		(398)		398
Transfers Out	(25)	(25)		(980)	(980)		(354)	(354)		(398)		398
Total Other Financing Sources (Uses)												
Net Changes in Fund Balances		(7)	(7)	20	(556)	(576)	33	(34)	(67)	(397)	17	414
Fund Balances, July 1, 2019	45	45		1,124	1,124		143	143		453	453	
Fund Balances, June 30, 2020	45	38	(7)	1,144	568	(576)	176	109	(67)	56	470	414

Explanation of differences between budgetary expenditures and GAAP expenditures:
 Actual amount budgetary basis from the budgetary comparison schedule
 Differences - Budget to GAAP
 Encumbrances for goods and/or services ordered but not received within the recognition period
 Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	DA FEDERAL FORFEITURES		DA LOCAL FORFEITURES		DEVELOPMENT SERVICES		DHS W/AROUND SAVINGS	
	Final Budget	Actual on Budgetary Basis	Final Budget	Actual on Budgetary Basis	Final Budget	Actual on Budgetary Basis	Final Budget	Actual on Budgetary Basis
REVENUES:								
Taxes								
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	1	9	30	25	8	26	227	227
Aid from Other Governmental Agencies				6	543	1,045		
Charges for Current Services								
Other Revenues					551	1,071	5,887	6,059
Total Revenues	1	9	30	31	551	1,071	5,887	6,286
EXPENDITURES:								
General Government					2,247	2,180		
Public Protection							147	90
Public Ways and Facilities								
Health and Sanitation					2,247	2,180	147	90
Public Assistance					(1,696)	(1,109)		
Culture and Recreation Services							5,740	6,196
Total Expenditures	1	9	30	31	(1,696)	(1,109)	5,740	6,196
Excess (Deficiency) of Revenues Over (Under) Expenditures								
OTHER FINANCING SOURCES (USES):								
Transfers In					1,601	1,595		
Transfers Out					(78)	(27)		
Total Other Financing Sources (Uses)					1,523	1,568	(3,300)	(1,609)
Net Changes in Fund Balances	1	9	8	1	(173)	459	2,440	4,587
Fund Balances, July 1, 2019	235	235	163	163	283	283	10,083	10,083
Fund Balances, June 30, 2020	236	244	163	164	110	742	12,523	14,670

Explanation of differences between budgetary expenditures and GAAP expenditures:

Actual amount budgetary basis from the budgetary comparison schedule	\$	2,180
Differences - Budget to GAAP		
Encumbrances for goods and/or services ordered but not received within the recognition period		(12)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$	2,168

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	DISASTER ASSISTANCE			DIVULGENCE FRANCHISE FEE			DOMESTIC VIOLENCE			DRUG PROGRAM		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:												
Taxes	\$	\$		\$	\$		\$	\$		\$	\$	
Licenses, Permits and Franchises		300	80		380	80		95	79	(16)		
Fines, Forfeitures and Penalties		18	37		55	37		35	30	(5)		(1)
Revenues from Use of Money and Property									2	2		1
Aid from Other Governmental Agencies												
Charges for Current Services												
Other Revenues												
Total Revenues		318	117		435	117		130	111	(19)		
EXPENDITURES:												
General Government												
Public Protection												
Public Ways and Facilities												
Health and Sanitation												
Public Assistance												
Culture and Recreation Services												
Total Expenditures		318	117		435	117		130	111	(19)		
Excess (Deficiency) of Revenues Over (Under) Expenditures												
OTHER FINANCING SOURCES (USES):												
Transfers In		(90)	9		(81)	9		(130)	(130)	(30)		(30)
Transfers Out		(90)	9		(81)	9		(130)	(130)	(30)		(30)
Total Other Financing Sources (Uses)												
Net Changes in Fund Balances		228	126		354	126			(19)	(19)		(19)
Fund Balances, July 1, 2019		1,259			1,259			135	135		25	25
Fund Balances, June 30, 2020	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		1,487	126		1,613	126		135	116	(19)	6	6

Explanation of differences between budgetary expenditures and GAAP expenditures:

- Actual amount budgetary basis from the budgetary comparison schedule
- Differences - Budget to GAAP
- Encumbrances for goods and/or services ordered but not received within the recognition period
- Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	EMERGENCY MEDICAL PAYMENTS			EMPLOYERS TRAINING RESOURCE			ENVIRONMENTAL HEALTH SERVICES			HEALTH/MMA TCM		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:												
Taxes												
Licenses, Permits and Franchises	2,100	2,104	4				4,633	4,724	91			
Fines, Forfeitures and Penalties	45	131	86	41	92	51	80	140	50	4	28	24
Revenues from Use of Money and Property				32,902	22,349	(10,553)	35	165	85	20		(20)
Aid from Other Governmental Agencies				7,576	7,961	385	4,262	4,433	171	53		(53)
Charges for Current Services	1	6	5	139	79	(60)		6	6			
Other Revenues												
Total Revenues	2,146	2,241	95	40,658	30,481	(10,177)	9,100	9,503	403	77	28	(49)
EXPENDITURES:												
General Government												
Public Protection												
Public Ways and Facilities	1,510	1,346	164	24,732	20,869	3,863	10,160	8,527	1,633			
Health and Sanitation												
Public Assistance												
Culture and Recreation Services												
Total Expenditures	1,510	1,346	164	24,732	20,869	3,863	10,160	8,527	1,633			
Excess (Deficiency) of Revenues Over (Under) Expenditures	636	895	259	15,926	9,612	(6,314)	(1,060)	976	2,036	77	28	(49)
OTHER FINANCING SOURCES (USES):												
Transfers In	(590)	(232)	358	817	607	(210)	550	1,114	564			
Transfers Out				(18,579)	(15,976)	2,603	(160)	(418)	(258)	(76)	(41)	35
Total Other Financing Sources (Uses)	(590)	(232)	358	(17,762)	(15,369)	2,393	390	696	306	(76)	(41)	35
Net Changes in Fund Balances	46	663	617	(1,836)	(5,757)	(3,921)	(670)	1,672	2,342	1	(13)	(14)
Fund Balances, July 1, 2019	3,425	3,425		5,143	5,143		1,304	1,304		745	745	
Fund Balances, June 30, 2020	3,471	4,088	617	3,307	(614)	(3,921)	634	2,976	2,342	746	732	(14)

Explanation of differences between budgetary expenditures and GAAP expenditures:

Actual amount budgetary basis from the budgetary comparison schedule		
Differences - Budget to GAAP	\$	20,869
Encumbrances for goods and/or services ordered but not received within the recognition period		(3,666)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$	17,203

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	IHSS PUBLIC AUTHORITY			JUVENILE INMATE WELFARE			KERN COUNTY CHILDREN'S FUND			KNET ASSET FORFEITURES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:												
Taxes												
Licenses, Permits and Franchises												
Fines, Forfeitures and Penalties												
Revenues from Use of Money and Property	13	60	47	7	40	7	16	35	19	4	12	8
Aid from Other Governmental Agencies	546	608	62				37	39	2			
Charges for Current Services							152	125	(27)			
Other Revenues												
Total Revenues	559	668	109	33	40	7	205	199	(6)	4	12	8
EXPENDITURES:												
General Government												
Public Protection												
Public Ways and Facilities	11,747	11,493	254				534	301				
Health and Sanitation												
Public Assistance												
Culture and Recreation Services												
Total Expenditures	11,747	11,493	254				534	301				
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,188)	(10,825)	363	33	40	7	(329)	(102)	227	4	12	8
OTHER FINANCING SOURCES (USES):												
Transfers In	11,187	10,827	(360)									
Transfers Out				(50)	(32)	18						
Total Other Financing Sources (Uses)	11,187	10,827	(360)	(50)	(32)	18						
Net Changes in Fund Balances	(1)	2	3	(17)	8	25	(329)	(102)	227	4	12	8
Fund Balances, July 1, 2019	770	770		196	196		1,126	1,126		294	294	
Fund Balances, June 30, 2020	\$ 769	\$ 772	\$ 3	\$ 179	\$ 204	\$ 25	\$ 797	\$ 1,024	\$ 227	\$ 298	\$ 306	\$ 8

Explanation of differences between budgetary expenditures and GAAP expenditures:

- Actual amount budgetary basis from the budgetary comparison schedule
- Differences - Budget to GAAP
 - Encumbrances for goods and/or services ordered but not received within the recognition period
- Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	LIBRARY BOOKS			LOCAL PUBLIC SAFETY			NSP GRANT			OFF-HIGHWAY MOTOR VEHICLE LICENSE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:												
Taxes												
Licenses, Permits and Franchises												
Fines, Forfeitures and Penalties												
Revenues from Use of Money and Property	9	17	8		74	74		1	1	15	15	
Aid from Other Governmental Agencies				72,366	66,720	(5,646)	108	37	(71)	126	127	
Charges for Current Services	100	75	(25)									
Other Revenues	109	92	(17)	72,366	66,794	(5,572)	108	38	(70)	141	142	
Total Revenues												
EXPENDITURES:												
General Government												
Public Protection												
Public Ways and Facilities												
Health and Sanitation												
Public Assistance												
Culture and Recreation Services												
Total Expenditures												
Excess (Deficiency) of Revenues Over (Under) Expenditures	109	92	(17)	72,366	66,794	(5,572)	108	38	(70)	141	142	
OTHER FINANCING SOURCES (USES):												
Transfers In	(100)	(94)	6		64	64		(8)	23	(10)	(4)	
Transfers Out				(75,155)	(68,998)	6,157	(31)	(8)	(8)	(10)	(4)	
Total Other Financing Sources (Uses)	(100)	(94)	6	(75,155)	(68,934)	6,221	(31)	(8)	(23)	(10)	(4)	
Net Changes in Fund Balances	9	(2)	(11)	(2,789)	(2,140)	649	77	30	(47)	131	138	
Fund Balances, July 1, 2019	432	432		6,891	6,891		31	31		744	744	
Fund Balances, June 30, 2020	\$ 441	\$ 430	\$ (11)	\$ 4,102	\$ 4,751	\$ 649	\$ 108	\$ 61	\$ (47)	\$ 875	\$ 882	

Explanation of differences between budgetary expenditures and GAAP expenditures:

- Actual amount budgetary basis from the budgetary comparison schedule
- Differences - Budget to GAAP
- Encumbrances for goods and/or services ordered but not received within the recognition period
- Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	OIL & GAS PROGRAM			PARCEL MAP INCLUDED FEES			PARKS & RECREATION DONATION FUND			PLANNED LOCAL DRAINAGE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:												
Taxes	\$ 3,155	\$ 3,106	(49)	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Licenses, Permits and Franchises												
Fines, Forfeitures and Penalties												
Revenues from Use of Money and Property		60	60	3	10	7					49	49
Aid from Other Governmental Agencies				75	4	(71)						
Charges for Current Services												
Other Revenues												
Total Revenues	3,155	3,166	11	78	14	(64)					57	57
EXPENDITURES:												
General Government												
Public Protection												
Public Ways and Facilities												
Health and Sanitation												
Public Assistance												
Culture and Recreation Services												
Total Expenditures												
	3,155	3,166	11	78	14	(64)						
Excess (Deficiency) of Revenues Over (Under) Expenditures												
OTHER FINANCING SOURCES (USES):												
Transfers In	(3,322)	(2,336)	986		(25)	165						
Transfers Out				(190)	(25)	(165)						
Total Other Financing Sources (Uses)												
Net Changes in Fund Balances	(167)	830	997	(112)	(11)	101				(3)	57	60
Fund Balances, July 1, 2019	2,879	2,879		259	259		42	42		1,309	1,309	
Fund Balances, June 30, 2020	\$ 2,712	\$ 3,709	\$ 997	\$ 147	\$ 248	\$ 101	\$ 42	\$ 42	\$ -	\$ 1,306	\$ 1,366	\$ 60

Explanation of differences between budgetary expenditures and GAAP expenditures:

- Actual amount budgetary basis from the budgetary comparison schedule
- Differences - Budget to GAAP
- Encumbrances for goods and/or services ordered but not received within the recognition period
- Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	PLANNED SEWER			PLANNING ADMIN. SURCHARGE			PROBATION ASSET FORFEITURE			PROBATION DJJ REALIGNMENT		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:												
Taxes												
Licenses, Permits and Franchises												
Fines, Forfeitures and Penalties												
Revenues from Use of Money and Property	45	174	129	15	118	103		3	3	20	53	33
Aid from Other Governmental Agencies	10	30	20	685	898	213		2	2			
Charges for Current Services												
Other Revenues												
Total Revenues	55	204	149	700	1,016	316		5	5	20	53	33
EXPENDITURES:												
General Government												
Public Protection	75		75									
Public Ways and Facilities												
Health and Sanitation												
Public Assistance												
Culture and Recreation Services												
Total Expenditures	75		75									
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20)	204	224	700	1,016	316		5	5	20	53	33
OTHER FINANCING SOURCES (USES):												
Transfers In												
Transfers Out												
Total Other Financing Sources (Uses)												
Net Changes in Fund Balances	(20)	204	224	(2,821)	(352)	2,469		(10)	5	20	(167)	(187)
Fund Balances, July 1, 2019	4,719	4,719		3,427	3,427			49	49	925	925	
Fund Balances, June 30, 2020	\$ 4,699	\$ 4,923	\$ 224	\$ 606	\$ 3,075	\$ 2,469	\$ 39	\$ 54	\$ 15	\$ 945	\$ 758	\$ (187)

Explanation of differences between budgetary expenditures and GAAP expenditures:

- Actual amount budgetary basis from the budgetary comparison schedule
- Differences - Budget to GAAP
- Encumbrances for goods and/or services ordered but not received within the recognition period
- Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	PROBATION FEDERAL ASSET FORFEITURE		PROBATION TRAINING		PROJECT IMPACT MITIGATION FUND		PUBLIC HEALTH/MISC.	
	Final Budget	Actual on Budgetary Basis / Variance Final Budget	Final Budget	Actual on Budgetary Basis / Variance Final Budget	Final Budget	Actual on Budgetary Basis / Variance Final Budget	Final Budget	Actual on Budgetary Basis / Variance Final Budget
REVENUES:								
Taxes, Permits and Franchises								
Fines, Forfeitures and Penalties		16						
Revenues from Use of Money and Property		6	206	366	7	7	6	15
Aid from Other Governmental Agencies								
Government Services								
Other Revenues								
Total Revenues		22	206	366	7	7	7	15
EXPENDITURES:								
General Government								
Public Protection								
Public Utilities								
Health and Sanitation								
Public Assistance								
Culture and Recreation Services								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures		22	206	366	7	7	7	15
OTHER FINANCING SOURCES (USES):								
Transfers In			(206)	(206)			(9)	
Transfers Out			(206)	(206)			(9)	
Total Other Financing Sources (Uses)			(412)	(412)			(18)	
Net Changes in Fund Balances		22		160	7	7	2	15
Fund Balances, July 1, 2019	152	152	1	1	121	121	9	9
Fund Balances, June 30, 2020	152	174	1	161	128	128	11	24

Explanation of differences between budgetary expenditures and GAAP expenditures:
 Actual amount budgetary basis from the budgetary comparison schedule
 Differences - Budget to GAAP
 Funds and/or services ordered but not received within the recognition period
 Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	RANGE IMPROVEMENT			REAL ESTATE FRAUD			RECORDER			RECORDER'S ELECTRONIC RECORDING		
	Final Budget	Actual on Budgetary Basis	Variance Final Budget	Final Budget	Actual on Budgetary Basis	Variance Final Budget	Final Budget	Actual on Budgetary Basis	Variance Final Budget	Final Budget	Actual on Budgetary Basis	Variance Final Budget
REVENUES:												
Taxes, Permits and Franchises												
Fines, Forfeitures and Penalties												
Revenues from Use of Money and Property	1	4	3	12	33	21						
Aid from Other Governmental Agencies	8	6	(2)	850	1,087	207	2,071	2,000	329	150	172	22
Other Revenues							1	1				
Total Revenues	9	10	1	862	1,090	228	2,095	2,070	375	151	176	25
EXPENDITURES:												
General Government	8	8		150			4,509	2,871	1,638			
Public Protection												
Public Utilities												
Health and Sanitation												
Public Assistance												
Culture and Recreation Services	8	8		150			4,509	2,871	1,638			
Total Expenditures	1	2	1	712	1,090	378	(2,414)	(401)	2,013	151	176	25
Excess (Deficiency) of Revenues Over (Under) Expenditures				(987)	(600)	(77)	1,269	1,192	(77)	(145)	(116)	29
OTHER FINANCING SOURCES (USES):												
Transfers In				(987)	(600)	(77)	1,269	1,192	(77)	(145)	(116)	29
Transfers Out				(987)	(600)	(77)	1,269	1,065	(204)	(145)	(116)	29
Total Other Financing Sources (Uses)												
Net Changes in Fund Balances	1	2	1	(275)	490	765	(1,145)	664	1,809	6	60	54
Fund Balances, July 1, 2019	108	108		379	379		1,288	1,288		53	53	
Fund Balances, June 30, 2020	109	110	1	104	869	765	143	1,952	1,809	59	113	54

Explanation of differences between budgetary expenditures and GAAP expenditures:
 Actual amount budgetary basis from the budgetary comparison schedule
 Differences - Budget to GAAP
 Funds and/or services ordered but not received within the recognition period
 Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	RECORDER MODERNIZATION		RECORDER SSN TRUNCATION		REDEMPTION SYSTEMS		RMA-HAZARDOUS WASTE SETTLEMENTS	
	Final Budget	Actual on Budgetary Basis / Variance Final Budget	Final Budget	Actual on Budgetary Basis / Variance Final Budget	Final Budget	Actual on Budgetary Basis / Variance Final Budget	Final Budget	Actual on Budgetary Basis / Variance Final Budget
REVENUES:								
Taxes, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies	675	888 / 213		6 / 6		35 / 35	75	131 / 56
Other Revenues								
Total Revenues	675	917 / 242		6 / 6	200	222 / 22	75	149 / 74
EXPENDITURES:								
General Government	100	66						
Public Protection								
Public Utilities								
Health and Sanitation								
Public Assistance								
Culture and Recreation Services	100	66						
Total Expenditures	575	851 / 276		6 / 6	200	222 / 22	75	149 / 74
Excess (Deficiency) of Revenues Over (Under) Expenditures								
OTHER FINANCING SOURCES (USES):								
Transfers In	25	(25)						
Transfers Out	(571)	228	(10)	(6)	(328)	(199)	(51)	51
Total Other Financing Sources (Uses)	(546)	203	(10)	(6)	(328)	(199)	(51)	51
Net Changes in Fund Balances	29	508 / 479	(10)	10	(128)	32 / 160	24	149 / 125
Fund Balances, July 1, 2019	1,430	1,430	311	311	1,897	1,897	931	931
Fund Balances, June 30, 2020	1,459	1,938 / 479	301	311	1,769	1,929 / 160	955	1,080 / 125

Explanation of differences between budgetary expenditures and GAAP expenditures:
 Actual amount budgetary basis from the budgetary comparison schedule
 Differences - Budget to GAAP
 Funds and/or services ordered but not received within the recognition period
 Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	ENVIRONMENTAL IMPACT FEE			SHELTER CARE			SHERIFF CAL I.D.			SHERIFF CIVIL AUTOMATED				
	Final Budget	Actual on Budgetary Basis	Variance Final Budget	Final Budget	Actual on Budgetary Basis	Variance Final Budget	Final Budget	Actual on Budgetary Basis	Variance Final Budget	Final Budget	Actual on Budgetary Basis	Variance Final Budget		
REVENUES:														
Taxes, Permits and Franchises														
Fines, Forfeitures and Penalties		47	47				1,400	1,514	114		17	45	28	
Revenues from Use of Money and Property					3	3		43	17				(15)	
Aid from Other Governmental Agencies		1,416	1,416								150	140	140	
Interest														
Other Revenues														
Total Revenues		1,463	1,463		3	3		1,426	1,557	131		167	185	18
EXPENDITURES:														
General Government														
Public Protection														
Public Utilities														
Health and Sanitation							100	8	92					
Public Assistance							100	8	92					
Culture and Recreation Services							(100)	(5)	95					
Total Expenditures														
Excess (Deficiency) of Revenues Over (Under) Expenditures														
OTHER FINANCING SOURCES (USES):														
Transfers In		(613)	(613)											
Transfers Out														
Total Other Financing Sources (Uses)		(613)	(613)											
Net Changes in Fund Balances		850	850		(5)	95		(863)	181	1,044		(19)	42	61
Fund Balances, July 1, 2019	2,000	2,000		179	179		179	863			1,192	1,192		
Fund Balances, June 30, 2020	2,000	2,850	850	174	174	95	179	1,044	1,044		1,173	1,234	61	

Explanation of differences between budgetary expenditures and GAAP expenditures:
 Actual amount budgetary basis from the budgetary comparison schedule
 Differences - Budget to GAAP
 Funds and/or services ordered but not received within the recognition period
 Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	SHERIFF CIVIL SUBPOENA		SHERIFF CONTROLLED SUBSTANCE		SHERIFF DRUG ABUSE GANG DIVERSION		SHERIFF DRUG AWARENESS PROGRAM	
	Final Budget	Actual on Budgetary Basis / Variance Final Budget	Final Budget	Actual on Budgetary Basis / Variance Final Budget	Final Budget	Actual on Budgetary Basis / Variance Final Budget	Final Budget	Actual on Budgetary Basis / Variance Final Budget
REVENUES:								
Taxes, Permits and Franchises								
Fines, Forfeitures and Penalties			10	12			100	73
Revenues from Use of Money and Property		1	10	24	4	8	10	3.3
Aid from Other Governmental Agencies								
Other Revenues	10	11						
Total Revenues	10	12	20	36	4	8	110	106
EXPENDITURES:								
General Government								
Public Protection								
Public Health and Sanitation								
Public Assistance								
Culture and Recreation Services								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	10	12	20	36	4	8	110	106
OTHER FINANCING SOURCES (USES):								
Transfers In	(15)		(447)	(447)	2	(50)	(410)	(365)
Transfers Out	(15)		(447)	(447)	(48)	(50)	(410)	(365)
Total Other Financing Sources (Uses)	(5)	12	(427)	(411)	(46)	(42)	(800)	(259)
Net Changes in Fund Balances	20	20	839	839	206	206	1,129	1,129
Fund Balances, July 1, 2019	15	32	412	438	162	164	829	870
Fund Balances, June 30, 2020								

Explanation of differences between budgetary expenditures and GAAP expenditures:
 Actual amount budgetary basis from the budgetary comparison schedule
 Differences - Budget to GAAP
 Funds and/or services ordered but not received within the recognition period
 Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	SHERIFF ELECTRONIC MONITORING		SHERIFF FACILITY TRAINING		SHERIFF INMATE WELFARE		SHERIFF JUDGMENT DEBTOR FEE	
	Final Budget	Actual on Budgetary Basis	Final Budget	Actual on Budgetary Basis	Final Budget	Actual on Budgetary Basis	Final Budget	Actual on Budgetary Basis
REVENUES:								
Taxes, Permits and Franchises								
Fines, Forfeitures and Penalties	2	6	1	1	50	96	5	5
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies	21	17	83	83	1,050	2,148	220	178
Other Revenues								
Total Revenues	23	23	84	84	1,100	2,244	220	183
EXPENDITURES:								
General Government								
Public Protection								
Public Utilities								
Health and Sanitation								
Public Assistance								
Culture and Recreation Services								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	23	23	84	84	1,100	2,244	220	183
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out			(186)	(186)				
Total Other Financing Sources (Uses)			(186)	(186)	(4,100)	(2,460)	(393)	(393)
Net Changes in Fund Balances	23	23	84	84	(3,000)	(416)	(173)	(210)
Fund Balances, July 1, 2019	134	134	6	6	2,186	2,186	511	511
Fund Balances, June 30, 2020	157	157	84	84	(620)	1,770	338	301

Explanation of differences between budgetary expenditures and GAAP expenditures:
 Actual amount budgetary basis from the budgetary comparison schedule
 Differences - Budget to GAAP
 Funds and/or services ordered but not received within the recognition period
 Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	SHERIFF RURAL CRIME		SHERIFF SIDEARM CONVERSION		SHERIFF STATE ASSET FOREFEITURES		SHERIFF TRAINING FUND	
	Final Budget	Actual on Budgetary Basis	Final Budget	Actual on Budgetary Basis	Final Budget	Actual on Budgetary Basis	Final Budget	Actual on Budgetary Basis
REVENUES:								
Taxes, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property		1		1		1		10
Aid from Other Governmental Agencies								
Other Revenues				2			130	315
Total Revenues		1		3		1	132	327
EXPENDITURES:								
General Government								
Public Protection								
Public Utilities								
Health and Sanitation								
Public Assistance								
Culture and Recreation Services								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures		1		3		1	132	327
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out								
Total Other Financing Sources (Uses)				(3)		(14)	(129)	(72)
Net Changes in Fund Balances		1		15		(14)	7	255
Fund Balances, July 1, 2019	20	20	15	15	53	53	177	177
Fund Balances, June 30, 2020	20	21	15	15	39	39	184	432

Explanation of differences between budgetary expenditures and GAAP expenditures:
 Actual amount budgetary basis from the budgetary comparison schedule
 Differences - Budget to GAAP
 Funds and/or services ordered but not received within the recognition period
 Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	SHERIFF'S VOLUNTEER SERVICE GROUP			SHERIFF'S WORK RELEASE			STERILIZATION			STRONG MOTION INSTRUMENTATION		
	Final Budget	Actual on Budgetary Basis	Variance Final Budget	Final Budget	Actual on Budgetary Basis	Variance Final Budget	Final Budget	Actual on Budgetary Basis	Variance Final Budget	Final Budget	Actual on Budgetary Basis	Variance Final Budget
REVENUES:												
Taxes, Permits and Franchises												
Fees, Forfeitures and Penalties												
Revenues from Use of Money and Property												
Ad from Other Governmental Agencies												
Other Revenues												
Total Revenues	2	9	7	475	437	(38)	30	22	(8)		21	21
EXPENDITURES:												
General Government												
Public Protection												
Health and Social Services												
Public Assistance												
Ed Education												
Culture and Recreation Services												
Total Expenditures	2	11	9	479	450	(29)	30	23	(7)		22	22
Excess (Deficiency) of Revenues Over (Under) Expenditures												
OTHER FINANCING SOURCES (USES):												
Transfers In	(90)	(15)	75	(450)	(450)		(30)					
Transfers Out												
Total Other Financing Sources (Uses)	(90)	(15)	75	(450)	(450)		(30)					
Net Changes in Fund Balances	(88)	(4)	84	29		(29)						
Fund Balances, July 1, 2019	114	114		336	336		23	23				
Fund Balances, June 30, 2020	26	110	84	365	336	(29)	23	46	23		76	48

Explanation of differences between budgetary expenditures and GAAP expenditures:
 Actual amount budgetary basis from the budgetary comparison schedule
 Differences - Budget to GAAP
 Encumbrances for goods and/or services ordered but not received within
 the reporting period are reported on the Statement of Revenues, Expenditures, and
 Changes in Fund Balances

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	TIMBER HARVEST		TOBACCO EDUCATION CONTROL		VETERANS GRANT FUND		VITAL HEALTH STATISTICS COUNTY CLERK	
	Final Budget	Actual on Budgetary Basis	Final Budget	Actual on Budgetary Basis	Final Budget	Actual on Budgetary Basis	Final Budget	Actual on Budgetary Basis
REVENUES:								
Taxes								
Permits, Licenses, Fees, Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property			8	5		10		
Aid from Other Governmental Agencies			642	188			3	3
Grants								
Other Revenues								
Total Revenues			670	193		10	3	3
EXPENDITURES:								
General Government								
Public Protection								
Public Utilities								
Health and Sanitation								
Public Assistance								
Ed Education								
Culture and Recreation Services								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures			670	193		10	3	3
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out			(649)	218		(21)		(3)
Total Other Financing Sources (Uses)			(649)	(541)		(21)		(3)
Net Changes in Fund Balances			1	(170)		(11)		69
Fund Balances, July 1, 2019	3	3	172	172	578	578	2	2
Fund Balances, June 30, 2020	3	3	173	2	498	567	2	2

Explanation of differences between budgetary expenditures and GAAP expenditures:
 Actual amount budgetary basis from the budgetary comparison schedule
 Differences - Budget to GAAP
 Encumbrances for goods and/or services ordered but not received within
 Total expenditures as reported on the Statement of Revenues, Expenditures, and
 Changes in Fund Balances

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	VITAL HEALTH STATISTICS			VITAL HEALTH STATISTICS			WILDLIFE RESOURCES			OTHER SPECIAL REVENUE		
	Final Budget	Actual on Budgetary Basis	Variance Final Budget	Final Budget	Actual on Budgetary Basis	Variance Final Budget	Final Budget	Actual on Budgetary Basis	Variance Final Budget	Final Budget	Actual on Budgetary Basis	Variance Final Budget
REVENUES:												
Taxes												
Licenses, Permits and Franchises												
Fines, Forfeitures and Penalties		2	2		10	10		4	3		1	1
Revenues from Use of Money and Property		79	4	84	77	(7)				196	196	
Ad from Other Governmental Agencies										559	559	
Government Services										3,343	3,343	
Other Revenues												
Total Revenues	75	81	6	84	87	3	4	3	(1)	4,530	4,530	
EXPENDITURES:												
General Government												
Public Protection												
Health and Social Services												
Health and Sanitation												
Public Assistance												
Ed Education												
Culture and Recreation Services												
Total Expenditures	75	81	6	84	87	3	(1)	3	4	4,530	4,530	
Excess (Deficiency) of Revenues Over (Under) Expenditures												
OTHER FINANCING SOURCES (USES):												
Transfers In												
Transfers Out	(73)	(55)	18	(93)	(29)	64				(3,759)	(3,759)	
Total Other Financing Sources (Uses)	(73)	(55)	18	(93)	(29)	64				(3,759)	(3,759)	
Net Changes in Fund Balances	2	26	24	(9)	58	67	(1)	3	4	771	771	
Fund Balances, July 1, 2019	114	114		533	533		6	6		7,083	7,083	
Fund Balances, June 30, 2020	116	140	24	524	591	67	5	9	4	7,854	7,771	

Explanation of differences between budgetary expenditures and GAAP expenditures:
 Actual amount budgetary basis from the budgetary comparison schedule
 Differences - Budget to GAAP
 Encumbrances for goods and/or services ordered but not received within
 the reporting period as reported on the Statement of Revenues, Expenditures, and
 Changes in Fund Balances



NON-MAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS DESCRIPTIONS

The capital projects funds serve as depositories for revenues received from the sale of real property and such other revenue as designated by the Board of Supervisors. The Board of Supervisors generally appropriates these funds for capital outlay.

7th Standard Road Widening – This fund accounts for the proceeds from the State of California, the Federal government, and the 2009 Certificates of Participation for the widening of 7th Standard Road from Coffee Road to Santa Fe Way and for an over crossing of the railroad tracks at Santa Fe Way.

AB900 Jail Construction – This fund accounts for the grant proceeds from the State of California as well as the required matching funds for the construction of a new jail facility.

Accumulated Capital Outlay – General and Accumulated Capital Outlay – Fire – These funds provide the funding of lease payments, consisting of both interest and principal, on the Certificates of Participation issued by the County to finance the construction of various County facilities. These funds have been re-classified as Capital Projects funds as they are no longer making debt service payments.

Tobacco Securitization Proceeds – This fund accounts for the sale of rights to future tobacco settlement payments. The proceeds from the sale have been used to finance certain capital projects and to set up an endowment fund.

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2020 (IN THOUSANDS)**

Page 1 of 1

	<u>TOTAL</u>	<u>AB900 JAIL CONSTRUCTION</u>	<u>ACCUMULATED CAPITAL OUTLAY FIRE</u>	<u>ACCUMULATED CAPITAL OUTLAY GENERAL</u>	<u>TOBACCO SECURITIZATION PROCEEDS</u>
ASSETS					
Assets:					
Pooled Cash and Investments	\$ 2,813		\$ 300	\$ 2,483	\$ 30
Cash and Investments Deposited with Trustee	34,211				34,211
Interest Receivable	<u>13</u>			<u>13</u>	
Total Assets	<u>37,037</u>		<u>300</u>	<u>2,496</u>	<u>34,241</u>
Total Assets	\$ <u>37,037</u>		\$ <u>300</u>	\$ <u>2,496</u>	\$ <u>34,241</u>
FUND BALANCES					
Fund Balances:					
Restricted	34,241				34,241
Assigned	<u>2,796</u>		<u>300</u>	<u>2,496</u>	
Total Fund Balances	<u>37,037</u>		<u>300</u>	<u>2,496</u>	<u>34,241</u>
Total Fund Balances	\$ <u>37,037</u>		\$ <u>300</u>	\$ <u>2,496</u>	\$ <u>34,241</u>

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

Page 1 of 1

	<u>TOTAL</u>	<u>AB900 JAIL CONSTRUCTION</u>	<u>ACCUMULATED CAPITAL OUTLAY FIRE</u>	<u>ACCUMULATED CAPITAL OUTLAY GENERAL</u>	<u>TOBACCO SECURITIZATION PROCEEDS</u>
REVENUES:					
Revenues From Use of Money and Property	\$ 1,659	\$	\$ 11	\$ 92	\$ 1,556
Aid From Other Governmental Agencies	<u>5,000</u>	<u>5,000</u>	<u></u>	<u></u>	<u></u>
Total Revenues	<u>6,659</u>	<u>5,000</u>	<u>11</u>	<u>92</u>	<u>1,556</u>
EXPENDITURES:					
Capital Outlay	<u>125</u>	<u></u>	<u></u>	<u></u>	<u>125</u>
Total Expenditures	<u>125</u>	<u></u>	<u></u>	<u></u>	<u>125</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>6,534</u>	<u>5,000</u>	<u>11</u>	<u>92</u>	<u>1,431</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Transfers Out	<u>(214)</u>	<u>(214)</u>	<u></u>	<u></u>	<u></u>
Total Other Financing Sources (Uses)	<u>(214)</u>	<u>(214)</u>	<u></u>	<u></u>	<u></u>
Net Changes in Fund Balances	6,320	4,786	11	92	1,431
Fund Balances, July 1, 2019	<u>30,717</u>	<u>(4,786)</u>	<u>289</u>	<u>2,404</u>	<u>32,810</u>
Fund Balances, June 30, 2020	<u>\$ 37,037</u>	<u>\$</u>	<u>\$ 300</u>	<u>\$ 2,496</u>	<u>\$ 34,241</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

	AB900 JAIL CONSTRUCTION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:			
Aid From Other Governmental Agencies	\$ 100,000	\$ 5,000	\$ (95,000)
Total Revenues	<u>100,000</u>	<u>5,000</u>	<u>(95,000)</u>
EXPENDITURES:			
Capital Outlay	124,617		124,617
Total Expenditures	<u>124,617</u>		<u>124,617</u>
Deficiency of Revenues Under Expenditures	<u>(24,617)</u>	5,000	<u>29,617</u>
OTHER FINANCING SOURCES			
Transfers In	24,831		(24,831)
Transfers Out	<u>(214)</u>	<u>(214)</u>	
Total Other Financing Sources	<u>24,617</u>	<u>(214)</u>	<u>(24,831)</u>
Net Change in Fund Balance		4,786	4,786
Fund Balance, July 1, 2019	<u>(4,786)</u>	<u>(4,786)</u>	
Fund Balance (Deficit), June 30, 2020	<u>\$ (4,786)</u>	<u>\$</u>	<u>\$ 4,786</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

	ACCUMULATED CAPITAL OUTLAY FIRE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:			
Revenues From Use of Money and Property	\$ 5	\$ 11	\$ 6
Total Revenues	5	11	6
Excess of Revenues Over Expenditures	5	11	6
Net Change in Fund Balance	5	11	6
Fund Balance, July 1, 2019	289	289	
Fund Balance (Deficit), June 30, 2020	<u>\$ 294</u>	<u>\$ 300</u>	<u>\$ 6</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

	ACCUMULATED CAPITAL OUTLAY GENERAL		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:			
Revenues From Use of Money and Property	\$ 6	\$ 92	\$ 86
Total Revenues	6	92	86
Excess of Revenues Over Expenditures	6	92	86
Net Change in Fund Balance	6	92	86
Fund Balance, July 1, 2019	2,404	2,404	
Fund Balance (Deficit), June 30, 2020	<u>\$ 2,410</u>	<u>\$ 2,496</u>	<u>\$ 86</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

	TOBACCO SECURITIZATION PROCEEDS		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:			
Revenues From Use of Money and Property	\$ 400	\$ 1,555	\$ 1,155
Aid From Other Governmental Agencies	25,981		(25,981)
Total Revenues	<u>26,381</u>	<u>1,555</u>	<u>(24,826)</u>
EXPENDITURES:			
General Government		125	(125)
Total Expenditures		<u>125</u>	<u>(125)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>26,381</u>	<u>1,430</u>	<u>(24,951)</u>
OTHER FINANCING SOURCES			
Transfers In	(27,981)		27,981
Total Other Financing Sources	<u>(27,981)</u>	<u>0</u>	<u>27,981</u>
Net Change in Fund Balance	(1,600)	1,430	3,030
Fund Balance, July 1, 2019	<u>32,811</u>	<u>32,811</u>	
Fund Balance, June 30, 2020	<u>\$ 31,211</u>	<u>\$ 34,241</u>	<u>\$ 1,513</u>



NON-MAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS DESCRIPTIONS

Debt service funds account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs.

Kern Asset Leasing Corporation – This is a nonprofit entity that holds the capital assets constructed through the Certificates of Participation Program. Equipment and construction costs related to proprietary funds are recorded within each appropriate enterprise fund, and any cash related to the Certificates of Participation is designated as deposits with trustee.

Pension Obligation Bond Trustee – This fund administers the debt service payments related to the County's Pension Obligation Bonds.

Public Services Financing Authority – This fund administers the debt service payments related to the Lease Revenue Refunding Bonds.

**COUNTY OF KERN
COMBINING BALANCE SHEET
NON-MAJOR DEBT SERVICE FUNDS
JUNE 30, 2020 (IN THOUSANDS)**

	<u>TOTAL</u>	<u>KERN ASSET LEASING CORPORATION</u>	<u>PENSION OBLIGATION BOND TRUSTEE</u>	<u>PUBLIC SERVICES FINANCING AUTHORITY</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
Assets:				
Pooled Cash and Investments	\$ 173	\$	\$	\$ 173
Cash and Investments Deposited with Trustee	328	1	327	
Accrued Revenue	298			298
Total Assets	<u>799</u>	<u>1</u>	<u>327</u>	<u>471</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 799</u>	<u>\$ 1</u>	<u>\$ 327</u>	<u>\$ 471</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 231	\$	\$	\$ 231
Total Liabilities	<u>231</u>			<u>231</u>
Fund Balances:				
Restricted	568	1	327	240
Total Fund Balances	<u>568</u>	<u>1</u>	<u>327</u>	<u>240</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 799</u>	<u>\$ 1</u>	<u>\$ 327</u>	<u>\$ 471</u>

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

	<u>TOTAL</u>	<u>KERN ASSET LEASING CORPORATION</u>	<u>PENSION OBLIGATION BOND TRUSTEE</u>	<u>PUBLIC SERVICES FINANCING AUTHORITY</u>
REVENUES:				
Revenues from Use of Money and Property	\$ 132	\$ 8	\$ 107	\$ 17
Other Revenues	3,374		1,452	1,922
Total Revenues	<u>3,506</u>	<u>8</u>	<u>1,559</u>	<u>1,939</u>
EXPENDITURES:				
General Government	1,073	218		855
Debt Service:				
Principal	26,214	3,713	22,501	
Interest	40,147	3,023	36,904	220
Total Expenditures	<u>67,434</u>	<u>6,954</u>	<u>59,405</u>	<u>1,075</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(63,928)</u>	<u>(6,946)</u>	<u>(57,846)</u>	<u>864</u>
OTHER FINANCING SOURCES:				
Transfers In	64,158	6,263	57,895	
Proceeds from Issuance of Debt	6,885			6,885
Payment for Defeasance of Debt	(8,596)			(8,596)
Total Other Financing Sources	<u>62,447</u>	<u>6,263</u>	<u>57,895</u>	<u>(1,711)</u>
Net Changes in Fund Balances	(1,481)	(683)	49	(847)
Fund Balances, July 1, 2019	<u>2,049</u>	<u>684</u>	<u>278</u>	<u>1,087</u>
Fund Balances, June 30, 2020	<u>\$ 568</u>	<u>\$ 1</u>	<u>\$ 327</u>	<u>\$ 240</u>





**NON-MAJOR
ENTERPRISE FUNDS**

NON-MAJOR ENTERPRISE FUNDS

FUNDS DESCRIPTIONS

Enterprise funds are used to account for operations: (a) that are financed and operated in a similar manner to a private business (where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges) or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

County Sanitation Districts - These funds consist of two sanitation districts, Kern Sanitation Authority and Ford City-Taft Heights Sanitation District. These funds are administered by the Public Works Department, which is responsible for the planning, design, construction, operations, and maintenance of the County's sanitation districts.

Golf Courses - This fund is used to finance new capital improvements and replace existing capital improvements as necessary. Revenues are generated primarily from a percentage of user fees collected by the lessee.

Public Transportation - This fund is administered by the Public Works Department and provides for the planning, development and management of public transportation for intercity routes and unincorporated areas of Kern County.

Universal Collection - This fund is administered by the Public Works Department and segregates the revenues and expenses related to hauling of residential waste from the universal collection area that encompasses the more densely populated unincorporated areas of metropolitan Bakersfield, South Taft, Lost Hills, Rosamond and South Shafter.

**COUNTY OF KERN
COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS
JUNE 30, 2020 (IN THOUSANDS)**

	<u>TOTAL</u>	<u>COUNTY SANITATION DISTRICTS</u>	<u>GOLF COURSES</u>	<u>PUBLIC TRANSPORTATION</u>	<u>UNIVERSAL COLLECTION</u>
ASSETS					
Current Assets:					
Pooled Cash and Investments	\$ 23,604	\$ 19,613	\$ 1,204	\$ 1,193	\$ 1,594
Interest Receivable	118	92	7	12	7
Accounts Receivable - Net	366	333	27	6	
Accrued Revenue	2,933			2,933	
Due from Other Funds	80	44		36	
Total Current Assets	<u>27,101</u>	<u>20,082</u>	<u>1,238</u>	<u>4,180</u>	<u>1,601</u>
Non-Current Assets:					
Taxes Receivable	2,224	762			1,462
Investment in Joint Venture	2,680	2,680			
Capital Assets:					
Non-Depreciable:					
Land	668	603	65		
Construction in Progress	1,703	388		1,315	
Depreciable:					
Structures and Improvements	16,505	9,163	6,483	859	
Equipment	19,618	2,111		17,507	
Intangible Assets	284	36		248	
Infrastructure	12,875	12,875			
Accumulated Depreciation and Amortization	(27,177)	(12,769)	(3,815)	(10,593)	
Total Non-Current Assets	<u>29,380</u>	<u>15,849</u>	<u>2,733</u>	<u>9,336</u>	<u>1,462</u>
Total Assets	<u>56,481</u>	<u>35,931</u>	<u>3,971</u>	<u>13,516</u>	<u>3,063</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred OPEB	19	12		7	
Deferred Pensions	1,226	713		513	
Total Deferred Outflows of Resources	<u>1,245</u>	<u>725</u>		<u>520</u>	
LIABILITIES					
Current Liabilities:					
Accounts Payable	1,922	1,122	43	757	
Current Portion of Long-Term Debt	64	49		15	
Interest Payable - Current	93	71		22	
Current Portion of Compensated Absences	330	190		140	
Advances from Grantors and Third Parties	1,073	159		914	
Total Current Liabilities	<u>3,482</u>	<u>1,591</u>	<u>43</u>	<u>1,848</u>	
Non-Current Liabilities:					
Compensated Absences Payable	115	66		49	
Long-Term Debt - Pension Obligation Bonds	324	249		75	
Long-Term - Interest Payable	151	116		35	
Net OPEB Liability	143	88		55	
Net Pension Liability	5,901	3,460		2,441	
Total Non-Current Liabilities	<u>6,634</u>	<u>3,979</u>		<u>2,655</u>	
Total Liabilities	<u>10,116</u>	<u>5,570</u>	<u>43</u>	<u>4,503</u>	
DEFERRED INFLOWS OF RESOURCES					
Deferred OPEB	60	37		23	
Deferred Pensions	508	298		210	
Total Deferred Inflows of Resources	<u>568</u>	<u>335</u>		<u>233</u>	
NET POSITION					
Net Investment in Capital Assets	24,476	12,407	2,733	9,336	
Restricted	2,680	2,680			
Unrestricted	19,886	15,664	1,195	(36)	3,063
Total Net Position	<u>\$ 47,042</u>	<u>\$ 30,751</u>	<u>\$ 3,928</u>	<u>\$ 9,300</u>	<u>\$ 3,063</u>

COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
NON-MAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	<u>TOTAL</u>	<u>COUNTY SANITATION DISTRICTS</u>	<u>GOLF COURSES</u>	<u>PUBLIC TRANSPORTATION</u>	<u>UNIVERSAL COLLECTION</u>
OPERATING REVENUES:					
Charges for Current Services	\$ 25,739	\$ 7,124	\$ 257	\$ 1,053	\$ 17,305
Revenues from Use of Property	185	108		55	22
Total Operating Revenues	<u>25,924</u>	<u>7,232</u>	<u>257</u>	<u>1,108</u>	<u>17,327</u>
OPERATING EXPENSES:					
Salaries and Employee Benefits	407	407			
Services and Supplies	31,412	3,109	663	10,252	17,388
Other Charges	125	49	24	29	23
Depreciation and Amortization	2,071	471	148	1,452	
Total Operating Expenses	<u>34,015</u>	<u>4,036</u>	<u>835</u>	<u>11,733</u>	<u>17,411</u>
Operating Income (Loss)	<u>(8,091)</u>	<u>3,196</u>	<u>(578)</u>	<u>(10,625)</u>	<u>(84)</u>
NON-OPERATING REVENUES (EXPENSES):					
Taxes and Assessments	10,307			10,307	
Fines, Forfeitures and Penalties	326	118			208
Licenses, Permits and Franchises	10	10			
Interest on Bank Deposits and Investments	817	660	51	90	16
Aid from Other Governmental Agencies	567			567	
Interest Expense	(38)	(29)		(9)	
Loss on Disposal of Capital Assets	(15)			(15)	
Total Non-Operating Revenues, Net	<u>11,974</u>	<u>759</u>	<u>51</u>	<u>10,940</u>	<u>224</u>
Income (Loss) before Contributions	<u>3,883</u>	<u>3,955</u>	<u>(527)</u>	<u>315</u>	<u>140</u>
Capital Contributions	<u>729</u>			<u>729</u>	
Changes in Net Position	4,612	3,955	(527)	1,044	140
Net Position, July 1, 2019	<u>42,430</u>	<u>26,796</u>	<u>4,455</u>	<u>8,256</u>	<u>2,923</u>
Net Position, June 30, 2020	<u>\$ 47,042</u>	<u>\$ 30,751</u>	<u>\$ 3,928</u>	<u>\$ 9,300</u>	<u>\$ 3,063</u>

COUNTY OF KERN
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	TOTAL	COUNTY SANITATION DISTRICTS	GOLF COURSES	PUBLIC TRANSPORTATION	UNIVERSAL COLLECTION
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash Received for Current Services	\$ 23,278	\$ 6,816	\$ 230	\$ (968)	\$ 17,200
Cash Received for Use of Property	184	108		54	22
Cash Received for Fines, Forfeitures, and Penalties	336	128			208
Cash Paid for Salaries and Benefits	(1,228)	(1,175)		(53)	
Cash Paid for Services and Supplies	(30,054)	(2,142)	(620)	(9,905)	(17,387)
Cash Paid for Interfund Services and Supplies	(347)	(96)		(251)	
Cash Paid for Other Charges	(126)	(49)	(24)	(29)	(24)
Net Cash Provided (Used) by Operating Activities	<u>(7,957)</u>	<u>3,590</u>	<u>(414)</u>	<u>(11,152)</u>	<u>19</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:					
Aid from Other Governmental Agencies	569			569	
Cash Received from Taxes	10,307			10,307	
Payment of Long-Term Debt - Pension Obligation Bonds	(59)	(45)		(14)	
Interest Paid on Pension Obligation Bonds	(96)	(73)		(23)	
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>10,721</u>	<u>(118)</u>		<u>10,839</u>	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Capital Contributions	727			727	
Acquisition or Construction of Capital Assets	(3,496)	(1,564)		(1,932)	
Net Cash Used by Capital and Related Financing Activities	<u>(2,769)</u>	<u>(1,564)</u>		<u>(1,205)</u>	
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest on Bank Deposits and Investments	836	667	53	97	19
Net Cash Provided (Used) by Investing Activities	<u>836</u>	<u>667</u>	<u>53</u>	<u>97</u>	<u>19</u>
Net Increase (Decrease) in Cash and Investments	831	2,575	(361)	(1,421)	38
Cash and Investments, July 1, 2019	22,773	17,038	1,565	2,614	1,556
Cash and Investments, June 30, 2020	<u>\$ 23,604</u>	<u>\$ 19,613</u>	<u>\$ 1,204</u>	<u>\$ 1,193</u>	<u>\$ 1,594</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating Income (Loss)	\$ (8,091)	\$ 3,196	\$ (578)	\$ (10,625)	\$ (84)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation and Amortization	2,071	471	148	1,452	
Other Non-Operating Revenue		128			208
Changes in Assets, Deferred Outflows, Liabilities, and Deferred Inflows:					
(Increase) Decrease in Accounts Receivable	(260)	(250)	(27)	17	
(Increase) Decrease in Accrued Revenue	(2,917)			(2,917)	
(Increase) Decrease in Taxes Receivable	(131)	(26)			(105)
(Increase) Decrease in Due from Other Funds	(78)	(43)		(35)	
(Increase) Decrease in Deferred Outflows of Resources	82	63		19	
(Increase) Decrease in Investment in Joint Venture	(406)	(406)			
Increase (Decrease) in Deferred Revenue	926	12		914	
Increase (Decrease) in Accounts Payable	1,082	879	43	160	
Increase (Decrease) in Salaries & Benefits Payable	(114)	(114)			
Increase (Decrease) in Due to Other Funds	(70)	(8)		(62)	
Increase (Decrease) in Deferred Inflows of Resources	(94)	(74)		(20)	
Increase (Decrease) in Compensated Absences Payable	167	105		62	
Increase (Decrease) in Advances from Grantors and Third Parties					
Increase (Decrease) in Net OPEB Liability	(13)	(8)		(5)	
Increase (Decrease) in Net Pension Liability	(447)	(335)		(112)	
Total Adjustments	<u>134</u>	<u>394</u>	<u>164</u>	<u>(527)</u>	<u>103</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (7,957)</u>	<u>\$ 3,590</u>	<u>\$ (414)</u>	<u>\$ (11,152)</u>	<u>\$ 19</u>
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:					
Capital Contributions - Revenue Recognized	\$ 2			\$ 2	
Total Non-cash Investing, Capital, and Financing Activities	<u>\$ 2</u>			<u>\$ 2</u>	



INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS DESCRIPTIONS

Internal service funds account for services furnished to other County departments and are financed primarily by charges for such services. Because the internal service funds are separated from the regular County operations, they are free to employ commercial accounting techniques and are often used in situations where a more accurate determination of costs is desired.

General Liability - This fund provides for the funding, administration, and operation of a self-insured system to meet the County's legal liability for damages to persons and/or property arising out of the County's general and automotive activities.

General Services - Garage - This fund provides funding for the purchase and maintenance service for vehicles assigned operationally to County departments, excluding those departments that maintain and operate their own vehicle fleets (Parks, Fire, Roads, Airports, and Sheriffs Lerdo Facility).

Group Health - This fund provides for the funding, administration, and operation of the County employees' health and dental insurance plans. This fund is administered by the County Administrative Office and is financed through charges to the operating departments and special districts enrolled in the program.

Public Works – This fund provides administrative activities for the Roads, Public Transit, Waste Management, Engineering, Surveying and Permit Services, Code Compliance, and Building Inspection budget units.

Retiree Group Health - This fund provides for the County's contributions to the Retired Employees Health Insurance and the Retiree Premium Support Program.

Unemployment Compensation - This fund provides for the funding, administration, and operation of the Unemployment Compensation Program to meet the County's obligation of providing unemployment benefits to former employees eligible under State law.

Workers' Compensation - This fund provides for the funding, administration, and operation of the self-insured system to meet the County's statutory obligation to compensate its employees for work related injuries and illnesses.

**COUNTY OF KERN
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2020 (IN THOUSANDS)**

	<u>TOTAL</u>	<u>GENERAL LIABILITY</u>	<u>GENERAL SERVICES- GARAGE</u>	<u>GROUP HEALTH</u>
ASSETS				
Current Assets:				
Pooled Cash and Investments	\$ 131,465	\$ 14,871	\$ 7,610	\$ 88,383
Interest Receivable	670	88	38	440
Accounts Receivable	37		37	
Accrued Revenue	5,093			3,957
Due from Other Funds	770			
Inventory- Materials and Supplies	443		66	
Total Current Assets	<u>138,478</u>	<u>14,959</u>	<u>7,751</u>	<u>92,780</u>
Non-Current Assets:				
Deposits with Others	1,519			1,519
Equipment	8,374		8,137	
Intangible Assets	1,789		37	1,752
Accumulated Depreciation and Amortization	<u>(5,269)</u>		<u>(4,665)</u>	<u>(526)</u>
Total Non-Current Assets	<u>6,413</u>		<u>3,509</u>	<u>2,745</u>
Total Assets	<u>144,891</u>	<u>14,959</u>	<u>11,260</u>	<u>95,525</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred OPEB	13		13	
Deferred Pensions	297		297	
Total Deferred Outflows of Resources	<u>310</u>		<u>310</u>	
LIABILITIES				
Current Liabilities:				
Accounts Payable	355		77	61
Salaries and Employee Benefits Payable	1,306		21	
Due to Other Funds	200			
Current Portion of Long-Term Debt	32		32	
Interest Payable - Current	86		86	
Current Portion of Compensated Absences	48		48	
Current Portion of Liability for Self-Insurance	<u>27,842</u>	<u>274</u>		<u>9,975</u>
Total Current Liabilities	<u>29,869</u>	<u>274</u>	<u>264</u>	<u>10,036</u>
Non-Current Liabilities				
Compensated Absences Payable	43		43	
Long-Term Liability for Self-Insurance	80,209	36,688		
Long-Term Debt - Pension Obligation Bonds	118		118	
Long-Term - Interest Payable	81		81	
Net OPEB Liability	100		100	
Net Pension Liability	<u>1,524</u>		<u>1,524</u>	
Total Non-Current Liabilities	<u>82,075</u>	<u>36,688</u>	<u>1,866</u>	
Total Liabilities	<u>111,944</u>	<u>36,962</u>	<u>2,130</u>	<u>10,036</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred OPEB	42		42	
Deferred Pensions	131		131	
Total Deferred Inflows of Resources	<u>173</u>		<u>173</u>	
NET POSITION				
Net Investment in Capital Assets	4,894		3,509	1,226
Restricted:				
Deposits	1,519			1,519
Inventory	443		66	
Unrestricted (Deficit)	<u>26,228</u>	<u>(22,003)</u>	<u>5,692</u>	<u>82,744</u>
Total Net Position	<u>\$ 33,084</u>	<u>\$ (22,003)</u>	<u>\$ 9,267</u>	<u>\$ 85,489</u>

<u>PUBLIC WORKS</u>	<u>RETIREE GROUP HEALTH</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>WORKERS' COMPENSATION</u>	
				ASSETS
\$ 7,963	\$ 2,542	\$ 1,451	\$ 8,645	Current Assets:
19	12	6	67	Pooled Cash and Investments
				Interest Receivable
187		89	860	Accounts Receivable
770				Accrued Revenue
377				Due from Other Funds
				Inventory- Materials and Supplies
<u>9,316</u>	<u>2,554</u>	<u>1,546</u>	<u>9,572</u>	Total Current Assets
				Non-Current Assets:
237				Deposits with Others
				Equipment
(78)				Intangible Assets
				Accumulated Depreciation and Amortization
<u>159</u>				Total Non-Current Assets
<u>9,475</u>	<u>2,554</u>	<u>1,546</u>	<u>9,572</u>	Total Assets
				DEFERRED OUTFLOWS OF RESOURCES
				Deferred OPEB
				Deferred Pensions
				Total Deferred Outflows of Resources
				LIABILITIES
				Current Liabilities:
152			65	Accounts Payable
1,285				Salaries and Employee Benefits Payable
200				Due to Other Funds
				Current Portion of Long-Term Debt
				Interest Payable - Current
		2,028	15,565	Current Portion of Compensated Absences
				Current Portion of Liability for Self-Insurance
<u>1,637</u>		<u>2,028</u>	<u>15,630</u>	Total Current Liabilities
				Non-Current Liabilities
			43,521	Compensated Absences Payable
				Long-Term Liability for Self-Insurance
				Long-Term Debt - Pension Obligation Bonds
				Long-Term - Interest Payable
				Net OPEB Liability
				Net Pension Liability
			<u>43,521</u>	Total Non-Current Liabilities
<u>1,637</u>		<u>2,028</u>	<u>59,151</u>	Total Liabilities
				DEFERRED INFLOWS OF RESOURCES
				Deferred OPEB
				Deferred Pensions
				Total Deferred Inflows of Resources
				NET POSITION
159				Net Investment in Capital Assets
				Restricted:
377				Deposits
7,302	2,554	(482)	(49,579)	Inventory
				Unrestricted (Deficit)
<u>\$ 7,838</u>	<u>\$ 2,554</u>	<u>\$ (482)</u>	<u>\$ (49,579)</u>	Total Net Position

COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

	<u>TOTAL</u>	<u>GENERAL LIABILITY</u>	<u>GENERAL SERVICES- GARAGE</u>	<u>GROUP HEALTH</u>
OPERATING REVENUES:				
Charges for Current Services	\$ 245,302	\$ 7,779	\$ 2,683	\$ 144,753
Total Operating Revenues	<u>245,302</u>	<u>7,779</u>	<u>2,683</u>	<u>144,753</u>
OPERATING EXPENSES:				
Salaries and Employee Benefits	59,119		661	
Services and Supplies	29,302	5,843	885	7,681
Claims Incurred	135,835	(2,962)		123,029
Other Charges	8,255	5,266	55	1,161
Depreciation and Amortization	946		804	117
Total Operating Expenses	<u>233,457</u>	<u>8,147</u>	<u>2,405</u>	<u>131,988</u>
Operating Income	<u>11,845</u>	<u>(368)</u>	<u>278</u>	<u>12,765</u>
NON-OPERATING REVENUES (EXPENSES):				
Interest on Bank Deposits and Investments	4,438	551	265	2,933
Aid from Other Governmental Agencies	401			78
Other Revenues	861	11	88	
Interest Expense	(23)		(23)	
Loss on Disposal of Capital Assets	(724)		(724)	
Total Non-Operating Revenues, Net	<u>4,953</u>	<u>562</u>	<u>(394)</u>	<u>3,011</u>
Income before Contributions and Transfers	<u>16,798</u>	<u>194</u>	<u>(116)</u>	<u>15,776</u>
Capital Contributions	201		201	
Transfers In	8,999		54	
Transfers Out	(7,875)		(861)	
Changes in Net Position	18,123	194	(722)	15,776
Net Position, July 1, 2019	<u>14,961</u>	<u>(22,197)</u>	<u>9,989</u>	<u>69,713</u>
Net Position, June 30, 2020	<u>\$ 33,084</u>	<u>\$ (22,003)</u>	<u>\$ 9,267</u>	<u>\$ 85,489</u>

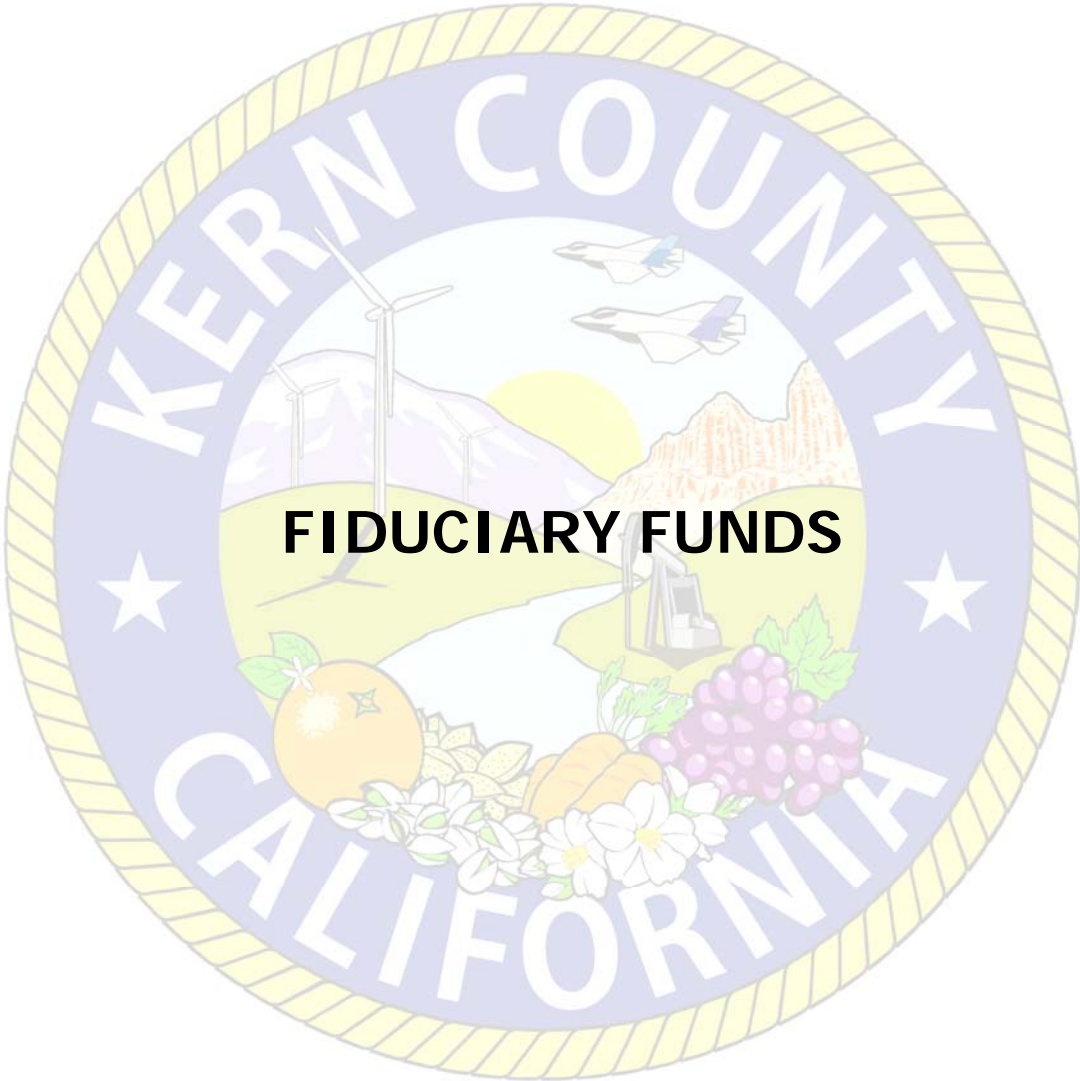
PUBLIC WORKS	RETIREE GROUP HEALTH	UNEMPLOYMENT COMPENSATION	WORKERS' COMPENSATION	
\$ 61,841	\$ 7,641	\$ 2,043	\$ 18,562	OPERATING REVENUES: Charges for Current Services
61,841	7,641	2,043	18,562	Total Operating Revenues
50,238	8,220			OPERATING EXPENSES: Salaries and Employee Benefits
9,192	216	15	5,470	Services and Supplies
		3,228	12,540	Claims Incurred
1,380	52		341	Other Charges
25				Depreciation and Amortization
60,835	8,488	3,243	18,351	Total Operating Expenses
1,006	(847)	(1,200)	211	Operating Income
190	90	45	364	NON-OPERATING REVENUES (EXPENSES): Interest on Bank Deposits and Investments
323				Aid from Other Governmental Agencies
2			760	Other Revenues
				Interest Expense
				Loss on Disposal of Capital Assets
515	90	45	1,124	Total Non-Operating Revenues, Net
1,521	(757)	(1,155)	1,335	Income before Contributions and Transfers
8,945				Capital Contributions
(7,014)				Transfers In
				Transfers Out
3,452	(757)	(1,155)	1,335	Changes in Net Position
4,386	3,311	673	(50,914)	Net Position, July 1, 2019
\$ 7,838	\$ 2,554	\$ (482)	\$ (49,579)	Net Position, June 30, 2020

**COUNTY OF KERN
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

	<u>TOTAL</u>	<u>GENERAL LIABILITY</u>	<u>GENERAL SERVICES- GARAGE</u>	<u>GROUP HEALTH</u>
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received for Current Services	\$ 243,855	\$ 7,776	\$ 2,624	\$ 143,642
Cash Received for Interfund Services Provided	610	3	22	537
Cash Paid for Salaries and Benefits	(60,595)		(817)	
Cash Paid for Services and Supplies	(29,293)	(5,843)	(854)	(7,686)
Cash Paid for Reported Claims	(142,154)	(397)		(124,596)
Cash Paid for Other Charges	(8,256)	(5,266)	(55)	(1,162)
Net Cash Provided (Used) by Operating Activities	<u>4,167</u>	<u>(3,727)</u>	<u>920</u>	<u>10,735</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Cash Received from Other Funds	9,907	11	191	
Cash Received for Other Non-Operations				
Cash Paid to Other Funds	(7,283)		(862)	
Aid from Other Governmental Agencies	317			78
Payment of Long-Term Debt - Pension Obligation Bonds	(30)		(30)	
Interest Paid on Pension Obligation Bonds	(82)		(82)	
Net Cash Provided by Non-Capital Financing Activities	<u>2,829</u>	<u>11</u>	<u>(783)</u>	<u>78</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Loss on Sale of Capital Assets	(724)		(724)	
Acquisition or Construction of Capital Assets	(651)		(247)	
Net Cash Used by Capital and Related Financing Activities	<u>(1,375)</u>		<u>(971)</u>	
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on Bank Deposits and Investments	4,553	592	279	2,966
Net Increase (Decrease) in Cash and Investments	10,174	(3,124)	(555)	13,779
Beginning Cash and Investments at July 1, 2018	<u>121,291</u>	<u>17,995</u>	<u>8,165</u>	<u>74,604</u>
Ending Cash and Investments at June 30, 2019	<u>\$ 131,465</u>	<u>\$ 14,871</u>	<u>\$ 7,610</u>	<u>\$ 88,383</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating Income	\$ 11,845	\$ (368)	\$ 278	\$ 12,765
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Depreciation	946		804	117
Changes in Assets, Deferred Outflows, Liabilities, and Differed Inflows:				
(Increase) Decrease in Inventory	34		(1)	
(Increase) Decrease in Accounts Receivable	(35)		(37)	
(Increase) Decrease in Accrued Revenue	(681)			(575)
(Increase) Decrease in Due from Others	(249)			
(Increase) Decrease in Deferred Outflows of Resources	33		33	
Increase (Decrease) in Accounts Payable	(23)		33	(5)
Increase (Decrease) in Due to Others	127			
Increase (Decrease) in Salaries & Benefits Payable	(1,385)		(65)	
Increase (Decrease) in Deferred Inflows of Resources	8		8	
Increase (Decrease) in Compensated Absences Payable	13		13	
Increase (Decrease) in Provision for Liability Claims	(6,320)	(3,359)		(1,567)
Increase (Decrease) in Net OPEB Liability	(9)		(9)	
Increase (Decrease) in Net Pension Liability	(137)		(137)	
Total Adjustments	<u>(7,678)</u>	<u>(3,359)</u>	<u>642</u>	<u>(2,030)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 4,167</u>	<u>\$ (3,727)</u>	<u>\$ 920</u>	<u>\$ 10,735</u>
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:				
Capital Contributions - Transfer of Capital Assets	\$ 152		\$ 152	
Total Non-cash Investing, Capital, and Financing Activities	<u>\$ 152</u>		<u>\$ 152</u>	

	PUBLIC WORKS	RETIREE GROUP HEALTH	UNEMPLOYMENT COMPENSATION	WORKERS' COMPENSATION	
					CASH FLOWS FROM OPERATING ACTIVITIES:
\$	61,721	\$ 7,631	\$ 2,020	\$ 18,441	Cash Received for Current Services
	(51,558)	10	9	29	Cash Received for Interfund Services Provided
	(9,237)	(8,220)	(15)	(5,442)	Cash Paid for Salaries and Benefits
	(1,380)	(216)	(2,212)	(14,949)	Cash Paid for Services and Supplies
		(52)		(341)	Cash Paid for Reported Claims
	<u>(454)</u>	<u>(847)</u>	<u>(198)</u>	<u>(2,262)</u>	Cash Paid for Other Charges
					Net Cash Provided (Used) by Operating Activities
					CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:
	8,945			760	Cash Received from Other Funds
	(6,421)				Cash Received for Other Non-Operations
	239				Cash Paid to Other Funds
					Aid from Other Governmental Agencies
					Payment of Long-Term Debt - Pension Obligation Bonds
					Interest Paid on Pension Obligation Bonds
	<u>2,763</u>			<u>760</u>	Net Cash Provided by Non-Capital Financing Activities
					CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:
	(404)				Loss on Sale of Capital Assets
	<u>(404)</u>				Acquisition or Construction of Capital Assets
					Net Cash Used by Capital and Related Financing Activities
					CASH FLOWS FROM INVESTING ACTIVITIES:
	186	93	52	385	Interest on Bank Deposits and Investments
	2,091	(754)	(146)	(1,117)	Net Increase (Decrease) in Cash and Investments
	<u>5,872</u>	<u>3,296</u>	<u>1,597</u>	<u>9,762</u>	Beginning Cash and Investments at July 1, 2018
\$	<u>7,963</u>	<u>2,542</u>	<u>1,451</u>	<u>8,645</u>	Ending Cash and Investments at June 30, 2019
					RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:
\$	1,006	\$ (847)	\$ (1,200)	\$ 211	Operating Income
					Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:
	25				Depreciation
	35				Changes in Assets, Deferred Outflows, Liabilities, and Differed Inflows:
	2				(Increase) Decrease in Inventory
	(249)		(14)	(92)	(Increase) Decrease in Accounts Receivable
	(80)				(Increase) Decrease in Accrued Revenue
	127			29	(Increase) Decrease in Due from Others
	(1,320)				(Increase) Decrease in Deferred Outflows of Resources
					Increase (Decrease) in Accounts Payable
					Increase (Decrease) in Due to Others
					Increase (Decrease) in Salaries & Benefits Payable
					Increase (Decrease) in Deferred Inflows of Resources
			1,016	(2,410)	Increase (Decrease) in Compensated Absences Payable
					Increase (Decrease) in Provision for Liability Claims
					Increase (Decrease) in Net OPEB Liability
					Increase (Decrease) in Net Pension Liability
	<u>(1,460)</u>		<u>1,002</u>	<u>(2,473)</u>	Total Adjustments
\$	<u>(454)</u>	<u>(847)</u>	<u>(198)</u>	<u>(2,262)</u>	Net Cash Provided (Used) by Operating Activities
\$		\$	\$	\$	NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:
\$		\$	\$	\$	Capital Contributions - Transfer of Capital Assets
\$		\$	\$	\$	Total Non-cash Investing, Capital, and Financing Activities





FIDUCIARY FUNDS

FIDICIARY FUNDS DESCRIPTIONS

Agency Funds – Agency funds are funds under the control of individual County officers who use them for the deposit of various types of receipts and to accumulate resources for specific purposes. Unapportioned funds are used for recording the collection and distribution of property taxes and interest on bank deposits. Disbursements are made from these funds by warrants issued by the Auditor-Controller-County Clerk upon the requisition of the responsible officer.

**COUNTY OF KERN
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)**

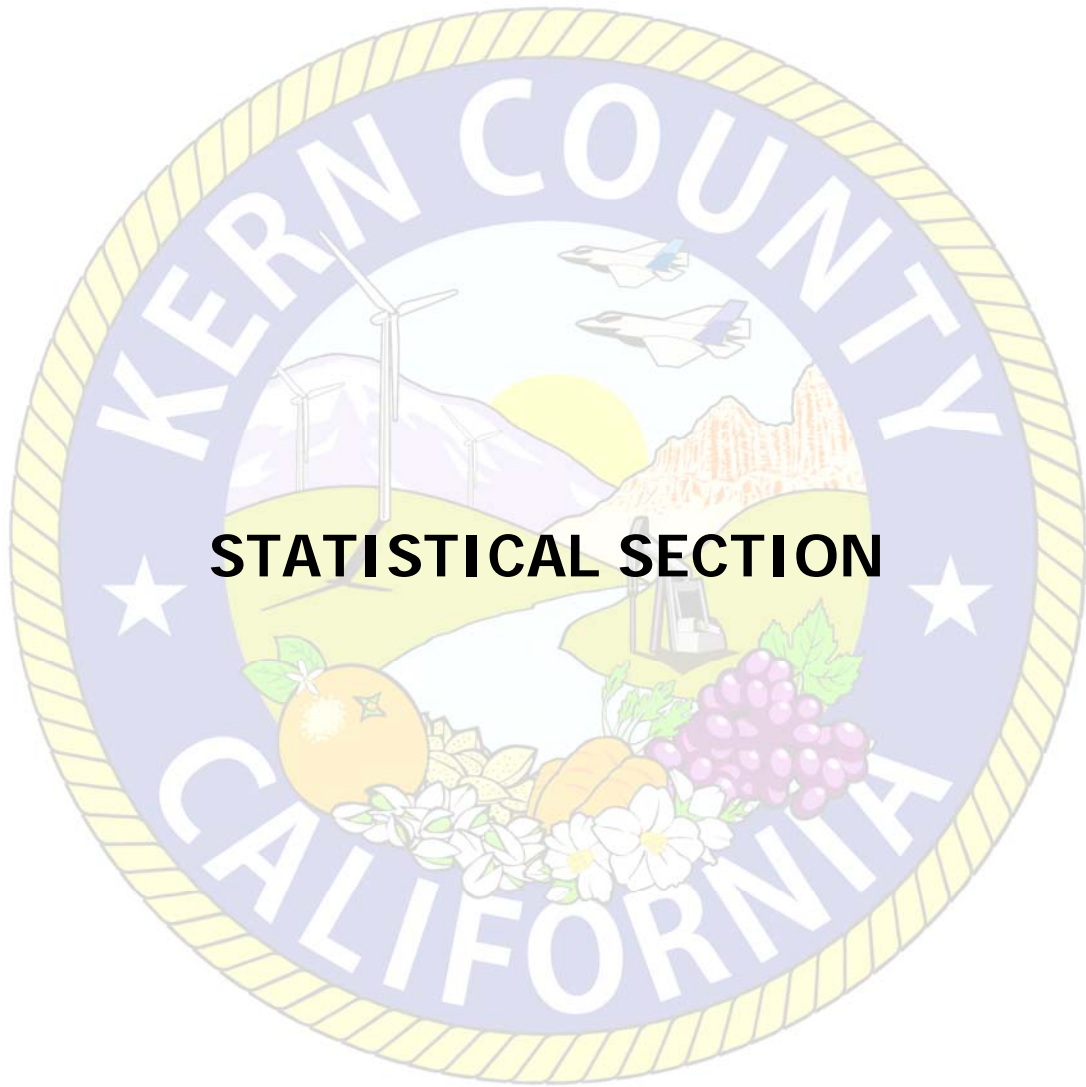
	<u>BALANCE JUNE 30, 2019</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE JUNE 30, 2020</u>
TOTAL AGENCY FUNDS				
ASSETS				
Pooled Cash and Investments	\$ 218,271	\$ 3,300,656	\$ 3,254,464	\$ 264,463
Accounts Receivable	58	1	1	58
Interest Receivable	1,080	1,722	1,600	1,202
Taxes Receivable	62,158	1,580,907	1,539,958	103,107
Due from Other Agencies	797	8,089	1,157	7,729
Total Assets	<u>\$ 282,364</u>	<u>\$ 4,891,375</u>	<u>\$ 4,797,180</u>	<u>\$ 376,559</u>
LIABILITIES				
Interest Payable	1,745	3,569	3,036	2,278
Due to Other Agencies	280,299	3,437,801	3,344,139	373,961
Unapportioned Installment Redemptions	320			320
Total Liabilities	<u>\$ 282,364</u>	<u>\$ 3,441,370</u>	<u>\$ 3,347,175</u>	<u>\$ 376,559</u>
CLEARING FUNDS				
ASSETS				
Pooled Cash and Investments	\$ 2,538	\$ 1,020,038	\$ 1,015,896	\$ 6,680
Accounts Receivable	58	1	1	58
Due from Other Agencies	10	5	5	10
Total Assets	<u>\$ 2,606</u>	<u>\$ 1,020,044</u>	<u>\$ 1,015,902</u>	<u>\$ 6,748</u>
LIABILITIES				
Due to Other Agencies	\$ 2,606	\$ 1,143,747	\$ 1,139,605	\$ 6,748
Total Liabilities	<u>\$ 2,606</u>	<u>\$ 1,143,747</u>	<u>\$ 1,139,605</u>	<u>\$ 6,748</u>

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020 (IN THOUSANDS)

Page 2 of 2

	<u>BALANCE</u> <u>JUNE 30, 2019</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2020</u>
STATE FUNDS				
ASSETS				
Pooled Cash and Investments	\$ 4,511	\$ 47,900	\$ 48,006	\$ 4,405
Interest Receivable	8	1	7	2
Total Assets	<u>\$ 4,519</u>	<u>\$ 47,901</u>	<u>\$ 48,013</u>	<u>\$ 4,407</u>
LIABILITIES				
Due to Other Agencies	\$ 4,519	\$ 45,319	\$ 45,431	\$ 4,407
Total Liabilities	<u>\$ 4,519</u>	<u>\$ 45,319</u>	<u>\$ 45,431</u>	<u>\$ 4,407</u>
OTHER FUNDS				
ASSETS				
Pooled Cash and Investments	\$ 199,504	\$ 739,786	\$ 694,827	\$ 244,463
Interest Receivable	770	1,039	1,100	709
Due from Other Agencies	783	8,084	1,152	7,715
Total Assets	<u>\$ 201,057</u>	<u>\$ 748,909</u>	<u>\$ 697,079</u>	<u>\$ 252,887</u>
LIABILITIES				
Due to Other Agencies	\$ 201,057	\$ 695,201	\$ 643,371	\$ 252,887
Total Liabilities	<u>\$ 201,057</u>	<u>\$ 695,201</u>	<u>\$ 643,371</u>	<u>\$ 252,887</u>
UNAPPORTIONED FUNDS				
ASSETS				
Pooled Cash and Investments	\$ 11,718	\$ 1,492,932	\$ 1,495,735	\$ 8,915
Interest Receivable	302	682	493	491
Taxes Receivable	62,158	1,580,907	1,539,958	103,107
Due from Other Agencies	4			4
Total Assets	<u>\$ 74,182</u>	<u>\$ 3,074,521</u>	<u>\$ 3,036,186</u>	<u>\$ 112,517</u>
LIABILITIES				
Interest Payable	\$ 1,745	\$ 3,569	\$ 3,036	\$ 2,278
Due to Other Agencies	72,117	1,553,534	1,515,732	109,919
Unapportioned Installment Redemptions	320			320
Total Liabilities	<u>\$ 74,182</u>	<u>\$ 1,557,103</u>	<u>\$ 1,518,768</u>	<u>\$ 112,517</u>





STATISTICAL SECTION

STATISTICAL SECTION

CONTENTS

Financial Trends

The financial trend schedules contain trend information to assist the reader in understanding how the County's financial performance and well-being have changed over time and to help the reader follow the direction the County's economic condition is heading. These schedules also provide information to assist the user in comprehending how spending priorities and funding sources have changed from year to year.

Revenue Capacity

The revenue capacity schedules contain information to help the reader assess the factors affecting the County's ability to generate its most significant revenue source, property taxes. The schedules have information to help the user assess the tax burden on the taxpayers. Information is provided to help the user evaluate whether the County is disproportionately dependent on a single taxpayer.

Debt Capacity

The debt capacity schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. Information is provided to give users an idea of the burden of debt on the taxpayers, both the direct burden and the portion of debt issued by other governmental entities for which the County's taxpayers are responsible.

Demographic and Economic Information

The demographic and economic information schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

Operating Information

The operating information schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs. The schedules provide information to give the user a sense of the size of the County, the types of services it provides, the volume of these services and the non-financial resources used to provide those services.

Sources: Unless otherwise noted, the information in the statistical schedules is derived from the Comprehensive Annual Financial Reports (CAFR) for the relevant years.

COUNTY OF KERN
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS (IN THOUSANDS)
 (ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year				
	2011	2012	2013	2014	2015
Governmental Activities:					
Net Investment in Capital Assets	\$ 1,646,543	\$ 1,672,915	\$ 1,711,461	\$ 1,726,834	\$ 1,750,564
Restricted	319,828	335,190	363,662	347,207	375,293
Unrestricted (Deficit)	(267,332)	(266,157)	(262,932)	(294,565)	(1,805,642)
Total Governmental Activities Net Position	<u>\$ 1,699,039</u>	<u>\$ 1,741,948</u>	<u>\$ 1,812,191</u>	<u>\$ 1,779,476</u>	<u>\$ 320,215</u>
Business-type Activities:					
Net Investment in Capital Assets	\$ 172,883	\$ 170,984	\$ 166,895	\$ 180,025	\$ 198,605
Restricted	3,037	2,022	15,671	15,231	10,601
Unrestricted (Deficit)	(54,506)	(96,878)	(125,371)	(114,309)	(450,784)
Total Business-type Activities Net Position	<u>\$ 121,414</u>	<u>\$ 76,128</u>	<u>\$ 57,195</u>	<u>\$ 80,947</u>	<u>\$ (241,578)</u>
Primary Government:					
Net Investment in Capital Assets	\$ 1,819,426	\$ 1,843,899	\$ 1,878,356	\$ 1,906,859	\$ 1,949,169
Restricted	322,865	337,212	379,333	362,438	385,894
Unrestricted (Deficit)	(321,838)	(363,035)	(388,303)	(408,874)	(2,256,426)
Total Primary Government Net Position	<u>\$ 1,820,453</u>	<u>\$ 1,818,076</u>	<u>\$ 1,869,386</u>	<u>\$ 1,860,423</u>	<u>\$ 78,637</u>

Fiscal Year					
2016	2017	2018	2019	2020	
					Governmental Activities:
\$ 1,770,797	\$ 1,840,822	\$ 1,875,532	\$ 1,852,704	\$ 1,849,934	Net Investment in Capital Assets
381,142	397,190	405,102	443,866	488,536	Restricted
(1,708,445)	(1,713,301)	(1,689,857)	(1,586,845)	(1,632,046)	Unrestricted (Deficit)
<u>\$ 443,494</u>	<u>\$ 524,711</u>	<u>\$ 590,777</u>	<u>\$ 709,725</u>	<u>\$ 706,424</u>	Total Governmental Activities Net Position
					Business-type Activities:
\$ 204,567	\$ 184,012	\$ 192,196	\$ 208,752	\$ 220,244	Net Investment in Capital Assets
8,567		2,402	2,274	2,680	Restricted
(405,360)	(27,323)	(16,973)	(23,184)	(28,916)	Unrestricted (Deficit)
<u>\$ (192,226)</u>	<u>\$ 156,689</u>	<u>\$ 177,625</u>	<u>\$ 187,842</u>	<u>\$ 194,008</u>	Total Business-type Activities Net Position
					Primary Government:
\$ 1,975,364	\$ 2,024,834	\$ 2,067,728	\$ 2,061,456	\$ 2,070,178	Net Investment in Capital Assets
389,709	397,190	407,504	446,140	491,216	Restricted
(2,113,805)	(1,740,624)	(1,706,830)	(1,610,029)	(1,660,962)	Unrestricted (Deficit)
<u>\$ 251,268</u>	<u>\$ 681,400</u>	<u>\$ 768,402</u>	<u>\$ 897,567</u>	<u>\$ 900,432</u>	Total Primary Government Net Position

COUNTY OF KERN
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS (IN THOUSANDS)
 (ACCRUAL BASIS OF ACCOUNTING)

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	Fiscal Year				
	2011	2012	2013	2014	2015
Governmental Activities:					
Expenses:					
General Government	\$ 110,846	\$ 93,530	\$ 94,901	\$ 85,816	\$ 92,981
Public Protection	491,209	516,877	547,416	558,228	593,634
Public Ways and Facilities	10,594	63,955	69,153	122,567	63,111
Health and Sanitation	144,971	154,322	156,302	157,183	146,941
Public Assistance	422,059	396,670	391,318	411,182	425,161
Education	9,093	1,984	8,153	8,600	8,229
Culture and Recreation Services	13,521	14,690	14,319	14,565	13,604
Interest on Short and Long-term Debt	40,717	42,670	41,161	37,679	37,914
Total Expenses	1,243,010	1,284,698	1,322,723	1,395,820	1,381,575
Program Revenues:					
Charges for Services:					
General Government	64,151	58,153	58,620	58,908	65,900
Public Protection	99,898	90,771	84,355	106,151	93,559
Health and Sanitation	41,944	46,539	45,590	39,080	61,195
Other	16,034	13,472	16,790	23,222	23,441
Operating Grants and Contributions	683,830	688,523	741,506	703,323	724,439
Capital Grants and Contributions	31,685	20,560	18,936	44,419	47,657
Total Program Revenues	937,542	918,018	965,797	975,103	1,016,191
Total Governmental Activities, Net Program Expenses	(305,468)	(366,680)	(356,926)	(420,717)	(365,384)
General Revenues:					
Taxes:					
Property Taxes	241,326	256,744	271,564	270,406	270,191
Vehicle License Taxes ^a	90,382	92,660	99,756	101,645	107,308
Aircraft Taxes	142	85	151	113	120
Sales and Use Taxes	36,997	57,915	55,718	52,240	58,683
Transient Occupancy Tax	1,658	1,732	1,845	1,772	2,721
Special Assessments	3,484	2,888	2,807	2,717	2,710
Transfer Taxes	3,817	2,556	2,961	2,942	3,183
Other Taxes	1,189	1,318	1,435	1,440	1,664
Grants and Contributions not Restricted to Specific Programs:					
Unrestricted Investment Earnings	13,980	18,338	16,870	17,307	12,785
Miscellaneous	3,668	7,591	22,356	3,369	11,822
Special Items	(2,406)				
Transfers	(33,921)	(37,681)	(37,735)	(65,949)	(42,916)
Total General Revenues and Transfers	360,316	404,146	437,728	388,002	428,271
Total Governmental Activities Change in Net Position	\$ 54,848	\$ 37,466	\$ 80,802	\$ (32,715)	\$ 62,887

Notes:

^a Due to a change in the State's method of distribution, beginning in fiscal year 04-05, vehicle license fees are reported separately as vehicle license taxes. In prior years, they were reported under operating grants and contributions.

Fiscal Year					
2016	2017	2018	2019	2020	
					Governmental Activities:
					Expenses:
\$ 86,975	\$ 108,559	\$ 97,224	\$ 117,969	\$ 125,107	General Government
631,913	597,476	564,490	583,013	623,722	Public Protection
48,945	60,666	51,826	53,158	69,698	Public Ways and Facilities
165,023	206,660	240,493	268,994	364,610	Health and Sanitation
466,599	466,736	471,462	482,731	539,287	Public Assistance
8,874	8,403	7,789	6,335	7,379	Education
11,586	777	920	902	988	Culture and Recreation Services
46,805	35,566	28,423	24,839	23,794	Interest on Short and Long-term Debt
<u>1,466,720</u>	<u>1,484,843</u>	<u>1,462,627</u>	<u>1,537,941</u>	<u>1,754,585</u>	Total Expenses
					Program Revenues:
					Charges for Services:
63,550	65,439	64,126	70,009	69,266	General Government
99,788	104,186	107,854	110,116	114,449	Public Protection
67,699	78,007	78,668	72,788	107,855	Health and Sanitation
22,382	21,248	19,435	28,270	35,113	Other
762,670	814,087	831,071	864,539	923,221	Operating Grants and Contributions
53,269	87,051	37,551	18,290	29,778	Capital Grants and Contributions
<u>1,069,358</u>	<u>1,170,018</u>	<u>1,138,705</u>	<u>1,164,012</u>	<u>1,279,682</u>	Total Program Revenues
<u>(397,362)</u>	<u>(314,825)</u>	<u>(323,922)</u>	<u>(373,929)</u>	<u>(474,903)</u>	Total Governmental Activities, Net Program Expenses
					General Revenues:
					Taxes:
265,638	248,903	256,436	264,690	267,250	Property Taxes
96,965	93,082	98,609	102,935	107,421	Vehicle License Taxes ^a
256	271	195	155	176	Aircraft Taxes
45,554	44,699	41,872	53,153	44,914	Sales and Use Taxes
2,437	2,403	2,700	2,901	2,492	Transient Occupancy Tax
3,022	3,265	3,780	3,828		Special Assessments
3,888	3,607	4,489	4,606	4,110	Transfer Taxes
1,444	1,544	1,673	1,770	1,237	Other Taxes
					Grants and Contributions not Restricted to Specific Programs:
29,511	10,514	5,659	29,608	31,946	Unrestricted Investment Earnings
9,372	8,519	6,190	6,073	12,492	Miscellaneous
	7,748				Special Items
<u>(33,407)</u>	<u>(328)</u>	<u>(305)</u>	<u>(396)</u>	<u>(436)</u>	Transfers
<u>424,680</u>	<u>424,227</u>	<u>421,298</u>	<u>469,323</u>	<u>471,602</u>	Total General Revenues and Transfers
<u>\$ 27,318</u>	<u>\$ 109,402</u>	<u>\$ 97,376</u>	<u>\$ 95,394</u>	<u>\$ (3,301)</u>	Total Governmental Activities Change in Net Position

COUNTY OF KERN
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS (IN THOUSANDS)
 (ACCRUAL BASIS OF ACCOUNTING)

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	Fiscal Year				
	2011	2012	2013	2014	2015
Business-type Activities:					
Expenses:					
Airports	\$ 7,111	\$ 7,089	\$ 8,330	\$ 7,312	\$ 8,255
County Sanitation Districts	3,820	3,620	3,707	4,248	3,807
Golf Courses	231	391	779	456	509
Kern Medical	279,515	287,972	302,694	297,570	281,624
Public Transportation	7,109	8,319	8,367	8,817	9,099
Universal Collection	10,418	10,573	10,867	12,800	12,862
Waste Management	32,208	31,404	32,080	30,385	33,352
Total Expenses	<u>340,412</u>	<u>349,368</u>	<u>366,824</u>	<u>361,588</u>	<u>349,508</u>
Revenues:					
Charges for Services:					
Airports	3,789	4,136	4,095	4,395	4,066
County Sanitation Districts	4,011	4,007	4,081	4,162	4,368
Golf Courses	458	492	474	462	282
Kern Medical	182,959	118,038	114,264	134,888	183,547
Public Transportation	5,719	6,634	5,896	6,677	6,929
Universal Collection	10,656	10,806	9,817	12,922	12,963
Waste Management	34,123	36,137	38,787	39,892	40,661
Operating Grants and Contributions	63,175	78,973	112,218	99,819	83,151
Capital Grants and Contributions	3,490	3,811	16,316	15,267	8,120
Total Revenues	<u>308,380</u>	<u>263,034</u>	<u>305,948</u>	<u>318,484</u>	<u>344,087</u>
Total Business-type Activities, Net Program Expenses	<u>(32,032)</u>	<u>(86,334)</u>	<u>(60,876)</u>	<u>(43,104)</u>	<u>(5,421)</u>
General Revenues:					
Grants and Contributions not Restricted to Specific Programs:					
Unrestricted Investment Earnings	865	598	181	907	634
Miscellaneous	6,844	2,770			
Gain (Loss) on Sale of Capital Assets	(38)				
Special Item - Transfer of Operations					
Transfers	33,921	37,681	37,735	65,949	42,916
Total General Revenues and Transfers	<u>41,592</u>	<u>41,049</u>	<u>37,916</u>	<u>66,856</u>	<u>43,550</u>
Total Business-type Activities Change in Net Position	<u>\$ 9,560</u>	<u>\$ (45,285)</u>	<u>\$ (22,960)</u>	<u>\$ 23,752</u>	<u>\$ 38,129</u>
Total Primary Government Change in Net Position	<u>\$ 64,408</u>	<u>\$ (7,819)</u>	<u>\$ 57,842</u>	<u>\$ (8,963)</u>	<u>\$ 101,016</u>

Fiscal Year					
2016	2017	2018	2019	2020	
					Business-type Activities:
					Expenses:
\$ 7,040	\$ 7,320	\$ 8,630	\$ 8,198	\$ 8,373	Airports
4,156	4,255	4,772	5,074	4,063	County Sanitation Districts
216	217	331	312	835	Golf Courses
311,695					Kern Medical
10,101	10,621	10,362	10,660	11,627	Public Transportation
13,132	13,305	16,026	16,218	17,409	Universal Collection
32,138	37,626	33,265	52,539	48,469	Waste Management
<u>378,478</u>	<u>73,344</u>	<u>73,386</u>	<u>93,001</u>	<u>90,776</u>	Total Expenses
					Revenues:
					Charges for Services:
4,027	4,198	4,225	4,555	5,281	Airports
4,827	5,330	7,515	7,763	7,359	County Sanitation Districts
199	190	200	188	257	Golf Courses
185,544					Kern Medical
6,779	7,453	7,696	8,109	11,413	Public Transportation
13,291	13,341	15,706	16,783	17,536	Universal Collection
40,568	42,710	42,941	46,015	46,704	Waste Management
135,960	2,974	3,387	3,067	1,301	Operating Grants and Contributions
5,720	25,291	10,344	8,331	2,954	Capital Grants and Contributions
<u>396,915</u>	<u>101,487</u>	<u>92,014</u>	<u>94,811</u>	<u>92,805</u>	Total Revenues
<u>18,437</u>	<u>28,143</u>	<u>18,628</u>	<u>1,810</u>	<u>2,029</u>	Total Business-type Activities, Net Program Expenses
					General Revenues:
					Grants and Contributions not Restricted to Specific Programs:
1,401	432	716	4,114	3,716	Unrestricted Investment Earnings
					Miscellaneous
			3,897	(15)	Gain (Loss) on Sale of Capital Assets
	282,147				Special Item - Transfer of Operations
<u>33,407</u>	<u>328</u>	<u>305</u>	<u>396</u>	<u>436</u>	Transfers
<u>34,808</u>	<u>282,907</u>	<u>1,021</u>	<u>8,407</u>	<u>4,137</u>	Total General Revenues and Transfers
<u>\$ 53,245</u>	<u>\$ 311,050</u>	<u>\$ 19,649</u>	<u>\$ 10,217</u>	<u>\$ 6,166</u>	Total Business-type Activities Change in Net Position
<u>\$ 80,563</u>	<u>\$ 420,452</u>	<u>\$ 117,025</u>	<u>\$ 105,611</u>	<u>\$ 2,865</u>	Total Primary Government Change in Net Position

COUNTY OF KERN
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS (IN THOUSANDS)
 (ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year				
	2011 ¹	2012	2013	2014	2015
General Fund Balances:					
Reserved	\$	\$	\$	\$	\$
Unreserved					
Nonspendable	37,768	21,357	34,005	42,785	18,088
Restricted	2,553	7,806	9,557	9,718	10,867
Committed	56		130	16	
Assigned	34,838	75,828	106,528	100,909	156,780
Unassigned	76,778	100,220	99,865	72,898	115,098
Total General Fund Balances	<u>\$ 151,993</u>	<u>\$ 205,211</u>	<u>\$ 250,085</u>	<u>\$ 226,326</u>	<u>\$ 300,833</u>
All Other Governmental Fund Balances:					
Reserved	\$	\$	\$	\$	\$
Unreserved, reported in:					
Special Revenue Funds					
Capital Projects Funds					
Debt Service					
Nonspendable	7,969	9,349	7,415	3,515	3,645
Restricted	304,849	291,862	307,781	298,854	333,275
Committed	22,381	17,000	18,474	21,602	26,075
Assigned	5,113	19,970	30,039	23,239	18,709
Unassigned		(169)	(48)		(20,744)
Total All Other Governmental Fund Balances	<u>\$ 340,312</u>	<u>\$ 338,012</u>	<u>\$ 363,661</u>	<u>\$ 347,210</u>	<u>\$ 360,960</u>

¹ GASB Statement No. 54 was implemented as of June 30, 2011.

Fiscal Year					
2016	2017	2018	2019	2020	
					General Fund Balances:
\$	\$	\$	\$	\$	Reserved
					Unreserved
22,035	22,370	17,924	17,995	18,416	Nonspendable
11,471	11,915	9,753	10,650	13,892	Restricted
37,301	44,488	35,528	47,316	32,896	Committed
147,459	118,153	140,264	153,451	154,507	Assigned
74,508	91,217	80,804	88,191	108,352	Unassigned
<u>\$ 292,774</u>	<u>\$ 288,143</u>	<u>\$ 284,273</u>	<u>\$ 317,603</u>	<u>\$ 328,063</u>	Total General Fund Balances
					All Other Governmental Fund Balances:
\$	\$	\$	\$	\$	Reserved
					Unreserved, reported in:
					Special Revenue Funds
					Capital Projects Funds
					Debt Service
2,511	2,109	2,535	4,447	5,148	Nonspendable
339,633	359,807	370,395	407,095	390,503	Restricted
27,981	26,728	25,242	25,787	26,271	Committed
11,020	6,634	4,929	4,325	3,886	Assigned
			(4,786)	-	Unassigned
<u>\$ 381,145</u>	<u>\$ 395,278</u>	<u>\$ 403,101</u>	<u>\$ 436,868</u>	<u>\$ 425,808</u>	Total All Other Governmental Fund Balances

COUNTY OF KERN
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS (IN THOUSANDS)
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year				
	2011	2012	2013	2014	2015
REVENUES:					
Taxes	\$ 378,742	\$ 415,273	\$ 443,342	\$ 425,124	\$ 473,579
Licenses, Permits and Franchises	19,857	24,706	23,363	37,957	25,642
Fines, Forfeitures and Penalties	25,466	23,255	24,865	23,574	22,983
Revenues from Use of Money and Property	13,159	17,774	16,130	16,777	12,343
Aid from Other Governmental Agencies	714,023	711,018	739,574	768,169	763,446
Charges for Current Services	165,271	150,515	145,223	152,546	180,449
Other Revenues	49,423	48,614	51,301	55,802	67,715
Total Revenues	1,365,941	1,391,155	1,443,798	1,479,949	1,546,157
EXPENDITURES:					
General Government	93,808	96,661	98,654	109,822	108,827
Public Protection	483,341	497,464	538,082	575,008	575,159
Health and Sanitation	144,240	153,265	156,409	114,488	152,244
Public Assistance	420,716	393,863	396,036	437,019	435,492
Education	8,625	7,740	7,744	12,391	7,919
Culture and Recreation Services	11,858	11,813	12,379	17,324	11,911
Public Ways and Facilities	53,841	53,615	54,147	69,496	50,682
Capital Outlay	45,088	29,331	16,010	59,887	22,708
Debt Service:					
Principal	21,177	27,094	35,731	36,241	41,021
Interest	29,024	31,359	28,458	24,155	21,612
Cost of Issuance	406				1,371
Total Expenditures	1,312,124	1,302,205	1,343,650	1,455,831	1,428,946
Excess (Deficiency) of Revenues Over (Under) Expenditures	53,817	88,950	100,148	24,118	117,211
Other Financing Sources (Uses):					
Transfers In	240,134	292,399	357,551	408,858	416,587
Transfers Out	(273,465)	(329,495)	(394,551)	(475,807)	(459,503)
Bonds Issued	4,337				
Refunding Bonds Issued	17,840				95,860
Premium (Discount) on Bond Issuance	(103)				6,840
Payment for Defeasance of Debt					
Payment to Refunded Bonds Escrow Agent	(19,038)				(82,445)
Proceeds from Long-term Debt					
Inception of Capital Leases	627	3,920	7,375	2,150	15
Proceeds from Issuance of Certificates of Participation					
Total Other Financing Sources (Uses)	(29,668)	(33,176)	(29,625)	(64,799)	(22,646)
SPECIAL ITEMS					
Return Excess Contribution	(2,710)				
Residual Equity Transfer	304				
Total Special Items	(2,406)				
Net Changes in Fund Balances (Deficits)	\$ 24,149	\$ 55,774	\$ 70,523	\$ (40,681)	\$ 94,565
Debt Service as a Percentage of Non-Capital Expenditures	4.11%	4.72%	4.86%	4.31%	4.56%

Fiscal Year					
2016	2017	2018	2019	2020	
					REVENUES:
\$ 418,682	\$ 397,468	\$ 409,734	\$ 431,070	\$ 433,790	Taxes
26,807	25,168	27,474	31,385	30,771	Licenses, Permits and Franchises
21,211	21,826	21,823	21,785	19,302	Fines, Forfeitures and Penalties
28,876	10,314	5,230	25,562	27,517	Revenues from Use of Money and Property
807,542	885,447	865,206	867,411	963,401	Aid from Other Governmental Agencies
188,698	204,358	205,172	207,675	229,664	Charges for Current Services
69,955	75,554	79,089	29,594	44,367	Other Revenues
<u>1,561,771</u>	<u>1,620,135</u>	<u>1,613,728</u>	<u>1,614,482</u>	<u>1,748,812</u>	Total Revenues
					EXPENDITURES:
119,021	127,674	123,469	111,433	123,795	General Government
597,620	591,876	612,013	572,965	577,006	Public Protection
164,076	51,775	62,177	41,559	329,133	Health and Sanitation
466,352	212,621	231,172	265,540	556,213	Public Assistance
8,034	473,512	485,450	490,272	6,964	Education
11,852	7,945	7,585	6,965		Culture and Recreation Services
45,376	23	5		72,058	Public Ways and Facilities
31,266	74,887	22,523	17,822	4,760	Capital Outlay
					Debt Service:
24,546	26,289	29,367	33,367	36,242	Principal
52,725	49,058	41,616	43,117	44,605	Interest
	2,139				Cost of Issuance
<u>1,520,868</u>	<u>1,617,799</u>	<u>1,615,377</u>	<u>1,583,040</u>	<u>1,750,776</u>	Total Expenditures
<u>40,903</u>	<u>2,336</u>	<u>(1,649)</u>	<u>31,442</u>	<u>(1,964)</u>	Excess (Deficiency) of Revenues Over (Under) Expenditures
					Other Financing Sources (Uses):
448,059	424,776	463,434	531,413	565,056	Transfers In
(487,883)	(426,368)	(463,739)	(531,002)	(566,616)	Transfers Out
					Bonds Issued
					Refunding Bonds Issued
	4,512				Premium (Discount) on Bond Issuance
				(8,596)	Payment for Defeasance of Debt
	(84,862)				Payment to Refunded Bonds Escrow Agent
				6,885	Proceeds from Long-term Debt
106	7,338	6,300	11,690	4,635	Inception of Capital Leases
	80,350				Proceeds from Issuance of Certificates of Participation
<u>(39,718)</u>	<u>5,746</u>	<u>5,995</u>	<u>12,101</u>	<u>1,364</u>	Total Other Financing Sources (Uses)
					SPECIAL ITEMS
					Return Excess Contribution
					Residual Equity Transfer
					Total Special Items
<u>\$ 1,185</u>	<u>\$ 8,082</u>	<u>\$ 4,346</u>	<u>\$ 43,543</u>	<u>\$ (600)</u>	Net Changes in Fund Balances (Deficits)
5.32%	5.00%	4.63%	4.93%	4.73%	Debt Service as a Percentage of Non-Capital Expenditures

**COUNTY OF KERN
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(RATE PER \$1,000 OF ASSESSED VALUE)**

	Fiscal Year				
	2011	2012	2013	2014	2015
County of Kern					
Total County Rate	1.00000%	1.00000%	1.00000%	1.00000%	1.00000%
Range of Overlapping Rates					
Total City Rate					
City of Bakersfield	N/A	N/A	N/A	N/A	N/A
Total School District Rate	0% to .08854%	0% to .084810%	0% to .151517%	.01067% to .004545%	0% to .063958%
Total Special District Rate	.00290% to .07049%	.004433% to .121990%	.003285% to .070490%	.011248% to .016354%	0% to .070490%

Source: Auditor-Controller-County Clerk, County of Kern

Fiscal Year				
2016	2017	2018	2019	2020
1.00000%	1.00000%	1.00000%	1.00000%	1.00000%
N/A	N/A	N/A	N/A	N/A
0% to .065744%	0% to .068085%	0% to .069500%	0% to .073749%	0% to .065541%
0% to .070490%	0% to .070490%	0% to .070490%	0% to .070490%	0% to .070490%

County of Kern
Total County Rate

Range of Overlapping Rates
Total City Rate
City of Bakersfield
Total School District Rate
Total Special District Rate

**COUNTY OF KERN
 ASSESSED VALUE OF TAXABLE PROPERTY AND ACTUAL VALUE OF PROPERTY (UNAUDITED)
 LAST TEN FISCAL YEARS (IN THOUSANDS)**

Fiscal Year	Secured ^a	Unsecured ^b	Unitary ^c	Exempt ^d	Total Taxable Assessed Value ^e	Total Direct Tax Rate
2010 - 11	77,939,499	3,097,293	1,750,730	(773,994)	82,013,529	1.00000%
2011 - 12	79,892,194	3,023,565	1,880,462	(769,539)	84,026,683	1.00000%
2012 - 13	85,881,074	3,155,489	1,880,462	(759,161)	90,157,864	1.00000%
2013 - 14	87,753,748	3,252,933	1,997,051	(739,715)	92,264,018	1.00000%
2014 - 15	93,210,470	3,397,078	1,899,707	(726,775)	97,780,480	1.00000%
2015 - 16	84,427,685	3,495,892	2,068,574	(748,489)	89,243,662	1.00000%
2016 - 17	80,574,940	3,356,283	2,235,440	(735,112)	85,431,551	1.00000%
2017 - 18	85,722,602	3,173,638	2,584,612	(725,054)	90,755,798	1.00000%
2018 - 19	88,994,738	3,762,481	2,634,392	(716,358)	94,675,253	1.00000%
2019 - 20	92,826,332	3,939,290	2,693,033	(707,238)	98,751,417	1.00000%

Notes:

- ^a Secured property is generally real property, defined as land, mines, minerals, timber and improvements such as buildings, structures, crops, trees and vines.
- ^b Unsecured property is generally personal property including machinery, equipment, office tools and supplies.
- ^c Unitary properties are railroads and utilities crossing the County and are assessed by the State Board of Equalization.
- ^d Exempt properties include numerous full and partial exclusions/exemptions provided by the State Constitution and the legislature that relieve certain taxpayers from the burden of paying property taxes.
- ^e Due to 1978 passage of the property tax initiative Proposition 13 (Prop 13), the County does not track the estimated actual value of all County properties. Under Prop 13, property is assessed at the 1978 market value with an annual increase limited to the lesser of 2% or the Consumer Price Index on properties not involved in a change of ownership or properties that did not undergo new construction. Newly acquired property is assessed at its new market value (usually the purchase price) and the value of any new construction is added to the existing base value of a parcel. As a result, similar properties can have substantially different assessed values based on the date of purchase. Additionally, Prop 13 limits the property tax rate to 1% of assessed value plus the rate necessary to fund local voter-approved bonds and special assessments.

Source: Auditor-Controller-County Clerk, County of Kern

**COUNTY OF KERN
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO (IN THOUSANDS)**

TAXPAYER	2020				2011			
	TAXABLE ASSESSED VALUE	RANK	TOTAL TAX	PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE	TAXABLE ASSESSED VALUE	RANK	TOTAL TAX	PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE
Chevron USA Inc	\$ 5,620,407	1	64,305	5.69%	\$ 6,908,544	2	73,831	8.42%
*California Resources Elk Hills LLC	3,142,346	2	36,143	3.18%	8,240,269	1	88,152	10.05%
Aera Energy LLC	2,519,309	3	27,266	2.55%	6,379,364	3	65,970	7.78%
Pacific Gas & Electric Co	1,137,355	4	18,343	1.15%	658,203	4	9,105	0.80%
Southern California Edison Co	1,060,335	5	17,085	1.07%	457,236	8	6,326	0.56%
California Resources Petroleum Corp	1,301,901	6	15,103	1.32%				
Sentinel Peak Resources Cal LLC	937,002	7	10,098	0.95%				
US Borax Inc	804,998	8	9,286	0.82%				
Berry Petroleum Company LLC	796,955	9	9,008	0.81%	793,420	5	8,491	0.97%
Paramount Farms International	540,134	10	6,028	0.55%				
Plains Exploration Production Company					719,489	6	7,439	0.88%
Pastoria Energy Facility, LLC.					484,900	10	5,369	0.59%
Seneca Resouces Corporation					622,267	7	6,497	0.76%
Macpherson Oil Co					487,775	9	5,624	0.59%
Total	\$ 17,860,742		\$ 212,665	18.09%	\$ 25,751,467		\$ 276,804	31.40%

* Formerly Occidental of Elk Hills Inc

Source: The principal property taxpayers for June 30, 2011 were obtained from the 2011 CAFR. The 2020 information was obtained from the "2020-2021 Tax Rates and Assessed Valuations Report."

**COUNTY OF KERN
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS (IN THOUSANDS)**

	Fiscal Year				
	2011 ^a	2012 ^a	2013 ^a	2014 ^a	2015 ^a
Original Levy	\$ 1,095,026	\$ 1,109,525	\$ 1,181,437	\$ 1,228,246	\$ 1,300,154
Adjustments to Original Levy	6,250	17,931	7,100	9,424	(7,384)
Taxes Levied	1,101,276	1,127,456	1,188,537	1,237,670	1,292,770
Collected within the Fiscal Year of the Levy: ^b					
Amount	\$ 1,066,441	\$ 1,099,267	\$ 1,163,336	\$ 1,211,804	\$ 1,265,444
Percentage of Adjusted Levy	96.84%	97.50%	97.88%	97.91%	97.89%
Collections in subsequent years	29,153	23,278	22,263	22,917	19,671
Total Collections to Date:					
Amount	\$ 1,095,594	\$ 1,122,545	\$ 1,185,599	\$ 1,234,721	\$ 1,285,115
Percentage of Adjusted Levy	99.48%	99.56%	99.75%	99.76%	99.41%

Notes:

^a Denotes Secured, Unsecured and Supplemental Property Taxes.

^b The above amounts do not include any penalties collected or any penalties due with delinquency amount.

Source: Auditor-Controller-County Clerk, County of Kern

Fiscal Year					
2016^a	2017^a	2018^a	2019^a	2020^a	
\$ 1,232,638	\$ 1,230,570	\$ 1,309,211	\$ 1,363,339	\$ 1,428,289	Original Levy
1,695	2,844	(3,523)	2,701	(437)	Adjustments to Original Levy
1,234,333	1,233,414	1,305,688	1,366,040	1,427,852	Taxes Levied
Collected within the Fiscal Year of the Levy: ^b					
\$ 1,206,061	\$ 1,202,759	\$ 1,277,247	\$ 1,334,142	\$ 1,359,412	Amount
97.71%	97.51%	97.82%	97.66%	95.21%	Percentage of Adjusted Levy
19,418	18,050	19,823	16,901	20,969	Collections in subsequent years
Total Collections to Date:					
\$ 1,225,479	\$ 1,220,809	\$ 1,297,070	\$ 1,351,043	\$ 1,380,381	Amount
99.28%	98.98%	99.34%	98.90%	96.68%	Percentage of Adjusted Levy

**COUNTY OF KERN
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS (IN THOUSANDS, EXCEPT PER CAPITA)**

	Fiscal Year				
	2011	2012	2013	2014	2015
Governmental Activities:					
Capital Leases	\$ 12,921	\$ 12,669	\$ 14,704	\$ 12,798	\$ 8,552
Certificates of Participation	102,387	99,354	96,168	93,001	89,732
Bonds Payable	110,041	107,041	98,687	95,289	113,432
Loans Payable	10,120	6,345	5,266	5,266	4,922
Pension Obligation Bonds ⁽¹⁾	354,510	333,314	308,871	280,342	247,301
Total Governmental Activities	<u>589,979</u>	<u>558,723</u>	<u>523,696</u>	<u>486,696</u>	<u>463,939</u>
Business-type Activities:					
Capital Leases	4,231	11,582	9,545	8,044	750
Loans Payable	576	512	448	384	6,930
Certificates of Participation	29,166	16,402	14,512	11,894	9,172
Pension Obligation Bonds	55,580	52,379	48,075	43,060	37,256
Total Business-type Activities	<u>89,553</u>	<u>80,875</u>	<u>72,580</u>	<u>63,382</u>	<u>54,108</u>
Total Primary Government	<u>\$ 679,532</u>	<u>\$ 639,598</u>	<u>\$ 596,276</u>	<u>\$ 550,078</u>	<u>\$ 518,047</u>
Percentage of Personal Income ^a	2.46%	2.17%	1.97%	1.72%	1.57%
Per Capita Outstanding Debt ^b	\$ 793	\$ 739	\$ 682	\$ 624	\$ 584
General Bonded Debt	\$	\$	\$	\$	\$
General Bonded Debt Ratio ^c	0.00%	0.00%	0.00%	0.00%	0.00%
Per Capita General Bonded Debt ^b	\$	\$	\$	\$	\$

Notes:

⁽¹⁾ Under the original bond official statements, Kern County's Pension Obligation Bonds do not qualify as General Obligation Bonds.

^a Refer to the "Demographic and Economic Statistics" for

^b Refer to the "Demographic and Economic Statistics" for the population figures. This ratio is calculated using the population for the latest calendar year for each correspo

^c Refer to the "Assessed Value of Taxable Property and Actual Value of Property" for taxable property used in this ratio.

Source: Auditor-Controller-County Clerk, County of Kern

Fiscal Year					
2016	2017	2018	2019	2020	
					Governmental Activities:
\$ 5,005	\$ 8,400	\$ 11,340	\$ 20,091	\$ 21,079	Capital Leases
86,346	86,188	82,542	78,724	74,721	Certificates of Participation
108,986	104,403	98,185	92,017	78,276	Bonds Payable
4,568	4,205	3,832	3,450	9,437	Loans Payable
231,266	213,851	194,902	174,260	151,729	Pension Obligation Bonds ⁽¹⁾
<u>436,171</u>	<u>417,047</u>	<u>390,801</u>	<u>368,542</u>	<u>335,242</u>	Total Governmental Activities
					Business-type Activities:
2,453					Capital Leases
6,126	5,302	5,250	4,667	4,072	Loans Payable
6,339					Certificates of Participation
34,682	3,473	3,162	2,823	2,455	Pension Obligation Bonds
<u>49,600</u>	<u>8,775</u>	<u>8,412</u>	<u>7,490</u>	<u>6,527</u>	Total Business-type Activities
<u>\$ 485,771</u>	<u>\$ 425,822</u>	<u>\$ 399,213</u>	<u>376,032</u>	<u>\$ 341,769</u>	Total Primary Government
1.46%	1.24%	1.13%	1.07%	0.98%	Percentage of Personal Income ^a
\$ 543	\$ 476	\$ 446	420	\$ 382	Per Capita Outstanding Debt ^b
\$	\$	\$		\$	General Bonded Debt
0.00%	0.00%	0.00%	0.00%	0.00%	General Bonded Debt Ratio ^c
\$	\$	\$		\$	Per Capita General Bonded Debt ^b

**COUNTY OF KERN
ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT
JUNE 30, 2020 (IN THOUSANDS)**

2019 - 2020 Assessed Value (includes unitary utility valuation)

\$ 99,254,802

	Debt 06/30/20	Percentage Applicable ^b
Overlapping Tax and Assessment Debt		
Kern Community College Safety, Repair and Improvement District	\$ 108,476	92.057
Kern Community College Safety, Repair and Improvement District No. 1	69,015	91.496
Antelope Valley Joint Community College District and West Kern Community College District	57,962	5.932 & 100
Mojave Unified School District School Facilities Improvement Districts No. 1 and No. 2	34,781	100
Southern Kern Unified School District	55,144	100
Other Unified School Districts	98,161	90.479-100
Kern High School District	273,151	100
Other Union High School District	59,096	0.011-100
Bakersfield School District	108,407	100
Delano Union School District	28,740	100
Fruitvale School District	36,751	100
Norris School District	26,180	100
Panama-Buena Vista School District	101,295	100
Taft School District	25,338	100
Other School Districts	222,110	67.695-100
Tehachapi Valley Healthcare District	58,140	100
Bear Valley Community Services District, I.D. No. 2	601	100
Buttonwillow Recreation and Park District	4,058	100
Community Facilities Districts	213,496	100
1915 Act Bonds (Estimated)	51,587	100
Total Overlapping Tax and Assessment Debt	<u>1,632,489</u>	
Overlapping General Fund Debt		
Kern County Board of Education Certificates of Participation	35,000	100
Community College District Certificates of Participation and Other Post-Employment Benefit Bonds	118,494	Various
Unified School District General Fund Obligations	21,028	Various
Kern High School District Lease Revenue Notes	70,295	100
Antelope Valley Union High School District General Fund Obligations	1	0.011
School District General Fund Obligations	120,306	100
City of Arvin General Fund Obligations	4,285	100
City of Bakersfield General Fund Obligations	5,875	100
City of Delano Certificates of Participation	17,575	100
City of McFarland General Fund Obligations	5,275	100
City of Ridgecrest General Fund Obligations	19,390	100
Tehachapi Valley Recreation and Park General Fund Obligations	475	100
Total Overlapping General Fund Debt	<u>417,999</u>	
Total Overlapping Debt	<u>2,050,488</u>	
Direct General Fund Debt		
Kern County General Fund Obligations	183,513	
Kern County Pension Obligations	151,729	
Total Direct General Fund Debt	<u>335,242</u>	
Overlapping Tax Increment Debt	76,648	
Total Direct and Overlapping Debt	<u>\$ 2,462,378 ^a</u>	

Ratios to 2019 - 2020 Assessed Valuation:

Total Overlapping Tax and Assessment Debt 1.64%

Ratios to Adjusted Assessed Valuation:

Combined Direct Debt (\$335,242) 0.34%

Combined Total Debt 2.48%

Notes:

^a Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

^b Percentage of overlapping agency's assessed valuation located within the boundaries of the County.

Source: California Municipal Statistics, Inc.

**COUNTY OF KERN
COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 2020**

Legislation does not mandate a debt limit for County of Kern.

**COUNTY OF KERN
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN FISCAL YEARS**

	Fiscal Year				
	2011	2012	2013	2014	2015
Population ^a	849,949	856,576	865,787	874,190	882,176
Personal Income (in Thousands) ^b	\$ 27,622,917	\$ 29,480,121	\$ 30,336,210	\$ 32,059,138	\$ 32,953,453
Per Capita Personal Income ^b	\$ 32,499	\$ 34,416	\$ 35,039	\$ 36,673	\$ 37,355
Unemployment Rate County of Kern ^c	14.9%	13.3%	11.9%	10.3%	10.4%
School Enrollment ^d	173,740	175,480	178,671	179,680	180,304

Notes:

^a 2020, 2019, 2018 & 2017 estimate from the California Department of Finance as of January 1. All other year's data from the U.S. Census Bureau midyear population estim.

^b U.S. Department of Commerce, Bureau of Economic Analysis. 2020 information not available at time of issuance; estimate based on average change of previous three years.

^c State of California - Employment Development Department, Labor Market Information

^d Educational Demographics Unit, California Department of Education

Fiscal Year					
2016	2017	2018	2019	2020	
886,507	895,112	905,801	916,464	917,553	Population ^a
\$ 33,368,619	\$ 34,438,280	\$ 35,231,327	\$ 35,197,571	\$ 34,955,726	Personal Income (in Thousands) ^b
\$ 37,641	\$ 38,474	\$ 38,895	\$ 38,406	\$ 38,592	Per Capita Personal Income ^b
10.8%	9.5%	8.7%	7.4%	17.5%	Unemployment Rate County of Kern ^c
181,393	185,236	189,949	192,446	198,910	School Enrollment ^d

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**COUNTY OF KERN
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

June 30, 2020

EMPLOYER	EMPLOYEES	RANK	PERCENTAGE OF TOTAL COUNTY EMPLOYMENT	INDUSTRY
Edwards Air Force Base	9,353	1	3.02%	Federal Government - National Security
County of Kern	9,300	2	3.00%	County Government
China Lake Naval Air Weapons Station	7,000	3	2.26%	Federal Government - National Security
Grimmway Enterprises	3,700	4	1.20%	Agriculture
Dignity Health	3,296	5	1.06%	Health Care
Adventist Health Bakersfield	2,300	6	0.74%	Health Care
William Bolthouse Farms, Inc.	2,250	7	0.73%	Agriculture
Kern Medical	1,600	8	0.52%	Health Care
City of Bakersfield	1,600	9	0.52%	Local Government
Chevron	1,000	10	0.32%	Oil and Gas
Total	41,399		13.37%	

June 30, 2011

EMPLOYER	EMPLOYEES	RANK	PERCENTAGE OF TOTAL COUNTY EMPLOYMENT	INDUSTRY
Edwards Air Force Base	14,100	1	5.05%	Federal Government - National Security
County of Kern	10,180	2	3.65%	County Government
China Lake Naval Air Weapons Station	6,000	3	2.15%	Federal Government - National Security
Grimmway Farms	4,400	4	1.58%	Agriculture
Giumarra Vineyards	4,000	5	1.43%	Agriculture
Catholic Health Care West	3,000	6	1.07%	Health Care
William Bolthouse Farms, Inc.	2,350	7	0.84%	Agriculture
Sunview Vineyards	2,000	8	0.72%	Agriculture
Sun World	1,600	9	0.57%	Agriculture
City of Bakersfield	1,474	10	0.53%	Local Government
Total	49,104		17.59%	

Sources:

State of California - Employment Development Department, Labor Market Information
Data for 2011 was obtained from the June 30, 2011 CAFR.

**COUNTY OF KERN
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

FULL-TIME EQUIVALENT EMPLOYEES AS OF JUNE 30											
Function / Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Function / Program
General Government:											General Government:
Assessor	102	95	97	98	93	98	95	86	81	76	Assessor
Information Technology	50	49	49	46	41	45	42	55	68	77	Information Technology
County Counsel	45	44	43	45	47	47	42	43	45	44	County Counsel
Other ^a	337	350	343	366	354	337	373	378	376	394	Other ^a
Public Protection:											Public Protection:
District Attorney	214	214	214	236	240	244	228	239	205	221	District Attorney
Public Defender	86	84	87	94	87	92	87	81	78	83	Public Defender
Sheriff - Coroner	1,102	1,136	1,210	1,199	1,182	1,173	1,141	1,177	1,155	1,125	Sheriff - Coroner
Probation	478	483	514	532	521	559	528	526	518	531	Probation
Fire Department	544	558	597	622	605	599	589	592	600	554	Fire Department
Other ^a	381	380	385	380	381	329	323	328	397	393	Other ^a
Public Ways & Facilities:											Public Ways & Facilities:
Roads ^a	176	173	180	188	181						Roads ^a
Health and Sanitation:											Health and Sanitation:
Public Health	229	233	228	195	183	175	180	183	180	185	Public Health
Behavioral Health & Recovery	395	400	444	440	450	517	606	667	796	810	Behavioral Health & Recovery
Other	146	142	111	112	99	126	95	96	78	76	Other
Public Assistance:											Public Assistance:
Human Services	1,196	1,201	1,358	1,457	1,518	1,515	1,510	1,502	1,483	1,461	Human Services
Other	186	173	173	183	183	190	194	200	218	238	Other
Education:											Education:
Library	56	54	50	52	47	50	46	40	42	38	Library
Other	4	3	4	4	4	4	4	4	4	4	Other
Culture & Recreation Services ^c	86	83	78	74	69	69					Culture & Recreation Services
Airports	15	17	17	19	21	22	21	18	20	18	Airports
Kern Medical ^b	1,382	1,393	1,326	1,274	1,273	1,276					Kern Medical ^b
Public Transportation ^a	4	3	3	4	4						Public Transportation ^a
Public Works ^a						348	338	357	422	422	Public Works ^a
Waste Management ^a	109	106	110	112	114						Waste Management ^a
Total Full-Time Employees	7,323	7,374	7,621	7,732	7,697	7,815	6,442	6,572	6,766	6,750	Total Full - Time Employees

Note:

^a In 2016, the Internal Service Fund - Public Works was created. The employees from Roads, Public Transportation, Waste Management, Engineering, Surveying and Permit Services, Building Inspection, and Code Compliance departments were consolidated into this new fund.

^b Kern Medical transferred operations on July 1, 2016 to a new special district (Hospital Authority)

^c In fiscal year 2016-17, the Parks and Recreation employees were moved to General Services located in General Government - Other.

Source: County Administrative Office - Human Resources Department

**COUNTY OF KERN
OPERATING INDICATORS BY FUNCTION / PROGRAM
LAST TEN FISCAL YEARS**

Page 1 of 2

Function / Program	Fiscal Year				
	2011	2012	2013	2014	2015
Governmental Activities:					
General Government					
Assessor - Recorder					
Recorded documents	194,072	191,495	235,424	188,908	191,660
County Counsel					
Litigated & administrative hearings	9,660	10,444	9,804	6,667	9,241
Attorneys	27	27	29	28	29
Attorneys per capita	0.000032	0.000032	0.000034	0.000032	0.000033
Human Resources					
Applications received	18,386	16,199	21,977	22,688	26,520
County Clerk - Elections					
Marriage licenses	4,268	4,501	4,716	4,805	4,700
Fictitious business names	6,339	6,343	7,149	5,937	5,873
Public Protection					
District Attorney					
Misdemeanors cases filed	32,320	29,636	28,275	31,604	22,671
Felony cases filed	6,891	7,285	8,916	8,938	17,923
Felony information filed*	1,533	1,789	2,016	2,373	1,966
Felony cases with juries	143	167	149	160	210
Public Defender					
Public defense cases accepted/received	36,984	34,893	40,827	44,880	46,166
Public defense cases opened	20,236	19,636	21,994	21,725	20,984
Public defense cases closed	32,073	31,180	36,721	35,830	37,937
Public defense cases closed within 12 months	32,073	31,180	36,721	35,830	37,937
Sheriff - Coroner					
Dispatched calls for service	272,247	203,914	224,588	317,487	293,448
Violent crimes:	4,722	4,538	2,273	1,626	2,005
Homicide	28	25	21	28	35
Forcible rape	107	98	88	102	116
Robbery	378	415	495	335	354
Aggravated assault	4,209	1,389	1,669	1,161	1,500
Property crimes	10,065	10,907	11,472	9,806	4,783
Total larceny - theft	5,246	5,534	5,305	3,411	4,521
Bookings	19,814	16,806	19,486	18,430	14,730
Fingerprints	5,671	5,957	4,983	5,949	6,315
Fire Department					
Total incident calls	38,001	40,640	42,281	42,770	45,363
Fire calls	3,087	3,333	2,918	2,711	2,596
Overpressure, Ruptures, Explosion	194	236	186	173	126
Other type of incidents	448	635	736	543	499
EMS / rescue calls	22,650	23,079	24,356	24,371	25,882
Hazardous condition calls	1,834	1,711	1,726	1,776	1,772
Public service calls	1,786	1,859	2,004	2,089	2,129
False calls	1,465	1,606	1,646	1,739	1,982

Source: Departments of the County of Kern

Notes:

N/A - Information was not available.

^a Information was updated from prior year report.

Fiscal Year					Function / Program
2016	2017	2018	2019	2020	
					Governmental Activities:
					General Government
					Assessor - Recorder
199,972	206,612	195,708	181,238	194,767	Recorded documents
					County Counsel
7,882	8,585	8,654	8,713	9,578	Litigated & administrative hearings
30	26	25	27	26	Attorneys
0.000034	0.000029	0.000028	0.000029	0.000028	Attorneys per capita
					Human Resources
38,118	29,935	36,922	38,216	31,904	Applications received
					County Clerk - Elections
4,792	4,940	4,705	4,420	2,045	Marriage licenses
6,511	6,630	6,609	6,613	5,396	Fictitious business names
					Public Protection
					District Attorney
27,361	25,220	20,390	21,733	21,312	Misdemeanors cases filed
5,795	5,869	5,954	6,662	6,617	Felony cases filed
1,819	1,726	1,420	N/A	N/A	Felony information filed*
189	204	167	192	101	Felony cases with juries
					Public Defender
46,853	39,479	32,773	35,354	35,709	Public defense cases accepted/received
20,530	21,102	18,558	19,083	16,941	Public defense cases opened
41,978	36,366	30,575	31,838	31,755	Public defense cases closed
41,978	36,366	30,575	31,838	31,755	Public defense cases closed within 12 months
					Sheriff - Coroner
257,425	261,829	242,210	208,689	193,560	Dispatched calls for service
1,858	1,731	1,734	4,404	5,821	Violent crimes:
42	37	52	40	55	Homicide
174	170	156	151	180	Forcible rape
405	422	472	428	530	Robbery
1,237	1,102	1,054	1,020	1,204	Aggravated assault
6,628	6,636	6,307	2,579	6,566	Property crimes
3,484	3,257	3,257	3,192	3,387	Total larceny - theft
14,749	16,372	15,765	17,843	13,576	Bookings
7,426	7,797	5,795	5,516	4,005	Fingerprints
					Fire Department
48,585	50,262	52,922	53,722	54,639	Total incident calls
3,000	3,360	3,715	3,465	4,052	Fire calls
119	58	92	238	155	Overpressure, Ruptures, Explosion
751	1,401	1,592	1,930	1,825	Other type of incidents
26,317	26,033	27,935	29,082	29,732	EMS / rescue calls
1,678	1,486	1,503	1,380	1,485	Hazardous condition calls
2,692	2,849	2,895	2,857	3,175	Public service calls
2,082	2,093	2,073	1,965	1,979	False calls

**COUNTY OF KERN
OPERATING INDICATORS BY FUNCTION / PROGRAM
LAST TEN FISCAL YEARS**

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Function / Program	Fiscal Year				
	2011	2012	2013	2014	2015
Building Inspection					
Building permits issued	3,839	6,018	7,134	7,758	9,005
Animal Services					
Received calls for response	29,781	21,766	22,219	19,529	20,258
Animals impounded	30,350	31,433	29,200	18,406	16,521
Animals returned to owner^	1,267	1,276	1,217	717	742
Animals rescued+					
Animals adopted	2,683	2,695	3,691	3,774	3,228
Animals euthanized	19,103	20,062	20,428	8,302	7,211
Public Ways & Facilities					
Roads					
Maintained road lanes (in miles)	3,324	3,324	3,331	3,332	3,337
Health and Sanitation					
Mental Health Services					
Unique clients served	20,225	24,030	24,551	24,207	26,113
Unique clients served with outpatient services*	20,167	23,979	24,482	24,099	26,036
Unique clients served with intensive services	1,323	660	1,443	1,349	1,398
Public Assistance					
Aging & Adult Services					
Senior Nutrition participation:					
Congregate senior participants	3,637	3,267	3,351	3,218	3,228
Congregate meals	163,373	156,213	150,076	144,274	145,762
Home delivered senior participants	1,652	1,624	1,695	1,715	1,614
Home delivered meals	228,407	223,608	233,272	231,831	232,157
Human Services					
Children Admitted to the Jamison Center:					
Protective Custody/New Intakes	2,127	1,981	1,320	1,418	1,463
Change of Placement	181	221	125	120	116
Children released from the Jamison Center	2,155	1,968	1,303	629	724
Average day stay in the Jamison Center	4	4	4	4	4
Admissions - Breakdown by Age:					
Newborn - 5 years	943	847	585	685	689
6 - 12 years	519	507	296	358	417
13 - 18 years	661	627	438	377	357
Over 18	4	-	-	-	-
Culture and Recreation Services & Education					
Parks & Recreation					
Annual Boat Permits	3,305	4,375	3,080	1,680	1,618
Day Use Boat Fees	9,570	17,092	14,579	11,742	10,895
Business-type Activities:					
Waste Management					
Landfill capacity in cubic yards	95,027,021	95,375,858	95,375,858	94,962,970	88,239,785

Source: Departments of the County of Kern

Notes:

N/A - Information was not available.

*In 2018, information for this activity was not available.

^As of 2019, Animal Services does not track "redeemed,"

they track "returned to owner," formally stated as redeemed.

+As of 2019, Animal Services is newly reporting "Animals rescued" as a new statistic.

Fiscal Year					Function / Program
2016	2017	2018	2019	2020	
9,172	9,028	7,791	8,818	8,903	Building Inspection Building permits issued
19,443	19,290	16,649	16,435	13,394	Animal Services Received calls for response
17,551	17,444	15,567	13,859	12,810	Animals impounded
796	912	911	851	653	Animals returned to owner^
			2,360	2,213	Animals rescued+
5,097	5,394	5,813	5,316	3,793	Animals adopted
5,893	4,882	3,819	3,351	2,249	Animals euthanized
					Public Ways & Facilities
					Roads
3,332	3,319	3,324	3,327	3,331	Maintained road lanes (in miles)
					Health and Sanitation
					Behavioral Health & Recovery Services
27,729	28,356	30,540	32,227	31,554	Unique clients served
27,652	28,356		55,283	62,264	Unique clients served with outpatient services*
1,537	1,393	2,595	2,735	3,072	Unique clients served with intensive services
					Public Assistance
					Aging & Adult Services
					Senior Nutrition participation:
3,010	2,767	2,522	2,108	1,671	Congregate senior participants
141,851	134,465	129,694	115,083	73,221	Congregate meals
1,572	1,522	1,505	1,384	2,974	Home delivered senior participants
212,853	208,147	208,311	185,408	227,079	Home delivered meals
					Human Services
1,839	1,687	1,577	1,433	1,340	Children Admitted to the Jamison Center:
1,634	1,492	1,383	1,279	1,123	Protective Custody/New Intakes
205	195	194	154	217	Change of Placement
807	1,492	1,399	1,556	1,372	Children released from the Jamison Center
5	3	4	3	3	Average day stay in the Jamison Center
					Admissions - Breakdown by Age:
719	657	581	529	510	Newborn - 5 years
475	436	424	399	403	6 - 12 years
440	399	378	351	427	13 - 18 years
-	-	-	-	-	Over 18
					Culture and Recreation Services & Education
					Parks & Recreation
1,591	2,699	2,870	2,711	3,235	Annual Boat Permits
10,409	12,358	12,236	10,785	12,457	Day Use Boat Fees
					Business-type Activities:
					Waste Management
88,288,861	88,288,861	88,288,940	88,309,205	88,572,485	Landfill capacity in cubic yards

**COUNTY OF KERN
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS**

Function / Program	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Education										
Public Library										
Main Library	1	1	1	1	1	1	1	1	1	1
Branches	25	25	25	25	23	23	23	23	23	23
Law Library	1	1	1	1	1	1	1	1	1	1
Parks and Land Use										
Number of Neighborhood Parks	40	40	40	40	40	40	40	40	43	43
Number of Regional Parks	8	8	8	8	8	8	8	7	8	8
County Golf Courses	3	3	3	3	3	3	3	3	3	3
Public Works										
Miles of County Roads	3,324	3,324	3,332	3,332	3,337	3,332	3,319	3,324	3,327	3,331
Public Safety										
Number of Sheriff Stations	15	15	15	15	15	15	14	14	15	15
Number of Fire Stations	46	46	46	46	47	47	47	47	47	47
Airports										
Number of Runways	8	8	8	8	8	8	8	8	8	7

Source: Departments of the County of Kern