



**COUNTY OF KERN
STATE OF CALIFORNIA**

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

**For The Fiscal Year Ended
June 30, 2009**

**Ann K. Barnett
Auditor-Controller-County Clerk**

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT
YEAR ENDED JUNE 30, 2009**



COUNTY OF KERN

Supervisor Jon McQuiston First District
Supervisor Don Maben..... Second District
Supervisor Mike Maggard Third District
Supervisor Ray Watson..... Fourth District
Supervisor Michael J. Rubio Fifth District
John Nilon – County Administrative Officer

Prepared by the Office of Ann K. Barnett, Auditor-Controller-County Clerk



COUNTY OF KERN
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2009
Table of Contents

INTRODUCTORY SECTION

LETTER OF TRANSMITTAL1
 DIRECTORY OF ELECTED COUNTY OFFICIALS5
 DIRECTORY OF APPOINTED COUNTY OFFICIALS6
 ORGANIZATIONAL CHART7
 CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING.....8

FINANCIAL SECTION

INDEPENDENT AUDITOR’S REPORT9
 MANAGEMENT’S DISCUSSION AND ANALYSIS 11

BASIC FINANCIAL STATEMENTS:

Government-wide Financial Statements:

Statement of Net Assets22
 Statement of Activities.....23

Fund Financial Statements:

Governmental Funds

Balance Sheet.....24
 Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement
 of Net Assets – Governmental Activities.....26
 Statement of Revenues, Expenditures, and Changes in Fund Balances27
 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
 of Governmental Funds to the Government-Wide Statement of Activities – Governmental Activities29

Proprietary Funds

Statement of Net Assets – Proprietary Funds.....30
 Statement of Revenues, Expenditures, and Changes in Net Assets - Proprietary Funds31
 Statement of Cash Flows – Proprietary Funds.....32

Fiduciary Funds

Statement of Fiduciary Net Assets – Fiduciary Funds.....34
 Statement of Changes in Net Assets – Investment Trust Fund35

Notes to the Financial Statements36

REQUIRED SUPPLEMENTARY INFORMATION:

Budgetary Comparison Schedules – Major Governmental Funds

General Fund.....90
 Kern County Department of Child Support.....99
 Employers’ Training Resource 100
 Human Services..... 101

COUNTY OF KERN
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2009
Table of Contents

Mental Health	102
Roads	103
Structural Fire.....	104
Notes to Required Supplementary Information	105
Other Post Employment Benefits and Pension Funding Schedules	
Schedule of Funding Progress	108
Actuarial Assumptions and Methodology	109
Schedule of Contributions	110
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES:	
Non-major Governmental Funds:	
Combining Balance Sheet – Non-major Governmental Funds	111
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-major Governmental Funds.....	112
<u>Special Revenue Funds</u>	
Combining Balance Sheet	118
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	134
Budgetary Comparison Schedules:	
Abatement Cost	150
Aging and Adult Services	151
Alcohol Abuse	152
Alcohol Program.....	153
Animal Care Donations	154
Automated Co. Warrant System	155
Automated Fingerprint.....	156
A-C Farm Adv Agt Research	157
Bio Terrorism Grant.....	158
Board of Trade Advertising.....	159
Building Inspection.....	160
Community Development.....	161
County Service Areas.....	162
Criminal Justice Facility.....	163
Criminalistics Laboratories.....	164
DA Court Ordered Penalties	165

COUNTY OF KERN
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2009
Table of Contents

DA/Sheriff/ Probation/DNA Fund	166
DHS Wraparound Savings	167
DA Equipment Automation	168
DA – Federal Forfeiture.....	169
DA Local Forfeitures	170
Domestic Violence.....	171
Drug Program	172
Emergency Medical Payments	173
EMS Week - Donations	174
Health NNFP	175
Health Local Option.....	176
Health – State LUST Program.....	177
HIDTA – State Asset Forfeiture.....	178
IHSS Public Authority	179
Juvenile Inmate Welfare	180
Kern County Children’s Fund	181
Kiosk Trust Fund	182
KCIRT Fund	183
Library Books.....	184
Litter Cleanup	185
Local Public Safety	186
Micro Graphics	187
NSP Grant	188
Off HWY motor Vehicle License	189
Parcel Map In-Lieu Fees.....	190
Parks – Derby Acres	191
Parks – Tehachapi Mt. Forest	192
Planned Lcoal Drainage Facility	193
Planned Sewer	194
Planning Admin Surcharge	195
Probation Asset Forfeiture.....	196
Probation DJJ Realignment	197
Probation Training.....	198
Public Improvement Districts.....	199

COUNTY OF KERN
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2009
Table of Contents

Range Improvement.....	200
Real Estate Fraud.....	201
Recorders Fee.....	202
Recorder Modernization	203
Recorder SSN Truncation	204
Redemption Systems.....	205
RMA – Hazardous Waste Settlements.....	206
Shelter Care.....	207
Sheriff – Cal ID	208
Sheriff – Civil Subpoena.....	209
Sheriff – Durg Abuse Gang Diversion	210
Sheriff Facility Training	211
Sheriff Inmate Welfare	212
Sheriff State Asset Forfeiture.....	213
Sheriff Training Fund.....	214
Sheriff Volunteer Service Group.....	215
Sheriff Work Release	216
Sheriff Civil Automated.....	217
Sheriff Sidearm Conversion	218
Sheriff Judgement Debtor Fee.....	219
Sheriff Drug Awareness Program.....	220
Sheriff – Controlled Substance	221
Solid Waste Enforcement.....	222
Strong Moton Instrumentation	223
Tobacco Education Control.....	224
Vital Health Statistics - Recorder.....	225
Vital & Health Stats – Co. Clerk	226
Wildlife Resources	227

Capital Projects Funds

Combining Balance Sheet	229
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	230
Budgetary Comparison Schedule:	
Tobacco Securitization Proceeds.....	231

COUNTY OF KERN
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2009
Table of Contents

Wheeler Ridge Overpass.....	232
Separation of Grade	233
Seventh Standard Road Widening.....	234
<u>Debt Service Funds</u>	
Combining Balance Sheet	236
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	238
Non-major Enterprise Funds:	
Combining Statement of Net Assets – Non-major Enterprise Funds	241
Combining Statement of Revenues, Expenses and Changes in Net Assets – Non-major Enterprise Funds	242
Combining Statement of Cash Flows – Non-major Enterprise Funds	243
Internal Service Funds:	
Combining Statement of Net Assets – Internal Service Funds	245
Combining Statement of Revenues, Expenses and Changes in Net Assets - Internal Service Funds	247
Combining Statement of Cash Flows – Internal Service Funds	249
Fiduciary Funds:	
<u>Agency Funds</u>	
Combining Statement of Changes in Assets and Liabilities	252
Capital Assets Used in the Operation of Governmental Funds	
Schedule of Function and Activity	254
Schedule of Changes in Function and Activity	255
<u>STATISTICAL SECTION</u>	
Net Assets By Component – Last Five Fiscal Years.....	257
Changes in Net Assets – Last Five Fiscal Years.....	258
Fund Balances, Governmental Funds – Last Ten Fiscal Years.....	260
Changes in Fund Balances – Last Ten Fiscal Years.....	262
Assessed Value of Taxable Property and Actual Value of Property – Last Ten Fiscal Years	264
Property Tax Rates – Direct and Overlapping Governments – Last Ten Fiscal Years	265
Principal Property Taxpayers.....	267
Property Tax Levies and Collections.....	268
Ratios of Outstanding Debt By Type – last Ten Fiscal Years.....	270
Ratio of General Bonded Debt Outstanding – Last Ten Fiscal Years.....	272
Estimated Direct and Overlapping Bonded Debt	274
Computation of Legal Debt Margin	275

COUNTY OF KERN
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2009
Table of Contents

Demographic and Economic Statistics – Last Ten Fiscal Years	276
Principal Employers – Current Year and Ten Years Ago.....	278
Full-Time Equivalent County Government Employees by Function / Program – Last Ten Fiscal Years	279
Operating Indicators by Function – Last Ten Fiscal Years	281
Capital Asset Statistics by Function – Last Ten Fiscal Years	285



INTRODUCTORY SECTION

ANN K. BARNETT
Auditor-Controller-County Clerk



December 28, 2009

Honorable Board of Supervisors
County of Kern

Honorable Board Members:

The Comprehensive Annual Financial Report (CAFR) of the County of Kern (County) for the fiscal year ended June 30, 2009 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 generally accepted auditing standards in the United States of America and 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 of the 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 protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their 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 that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by Brown Armstrong, a firm of certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2009 are free of material misstatement. 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. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended June 30, 2009 are fairly presented in conformity with GAAP. The independent auditor's 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.

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). 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 occupies 8,170 square miles. Kern County is organized as a general law county under California law, and is divided into five supervisorial districts. Approximately 40 percent of the residents live in the unincorporated area. There are eleven incorporated cities located within the County. Bakersfield, the County seat, has approximately 60 percent of the County's total population of 831,131 living within the greater metropolitan area.

Policymaking and legislative authority is vested in the County Board of Supervisors (Board), which consists of an elected supervisor from each of 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 two supervisors being elected in even-year elections and three supervisors being elected in odd-year elections. The County has elected department heads responsible for the offices of the Assessor-Recorder, Auditor-Controller-County Clerk, District Attorney, Sheriff-Coroner, and Treasurer-Tax Collector. In addition, the department heads for the following departments are appointed by and report directly to the Director of the Resource Management Agency: Community and Economic Development, Engineering and Survey Services, Environmental Health Services, Planning, and Roads.

As depicted on the organizational chart on page 8, 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.

The annual budget serves as the foundation for the County's financial planning and control. The County prepares and adopts a budget on or before August 30 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-County Clerk 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. Unencumbered appropriations lapse at year-end and encumbrances outstanding at that time are reported as reservations of fund balance 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.

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 on pages 90 - 107 as part of the required supplementary information. For non-major governmental funds with appropriated annual budgets, these comparisons are presented in the combining and individual fund statements and schedules subsection of this report, which begin on page 150.

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

Long-term financial planning is currently difficult to forecast with the State's financial crisis and the overall economic issues. The County can reasonably expect that the State will continue to encounter budgetary problems in this and upcoming fiscal years. However, it is not clear what measures will be taken by the State to balance its budget, as required by law. 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.

Since 1998-99, the Board of Supervisors in an effort to address on a long-term basis the fluctuations in County discretionary revenue from one fiscal year to the next has set aside funds in a Fiscal Stability Fund. 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.

Local economy

Oil extraction, agricultural production, and government are driving forces in the County's economy. Five of the top ten taxpayers of the County are oil producers or are closely related to the oil industry. Kern County remains the largest oil-producing County in the State, containing an estimated 76% of all the State's oil reserves.

The Assessor's total net assessed valuation roll at June 30, 2009, with oil and gas representing approximately 29% of the total, reflected a 6.3% decrease in value, which decreases available property taxes to the County in fiscal year 2009-10. A downturn in the housing marketing significantly impacted the tax roll through numerous Proposition 8 roll correction value decreases in 2008-09. Reductions of approximately \$8 million were processed resulting in property tax revenue shortfalls to taxing agencies within the County.

Agriculture continues to remain relatively stable, with the County being the fourth leading producer of agricultural products in the State. The unemployment rate increased from 9.5% in 2007-08 to 14.0% in 2008-09. The population of the County decreased by 1.2% from 840,904 to 831,131. The County's major employers continue to be the public school system, Edwards Air Force Base, China Lake Naval Weapons Center and the County of Kern.

Debt administration

The County has instituted a cash management program for its General Fund through the issuance of tax and revenue anticipation notes. The notes provide cash flows to meet General Fund expenditures during the period prior to collection of property taxes. On July 5, 2008 the County issued \$155,000,000 in Tax and Revenue Anticipation Notes that matured on June 30, 2009. On July 1, 2009, the County issued \$180,000,000 in Tax and Revenue Anticipation Notes that will mature on June 30, 2010.

In 1995 the County of Kern issued Taxable Pension Obligation Bonds in the amount of \$227,818,439. In 2003, the County issued additional Taxable Pension Obligation Bonds in an amount of \$288,177,067. The courts and the Kern County Retirement Association were included in the original issuance of these bonds; although, they are no longer part of the County they do continue to participate in the retirement system. In 2008, the County refinanced 2003B Taxable Pension Obligation Bonds.

As of June 30, 2009, the County had outstanding certificates of participation in a principal amount of \$142,230,000. The proceeds of such certificates of participation are being used for the purchase of equipment, as well as the acquisition, construction and renovation of certain public facilities within the County.

A summary of the County's certificates of participation as of June 30, 2009 includes (in thousands):

Description of Issue	Date Issued	Maturity	Principal Outstanding
Rosamond Library Project	1994	2015	850
1997 Fire Department	1997	2017	5,225
1999 Capital Improvement Projects-- Communications portion	1999	2020	4,515
1999 Capital Improvement Projects-- KMC portion	1999	2020	10,905
Solid Waste Systems Improvements	2002	2017	14,165
Airports Capital Improvements	2003	2024	11,160
2009 Capital Improvement Projects	2009	2035	95,410
	Total:		<u>\$ 142,230</u>

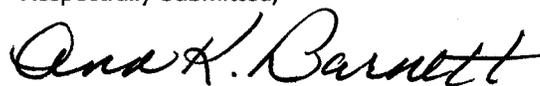
Awards and Acknowledgments

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, 2008. This was the twelfth consecutive year that the County of Kern has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit 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 the GFOA to determine its eligibility for another certificate.

I wish to express my appreciation to the staff of the Auditor-Controller-County Clerk's Office whose hard work, professionalism and dedication are responsible for the preparation of this report, and to the firm of Brown Armstrong, Certified Public Accountants 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.

Respectfully Submitted,



Ann K. Barnett
Auditor-Controller-County Clerk

**COUNTY OF KERN
DIRECTORY OF COUNTY OFFICIALS**

ELECTED

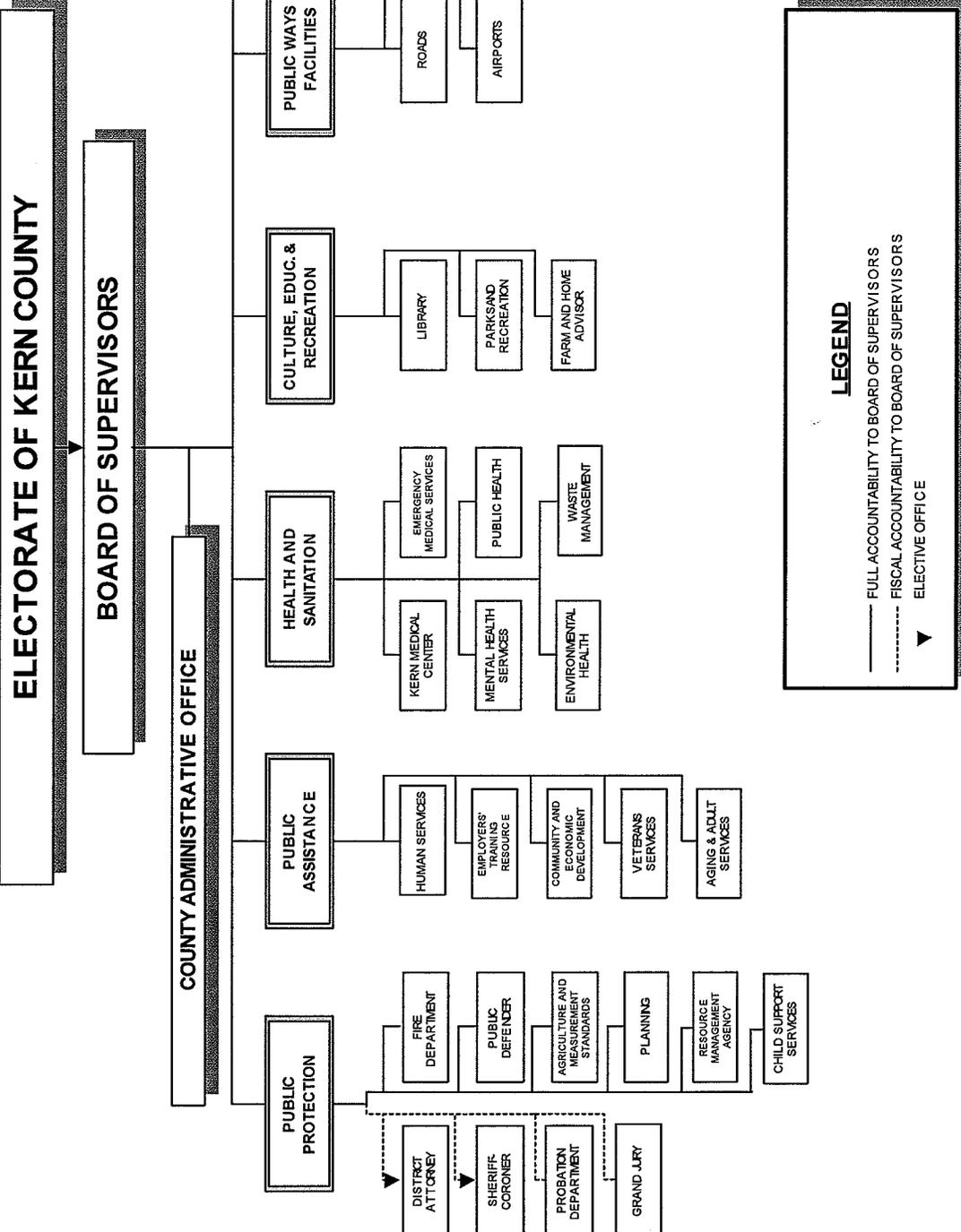
COUNTY SUPERVISOR, FIRST DISTRICT..... JON MCQUISTON
COUNTY SUPERVISOR, SECOND DISTRICT DON MABEN
COUNTY SUPERVISOR, THIRD DISTRICTMIKE MAGGARD
COUNTY SUPERVISOR, FOURTH DISTRICTRAYMOND A. WATSON
COUNTY SUPERVISOR, FIFTH DISTRICT.....MICHAEL J. RUBIO
ASSESSOR-RECORDER.....JAMES FITCH
AUDITOR-CONTROLLER-COUNTY CLERK ANN K. BARNETT
DISTRICT ATTORNEY EDWARD R. JAGELS
SHERIFF-CORONER-PUBLIC ADMINISTRATOR DONNY YOUNGBLOOD
TREASURER-TAX COLLECTORJACKIE DENNEY

COUNTY OF KERN
DIRECTORY OF COUNTY OFFICIALS
(CONTINUED)

APPOINTED

AGING AND ADULT SERVICES	KRISTINA GRASTY
AGRICULTURAL COMMISSIONER/SEALER.....	RUBEN ARROYO
AIRPORTS.....	JACK GOTCHER
BOARD OF TRADE	RICK DAVIS
CLERK OF THE BOARD	KATHLEEN KRAUSE
CHILD SUPPORT SERVICES	PHYLLIS NANCE
COMMUNITY AND ECONOMIC DEVELOPMENT	BARRY JUNG
COUNTY ADMINISTRATIVE OFFICER.....	JOHN NILON ¹
GENERAL SERVICES	
GROUP HEALTH	
RETIREE GROUP HEALTH	
UNEMPLOYMENT	
INFORMATION TECHNOLOGY SERVICES	
COUNTY COUNSEL.....	THERESA GOLDNER
EMERGENCY MEDICAL SERVICES.....	ROSS ELLIOTT
EMPLOYERS' TRAINING RESOURCE.....	VERNA LEWIS
ENGINEERING & SURVEY SERVICES	CHARLES LACKEY
ENVIRONMENTAL HEALTH SERVICES.....	MATTHEW CONSTANTINE
FARM AND HOME ADVISOR.....	DARLENE LIESCH
FIRE DEPARTMENT	NICK DUNN
HUMAN SERVICES	PATRICIA CHEADLE
KERN MEDICAL CENTER.....	PAUL J. HENSLER
LIBRARY.....	DIANE R. DUQUETTE
MENTAL HEALTH	DR. JAMES WATERMAN
PARKS AND RECREATION.....	ROBERT LERUDE
PERSONNEL	MARK QUINN
PLANNING.....	TED JAMES
PROBATION	JOHN ROBERTS
PUBLIC DEFENDER	MARK A. ARNOLD
PUBLIC HEALTH	MATTHEW CONSTANTINE ²
RESOURCE MANAGEMENT AGENCY.....	TED JAMES ³
ROADS.....	CRAIG POPE
VETERANS' SERVICES	CHARLES BIKAKIS
WASTE MANAGEMENT	DOUG LANDON

¹ Appointed on June 29, 2009. ² Appointed on October 13, 2009. ³ Appointed Interim Director on September 30, 2009.



PREPARED BY: COUNTY ADMINISTRATIVE OFFICE, JULY, 2004

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, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

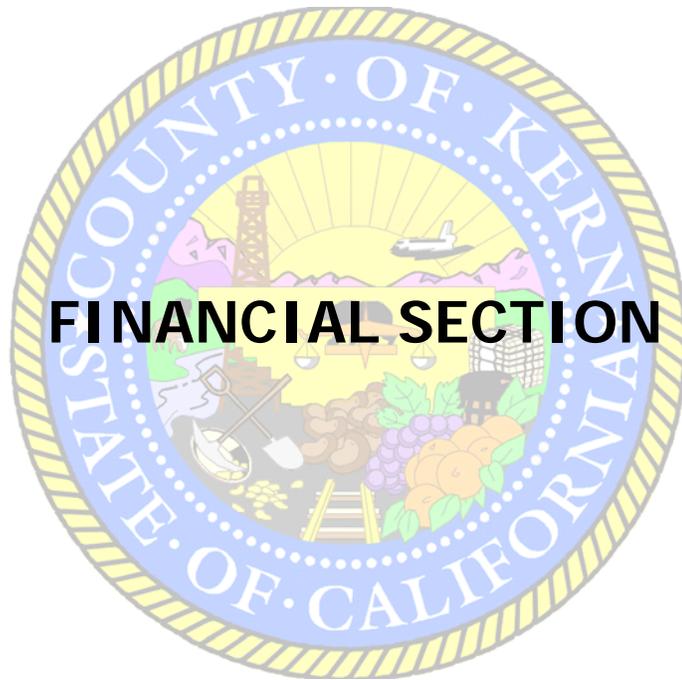


A handwritten signature in black ink, appearing to read "M. L. R. T.", positioned above the title "President".

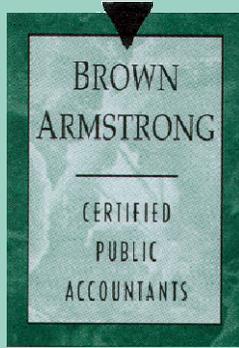
President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer", positioned above the title "Executive Director".

Executive Director



Peter C. Brown, CPA
Burton H. Armstrong, CPA, MST
Andrew J. Paulden, CPA
Steven R. Starbuck, CPA
Chris M. Thornburgh, CPA
Eric H. Xin, CPA, MBA
Richard L. Halle, CPA, MST
Aileen K. Keeter, CPA



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INDEPENDENT AUDITOR'S REPORT

To the Honorable Board of Supervisors
of the County of Kern, California

We have audited the accompanying financial statements of governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregated remaining fund information of the County of Kern, California as of and for the year ended June 30, 2009, which collectively comprise the County of Kern's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County of Kern's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

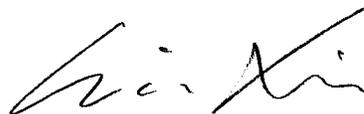
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregated remaining fund information of the County of Kern, California, as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The *management's discussion and analysis* and *schedules of funding progress* as listed in the required supplementary information section of the accompanying table of contents are not a required part of the County of Kern's basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County of Kern, California's basic financial statements. The combining and individual fund financial statements and schedules, including the schedules of capital assets used in the operating of governmental funds, the major fund budgetary comparison schedules, the introductory section, and the statistical section identified in the table of contents, where applicable, are presented for the purposes of additional analysis and are not a required part to the basic financial statements. The information in the introductory section and the statistical section has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion on them. The combining and individual fund financial statements and schedules and the major fund budgetary comparison schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2009, on our consideration of the County of Kern's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results the results of our audit.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION



Bakersfield, California
December 28, 2009



**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

**County of Kern
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2009
Unaudited**

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, 2009. 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, 2009, the County's total net assets were \$594,962. Of this total net asset amount, net of related debt, \$627,927 is attributed to capital assets and \$235,129 is restricted, which may be used for the County's ongoing obligations with external restrictions. (For detail on Restricted Net Assets see Note XI. C). The remaining balance of the total net assets is a deficit balance of \$268,094, representing the unrestricted net assets.
- During the current fiscal year, the County's net assets increased by \$68,854. The County's net assets increased by \$46,204 for governmental activities and \$22,650 for business-type activities.
- At June 30, 2009, the County's governmental funds reported total ending fund balances of \$447,354, an increase of 19.1% compared to prior year's total ending fund balance. Approximately \$175,349, or 39.1% is unreserved fund balance, which is available for spending. See further discussion in the Financial Analysis of the Government's Funds section on page 17.
- At June 30, 2009, the unreserved fund balance for the General Fund was \$80,008 or 14.6% of total General Fund expenditures.
- At June 30, 2009, the County's total long-term liabilities increased by \$95,330, primarily due to the issuance of the 2009 Certificates of Participation.

OVERVIEW OF THE FINANCIAL STATEMENTS

Management's discussion and analysis is intended to serve as an introduction to the County's basic financial statements. These statements are organized so that readers can understand the County of Kern as a financial whole or as an entire operating entity. The County's basic financial statements are comprised of three components: 1) Government-wide financial statements; 2) Fund financial statements and 3) Notes to the financial statements. In addition to the financial statements, the CAFR also contains other supplementary information.

1. 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 Assets presents information on all of the County's assets and liabilities, with the difference between the reported assets and liabilities as net assets. Over time, increases and decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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 Assets 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. The County's business-type activities include the operation of seven airports, two sanitation districts, medical services (Kern Medical Center), 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 22 and 23 of the CAFR.

2. 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, and 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 future 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 government's future financing decisions. Both the governmental fund's balance sheet and the governmental fund's 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 eight major individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund 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. Individual budgetary data for each of the budgeted non-major governmental funds is provided elsewhere in the CAFR.

The basic governmental fund financial statements are presented on pages 24 through 29 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 Course, Kern Medical Center, Public Transportation, Waste Management and Universal Collection. Internal service funds are used to accumulate and allocate costs internally among the County's various functions. The County uses the following internal service funds: General Liability, General Services - Garage, Group Health, 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.

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, Kern Medical Center and Waste Management, all of 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 in the CAFR.

The proprietary funds' basic financial statements are presented on pages 30 through 33 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 34 and 35 of the CAFR.

3. 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 on pages 36 through 89 of the CAFR.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve as a useful indicator of a government's financial position over time. At June 30, 2009, the County's total net assets were \$594,962. See Table 1 on page 14 for details.

The County's largest portion of total net assets is the investment in capital assets, net of related debt, \$627,927. The investment in capital assets includes land, buildings and improvements, roads, flood control channels, machinery and equipment, and construction in progress, less 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 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.

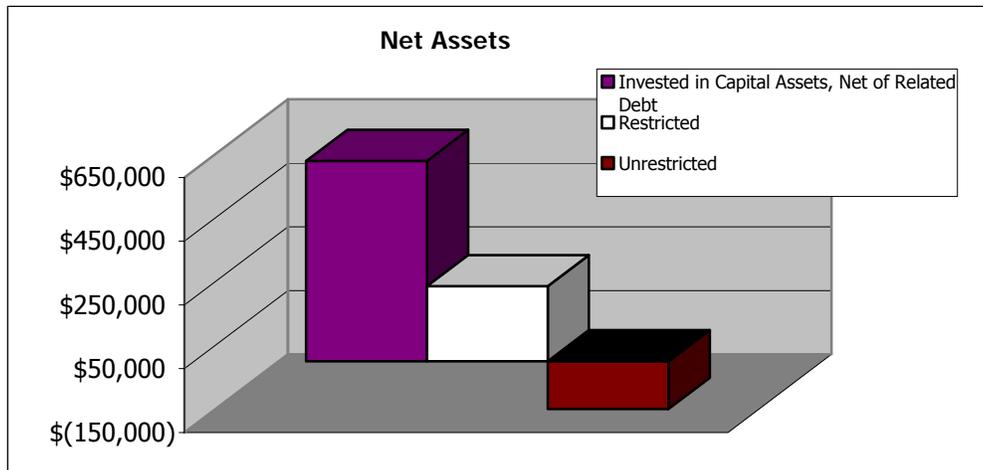
Of the County's total net assets, \$235,129 is restricted, which represents external restrictions on how these resources may be used. The major portion of the restricted net assets is reserved for debt repayment. The remaining balance of the net assets represents the unrestricted net assets, which has a deficit balance of \$268,094. This deficit balance is primarily due to the inclusion of the debt associated with the Kern County Tobacco Funding Corporation (see Note XII. K), and the 1995 Pension Obligation Bonds used to pay the unfunded actuarial liability owed to the Kern County Employee Retirement Association.

At June 30, 2009, the County as a whole and its governmental and business-type activities reported positive balances in "Net Assets Invested in Capital Assets, Net of Related Debt" and "Restricted Net Assets." For both governmental and business-type activities, deficits were reported in unrestricted net assets. Per GASB directive, the governmental activities' unrestricted net assets deficit is primarily due to the recognition of liabilities associated with the Kern County Tobacco Funding Corporation. The business-type activities reported a deficit in unrestricted net assets of \$70,079. The majority of this deficit is attributable to the negative unrestricted net assets for Kern Medical Center (KMC). KMC had higher expenses for salaries and benefits. In addition, Federal and State reimbursements for indigent care have continuously not matched the cost of providing such care.

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

	Governmental Activities		Business - Type Activities		Total		Total Change
	2009	2008	2009	2008	2009	2008	
Current and Other Assets	\$ 807,298	\$ 738,319	\$ 152,766	\$ 146,469	\$ 960,064	\$ 884,788	\$ 75,276
Capital Assets	647,859	561,864	185,682	182,744	833,541	744,608	88,933
Total Assets	\$1,455,157	\$1,300,183	\$ 338,448	\$ 329,213	\$1,793,605	\$1,629,396	\$ 164,209
Current and Other Liabilities	148,020	150,212	44,790	65,586	192,810	215,798	(22,988)
Long - Term Liabilities	801,030	690,068	204,803	197,422	1,005,833	887,490	118,343
Total Liabilities	949,050	840,280	249,593	263,008	1,198,643	1,103,288	95,355
Net Assets							
Invested in Capital Assets, Net of Related Debt	473,897	508,638	154,030	146,013	627,927	654,651	(26,724)
Restricted	230,225	13,975	4,904	5,646	235,129	19,621	215,508
Unrestricted	(198,015)	(62,710)	(70,079)	(85,454)	(268,094)	(148,164)	(119,930)
Total Net Assets*	506,107	459,903	88,855	66,205	594,962	526,108	68,854
Total Liabilities & Net Assets	\$1,455,157	\$1,300,183	\$ 338,448	\$ 329,213	\$1,793,605	\$1,629,396	\$ 164,209

* As restated. See Note II. A.



As shown in Table 2, the County's total net assets increased by \$68,854, of which all is attributed to current year activity.

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

	Governmental Activities		Business - Type Activities		Total		Total Change
	2009	2008	2009	2008	2009	2008	
Revenues							
Program Revenues							
Charges for Services	\$ 231,275	\$ 229,610	\$ 277,585	\$ 262,062	\$ 508,860	\$ 491,672	\$ 17,188
Operating Grants & Contributions	656,815	679,220	6,109	15,666	662,924	694,886	(31,962)
Capital Grants & Contributions	22,800	9,478	2,131		24,931	9,478	15,453
General Revenues							
Property Taxes	227,163	244,636			227,163	244,636	(17,473)
Aircraft Taxes	232	227			232	227	5
Sales & Use Taxes	40,502	39,618			40,502	39,618	884
Transient Occupancy Tax	1,676	1,506			1,676	1,506	170
Special Assessments	3,093	3,141			3,093	3,141	(48)
Transfer Tax	2,407	3,166			2,407	3,166	(759)
Other Taxes	856	1,385			856	1,385	(529)
Vehicle License Taxes	91,737	86,828			91,737	86,828	4,909
Investment Earnings	25,681	28,043	3,062	3,556	28,743	31,599	(2,856)
Miscellaneous	9,802	6,428	4,568	3,570	14,370	9,998	4,372
Special Items		3,112			-	3,112	(3,112)
Gain on Sale of Capital Assets				374	-	374	(374)
Total Revenues	1,314,039	1,336,398	293,455	285,228	1,607,494	1,621,626	(14,132)
Expenses							
General Government	52,916	95,918			52,916	95,918	(43,002)
Public Protection	487,167	480,002			487,167	480,002	7,165
Public Ways & Facilities	44,648	50,878			44,648	50,878	(6,230)
Health & Sanitation	151,741	149,023			151,741	149,023	2,718
Public Assistance	411,388	400,263			411,388	400,263	11,125
Education	9,372	10,159			9,372	10,159	(787)
Culture & Recreation	14,440	15,256			14,440	15,256	(816)
Interest on Short & Long-Term Debt	44,354	42,412			44,354	42,412	1,942
Airports			7,626	8,408	7,626	8,408	(782)
County Sanitation Districts			3,319	3,378	3,319	3,378	(59)
Golf Course			412	4,083	412	4,083	(3,671)
Kern Medical Center			259,558	266,490	259,558	266,490	(6,932)
Public Transportation			6,787	6,759	6,787	6,759	28
Universal Collection			9,797	9,314	9,797	9,314	483
Waste Management			35,115	35,119	35,115	35,119	(4)
Total Expenses	1,216,026	1,243,911	322,614	333,551	1,538,640	1,577,462	(38,822)
Excess (Deficit) of Revenues Over Expenses Before Special Items and Transfers	98,013	92,487	(29,159)	(48,323)	68,854	44,164	24,690
Transfers	(51,809)	(49,304)	51,809	49,304			
Increase in Net Assets	46,204	43,183	22,650	981	68,854	44,164	24,690
Net Assets at Beginning of Year*	459,903	416,720	66,205	65,224	526,108	481,944	44,164
Net Assets at End of Year	<u>\$ 506,107</u>	<u>\$ 459,903</u>	<u>\$ 88,855</u>	<u>\$ 66,205</u>	<u>\$ 594,962</u>	<u>\$ 526,108</u>	<u>\$ 68,854</u>

* As restated. See Note II. A

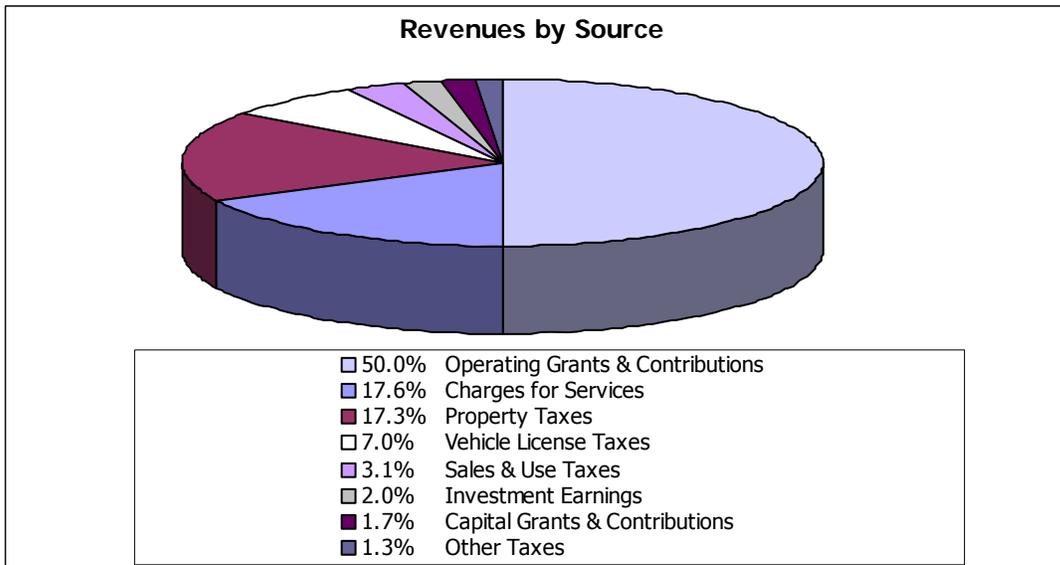
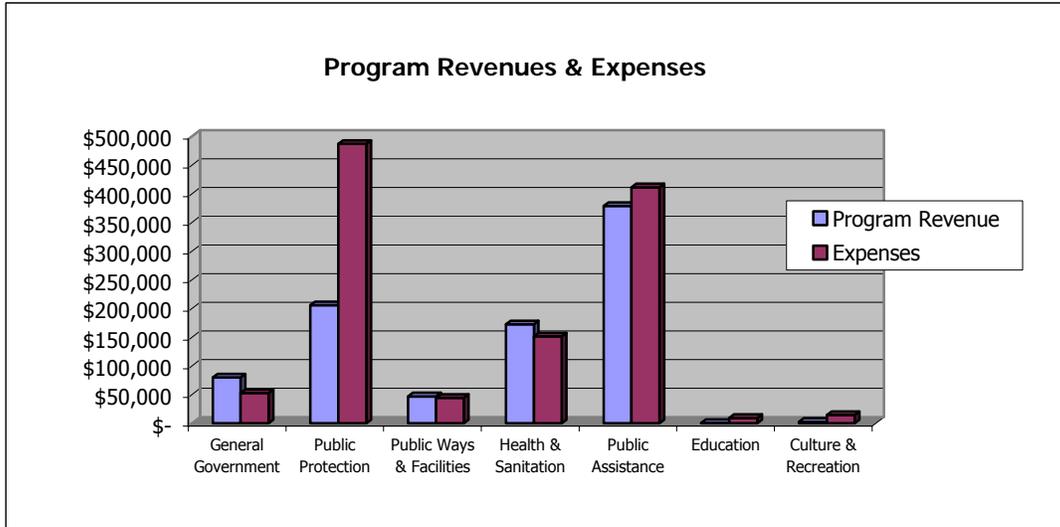
Governmental Activities

The Governmental activities increased the County's net assets by \$46,204 for the year ended June 30, 2009:

- Total revenue decreased by \$22,359 or 1.7% from the prior year.
- As an arm of the State government, operating grants and contributions serve multiple programs, representing 72% 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. These revenue sources funding levels remained virtually unchanged 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 decrease in tax revenue is due to the following:

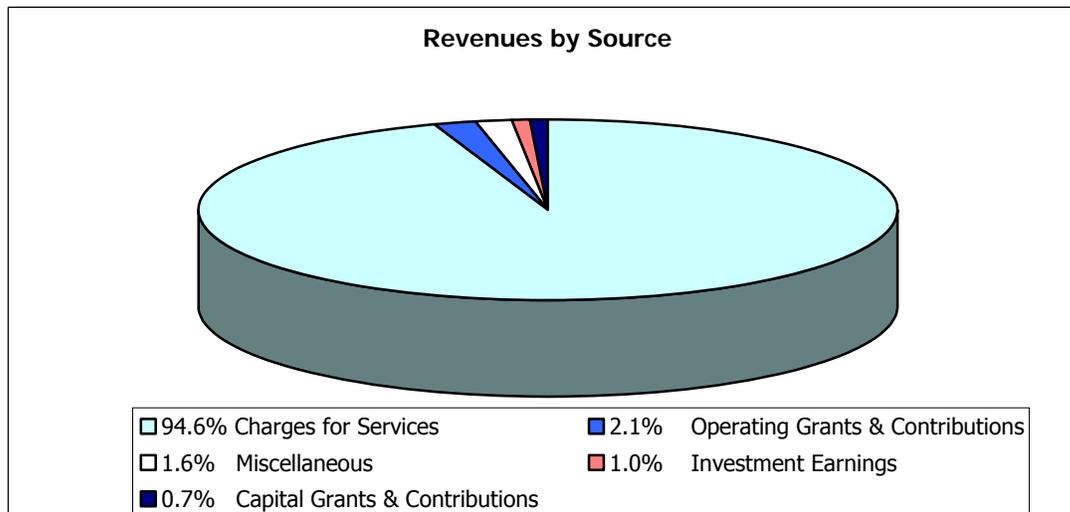
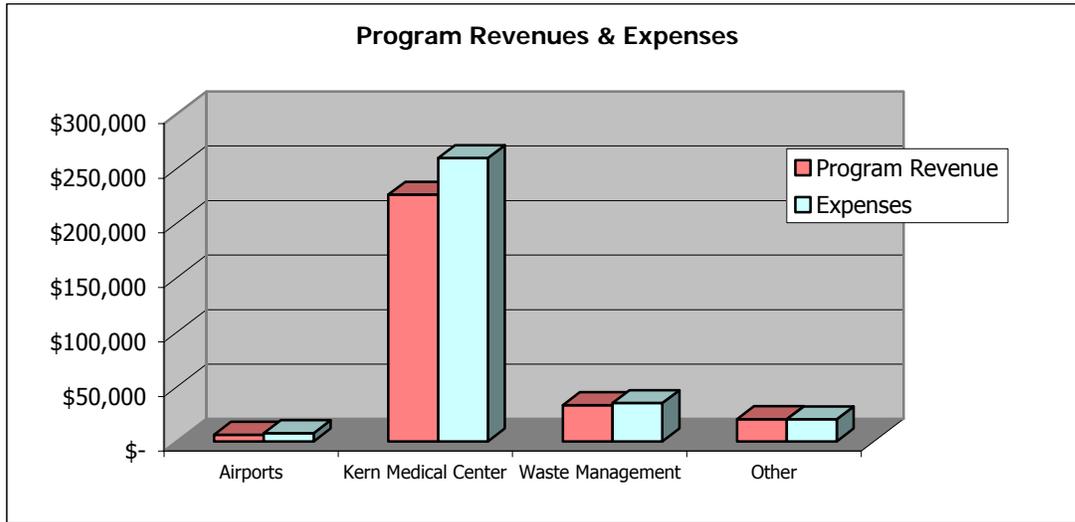
Property taxes decreased by \$17,743 or 7.1% due to significantly lower real estate values.

- Total expenses decreased by \$27,885 or 2.2%. All major functions increased except for general, health & sanitation, and public ways and facilities. The County's major cost component is public protection.



Business-type Activities

Business-type activities' total net assets increased the County's net assets by \$22,650. Revenues received for charges for services increased by \$15,523.



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

The County uses fund accounting to ensure and to demonstrate compliance with financial-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on future inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. Unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At June 30, 2009, the County's governmental funds reported total fund balances of \$447,354, an increase of 19.1% compared to prior year's total ending fund balance. Approximately \$175,349, or 39.1% of total fund balance is unreserved fund balance, which is available to meet the County's current and future needs. The remaining balance of fund balance is reserved. Reserved fund balance indicates that it is not available for new spending because it has been committed to 1) reserve for property tax assessment appeals, \$2,921; 2) reserve for debt service, \$107,500; 3) reserve for encumbrances, \$49,516; 4) reserve for fiscal stability, \$32,012 and 5) a variety of other restricted purposes, \$80,056.

The County's management may also designate unreserved fund balance to a particular function, project or activity. Designated fund balance is available for appropriations at any time.

The General Fund is the chief operating fund of the County. At June 30, 2009, unreserved fund balance of the General Fund was \$80,008. As a measure of the General Fund's liquidity, it may be helpful to compare both unreserved fund balance and fund balance to total fund expenditures. Unreserved fund balance represents 14.6% of total General Fund expenditures, while total fund balance represents 26.3% of total General Fund expenditures.

The other governmental funds' fund balances increased by \$88,282 or 94.8%, which is primarily due to the proceeds of the 2009 Certificates of Participation. The following major governmental funds **increased** in fund balance:

- Child Support – Fund balance increased by \$8 or .8% from the prior year due to an increase in aid from other governmental agencies.
- Mental Health – Fund balance increased by \$9,086 or 37% from the prior year due to a large increase in other financing sources.
- Roads – Fund balance increased by \$10,898 or 38.2% from the prior year as a result of additional revenues from charges for services and a decrease in expenditures.

The following major governmental funds **decreased** in fund balance:

- Employers' Training Resource – Fund balance decreased by \$1,768 or 112% from the prior year as a result of a large increase in expenditures, and decrease in charges for services.
- Human Services – Fund balance decreased by \$5,646 or 210% from the prior year due to additional public assistance expenditures, and a decrease in aid from other governmental agencies.
- Structural Fire – Fund balance decreased by \$4,252 or 28.9% from the prior year as a result of increased expenditures and a decrease in aid from other governmental agencies.
- Tobacco Securitization Proceeds – Fund balance decreased by \$18,525 or 32.1% from the prior year as a result of a large increase in other financing uses.

Proprietary Funds

The proprietary funds provide similar information to the government-wide financial statements, but in more detail.

The enterprise funds total net assets increased by \$18,931. The net assets of Waste Management increased by \$605 primarily due to a decrease in post-closure related expenses. The net assets of Kern Medical Center increased by \$15,503 as a result of a write-off of interfund advances payable and increased revenues. The net assets of Airports increased by \$2,156 due to an increase in revenue from use of money and property and a decrease in service and supplies. Additionally, the combined net assets of the non-major enterprise funds increased by \$667.

The internal service funds continue to carry a negative unrestricted net asset balance as a result of recognition of the self-insurance liabilities.

GENERAL FUND BUDGETARY VARIANCES

Differences between the County’s final budget and the County’s original budget resulted in a \$6,987 increase in supplemental appropriations that is briefly summarized as follows:

- The increase in supplemental appropriations is primarily due to the increase in total general government appropriations by \$4,612, or 66% of the \$6,987 increase. \$3,615 of the increase is attributable to general service-major maintenance service and supplies.
- The remainder of the supplemental appropriation increase consists of small increases in appropriations for normal operations in the other budgetary units of the General Fund.

There were no significant variances between the County’s final budget and actual on budgetary basis.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The County’s total investment in capital assets, net of accumulated depreciation is \$833,541 at June 30, 2009. Investment in capital assets includes land, land acquisition in progress, construction in progress, infrastructure, structures and improvements and equipment and intangibles. The County’s net capital assets are illustrated in Table 3.

Table 3 – The County’s Capital Assets, Net of Accumulated Depreciation (In Thousands)

	Governmental Activities		Business - Type Activities		Total		Total Change
	2009	2008	2009	2008	2009	2008	
Land	\$ 24,230	\$ 23,854	\$ 23,888	\$ 23,220	\$ 48,118	\$ 47,074	\$ 1,044
Land Acquisition in Progress			148	91	148	91	57
Construction in Progress	87,021	37,999	6,971	4,649	93,992	42,648	51,344
Infrastructure	236,870	221,026	3,010	3,149	239,880	224,175	15,705
Structures and Improvements	226,446	209,285	136,101	140,365	362,547	349,650	12,897
Equipment and Intangibles	73,292	69,700	15,564	11,270	88,856	80,970	7,886
Total	\$ 647,859	\$ 561,864	\$ 185,682	\$ 182,744	\$ 833,541	\$ 744,608	\$ 88,933

The major capital events during the current fiscal year includes the following:

- Completed capital projects include County lake facility improvements, and the Juvenile Justice Facility.
- Major construction in progress includes Rexland Acre Sewer System, Seventh Standard Road project and the Wheeler Ridge Overpass project.
- The Roads Department had several infrastructure improvements and additions for the current fiscal year. The total for new roads was \$590, reconstructed roads was \$20,904, roads dedicated to the County by developers was \$4,973, and additions to existing roads was \$119.

Additional information regarding the County’s capital assets is reported in Note VII. A of the Notes to the Financial Statements.

Long-Term Debt

At June 30, 2009, the County's total long-term debt is \$800,093. Of the total long-term debt, Certificates of Participation is \$142,230, which is secured by the County's lease rental payments, and Pension Obligation Bonds is \$447,527. The remaining long-term liabilities balance includes bonds payables, facilities and capital asset leases and a public health facility loan.

With the exception of the 1994 Rosamond Library Project Certificate of Participation, the County has no general obligation debt. All other Certificates of Participation and bonds are "AAA" insured. Certificates of Participation issued by the County continue to be in the "A" category from Standard and Poor's Corporation or Moody's.

Additional information regarding the County's long-term debt can be found in the Notes to the Financial Statements in Note IX. A of the CAFR.

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

	Governmental Activities		Business - Type Activities		Total		Change
	2009	2008	2009	2008	2009	2008	
Lease Purchase Agreements	\$ 20,192	\$ 3,820	\$ 2,495	\$	\$ 22,687	\$ 3,820	18,867
Certificates of Participation	106,000	11,520	36,230	40,760	142,230	52,280	89,950
Loans Payable	12,887	14,808			12,887	14,808	(1,921)
Bonds Payable	437	441			437	441	(4)
Tobacco - Asset Backed Bonds	98,195	100,615			98,195	100,615	(2,420)
Pension Obligation Bonds	386,402	398,117	61,125	63,179	447,527	461,296	(13,769)
Landfill Closure Liability			33,558	33,045	33,558	33,045	513
Post Closure Liability			42,572	41,938	42,572	41,938	634
Total	\$ 624,113	\$ 529,321	\$ 175,980	\$ 178,922	\$ 800,093	\$ 708,243	\$ 91,850

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The State's budget remains the major determining factor in determining the County's budget for fiscal year 2009 – 2010 and beyond. The County is required to contribute \$92.5 million in property tax revenues to the State budget in 2009 – 2010.

The recommended regular County budget for fiscal year 2009 – 2010 totals \$1.45 billion, which is \$35 million or 2.3% lower than total appropriations adopted last year.

The \$1.45 billion budget does not include special budgets totaling \$760 million for special revenue funds; enterprise funds such as Kern Medical Center, Airports, and Waste Management; internal service funds such as Workers' Compensation and Group Health; and grant-funded programs administered by the Employers' Training Resource and the Community and Economic Development Program departments. Special budgets have increased by \$24 million from FY 2008-2009.

Discretionary revenues will decrease this year by \$70 million or 18% below last year's adopted revenue estimates. Discretionary revenues will decline to 22.6% of the regular County budget, and the County must use much of this money to meet the local match requirements for mandated Federal and State programs.

REQUESTS FOR INFORMATION

The Comprehensive Annual Financial Report 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 of the funds it receives. If you have any questions about the CAFR or need additional financial information, contact Mrs. Ann K. Barnett, Kern County Auditor-Controller-County Clerk at 1115 Truxtun Avenue, Bakersfield, California 93301, (661) 868-3599 or visit the website at www.co.kern.ca.us.

The County presents two discrete component units in the government-wide financial statements, First 5 Kern, and Tejon Ranch Public Facilities Financing 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 the this Management 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, and Tejon Ranch Public Facilities Financing Authority located at P.O. Box 1000, Lebec, California, 93243.





BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

COUNTY OF KERN
STATEMENT OF NET ASSETS
JUNE 30, 2009 (IN THOUSANDS)

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Totals	First 5 Kern	Tejon Ranch JPA
ASSETS					
Cash and Investments	\$ 287,229	\$ 76,185	\$ 363,414	\$ 23,407	\$ 4,230
Restricted Cash and Investments	106,049	9,253	115,302		
Revolving Fund Cash	1,412	18	1,430		
Receivables, Net	159,240	90,351	249,591	2,042	332
Due from Other Agencies	8,305		8,305		
Inventories and Prepaid Expenses	2,172	2,733	4,905		
Deposits with Other	520		520		
Internal Balances	54,288	(54,288)			
Investment in Joint Venture		2,442	2,442		
Net Pension Asset	188,083	26,072	214,155		
Capitalized Issuance Costs					235
Capital Assets:					
Nondepreciable	111,251	31,007	142,258		
Depreciable, Net	536,608	154,675	691,283	48	
Total Assets	\$ 1,455,157	\$ 338,448	\$ 1,793,605	\$ 25,497	\$ 4,797
LIABILITIES					
Accounts Payable	\$ 12,923	\$ 15,077	\$ 28,000	\$ 2,538	\$ 5
Salaries and Employee Benefits Payable	17,068	4,329	21,397	25	
Claims Payable		3,025	3,025		
Due to Other Agencies	1,888		1,888		
Accrued Interest Payable	7,798	1,529	9,327		659
Unearned Revenue	22,938	2,752	25,690		
Long-Term Liabilities:					
Portion Due or Payable Within One Year:					
Long-Term Debt	18,263	5,440	23,703		155
Capital Leases	5,514	665	6,179		
Compensated Absences	34,511	9,168	43,679		
Landfill Closure/Postclosure Costs		2,805	2,805		
Liability for Self Insurance	27,117		27,117		
Portion Due or Payable After One Year:					
Professional Liabilities		7,884	7,884		
Certificates of Participation	105,020	33,305	138,325		
Bonds and Notes Payable	469,767	58,609	528,376		29,310
Loans Payable	10,871		10,871		
Accrued Interest	81,566	14,445	96,011		
Capital Leases	14,678	1,830	16,508		
Compensated Absences	23,091	6,544	29,635	68	
Liability for Pollution Remediation		8,861	8,861		
Accrued Landfill Closure/Postclosure Costs		73,325	73,325		
Liability for Other Post Employment Benefits	24,245		24,245		
Liability for Self Insurance	71,792		71,792		
Total Liabilities	949,050	249,593	1,198,643	2,631	30,129
NET ASSETS					
Invested in Capital Assets, Net of Related Debt	473,897	154,030	627,927	48	
Restricted (Note XI. C):					
Debt Service	37,166	4,904	42,070		
Capital Projects	129,651		129,651		
General Government	3,946		3,946		
Public Protection	22,860		22,860		
Health and Sanitation	35,879		35,879		
Education	408		408		
Other Purposes	315		315	17,793	
Unrestricted (Deficits)	(198,015)	(70,079)	(268,094)	5,025	(25,332)
Total Net Assets	\$ 506,107	\$ 88,855	\$ 594,962	\$ 22,866	\$ (25,332)

COUNTY OF KERN
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Business-Type Activities	First 5 Kern	Tejon Ranch JPA
Governmental Activities:								
General Government	\$ 52,916	\$ 62,485	\$ 17,457	\$	\$ 27,026	\$	\$	\$
Public Protection	487,167	97,993	107,870		(281,304)			
Public Ways and Facilities	44,648	7,235	39,879	14,703	17,169			
Health and Sanitation	151,741	53,702	119,028	8,097	29,086			
Public Assistance	411,388	6,661	372,182		(32,545)			
Education	9,372	527	319		(8,526)			
Culture and Recreation	14,440	2,672	80		(11,688)			
Interest on Short and Long-term Debt	44,354				(44,354)			
Total Governmental Activities	1,216,026	231,275	656,815	22,800	(305,136)			
Business-type Activities:								
Airports	7,626	3,785	179	2,131	(1,531)			
County Sanitation Districts	3,319	3,696			377			
Golf Course	412	421			9			
Kern Medical Center	259,558	222,054	4,105		(33,399)			
Public Transportation	6,787	5,134	1,496		(157)			
Universal Collection	9,797	9,610			(187)			
Waste Management	35,115	32,885	329		(1,901)			
Total Business-type Activities	322,614	277,585	6,109	2,131	(36,789)			
Total Primary Government	1,538,640	508,860	662,924	24,931	(305,136)			
Component Units:								
Children and Families Commission	\$ 12,274	\$	\$ 12,285				11	(1,288)
Tejon Ranch Public Facilities	3,539		2,251				11	(1,288)
Total Component Units	15,813		14,536					
General revenues:								
Taxes:								
Property Taxes					227,163			
Aircraft Taxes					232			
Sales and Use Taxes					40,502			
Transient Occupancy Tax					1,676			
Special Assessments					3,093			
Transfer Taxes					2,407			
Other Taxes					856			
Property Taxes in Lieu of Motor Vehicle License Fees					91,737			
Grants and Contributions not Restricted to Specific Programs								
Unrestricted Investment Earnings								
Miscellaneous					25,681	3,062	694	
					9,802	4,568		
					(51,809)	51,809		
Transfers					351,340	59,439	694	
					46,204	22,650	705	(1,288)
Total General revenues and Transfers					459,903	66,205	22,161	(24,044)
Change in Net Assets					506,107	88,855	22,866	(25,332)
Net Assets--beginning (As restated, Note II. A)								
Net Assets--ending								



BASIC FINANCIAL STATEMENTS

Fund Financial Statements



COUNTY OF KERN
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2009 (IN THOUSANDS)

Page 1 of 1

	GENERAL FUND	KERN CO. DEPT. OF CHILD SUPPORT	EMPLOYERS' TRAINING RESOURCE	HUMAN SERVICES	MENTAL HEALTH
ASSETS					
Pooled Cash and Investments	\$ 39,677	\$ 1,054	\$ 634	\$ 5,093	\$ 15,138
Revolving Fund Cash	1,210	96		101	1
Cash and Investments Deposited with Trustee					
Interest Receivable	1,309	13	4	48	111
Taxes Receivable	58,735				
Accounts Receivable				12,524	613
Accrued Revenue	25,793	174	1,421	8,971	18,394
Due from Other Funds	7,788			2,417	2,438
Advances to Other Funds	43,587				
Due from Other Agencies	7,292				
Loans Receivable					
Deposits with Others	205				
Prepaid Items	539				
Inventory - Materials and Supplies					
Total Assets	\$ 186,135	\$ 1,337	\$ 2,059	\$ 29,154	\$ 36,695
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 6,338	\$ 57	\$ 1,983	\$ 1,403	\$ 289
Salaries and Employee Benefits Payable	9,711	364		2,705	1,159
Advances from Other Funds				3,879	
Due to Other Funds	6,413	1	19	3	
Due to Other Agencies					1,635
Deferred Revenue	19,382			24,122	
Total Liabilities	41,844	422	2,002	32,112	3,083
Fund Balances:					
Reserved	64,283	317	132	470	17,656
Unreserved, reported in:					
General Fund	80,008				
Special Revenue Funds		598	(75)	(3,428)	15,956
Capital Project Funds					
Total Fund Balances	144,291	915	57	(2,958)	33,612
Total Liabilities and Fund Balances	\$ 186,135	\$ 1,337	\$ 2,059	\$ 29,154	\$ 36,695

<u>ROADS</u>	<u>STRUCTURAL FIRE</u>	<u>TOBACCO SECURITIZATION PROCEEDS</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL</u>	
\$ 30,513	\$ 5,787	\$ 2,722	\$ 68,676	\$ 169,294	
	2		2	1,412	Pooled Cash and Investments
		35,920	106,049	141,969	Revolving Fund Cash
144	76	9	310	2,024	Cash and Investments Deposited with Trustee
	5,854		1,601	66,190	Interest Receivable
				13,137	Taxes Receivable
5,701	5,142		10,924	76,520	Accounts Receivable
	677		1,257	14,577	Accrued Revenue
3,232		446	9,904	57,169	Due from Other Funds
			1,013	8,305	Advances to Other Funds
			1,261	1,261	Due from Other Agencies
				205	Loans Receivable
				539	Deposits with Others
				1,559	Prepaid Items
<u>739</u>	<u>820</u>				Inventory - Materials and Supplies
<u>\$ 40,329</u>	<u>\$ 18,358</u>	<u>\$ 39,097</u>	<u>\$ 200,997</u>	<u>\$ 554,161</u>	Total Assets
					LIABILITIES AND FUND BALANCES
\$ 520	\$ 20	\$	\$ 2,276	\$ 12,886	Liabilities:
392	2,451		261	17,043	Accounts Payable
	118		3,573	7,570	Salaries and Employee Benefits Payable
			9,399	15,835	Advances from Other Funds
			253	1,888	Due to Other Funds
	5,284		2,797	51,585	Due to Other Agencies
					Deferred Revenue
<u>912</u>	<u>7,873</u>		<u>18,559</u>	<u>106,807</u>	Total Liabilities
					Fund Balances:
11,325	2,597	36,388	138,837	272,005	Reserved
				80,008	Unreserved, reported in:
28,092	7,888		22,181	71,212	General Fund
		2,709	21,420	24,129	Special Revenue Funds
					Capital Project Funds
<u>39,417</u>	<u>10,485</u>	<u>39,097</u>	<u>182,438</u>	<u>447,354</u>	Total Fund Balances
<u>\$ 40,329</u>	<u>\$ 18,358</u>	<u>\$ 39,097</u>	<u>\$ 200,997</u>	<u>\$ 554,161</u>	Total Liabilities and Fund Balances

**COUNTY OF KERN
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS - GOVERNMENTAL ACTIVITIES
JUNE 30, 2009 (IN THOUSANDS)**

Fund Balances - Total Governmental Funds:	\$	447,354
Deferred charges in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		28,645
Capital assets used in governmental activities are not financial resources; therefore, the capital assets are not reported in the governmental funds.		641,929
Accrued interest revenue recognized as soon as earned, regardless of its availability.		34
Negative Net Pension Obligation - Offset of Pension Obligation Bonds for Unfunded Actuarial Liability that does not represent a current financial resource.		187,925
Internal service funds are used by management to charge the costs of management of fleet maintenance, employee benefits, and personal injury, retiree health insurance benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net assets.		(29,599)
Long term interest payable does not require the use of current financial resources; therefore, is not accrued as a liability in the governmental funds.		(89,161)
Long-term liabilities applicable to the governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities both current and long-term are reported in the statement of net assets:		
Pension Obligation Bonds	\$	(385,809)
Bonds Payable		(98,631)
Certificates of Participation		(106,000)
Capital Leases		(20,192)
Loan Payable		(12,888)
Compensated Absences		(57,500)
		<u>(681,020)</u>
Net Assets of Governmental Activities	\$	<u>506,107</u>



COUNTY OF KERN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

Page 1 of 1

	GENERAL FUND	KERN CO. DEPT. OF CHILD SUPPORT	EMPLOYERS' TRAINING RESOURCE	HUMAN SERVICES	MENTAL HEALTH
REVENUES:					
Taxes	\$ 300,452	\$	\$	\$	\$
Licenses, Permits and Franchises	11,895				
Fines, Forfeitures and Penalties	17,515				
Revenues from Use of Money and Property	13,621	52	25	215	700
Aid from Other Governmental Agencies	140,292	20,688	15,680	311,362	51,621
Charges for Current Services	92,745	15	1,474	232	40,385
Other Revenues	5,052	2	47	2,820	89
Total Revenues	581,572	20,757	17,226	314,629	92,795
EXPENDITURES:					
Current:					
General Government	106,634				
Public Protection	333,534	20,749			
Health and Sanitation	45,811				106,709
Public Assistance	14,990		7,329	364,741	
Education	9,945				
Recreation and Cultural Services	14,051				
Public Ways and Facilities					
Capital Outlay	19,788				150
Debt Service:					
Principal					
Interest	4,637				
Cost of Issuance					
Total Expenditures	549,390	20,749	7,329	364,741	106,859
Excess (Deficiency) of Revenues over Expenditures	32,182	8	9,897	(50,112)	(14,064)
OTHER FINANCING SOURCES (USES):					
Transfers In	99,542			45,166	23,442
Transfers Out	(158,856)		(11,665)	(700)	(442)
Refunding Bonds Issued					
Payment to Refunded Bonds Escrow Agent					
Certificates of Participation Issued					
Discount on Certificates of Participation					
Inceptions of Capital Leases	19,788				150
Total Other Financing Sources (Uses)	(39,526)		(11,665)	44,466	23,150
Net Changes in Fund Balances (Deficits)	(7,344)	8	(1,768)	(5,646)	9,086
Fund Balances (Deficits), July 1, 2008 (as previously reported)	151,635	907	1,574	2,688	24,526
Prior Period Adjustments			251		
Fund Balances, June 30, 2009	\$ 144,291	\$ 915	\$ 57	\$ (2,958)	\$ 33,612

ROADS	STRUCTURAL FIRE	TOBACCO SECURITIZATION PROCEEDS	OTHER GOVERNMENTAL FUNDS	TOTAL	
\$ 2,743	\$ 72,465	\$	\$ 3,093	\$ 378,753	REVENUES:
	304		3,239	15,438	Taxes
	183		9,161	26,859	Licenses, Permits and Franchises
730	224	4,712	3,283	23,562	Fines, Forfeitures and Penalties
35,197	2,025		99,707	676,572	Revenues from Use of Money and Property
7,170	29,047		4,374	175,442	Aid from Other Governmental Agencies
2,334	1,135		37,830	49,309	Charges for Current Services
					Other Revenues
<u>48,174</u>	<u>105,383</u>	<u>4,712</u>	<u>160,687</u>	<u>1,345,935</u>	Total Revenues
					EXPENDITURES:
			49	106,683	Current:
	134,554		5,250	494,087	General Government
			2,276	154,796	Public Protection
			29,317	416,377	Health and Sanitation
				9,945	Public Assistance
				14,051	Education
47,197			4,412	51,609	Recreation and Cultural Services
	2,885	1,999	17,933	42,755	Public Ways and Facilities
					Capital Outlay
			16,674	16,674	Debt Service:
			25,896	30,533	Principal
			3,020	3,020	Interest
					Cost of Issuance
<u>47,197</u>	<u>137,439</u>	<u>1,999</u>	<u>104,827</u>	<u>1,340,530</u>	Total Expenditures
<u>977</u>	<u>(32,056)</u>	<u>2,713</u>	<u>55,860</u>	<u>5,405</u>	Excess (Deficiency) of Revenues Over Expenditures
					OTHER FINANCING SOURCES (USES):
9,921	26,186		15,036	219,293	Transfers In
	(1,267)	(21,238)	(76,829)	(270,997)	Transfers Out
			50,000	50,000	Refunding Bonds Issued
			(50,000)	(50,000)	Payment to Refunded Bonds Escrow Agent
			95,410	95,410	Certificates of Participation Issued
			(1,195)	(1,195)	Discount on Certificates of Participation
	2,885			22,823	Inceptions of Capital Leases
<u>9,921</u>	<u>27,804</u>	<u>(21,238)</u>	<u>32,422</u>	<u>65,334</u>	Total Other Financing Sources (Uses)
10,898	(4,252)	(18,525)	88,282	70,739	Net Changes in Fund Balances (Deficits)
28,519	14,696	57,622	93,159	375,326	Fund Balances (Deficits), July 1, 2008 (as previously reported)
	41		997	1,289	Prior Period Adjustments
<u>\$ 39,417</u>	<u>\$ 10,485</u>	<u>\$ 39,097</u>	<u>\$ 182,438</u>	<u>\$ 447,354</u>	Fund Balances, June 30, 2009

**COUNTY OF KERN
RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF
ACTIVITIES - GOVERNMENTAL ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

Net Change in Fund Balance - Total Governmental Funds:	\$	70,739
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 general capital assets, infrastructure, and other related capital asset adjustments	\$	91,540
Less: current year depreciation		<u>(27,173)</u>
		64,367
Capital contribution of capital assets are not reported on governmental funds but recorded at fair value on the statement of net assets.		4,973
Governmental fund revenues deferred due to unavailability were booked in the statement of activities.		(9,628)
Governmental fund revenues not recognized due to unavailability were booked in the statement of activities.		34
Repayment of debt principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets:		
Principal repayments:		
Pension Obligation Bonds	\$	11,715
Certificates of Participation		930
Capital Leases		6,320
Tobacco -Asset Backed Bonds		2,420
Bonds Payable		4
Loans Payable		<u>1,920</u>
		23,309
Issuance of long-term debt is recorded as other financing sources in the governmental funds, but is recorded as a long-term liability in the statement of net assets.		(95,410)
Some expenses reported in the statement of activities do not require the use of current financial resources; therefore, are not reported as expenditures in governmental funds.		
Change in accrued interest payable	\$	(10,753)
Change in compensated absences		<u>2,923</u>
		(7,830)
Adjustment to the Negative Net Pension Obligation is not reported in the governmental funds, but the adjustment reduces the Net Pension Obligation in the statement of net assets.		(9,709)
The increase in the liability for OPEB does not use current financial resources but is recorded as an expense in the statement of activities.		(12,218)
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.		<u>17,577</u>
Change in Net Assets of Governmental Activities	\$	<u><u>46,204</u></u>

COUNTY OF KERN
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2009 (IN THOUSANDS)

	BUSINESS - TYPE ACTIVITIES - ENTERPRISE FUNDS					GOVERNMENTAL
	AIRPORTS	KERN MEDICAL CENTER	WASTE MANAGEMENT	NON-MAJOR ENTERPRISE FUNDS	TOTAL	INTERNAL SERVICE FUNDS
ASSETS						
Current Assets:						
Pooled Cash and Investments	\$ 1,950	\$ 1,655	\$ 55,870	\$ 16,249	\$ 75,724	\$ 82,015
Revolving Fund Cash		8	10		18	
Interest Receivable	10	47	311	93	461	436
Accounts Receivable, Net	74	80,823	789		81,686	750
Accrued Revenue	263		1,027	1,177	2,467	2
Due from Other Funds		1,453			1,453	81
Advances Receivable						558
Prepaid Items		1,050	107		1,157	1
Net Pension Asset	376	23,066	2,514	116	26,072	159
Inventory - Materials and Supplies		1,576			1,576	73
Total Current Assets	2,673	109,678	60,628	17,635	190,614	84,075
Non-current Assets:						
Cash and Investments Deposited with Trustee	1,072	6,712	1,469		9,253	
Taxes Receivable			4,240	1,958	6,198	
Advances to Other Funds			2,500		2,500	
Deposits with Others						315
Investment in Joint Venture		517		1,925	2,442	
Capital Assets:						
Non-depreciable:						
Land	7,201	168	15,851	668	23,888	
Land Acquisition in Progress			148		148	
Construction in Progress	105	2,470	4,384	12	6,971	
Depreciable:						
Structures and Improvements	89,917	61,508	59,033	15,129	225,587	
Equipment	1,727	45,764	3,691	9,128	60,310	9,210
Intangible Assets			238	48	286	
Subsurface Lines				7,840	7,840	
Accumulated Depreciation and Amortization	(27,808)	(68,629)	(26,479)	(16,432)	(139,348)	(3,281)
Total Non-current Assets	72,214	48,510	65,075	20,276	206,075	6,244
Total Assets	\$ 74,887	\$ 158,188	\$ 125,703	\$ 37,911	\$ 396,689	\$ 90,319
LIABILITIES						
Current Liabilities:						
Accounts Payable	\$ 1	\$ 10,645	\$ 3,134	\$ 1,297	\$ 15,077	\$ 37
Salaries and Employee Benefits Payable	51	3,958	272	48	4,329	25
Advances Payable						558
Due to Other Funds		231	43	2	276	
Current Portion of Long Term Debt	592	3,082	1,757	9	5,440	32
Current Portion of Capital Leases		556	109		665	
Interest Payable - Current	216	966	323	24	1,529	10
Current Portion of Compensated Absences	92	8,377	688	11	9,168	60
Current Portion of Accrued Closure/Post Closure Liability			2,805		2,805	
Current Portion of Liability for Self-Insurance						27,117
Deferred Income	13	1,143		1,596	2,752	
Total Current Liabilities	965	28,958	9,131	2,987	42,041	27,839
Non-current Liabilities:						
Loans Payable				1,261	1,261	
Advances from Other Funds	10,232	39,367		2,500	52,099	
Estimate for Professional Liability Claims		7,884			7,884	
Compensated Absences Payable	61	6,018	458	7	6,544	41
Due to Other Agencies		3,025			3,025	
Deferred Other Post Employment Obligation						24,245
Long Term Debt - Self-Insurance						71,792
Long Term Debt - Capital Leases		1,774	56		1,830	
Long Term Debt - Certificates of Participation	10,610	10,140	12,555		33,305	
Long Term Debt - Pension Obligation Bonds	917	53,011	4,455	226	58,609	559
Long Term - Interest Payable - Pension Obligation Bonds	246	13,340	807	52	14,445	194
Pollution Remediation Obligation			8,861		8,861	
Accrued Closure Liability			31,043		31,043	
Accrued Postclosure Liability			42,282		42,282	
Total Non-current Liabilities	22,066	134,559	100,517	4,046	261,188	96,831
Total Liabilities	23,031	163,517	109,648	7,033	303,229	124,670
NET ASSETS						
Invested in Capital Assets, Net of Related Debt	59,982	36,380	42,536	15,132	154,030	(3,281)
Restricted for Debt Service (Note XI. C)	1,072	2,363	1,469		4,904	315
Unrestricted	(9,198)	(44,072)	(27,950)	15,746	(65,474)	(31,385)
Total Net Assets	\$ 51,856	\$ (5,329)	\$ 16,055	\$ 30,878	\$ 93,460	\$ (34,351)
Cumulative adjustment to reflect the consolidation of internal service funds activities related to enterprise funds.					(4,605)	
Net Assets of Business -Type Activities:					\$ 88,855	

COUNTY OF KERN
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (DEFICITS)
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	BUSINESS -TYPE ACTIVITIES - ENTERPRISE FUNDS					GOVERNMENTAL
	AIRPORTS	KERN MEDICAL CENTER	WASTE MANAGEMENT	NON-MAJOR ENTERPRISE FUNDS	TOTAL	INTERNAL SERVICE FUNDS
OPERATING REVENUES:						
Patient Services	\$	\$ 217,976	\$	\$	\$ 217,976	\$
Charges for Current Services	142	1,568	14,044	1,986	17,740	165,702
Revenues from Use of Property	2,709		17	139	2,865	
Other Operating Revenues	72	2,498			2,570	
Total Operating Revenues	2,923	222,042	14,061	2,125	241,151	165,702
OPERATING EXPENSES:						
Salaries and Employee Benefits	2,117	167,162	10,353	1,892	181,524	6,744
Services and Supplies	1,521	82,054	19,354	17,021	119,950	16,728
Claims Incurred						120,746
Other Charges	589	3,572	1,443	118	5,722	2,452
Depreciation	2,941	4,092	2,912	1,186	11,131	764
Total Operating Expenses	7,168	256,880	34,062	20,217	318,327	147,434
Operating Income (Loss)	(4,245)	(34,838)	(20,001)	(18,092)	(77,176)	18,268
NON-OPERATING REVENUES (EXPENSES):						
Taxes and Assessments	860		18,578	16,542	35,980	
Fines, Forfeitures and Penalties	2	12	246	213	473	
Interest on Bank Deposits and Investments	85	121	2,326	512	3,044	2,173
Aid from Other Governmental Agencies	797	4,105	329	1,497	6,728	
Interest Expense	(510)	(5,994)	(1,346)	(154)	(8,004)	(48)
Other Non-Operating Revenues		3,447	474	154	4,075	921
Gain (Loss) on Sale of Capital Assets	(59)	(64)	(1)	(5)	(129)	(55)
Total Non-Operating Revenues	1,175	1,627	20,606	18,759	42,167	2,991
Income (Loss) before Contributions and Transfers	(3,070)	(33,211)	605	667	(35,009)	21,259
Capital Contributions	2,131				2,131	
Transfers In	3,095	48,714			51,809	123
Transfers Out						(97)
Changes in Net Assets	2,156	15,503	605	667	18,931	21,285
Net Assets (Deficits), July 1, 2008 (as previously reported)	48,467	(20,832)	24,162	30,211		(55,636)
Prior Period Adjustments	1,233		(8,712)			
Net Assets (Deficits), June 30 , 2009	\$ 51,856	\$ (5,329)	\$ 16,055	\$ 30,878		\$ (34,351)
Adjustment to reflect the consolidation of internal service funds activities' related to enterprise funds.					3,719	
Change in Net Assets - Business - Type Activities					\$ 22,650	

COUNTY OF KERN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

Page 1 of 2

	BUSINESS - TYPE ACTIVITIES - ENTERPRISE FUNDS					GOVERNMENTAL
	AIRPORTS	KERN MEDICAL CENTER	WASTE MANAGEMENT	NON-MAJOR ENTERPRISE FUNDS	TOTAL	INTERNAL SERVICE FUNDS
CASH FLOWS FROM OPERATING ACTIVITIES:						
Cash Received for Patient/Current Services	\$ 192	\$ 214,773	\$ 13,748	\$ 1,332	\$ 230,045	\$ 180,898
Cash Received for Use of Property	2,709		17	122	2,848	
Cash Received for Other Operations	72	7,086	474	154	7,786	921
Cash Received as Licenses and Permits						
Cash Paid for Salaries and Benefits	(2,147)	(171,021)	(10,491)	(1,950)	(185,609)	(6,761)
Cash Paid for Services and Supplies	(1,342)	(58,118)	(18,261)	(17,093)	(94,814)	(19,782)
Cash Paid for Reported Claims						(120,409)
Cash Paid for Interfund Services and Supplies	(405)	(27,102)	(2,263)	(19)	(29,789)	
Cash Paid for Other Charges	(589)	(3,572)	(929)	(116)	(5,206)	(2,452)
Deposits with Others						15
Net Cash Provided (Used) by Operating Activities	(1,510)	(37,954)	(17,705)	(17,570)	(74,739)	32,430
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:						
Cash Received from Other Funds		49,463			49,463	
Cash Received as Fines, Forfeitures, and Penalties		12	246	213	471	
Taxes and Special Assessments	860		18,796	17,068	36,724	
Loans Paid				(179)	(179)	
Cash Received From Advances	2,402	158,060		2,500	162,962	560
Cash Paid for Advances	(3,850)	(159,940)	(2,500)		(166,290)	(558)
Aid from Other Governmental Agencies	3,053	4,105	329	1,747	9,234	
Payment of Long Term Debt - Pension Obligation Bond	(35)	(1,892)	(118)	(9)	(2,054)	(27)
Interest Paid	48	(2,527)	(190)	(150)	(2,819)	(29)
Net Cash Provided (Used) by Non-Capital Financing Activities	2,478	47,281	16,563	21,190	87,512	(54)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from Sale of Capital Assets				(57)	(57)	42
Capital Contributions						
Acquisition or Construction of Capital Assets	1,460	(5,959)	(2,461)	(893)	(7,853)	(1,067)
Cash Paid For Capital Lease		(539)	(105)		(644)	
Principal Paid on Capital Debt	(535)	(735)	(3,260)	2	(4,528)	
Interest Paid on Capital Debt	(441)	(1,937)	(1,125)		(3,503)	
Net Cash Provided (Used) by Capital and Related Financing Activities	484	(9,170)	(6,951)	(948)	(16,585)	(1,025)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest on Bank Deposits and Investments	81	145	2,532	553	3,311	2,194
Net Cash Provided by Investing Activities	81	145	2,532	553	3,311	2,194
Net Increase (Decrease) in Cash and Cash Equivalents	1,533	302	(5,561)	3,225	(501)	33,545
Cash and Cash Equivalents, July 1, 2008	1,489	8,073	62,910	13,024	85,496	48,470
Cash and Cash Equivalents, June 30, 2009	\$ 3,022	\$ 8,375	\$ 57,349	\$ 16,249	\$ 84,995	\$ 82,015

COUNTY OF KERN
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

Page 2 of 2

	BUSINESS - TYPE ACTIVITIES - ENTERPRISE FUNDS					GOVERNMENTAL
	AIRPORTS	KERN MEDICAL CENTER	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)	\$ (4,245)	\$ (34,838)	\$ (20,001)	\$ (18,092)	\$ (77,176)	\$ 18,268
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Other Non-Operating Revenues		4,589	474	154	5,217	921
Depreciation	2,941	4,092	2,912	1,186	11,131	764
Changes in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	37	(2,691)	248	3	(2,403)	2,784
(Increase) Decrease in Inventory		85			85	(7)
(Increase) Decrease in Accrued Revenue			(543)	(667)	(1,210)	232
(Increase) Decrease in Due from Others						(40)
(Increase) Decrease in Deposits with Others						15
(Increase) Decrease in Net Pension Asset	26	1,723	148	5	1,902	13
(Increase) Decrease in Prepaid Items						
(Increase) Decrease in Investment in Joint Venture				(115)	(115)	
Increase (Decrease) in Accounts Payable	13	476			489	
Increase (Decrease) in Accrued Expenses	(226)	(5,082)	(1,842)	18	(7,132)	(3,050)
Increase (Decrease) in Due to Others		230	39	2	271	
Increase (Decrease) in Due to Other Agencies		(1,513)			(1,513)	
Increase (Decrease) in Salaries & Benefits Payable	(78)	(6,016)	(383)	(65)	(6,542)	(36)
Increase (Decrease) in Compensated Absences Payable	22	434	97	1	554	7
Increase (Decrease) in Advances to Others						2
Increase (Decrease) in Provision for Liability Claims		557			557	339
Increase (Decrease) in Deferred Other Post Employment Obligation						12,218
Increase (Decrease) in Closure/Post Closure Liability			1,146		1,146	
Total Adjustments	2,735	(3,116)	2,296	522	2,437	14,162
Net Cash Provided (Used) by Operating Activities	\$ (1,510)	\$ (37,954)	\$ (17,705)	\$ (17,570)	\$ (74,739)	\$ 32,430
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:						
Net Transfers of Capital Assets to Other Funds	\$	\$	\$	\$	\$	\$ 123
Total Non-cash Investing, Capital, and Financing Activities	\$	\$	\$	\$	\$	\$ 123

COUNTY OF KERN
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2009 (IN THOUSANDS)

<u>ASSETS</u>	<u>INVESTMENT TRUST FUNDS</u>	<u>AGENCY FUNDS</u>
Cash and Cash Equivalents	\$ 1,704,151	\$ 158,396
Total Cash and Cash Equivalents	<u>1,704,151</u>	<u>158,396</u>
Receivables:		
Accounts	17	2
Loans		
Taxes		69,702
Interest and Dividends	9,112	694
Total Receivables	<u>9,129</u>	<u>70,398</u>
Due from Other Funds		
Due from Other Agencies		6,775
Total Due from Others		<u>6,775</u>
Capital Assets, Net of Accumulated Depreciation	<u>3</u>	
Total Assets	<u>\$ 1,713,283</u>	<u>\$ 235,569</u>
 <u>LIABILITIES AND FUND BALANCES</u> 		
Warrants Payable	\$ 66,474	\$ 38,729
Accounts Payable	1,112	1,153
Matured Bonds & Interest Payable	139	
Due to Other Agencies	3,245	195,367
Unapportioned Installment Redemptions		320
Total Liabilities	<u>70,970</u>	<u>\$ 235,569</u>
Net Assets Held in Trust for Pool Participants	<u>1,642,313</u>	
Total Liabilities and Fund Balances	<u>\$ 1,713,283</u>	

**COUNTY OF KERN
STATEMENT OF CHANGES IN NET ASSETS
INVESTMENT TRUST FUND
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

ADDITIONS:

Contributions on Pooled Investments	\$	6,140,096
Use of Money and Property		<u>78,351</u>
Total Additions		<u>6,218,447</u>

DEDUCTIONS:

Distributions from Pooled Investments		<u>6,216,294</u>
Net Increase in Net Assets		2,154

Net Assets Held in Trust, July 1, 2008		<u>1,640,160</u>
Net Assets Held in Trust, June 30, 2009	\$	<u><u>1,642,314</u></u>

**NOTES TO THE FINANCIAL
STATEMENTS**



**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

I. 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 charged with general governmental powers. The County is governed by an elected five member Board of Supervisors.

As required by generally accepted accounting principles, 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) Statement No. 14 and No. 39, management has determined that the following component units should be blended:

County Service Areas (CSAs)

The County's Board of Supervisors 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.

Golf Courses and Sanitation Districts

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

County of Kern Asset Leasing Corporation

Although the County of 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 in these statements. This nonprofit entity 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. See Note IX. B.

Kern County Tobacco Funding Corporation (the Corporation)

The Kern County Tobacco Funding Corporation is a separate legal nonprofit public benefit corporation created under the California Nonprofit Public Benefit Corporation Law. This Corporation was established to purchase tobacco settlement payments allocated to the County from the State of California, 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 XII. K. The Corporation is governed by the Board of Directors consisting of three members appointed by the County's Board of Supervisors.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. DISCRETELY PRESENTED COMPONENT UNIT

Using the criteria of Governmental Accounting Standards Board (GASB) Statement No. 14 and No. 39, management has determined that the following component units should be discretely presented:

First 5 Kern

First 5 Kern was established under the State of California's California Children and Families Act. The County's Board of Supervisors enacted Ordinance G-6565, which created the Kern County Children and Families Trust Fund (Commission), and established the membership and commission. The Board of Supervisors appoints the 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.

Housing Authority of the County of Kern

The Housing Authority of the County of Kern (Authority) was established by the Board of Supervisors under the Housing Authorities Law of the State of California. The Authority consists of seven members, one member nominated by appointment by each Supervisor and two members are tenants who are nominated by the Authority and appointed by the Board of Supervisors. The purpose of the Authority is to provide adequate housing for qualified low-income individuals in areas where a shortage of such housing exists. At time of publication, current financial statements were not available.

Tejon Ranch Public Facilities Financing Authority

The Tejon Ranch Public Facilities Financing Authority (Authority), a not-for-profit governmental entity, was established as a Joint Powers Agreement between the County of Kern and the Tejon-Castac Water District under Articles 1-4 of Chapter 5, Division 7, Title 1 of the Government Code of the State of California. The Authority is administered by a Board of Directors, of which three of the directors are appointed by the Board of Supervisors of the County of Kern, and two members of the Tejon-Castac Water District. The purpose of the Agreement is for the issuance of special tax bonds to finance public improvements related to Tejon Ranch Company land based developments on behalf of the districts.

If you have any questions about the report or need additional financial information, please contact the Authority's Treasurer at P.O. Box 1000, Lebec, California, 93243.

D. BASIS OF PRESENTATION AND IMPLEMENTATION OF GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS (GASB)

GASB Statement No. 49

GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, was issued in November 2006 and is effective for financial statements beginning after December 15, 2007. This Statement addresses accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effects of *existing* pollution by participating in pollution remediation activities such as site assessments and cleanups. The scope of the document excludes pollution *prevention* or *control* obligations with respect to current operations,

COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. BASIS OF PRESENTATION AND IMPLEMENTATION OF GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS (GASB) (CONTINUED)

GASB Statement No. 49 (CONTINUED)

and future pollution remediation activities that are required upon retirement of an asset, such as landfill closure and post-closure care and nuclear power plant decommissioning. The County has implemented GASB Statement No. 49.

GASB Statement No. 51

The GASB has issued Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*. This statement is effective for financial statements for periods beginning after June 15, 2009. This statement establishes accounting and financial reporting requirement for intangible assets including easements, water rights, timber rights, patents, trademarks, and computer software. The County will not implement GASB Statement No. 51 early.

GASB Statement No. 53

GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, was issued in June 2008 and is effective for financial statements for periods beginning after June 15, 2009. This statement "enhances the usefulness and comparability of derivative instrument information reported by states and local governments and provides a comprehensive framework for the measurement, recognition, and disclosure of derivative instrument transactions." The County will not implement GASB Statement No. 53 early.

GASB Statement No. 54

In February 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The statement is effective for financial statements for periods beginning after June 15, 2009. The purpose of this statement is to clearly define components of a government's fund balance. In addition, it will provide a transparent explanation of the constraints placed on a government's fund balance. The County will not implement GASB Statement No. 54 early.

GASB Statement No. 55

GASB Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, was issued in March 2009 and was effective immediately upon release. The purpose of the statement is to "identify the sources of accounting principles and the framework for selecting the principles used in the preparation of financial statements of state and local governmental agencies that are presented in conformity with generally accepted accounting principles (the GAAP hierarchy)." The County has implemented GASB Statement No. 55 as of the date of these financial statements.

GASB Statement No. 56

GASB Statement No. 56, *Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards*, was issued in March 2009 and was effective immediately upon release. The objective of this statement is to incorporate certain accounting and financial reporting guidance included in the Statements on Auditing Standards of the American Institute of Certified Public Accountants (AICPA) into the state and local governmental accounting and financial reporting standards. The County has implemented GASB Statement No. 56 as of the date of these financial statements.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. BASIS OF PRESENTATION AND IMPLEMENTATION OF GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS (GASB) (CONTINUED)

Government Wide Financial Statements

Information relating to the primary government is displayed in the statement of net assets and statement of activities. These statements include information regarding the financial statements, excluding the fiduciary activities. These statements distinguish between governmental funds and business-type funds of the County. Governmental funds are primarily supported by taxes, and business-type funds strongly depend upon fees charged to external parties, each type is presented separately.

In the government-wide statements, eliminations have been made in order to minimize the double counting of internal activities. In the Statement of Net Assets, all internal balances have been eliminated, with the exception of 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 clearly identifiable to a particular function and are specifically associated with a program or 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 program. Revenues not classified as program revenues, including all taxes, are presented as general revenue.

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

Estimates

In compliance with generally accepted accounting principles, the preparation of basic financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

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

COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. BASIS OF PRESENTATION AND IMPLEMENTATION OF GOVERNMENTAL ACCOUNTING STANDARDS
BOARD STATEMENTS (GASB) (CONTINUED)

Fund Financial Statements (CONTINUED)

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; recreation and cultural services; and capital leases.

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.

Tobacco Securitization accounts for the sale of rights to future tobacco settlement payments. For additional information regarding the sale by the County to the Kern County Tobacco Funding Corporation see Note XII. K. The proceeds from the sale have been used to finance certain capital projects and to set up an endowment fund.

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

Child Support Services 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.

Employers' Training Resource (ETR) 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.

Mental Health accounts for developing and maintaining County-wide, client-centered, culturally competent mental health services for people suffering from a mental illness consistent with the provision of the California Mental Health Services Law.

Roads 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.

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 performs arson investigations.

The County reports the following major business-type funds:

Airports which is headquartered at Meadows Field Airport in Bakersfield, contains the financing requirements for administration, maintenance, and operation of the County's seven airports located in Bakersfield, Buttonwillow, Kern Valley, Lost Hills, Poso, Taft, and Wasco.

COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. BASIS OF PRESENTATION AND IMPLEMENTATION OF GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS (GASB) (CONTINUED)

Fund Financial Statements (CONTINUED)

Kern Medical Center (KMC) (the Hospital) accounts for hospital services, offering emergency, outpatient and inpatient medical care to all classes of patients, including, Medi-cal and Medicare eligible; medically indigent persons; and inmates of County institutions and juvenile facilities.

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

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 and self-insurance programs such as group health, retiree group health, unemployment compensation, workers' compensation, and personal injury and property damage.

The **Investment Trust Fund** is 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 under this entity. 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.

E. 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 was 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, 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, certain state and federal grants, and charges for services are accrued when their receipt

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. BASIS OF ACCOUNTING (CONTINUED)

occurs within 90 days after the end of the accounting period. All revenues must be both measurable and available. Under accrual 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.

The County has elected under GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting*, to apply all applicable GASB pronouncements to its business-type activities and enterprise funds, as well as any applicable pronouncements of the Financial Accounting Standards Board, the Accounting Principles Board or any Accounting Research Bulletins issued on or before November 30, 1989 unless those pronouncements conflict with or contradict GASB pronouncements.

GASB Statement No. 34 has eliminated the presentation of account groups, but requires these records to be maintained and incorporated with the Governmental Activities column in the government-wide statement of net assets.

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 the Statement of Governmental Activities and in the Statements of Net Assets.

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.

F. ASSETS, LIABILITIES, AND NET ASSETS

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.

Investments

In accordance with GASB Statement No. 31, investments in the County Treasurer's pooled investments are reported at fair value. Participating entities that are not part of the County's reporting entity prepare independent financial statements which may or may not include these changes in 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 was recognized.

Receivables and Payables

Transactions between funds that are representative of lending or borrowing arrangements with outstanding balances at fiscal year end are referred to as either "loans receivable or loans payable," and "advances to or advances from other funds." An example of a lending arrangement is the current portion of inter-fund loans. An example of a borrowing arrangement is the non-current portion of inter-fund loans. All other outstanding balances between funds are reported as "due to" or "due from" other funds. See Notes VI. A, VI. B, VI. C, and VI. D for a

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. ASSETS, LIABILITIES, AND NET ASSETS (CONTINUED)

Receivables and Payables (CONTINUED)

detailed reconciliation. These internal balances have been eliminated in the government-wide statements.

Property Tax

All jurisdictions within California derive their taxing authority from the State Constitution and various legislative provisions contained in the 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 State Board of Equalization. The total 2008 - 2009 net assessed valuation of the County of Kern was \$84,352,080.

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 preceding 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.

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 (5) 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 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 Services - Garage Internal Services Fund, the Roads Fund, the Structural Fire Fund and the Kern Medical Center Enterprise Fund consist of expendable supplies held for consumption. Kern Medical Center Enterprise Fund uses the "moving average" method for costing inventory. Roads and Structural Fire Funds value inventory at cost and the General Services - Garage Internal Service Fund uses the first-in, first-out (FIFO) method of costing inventory.

Although a component of net assets, reported inventories are equally offset by a fund balance reserve for governmental type funds indicating that they do not constitute "available spend-able resources." Other materials and supplies are recorded as expenditures upon acquisition.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. ASSETS, LIABILITIES, AND NET ASSETS (CONTINUED)

Capital Assets

Capital assets, which include plant, property, and equipment 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. To be considered a County's capital asset, the capital asset must exceed \$5 in value and must have an estimated useful life of at least two years. All purchased capital assets are valued at cost, where historical records are available, and donated capital assets are valued at their estimated fair market value on the date donated. The costs of normal 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 using the straight-line method over the estimated useful lives of the assets as follows:

Structures and Improvements	50 years
Airplanes and Temporary Buildings	25 years
Boats	20 years
Ground Equipment, Furniture, Office Equipment, and Fire Trucks or Engines	15 years
Kitchen Equipment	12 years
Construction, Communication, and Scientific Equipment and Vehicles	10 years
Computer Equipment	7 years
Infrastructure (roads, sidewalks, drains, bike paths, other improvements)	5 - 50 years

The General Services - Garage Internal Service Fund depreciates vehicles on an estimated useful life based on miles driven for the type of vehicle.

Compensated Absences

The County's policy on compensated absences is to permit employees to accumulate earned but unused vacation and sick leave benefits. 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. Several funds that contribute to the liquidation of compensated absences are General Fund, Kern County Department of Child Support Services, Fire, Building Inspection, Roads, Mental Health, Aging and Adult Services, Department of Human Services, and Employers' Training Resource.

Long-Term Obligations

In the government-wide financial statements, and in the 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 assets. Bond premiums and discounts as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable premium or discount.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. ASSETS, LIABILITIES, AND NET ASSETS (CONTINUED)

Fund Equity

Reservation of fund balances represents amounts that are not able to be appropriated or are legally segregated for a specific purpose.

G. HOSPITAL AND OTHER PROGRAM REVENUES

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Gross patient services revenue for fiscal year 2008 – 2009 was \$712,183, the estimated adjustment was \$493,496 for a net patient service revenue of \$218,686. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Medi-Cal and Medicare Programs

A substantial portion of the Hospital's revenue is derived from services provided to patients eligible for benefits under the Medi-Cal and Medicare programs. Medi-Cal inpatient services are reimbursed at a Medi-Cal Cost Report determined rate. Services to inpatient Medicare program beneficiaries are primarily paid under prospectively determined rates-per-discharge based upon diagnostic related groups.

Outpatient Medicare beneficiaries are reimbursed based on prospective determined rates on an Ambulatory Payment Classifications System, subject to certain limitations. Revenues from the Medi-Cal and Medicare programs represent approximately 34% and 16%, respectively, of the net patient care revenue for the year ended June 30, 2009.

The Hospital has various outstanding Medicare audit settlements. Because the outcomes are not certain, the settlement amounts have been recorded. The potential impact of these appeals will not have an adverse effect to the County.

The disproportionate share hospital (DSH) program was established in 1981 as part of the Medicaid program and requires State Medicaid agencies to make additional payments to hospitals serving disproportionate numbers of low-income patients with special needs. Effective July 1, 1997, the program was amended to limit DSH payments to 100 percent of the amount of incurred uncompensated care costs (UCC) with a special provision that allowed payments of up to 175 percent of UCC to those public hospitals qualifying as "high DSH" hospitals in the State of California.

In 2001, the Office of Inspector General (OIG) of the U.S. Department of Health and Human Services conducted an audit of DSH payments to Kern Medical Center in order to determine that those payments did not exceed the hospital specific limit for fiscal year 1998. A final report was issued on September 24, 2002. The OIG states that the hospital exceeded its specific limit by nearly \$44,000 for fiscal year 1998. The report states that Federal law requires the State to recover overpayments. However, in the report's conclusion, the report does not specifically request Kern Medical Center to refund the overpayment.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. HOSPITAL AND OTHER PROGRAM REVENUES (CONTINUED)

Medi-Cal and Medicare Programs (CONTINUED)

The issues surrounding the OIG audit are serious and affect every DSH participant hospital in the State. The State has contended that payments made to Kern Medical Center and other participating hospitals were in accordance with a State plan approved by the Centers for Medicare and Medicaid Services (CMS), and therefore, are not "overpayments."

The California State Department of Health Services and the Medical Center disagree with the preliminary findings of the OIG, and maintain that the DSH payments were properly paid. Furthermore, both the State and the Medical Center assert that the governing statute, OBRA 1993, does not require retrospective settlement, as these settlements are extremely disruptive and counter-productive to the purposes of the DSH program. This debate with the OIG and subsequently CMS will go on for an indefinite period of time. No provision has been made in these financial statements to repay the amounts claimed by the OIG in its report.

Other Program Revenues

Kern Medical Center also receives revenues from the following other programs:

During fiscal year 1991 - 1992, Senate Bills (SB) 855 and 146 were enacted to provide higher Medi-Cal reimbursement rates to "disproportionate share hospitals." These are hospitals that provide service to a large number of indigent patients. The law requires certain public entities to contribute funds to the State. These funds, along with additional Federal revenues, are utilized by the State to fund the supplemental payment amounts. Kern Medical Center received \$112,200, and \$84,087 in fiscal years 2009 and 2008, respectively, under the State of California's Medi-Cal disproportionate share program. The program required the County to provide matching funds of \$14,807 and \$14,551 in fiscal years 2009 and 2008, respectively, which were recorded as expenditures in the General Fund. The amount received by the Hospital through this program is dependent upon the number of Medi-Cal inpatient days provided by the Hospital. Because the revenues generated are based on services provided to patients, the revenues have been classified as net patient service revenues. Reimbursement to the General Fund for the contribution is recorded as other revenue in the General Fund, and is netted against revenue received from the State in the Kern Medical Center Enterprise Fund.

Proposition 99 imposes an additional state excise tax on cigarettes and other tobacco products. The increased taxes on tobacco products generate additional revenues for health care, research, health education, and public resources. State Assembly Bill 75 allocates these revenues to health care providers based upon their share of the financial burden for providing care to persons who are uninsured or otherwise unable to pay for care. The County's share of these revenues for the year ended June 30, 2009 was \$436.

Revenues related to the aforementioned programs are included in the accompanying financial statements as hospital operating revenues. The non-operating revenues consist of taxes and assessments; fines, forfeitures and penalties; licenses, permits and franchises; interest on bank deposits and investments; aid from other governmental agencies; interest expense; and gain on sale of capital assets. Unpaid revenue amounts are reported as other receivables. Claims for these programs are subject to audit by State and/or Federal agencies.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. HOSPITAL AND OTHER PROGRAM REVENUES (CONTINUED)

Health and Welfare Realignment Act

In fiscal year 1991 – 1992, the State implemented the Health and Welfare Realignment Act ("Realignment"), which transferred a significant portion of the financial and administrative responsibilities for local health and welfare programs from the State to Counties. The State utilizes a one-half (1/2) cent sales tax increase and an increase in vehicle license fees as the sources for funding allocations to the counties in lieu of previous State general fund financing. The amount to be received by Counties is dependent upon the actual increased sales tax and vehicle license fees. Kern County's realignment revenues were recorded as State revenues in the General Fund and recorded as operating transfers in Mental Health, Department of Human Services, Kern Medical Center Funds, and Aging and Adult Services, a Non-major special revenue fund.

II. NET ASSETS RESTATEMENTS

A. RESTATEMENT OF EQUITY

The County's beginning fund balance and net assets have been restated to reflect prior period adjustments to Non-Major Governmental Funds and the Major business-type Funds and in addition to those previously mentioned the Government Wide was also restated for General and Fire funds and the governmental capital assets for the fiscal year ended June 30, 2009:

Fund Balances – Governmental Activities	
Fund Balances – Governmental Funds at June 30, 2008, as previously reported	\$ 375,326
Prior Period Adjustments:	
Correction of Revenue Accrual - Employers' Training Resource	251
Correction of Fund Classification - Non-major to Structural Fire	41
Correction of Fund Classification - Non-major Special Revenue	997
Fund Balances – Governmental Funds at June 30, 2008, as restated	<u>\$ 376,615</u>
Net Assets – Business-type Activities	
Net Assets – Business-type Activities at June 30, 2008, as previously reported	\$ 82,008
Prior Period Adjustments:	
Correction of Structures and Improvements - Airports	1,233
Set up of Pollution Remediation Liability and	
Correction of Capital Lease Liability - Solid Waste	<u>(8,712)</u>
Net Assets – Business-type Activities at June 30, 2008, as restated	<u>\$ 74,529</u>

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

II. NET ASSETS RESTATEMENTS (CONTINUED)

A. RESTATEMENT OF EQUITY (CONTINUED)

The impact of these restatements in the government-wide financial statements are as follows:

Net Assets – Governmental Activities	
Net Assets – Governmental Activities at June 30, 2008, as previously reported	\$ 494,688
Prior Period Adjustments:	
Correction of Revenue Accrual - Employers' Training Resource	251
Correction of Fund Classification - Non-major to Structural Fire	41
Correction of Fund Classification - Non-major Special Revenue	997
Correction of Long - Term Debt - I-Bank Loan	(7,200)
Correction of Capital Assets - Infrastructure, Construction in Progress, and Accumulated Depreciation	<u>(28,874)</u>
Net Assets – Governmental Activities at June 30, 2008, as restated	<u>\$ 459,903</u>
Net Assets – Business-type Activities	
Net Assets – Business-type Activities at June 30, 2008, as previously reported	\$ 73,684
Prior Period Adjustments:	
Correction of Structures and Improvements - Airports	1,233
Set up of Pollution Remediation Liability and	
Correction of Capital Lease Liability - Solid Waste	<u>(8,712)</u>
Net Assets – Business-type Activities at June 30, 2008, as restated	<u>\$ 66,205</u>

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. DEFICIT FUND BALANCES/DEFICIT NET ASSETS

The following funds have total fund deficits or total net assets deficits at June 30, 2009:

Major Governmental Funds:	
Human Services	\$ (2,958)
Non-major Governmental Funds:	
Bio Terrorism Grant	(516)
Public Improvement Districts	(11)
Non-major Capital Projects Funds:	
7th Standard Road Widening	(1,938)
Major Enterprise Funds:	
Kern Medical Center	(5,329)
Internal Service Funds:	
General Liability	(7,591)
Unemployment Compensation	(2,831)
Workers' Compensation	<u>(66,174)</u>
	<u>\$ (87,348)</u>

The fund deficit of \$2,958 for Human Services is a result of a decrease in current year's operations. The deficit in the Public Improvement Districts decreased from prior year deficit of \$183 to current year deficit of \$11 as a result of a decrease in operations expense. The Bio Terrorism Grant fund deficit is a result of an increase in operations. The 7th Standard Road Widening capital project fund deficit of \$1,938 is a result of the project awaiting reimbursement. The fund deficit for Kern Medical Center decreased from prior year deficit of \$20,832 to \$5,329 as a result of increased revenue. Other General Liability, Unemployment Compensation, and Workers' Compensation negative retained earnings represent liabilities incurred as a result of self-insurance.

IV. CASH AND INVESTMENTS

A. DEPOSITS

Cash and Deposits

As provided for by the 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 assets 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 State and local governmental units by pledging securities held in the form of an undivided collateral pool. The market value of the pledged securities in the collateral 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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

IV. CASH AND INVESTMENTS (CONTINUED)

A. DEPOSITS (CONTINUED)

Cash and Deposits (CONTINUED)

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. First 5 Kern and Tejon Ranch Public Facilities Financing Authority, discretely presented component units, maintain their cash accounts with the County of Kern.

B. CASH AND INVESTMENTS DEPOSITED WITH TRUSTEE

At June 30, 2009, the balance for Cash and Investments Deposited with Trustee consists of the following:

Cash	5,497
Money Market Accounts	89,838
Investment Agreements	38,974
Federal Agency	8,466
Certificates of Deposit	8,447
Total Cash and Investments Deposited with Trustee	\$ 151,222

Of the \$151,222 total cash and investments deposited with trustee, \$102,142 relates to the construction debt refinancing and equipment acquisition funds from Certificates of Participation held by the trustee for Kern County Asset Leasing Corporation and are reported in the Kern Asset Leasing Debt Service Non-major Governmental Fund, the Golf Course Non-major Enterprise Fund, Kern Medical Center and Waste Management Enterprise Funds. \$35,920 is recorded in the Tobacco Securitization Fund and will be utilized for capital projects. \$11,053 is recorded on the Kern County Tobacco Proceeds Funding Corporation and is held in trust for debt service reserves. \$1,072 relates to the construction of a new airport terminal and it is reported on the Airport Non-major Enterprise Fund. The funds are currently held by Wells Fargo Bank.

Of the \$151,222, \$1,035 is in the Pension Obligation Bond Trustee Debt Service Non-major Governmental Fund relates to monies held in a trust account with U.S. Bank. This account is used to service debt payments related to the County's Pension Obligation Bonds.

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 weighted average maturity of its investment portfolio not to exceed a 500 day average maturity.

Credit Risk

Statutes authorize the County to invest in obligations of the United States Treasury, Federal agencies, municipalities, bankers acceptances and commercial paper rated A-1 by Standard & Poor's Corporation (S&P) or P-1 by Moody's Commercial Paper Record. 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, 2009

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

IV. CASH AND INVESTMENTS (CONTINUED)

C. INVESTMENTS (CONTINUED)

Credit Risk (CONTINUED)

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.

Concentration of Credit Risk

The Pool will not invest more than six percent (6%) of its assets in the Eligible Securities of a single institution, other than U.S. government and agency securities.

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.

Custodial Credit Risk – Investments

The County minimizes its exposure by purchasing securities with the highest credit rating from both Moody's and S & P 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. The share of the Treasurer's pool related to involuntary and voluntary participants is 91.9% and 8.01%, respectively. As of July 1, 1997, the County implemented GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. 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 County's investment in the Local Agency Investment Fund (LAIF) is \$35,589. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members designated by State statute. The Chairman is the State Treasurer or his designated representative. The value of the pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the County's position in the Pool.

A summary of the investments held in the Pool is as follows:

Investment	Rating		Weighted Average Maturity
	Moody's	Standard & Poor's (S&P)	
Commercial Paper	P-1	A-1	0.097709295
Federal Agency Issues (Coupon)	Aaa	AAA	2.334233768
Bankers Acceptances	P-1	A-1+	0.494444444
Medium Term Notes	A, Aa, A3, Aa3, B, P-1	A, A-1, AA, AAA, BBB	3.704167678
Municipal Bonds	Aaa	AAA	4.733334726
Negotiable CDs	P-1	A-1, A-1+	0.538049278
Portfolio Weighted Average Maturity			<u>1.905490034</u>

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

IV. CASH AND INVESTMENTS (CONTINUED)

C. INVESTMENTS (CONTINUED)

Custodial Credit Risk – Investments (CONTINUED)

Investment	Fair Value	Principal	Maturity Range
Commercial Paper	\$ 385,481	\$ 385,481	07/01/2009-07/30/2009
Federal Agency Issues (Coupon)	1,459,223	1,464,911	07/13/2009-06/30/2014
State Treasury's Pool (LAIF)	35,501	35,589	
Bankers Acceptances	19,955	19,957	12/21/2009
Medium Term Notes	163,479	173,525	07/20/2009-03/15/2013
Municipal Bonds	22,266	22,335	3/15/2014
Negotiable CDs	99,045	100,171	07/09/2009-11/12/2009
Bank Accounts & Accruals	28,619	28,619	
	<u>\$ 2,213,569</u>	<u>\$ 2,230,588</u>	

The following represents a condensed statement of net assets and changes in net assets for the Pool as of June 30, 2009:

Statement of Net Assets:	
Total Assets Held for Pool Participants	\$ 2,213,569
Less: Warrants Payable	105,203
Pool Equity, Net	<u>\$ 2,108,366</u>
Equity of Internal Pool Participants	\$ 466,053
Equity of External Pool Participants (Voluntary & Involuntary)	1,642,313
Total Equity	<u>\$ 2,108,366</u>
Statement of Changes in Net Assets:	
Net Assets at July 1, 2008	\$ 2,057,709
Net Changes in Investments by Pool Participant	50,657
Net Assets at June 30, 2009	<u>\$ 2,108,366</u>

Bank deposits are reported based upon balances at June 30, 2009 and investments are reported at the County's book balance.

GASB Statement No. 40 requires that the following disclosure be made with respect to custodial credit risks relating to deposits and investments. The County's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts in the amount of \$55,887.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

IV. CASH AND INVESTMENTS (CONTINUED)

D. DEPOSITS WITH OTHERS

The County has total deposits with others of \$520. The general fund has deposited \$205 with the City of Bakersfield for the construction of an overpass on Bakersfield Union Avenue pursuant to the joint agency agreement between the County, the City of Bakersfield, and the Greater Bakersfield Separation of Grade District. The remaining balance of \$315 represents deposits by the Group Health Self-Insurance Program Internal Service Fund with its designated claim administrators. This amount has been determined by claim administrators to be representative of one month's billings.

V. RECEIVABLES

A. RECEIVABLES

The County's net receivables for the year ended June 30, 2009 for the individual funds, non-major funds and internal service funds are as follows:

Governmental Activities:	Taxes	Accounts	Interest	Other	Total Receivables
General Fund	\$ 58,735		\$ 1,309	\$ 25,793	\$ 85,837
Child Support			13	174	187
Employer's Training Resource			4	1,421	1,425
Human Services		\$ 12,524	48	8,971	21,543
Mental Health		613	111	18,394	19,118
Roads			144	5,701	5,845
Structural Fire	5,854		76	5,142	11,072
Tobacco Securitization Proceeds			9		9
Other Non-major Governmental Funds	1,601		310	10,924	12,835
Internal Service Funds		750	436	2	1,188
Total Governmental Activities	<u>\$ 66,190</u>	<u>\$ 13,887</u>	<u>\$ 2,460</u>	<u>\$ 76,522</u>	<u>\$ 159,059</u>

The receivables category classified as Other is composed of receivables from various State sources. Of the \$12,524 of accounts receivable for Human Services, \$41 is estimated to be collected within one year, leaving \$12,483 in receivables to be collected in future years. Human Services has a slow collection process due to the nature of the services they provide. The total amount of taxes receivable not expected to be collected within one-year totals \$66,161. Of this amount, \$58,709 is recorded in the General Fund, \$5,852 in the Structural Fire Fund and \$1,600 in the County Service Areas Non-major Governmental Fund – Special Revenue Fund.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

V. RECEIVABLES (CONTINUED)

A. RECEIVABLES (CONTINUED)

Business-type Activities:	Taxes	Accounts	Interest	Other	Gross Receivables	Allowance for Uncollectibles	Total Receivables
Airports	\$	\$ 137	\$ 10	\$ 263	\$ 410	\$ 63	\$ 347
Kern Medical Center		279,943	47		279,990	199,120	80,870
Waste Management	4,240	920	311	1,027	6,498	131	6,367
Non-major Enterprise Funds	1,958		93	1,177	3,228		3,228
Total Business-type Activities	\$ 6,198	\$ 281,000	\$ 461	\$ 2,467	\$ 290,126	\$ 199,314	\$ 90,812

Kern Medical Center's accounts receivable balance is \$279,943. Of the accounts receivable balance, Kern Medical Center estimates not to collect \$199,120.

The total amount of taxes receivable not expected to be collected within one year is \$6,195. The \$6,195 taxes receivable is allocated to Waste Management, County Sanitation Districts, and Universal Collections in the amounts of \$4,259, \$492 and \$1,444, respectively.

B. UNAVAILABLE/UNEARNED REVENUE

Governmental funds report deferred revenues in connection with receivables for revenues not considered available to liquidate liabilities of the current period. Governmental and enterprise funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

The various components of deferred revenue and unearned revenue reported at June 30, 2009 are as follows:

Unavailable:	Governmental Activities	Business-Type Activities
Delinquent Property Taxes Receivable		
General Fund	\$ 19,382	\$
Structural Fire	5,284	
Non-major Governmental Fund	2,797	
Accounts Receivable		
Human Services	1,184	
Kern Medical Center		1,143
Airports		13
Public Transportation		1,596
Advance Funds		
Human Services	22,938	
Total Deferred or Unearned Revenue	\$ 51,585	\$ 2,752

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

VI. INTERFUND TRANSACTIONS

A. DUE TO/FROM OTHER FUNDS

Due to and Due from Other Funds amounts will be repaid in the following fiscal year. Due to and Due from Other Funds at June 30, 2009 are as follows:

	Due To	Due From	Purpose
General Fund	\$ 7,788	\$	
Kern Medical Center		230	Interest Revenue
Employers' Training Resource		19	Expense Reimbursement
Non-major Governmental Funds		<u>7,539</u>	Realignment, ARRA Stimulus
	<u>7,788</u>	<u>7,788</u>	
Human Services	2,417		
General Fund		<u>2,417</u>	Realignment
	<u>2,417</u>	<u>2,417</u>	
Mental Health	2,438		
General Fund		<u>2,438</u>	Realignment
	<u>2,438</u>	<u>2,438</u>	
Structural Fire	677		
Non-major Governmental Funds		<u>677</u>	Proposition 172 Revenue
	<u>677</u>	<u>677</u>	
Non-major Governmental Funds	1,257		
General Fund		74	Realignment
Non-major Governmental Funds		<u>1,183</u>	ARRA Stimulus
	<u>1,257</u>	<u>1,257</u>	
Kern Medical Center	1,453		
General Fund		<u>1,453</u>	Realignment
	<u>1,453</u>	<u>1,453</u>	
ISF	81		
General Fund		31	Services Provided
Child Support		1	Services Provided
Human Services		3	Services Provided
Kern Medical Center		1	Services Provided
Solid Waste		43	Services Provided
Non-major Enterprise Funds		<u>2</u>	Services Provided
	<u>81</u>	<u>81</u>	
Total	<u>\$ 16,111</u>	<u>\$ 16,111</u>	

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

VI. INTERFUND TRANSACTIONS (CONTINUED)

B. LOANS RECEIVABLE/PAYABLE

The original issue amount for the Golf 1996 COP was \$4,795 and the expected maturity dates were from October 1, 1996 - 2016. The Golf Course Capital Improvement had fixed interest rates that ranged from 5% to 5.65%. The 1996 COP has been paid off and replaced with an interfund loan.

Loans receivable and payable at June 30, 2009 are as follows:

Receivable Fund	Payable Fund	Amount	Purpose
Non-major Governmental Fund	Non-major Business-Type Fund	\$ 1,261	Capital loan
		<u>\$ 1,261</u>	

C. ADVANCES TO/FROM OTHER FUNDS

Advances to or from Other Funds at June 30, 2009 are as follows:

Advances From	Advances To	Amount	Purpose
General Fund	Human Services	\$ 3,879	To cover cash flow.
	Kern Medical Center	39,367	To cover cash flow.
	Non-major Governmental Funds	<u>341</u>	To cover cash flow.
		43,587	
Roads	Non-major Governmental Funds	3,232	To cover cash flow.
Solid Waste	Non-major Enterprise Funds	2,500	To cover cash flow.
Tobacco Securitization Proceeds	Airports	446	To cover cash flow.
Non-major Governmental Funds	Airports	9,786	To cover cash flow.
	Fire	<u>118</u>	To cover cash flow.
		9,904	
Internal Service Fund	Internal Service Fund	558	To cover cash flow.
		<u>\$ 60,227</u>	

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

VI. INTERFUND TRANSACTIONS (CONTINUED)

D. TRANSFERS

A reconciliation of transfers is detailed below:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Structural Fire	\$ 20,945	County Contribution
	Human Services	44,151	County Contribution, Sales Tax and VLF, Realignment
	Mental Health	23,192	County Contribution, Sales Tax and VLF, Realignment
	Kern Medical Center	48,714	County Contribution, Realignment
	Roads	9,630	County Contribution
	Non-major Governmental	12,224	County Contribution, Sales Tax and VLF, Realignment
		<u>158,856</u>	
Human Services	Non-major Governmental	700	Wraparound Savings
Mental Health	General Fund	442	Prop 36 Reimbursement
Structural Fire	General Fund	515	Reimburse Expenditures
	Human Services	6	2007 Freeze
	Non-major Governmental	746	Debt Service
		<u>1,267</u>	
Tobacco Securitization Proceeds	General Fund	18,248	Terminal Project, Repay Airports Advance
	Airports	2,990	Tobacco Endowment
		<u>21,238</u>	
Employers' Training Resource	General Fund	11,665	Reimburse Expenditures
Non-major Funds	General Fund	68,672	Reimburse Expenditures, Debt Service Payments, Prop 172 Public Safety
	Roads	291	Reimburse Expenditures
	Structural Fire	5,241	Reimburse Expenditures, Prop 172 Public Safety
	Human Services	1,009	MTFC, AB 2994, CBCAP Refund
	Mental Health	250	Reimburse Expenditures, KCIRT
	Non-major Governmental	1,366	Reimburse Expenditures, ARRA Stimulus Funds
		<u>76,829</u>	
		<u>\$ 270,997</u>	

*Airports received an equipment transfer of \$105 from Internal Service Funds. Garage Transactions with Governmental Funds netted to \$26. The entry is one-sided and not shown on Governmental fund statements.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

VII. CAPITAL ASSETS

A. CAPITAL ASSETS

Capital asset governmental activity for the year ended June 30, 2009 is as follows:

	Beginning Balance Restated*	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital Assets, not being depreciated:				
Land & Easement	\$ 23,854	\$ 376	\$	\$ 24,230
Construction in Progress*	37,999	73,863	24,841	87,021
Total Capital Assets, not being depreciated	<u>61,853</u>	<u>74,239</u>	<u>24,841</u>	<u>111,251</u>
Capital Assets, being depreciated:				
Infrastructure*	424,748	31,837		456,585
Structures & Improvements	350,250	23,310		373,560
Equipment	155,786	18,963	10,340	164,409
Total Capital Assets, being depreciated	<u>930,784</u>	<u>74,110</u>	<u>10,340</u>	<u>994,554</u>
Less: Accumulated Depreciation for:				
Infrastructure	203,722	15,993		219,715
Structures & Improvements*	140,965	6,149		147,114
Equipment & Intangibles	86,086	12,764	7,733	91,117
Total Accumulated Depreciation and Amortization	<u>430,773</u>	<u>34,906</u>	<u>7,733</u>	<u>457,946</u>
Total Capital Assets, being depreciated, net	<u>500,011</u>	<u>39,204</u>	<u>2,607</u>	<u>536,608</u>
Capital Assets, net	<u>\$ 561,864</u>	<u>\$ 113,443</u>	<u>\$ 27,448</u>	<u>\$ 647,859</u>

*As restated see Note II. A

At June 30, 2009, the beginning balance in Construction in Progress and Infrastructure were restated by a prior period adjustment of \$(933) and \$(28,631), respectively. The beginning balance in accumulated depreciation for Structures and Improvements was restated by a prior period adjustment of \$690.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

VII. CAPITAL ASSETS (CONTINUED)

A. CAPITAL ASSETS (CONTINUED)

Capital asset business-type and component unit activity for the year ended June 30, 2009 is as follows:

	Beginning Balance Restated*	Additions	Deletions	Ending Balance
Business-type Activities:				
Capital Assets, not being depreciated:				
Land	\$ 23,220	\$ 668	\$	\$ 23,888
Land Acquisition in Progress	91	280	223	148
Construction in Progress	4,649	4,724	2,402	6,971
Total Capital Assets, not being depreciated	<u>27,960</u>	<u>5,672</u>	<u>2,625</u>	<u>31,007</u>
Capital Assets, being depreciated:				
Structures & Improvements*	222,660	2,971	44	225,587
Equipment	55,185	8,241	3,116	60,310
Intangibles	286			286
Infrastructure	7,840			7,840
Total Capital Assets, being depreciated	<u>285,971</u>	<u>11,212</u>	<u>3,160</u>	<u>294,023</u>
Less: Accumulated Depreciation for:				
Structures & Improvements	82,295	7,191		89,486
Equipment	44,035	3,775	2,970	44,840
Intangibles	166	26		192
Infrastructure	4,691	139		4,830
Total Accumulated Depreciation and Amortization	<u>131,187</u>	<u>11,131</u>	<u>2,970</u>	<u>139,348</u>
Total Capital Assets, being depreciated, net	<u>154,784</u>	<u>81</u>	<u>190</u>	<u>154,675</u>
Capital Assets, net	<u>\$ 182,744</u>	<u>\$ 5,753</u>	<u>\$ 2,815</u>	<u>\$ 185,682</u>

*As restated see note II. A

	Beginning Balance	Additions	Deletions	Ending Balance
First 5 Kern Component Unit Activities:				
Capital Assets, being depreciated:				
Vehicles	\$ 25	\$	\$	\$ 25
Equipment	13	26		39
Less: Accumulated Depreciation	6	10		16
Capital Assets, net	<u>\$ 32</u>	<u>\$ 16</u>	<u>\$</u>	<u>\$ 48</u>

The Tejon Ranch Public Facilities Financing Authority component unit does not have capital assets.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

VII. CAPITAL ASSETS (CONTINUED)

B. DEPRECIATION

Depreciation expense was charged to functions or programs of the primary government as follows:

Governmental Activities:	
General	\$ 5,364
Public Protection	9,442
Public Ways and Facilities	16,280
Health and Sanitation	679
Public Assistance	819
Education	612
Recreation and Culture	946
Depreciation on Capital Assets Held by the County's Internal Service Fund	
are charged to various functions based on usage of the assets	<u>764</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 34,142</u></u>
 Business-type Activities:	
Airports	\$ 2,941
Kern Medical Center	4,092
Waste Management	2,912
County Sanitation Districts	405
Golf Course	148
Public Transportation	<u>633</u>
Total Depreciation Expense - Business-type Activities	<u><u>\$ 11,131</u></u>

C. CONSTRUCTION IN PROGRESS

Construction in progress for governmental funds represents work that is being performed on the Public Health facility, Probation Juvenile facility, Parks and Recreation irrigation and landscaping, Fire Department station, General Services court security, Seventh Standard Road Widening and Separation of Grade, Wheeler Ridge Overpass, roads and a number of smaller projects. There are other construction in progress projects for the business-type funds.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

VIII. 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, 2009 amounted to \$7,786. The following is a schedule of future minimum long-term operating lease payments for the Governmental Funds:

Year Ending June 30,	Amount
2010	\$ 8,001
2011	6,805
2012	6,637
2013	6,406
2014	5,749
2015 - 2019	21,126
2020 - 2024	6,735
2025 - 2027	1,043
Total	<u>\$ 62,502</u>

B. CAPITAL LEASES

The County has entered into several long-term lease purchase agreements for certain major pieces of equipment during fiscal year ended June 30, 2009. 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 Ending June 30,	Governmental Activities	Business-Type Activities
2010	\$ 6,280	\$ 737
2011	5,228	681
2012	3,470	624
2013	2,623	624
2014	1,085	
2015 - 2018	4,177	
Total Minimum Lease Payments	22,863	2,666
Less: Amount Representing Interest	(2,671)	(172)
Present Value of Minimum Lease Payments	<u>\$ 20,192</u>	<u>\$ 2,494</u>

Interest expense for the capital leases for Governmental Activities and for Business-Type Activities for the current fiscal year was \$826 and \$95, respectively. The interest expense is reported as direct expense in each function.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

VIII. LEASES (CONTINUED)

B. CAPITAL LEASES (CONTINUED)

The following is a schedule of capital assets under capital leases by major classes at June 30, 2009:

Year Ending June 30, 2009	Governmental Activities
Equipment	\$ 39,524
Structure	792
Total Capital Lease Assets, Gross	<u>\$ 40,316</u>

IX. 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 \$1,054,962. These amounts do not appear in the accompanying General Purpose Financial Statements.

As indicated in Notes I. E, VIII. A, VIII. B, IX. B, IX. C, IX. D, IX. E, the County has recognized a long-term liability for employees' vacation and sick leave accruals, compensated absences, lease purchase agreements, certificates of participation, facility lease, loans payable, bonds payable, and pension obligation bonds.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

A. LONG-TERM LIABILITIES (CONTINUED)

A schedule of changes in long-term debt is as follows:

	Beginning Balance Restated*	Additions	Deletions	June 30, 2009	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 54,677	\$ 36,928	\$ 34,003	\$ 57,602	\$ 34,511
Lease Purchase Agreements	3,820	22,823	6,451	20,192	5,514
Bonds Payable – Belle Vista	225			225	225
Bonds Payable – SW Shafter	216		4	212	4
Certificates of Participation	11,520	95,410	930	106,000	980
Tobacco – Asset Backed Bonds	100,615		2,420	98,195	
Loans Payable – HUD Loan	2,515		1,220	1,295	1,295
Loans Payable – Rexland Acres	3,112		33	3,079	34
Loans Payable – Sheriff/Retrofitting	1,981		372	1,609	383
Loans Payable – I Bank*	7,200		296	6,904	304
Pension Obligation Bonds (1995)	156,222		9,647	146,575	11,525
Pension Obligation Bonds (2003)	241,895		45,787	196,108	2,918
Pension Obligation Bonds (2008) ⁽¹⁾		43,719		43,719	
Total Governmental Activities	583,998	198,880	101,163	681,715	57,693
*As restated see Note II. A					
Business-type Activities:					
Compensated Absences	15,157	10,173	9,618	15,712	9,168
Lease Purchase Agreements		3,139	644	2,495	665
Certificates of Participation	40,760		4,530	36,230	2,925
Pension Obligation Bonds (1995)	28,427		1,757	26,670	2,098
Pension Obligation Bonds (2003)	34,752		6,578	28,174	419
Pension Obligation Bonds (2008) ⁽¹⁾		6,281		6,281	
Closure Liability	33,045	3,811	3,298	33,558	2,515
Post-closure Liability	41,938	634		42,572	290
Total Business-type Activities	194,079	24,038	26,425	191,692	18,080
Total Government-wide Long-Term Liabilities	\$ 778,077	\$ 222,918	\$ 127,588	\$ 873,407	\$ 75,773

⁽¹⁾ Refinance of 2003 B Pension Obligation Bonds

B. CERTIFICATES OF PARTICIPATION

Certificates of Participation 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 Certificates of Participation totaling \$142,230 at fixed interest rates. The proceeds of these Certificates are being used for the acquisition of equipment and acquisition of construction and renovation of certain public facilities within the County. All of the certificates have been delivered to the trustees (U.S. Bank and Wells Fargo Bank) for investment and disbursement subject to the terms and conditions of the trust agreements. Of this debt, \$106,000 is included in the governmental activities, \$11,160 is included as current and long-term debt of the Airports Fund, \$10,905 is included as current and long-term debt of the Kern Medical Center Fund and \$14,165 is included as current and long-term debt of the Waste Management Fund. The 1999 Capital Improvement Project COP balance of \$15,420 is divided between the

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

B. CERTIFICATES OF PARTICIPATION (CONTINUED)

Kern Medical Center Fund and the governmental activities as shown in the summary schedules included in this section.

The Solid Waste System Improvement 1994 and 2002 Certificates of Participation are paid from the Waste Management Fund. The Kern Medical Center Emergency Facility Certificates of Participation is currently being paid from the Kern Medical Center Fund. The 1999 Capital Improvement Project Certificates of Participation are paid from the Kern Medical Center Fund and the Kern Asset Leasing Corporation. The Airport 2003 Certificates of Participation are paid from the Airport Fund. The 2009 Capital Improvement Projects Certificates of Participation are paid from the Kern Asset Leasing Corporation.

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. The 1986 COP has a variable interest rate, whereas, the remaining issues have a fixed interest rate. Schedules of future minimum long-term payments of the certificates of participation are recorded in the governmental and business-type activities. The schedules are as follows:

2009 Capital Improvement Projects

The original issue amount of the 2009 Capital Improvement Projects was \$95,410 and the expected maturity dates are from August 1, 2011 - 2035. The Project has fixed interest rates that range from 3% to 6%. The debt schedule of the 2009 Capital Improvement Project is as follows:

Year Ending June 30,	Principal	Interest	Total
2010	\$	\$ 3,730	\$ 3,730
2011		4,812	4,812
2012	2,160	4,780	6,940
2013	2,225	4,714	6,939
2014	2,300	4,646	6,946
2015 - 2019	12,730	21,961	34,691
2020 - 2024	15,770	18,934	34,704
2025 - 2029	20,330	14,375	34,705
2030 - 2034	26,800	7,907	34,707
2035 - 2036	13,095	781	13,876
Total	\$ 95,410	\$ 86,640	\$ 182,050

Rosamond Library

The original issue amount of the Rosamond Library COP was \$1,940 and the expected maturity dates were from October 1, 1994 - 2014. The Rosamond Library has fixed interest rates that range from 4.7% to 6.5%. The Rosamond Library debt schedule is as follows:

Year Ending June 30,	Principal	Interest	Total
2010	\$ 120	\$ 51	\$ 171
2011	130	43	173
2012	135	35	170
2013	145	25	170
2014	155	16	171
2015	165	5	170
Total	\$ 850	\$ 175	\$ 1,025

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

B. CERTIFICATES OF PARTICIPATION (CONTINUED)

1999 Capital Improvement Project – Communications Project

The original issue amount of the 1999 Capital Improvement Project – Communications Project was \$6,815 and the expected maturity dates were from November 1, 1999 - 2019. The Communications Project has fixed interest rates that range from 4% to 5.5%. The 1999 Capital Improvements Project shows the debts schedule:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 315	\$ 230	\$ 545
2011	335	214	549
2012	345	198	543
2013	365	179	544
2014	385	160	545
2015 - 2019	2,240	465	2,705
2020	530	15	545
Total	\$ 4,515	\$ 1,461	\$ 5,976

1997 COP (FIRE DEPARTMENT)

The original issue of the 1997 COP was \$12,045 and the expected maturity dates were from May 1, 1997 - 2017. The 1997 COP has fixed interest rates that range from 3.85% to 5.25%. A summary of the certificate of participation debt associated with Structural Fire and recorded in the governmental activities is as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 545	\$ 274	\$ 819
2011	570	246	816
2012	600	216	816
2013	630	184	814
2014	665	151	816
2015 - 2017	2,215	237	2,452
Total	\$ 5,225	\$ 1,308	\$ 6,533

1999 Capital Improvement Project – KMC Portion

The original issue amount of the 1999 Capital Improvement Project – KMC Portion was \$13,655 and the expected maturity dates were from November 1, 1999 - 2019. The KMC Portion has fixed interest rates that range from 4% to 5.5%.

A summary of the certificate of participation debt recorded in the Kern Medical Center Fund is as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 765	\$ 556	\$ 1,321
2011	800	518	1,318
2012	840	477	1,317
2013	885	434	1,319
2014	925	388	1,313
2015 - 2019	5,425	1,119	6,544
2020	1,265	35	1,300
Total	\$ 10,905	\$ 3,527	\$ 14,432

**COUNTY OF KERN
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

B. CERTIFICATES OF PARTICIPATION (CONTINUED)

Solid Waste System Improvements (1994)

The 1994 Solid Waste System Improvements COP has been paid off. The original issue amount of the Solid Waste System Improvements (1994) was \$17,875 and the expected maturity dates were from August 1, 1994 - 2009. The Solid Waste Improvements (1994) has fixed interest rates that range from 4% to 5.75%.

Solid Waste System Improvements (2002)

The original issue amount of the Solid Waste System Improvements (2002) was \$14,165 and the expected maturity dates were from August 1 - June 30, 2002 - 2017. The Solid Waste Improvements (2002) has fixed interest rates that range from 4.34% to 4.7%.

A summary of the certificates of participation debt associated with Solid Waste System Improvements and recorded in the Waste Management Fund is as follows:

Year Ending June 30,	Principal	Interest	Total
2010	\$ 1,610	\$ 582	\$ 2,192
2011	1,570	518	2,088
2012	1,640	453	2,093
2013	1,705	384	2,089
2014	1,780	309	2,089
2015 - 2017	5,860	417	6,277
Total	<u>\$ 14,165</u>	<u>\$ 2,663</u>	<u>\$ 16,828</u>

Per the terms of the Master Agreement governing the certificate of participation, the Solid Waste has agreed to set and collect fees and charges for use of the System and to revise the rates as may be necessary or appropriate to:

- 1) Produce in each fiscal year net operating revenue which will in each fiscal year at least equal the aggregate system debt service expenses payable in such fiscal year and
- 2) Produce in each fiscal year net operating revenues which, when combined with the amount of available funds, the surplus funds which have not been encumbered or designated by the County for any specific purpose relating to the Waste Management System, will in each fiscal year be equal to or greater than 1.15 times the aggregate system debt service expenses payable in such fiscal year.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

B. CERTIFICATES OF PARTICIPATION (CONTINUED)

Solid Waste System Improvements (2002) (CONTINUED)

The following is a schedule calculating the ratios described above. In order to meet the terms described in the Master Agreement, Ratio 1 must be equal to or greater than 1 and Ratio 2 must be equal to or greater than 1.15. This table shows the historical revenues and expenses for the Solid Waste System. This table reflects the cash basis revenues and expenses consistent with the rate covenant and the conditions precedent to execution of additional system obligations under the master agreement. This cash basis of reporting is different from the basis of reporting for the Solid Waste Enterprise Fund contained in the fund statements. In the fund statements, revenues and expenses for the Solid Waste Enterprise Fund are accounted for on the accrual basis, in which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. A schedule of debt service coverage is as follows:

	2009	2008	2007	2006	2005
Operating Revenues					
Land Use Fee	\$ 18,796	\$ 17,375	\$ 16,032	\$ 15,603	\$ 15,178
Gate Fee	8,657	10,987	11,590	12,060	10,916
Bin Fee *	4,686	4,578	4,174	4,234	4,615
Other (Includes interest income)	2,989	4,478	4,477	3,983	2,856
Total Operating Revenue	<u>35,128</u>	<u>37,418</u>	<u>36,273</u>	<u>35,880</u>	<u>33,565</u>
Operating Expense					
Salaries	11,410	10,784	9,611	8,929	7,820
Services & Supplies	17,225	17,377	16,983	15,498	15,658
Transfer to Closure	1,162	2,626	1,174	715	5
Other (excluding depreciation)	381	593	398	117	304
Total Operating Expense	<u>30,178</u>	<u>31,380</u>	<u>28,166</u>	<u>25,259</u>	<u>23,787</u>
Net Operating Revenue	<u>\$ 4,950</u>	<u>\$ 6,038</u>	<u>\$ 8,107</u>	<u>\$ 10,621</u>	<u>\$ 9,778</u>
1994 Debt Service	\$ 1,536	\$ 1,675	\$ 1,669	\$ 1,672	\$ 1,712
2002 Debt Service	561	549	543	535	604
Total Debt Service	<u>\$ 2,097</u>	<u>\$ 2,224</u>	<u>\$ 2,212</u>	<u>\$ 2,207</u>	<u>\$ 2,316</u>
Debt Service Coverage Ratio 1 Net Operating Revenue/Total Debt Service	2.36	2.71	3.67	4.81	4.22
Net Operating Revenue after Debt Service	<u>\$ 2,853</u>	<u>\$ 3,814</u>	<u>\$ 5,895</u>	<u>\$ 8,414</u>	<u>\$ 7,462</u>
Non-Operating Revenue (Expense)					
Closure Project Expense	(4,708)	(27)	(48)	(20)	(166)
Non-Closure Capital Projects	(2,078)	(1,087)	(9,312)	(13,541)	(2,398)
Capital Equipment	(234)	(881)	(193)	(210)	(199)
Other Non-Operating Revenue	3	433	26		
Net Non-Operating Revenue (Expense)	<u>(7,017)</u>	<u>(1,562)</u>	<u>(9,527)</u>	<u>(13,771)</u>	<u>(2,763)</u>
Total Net Income (Loss)	<u>\$ (4,164)</u>	<u>\$ 2,252</u>	<u>\$ (3,632)</u>	<u>\$ (5,357)</u>	<u>\$ 4,699</u>
Available Funds (Beginning Balance)					
Beginning Balance	\$ 19,827	\$ 19,651	\$ 3,963	\$ 7,274	\$ 8,056
Total Income (Loss)	(4,164)	2,252	(3,632)	(5,357)	4,699
Draw from Closure Reserve	3,115		682		941
Draw from Bena & Shafter Reserve			10,509		
Other Adjustments	2,012	(2,076)	8,129	2,046	(6,422)
Available Funds (Ending Balance)	<u>\$ 20,790</u>	<u>\$ 19,827</u>	<u>\$ 19,651</u>	<u>\$ 3,963</u>	<u>\$ 7,274</u>
Debt Service Coverage Ratio 2	11.82	11.55	5.46	8.11	7.70

* Prior to fiscal year ended June 30, 2004, bin fees were included as part of the gate fees.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

B. CERTIFICATES OF PARTICIPATION (CONTINUED)

2003 COP (Airports – Capital Improvement)

The original issue amount for the 2003 COP was \$13,225 and the expected maturity date was August 1, 2023. The 2003 COP (Airports – Capital Improvement) has fixed interest rates that range from 1.75% to 4.80%.

Year Ending June 30,	Principal	Interest	Total
2010	\$ 550	\$ 472	\$ 1,022
2011	570	454	1,024
2012	590	433	1,023
2013	615	408	1,023
2014	640	384	1,024
2015 - 2019	3,630	1,489	5,119
2020 - 2024	4,565	563	5,128
Total	<u>\$ 11,160</u>	<u>\$ 4,203</u>	<u>\$ 15,363</u>

C. LOANS PAYABLE

Public Health Facility – HUD Loan

In order to facilitate the construction of the Public Health Facility, the County borrowed \$10,000 in HUD Section 108 Guaranteed Loan funds in fiscal year 1999 - 2000. The expected maturity dates were from August 1, 2000 - 2009 and February 1, 2001 - 2009. The loans payable has fixed interest rates that range from 1.85% to 8.64%. These funds were initially advanced on notes issued by an interim lender. They were replaced by a single note issued by Chase Manhattan Bank, the fiscal agent. The current fiscal agent is The Bank of New York.

The loan is guaranteed by HUD under the Loan Guarantee Assistance Section of the Community Block Grant Program, Section 108 of the Housing and Community Development Act of 1974. A summary schedule of the future payments is as follows:

Year Ending June 30,	Principal	Interest	Total
2010	\$ 1,295	\$ 47	\$ 1,342
Total	<u>\$ 1,295</u>	<u>\$ 47</u>	<u>\$ 1,342</u>

Sheriff/Retrofitting

In order to upgrade the energy conservation improvements at the County-owned Lerdo detention facility (Phase II), the County obtained a loan for \$3,675 in fiscal year 2002 - 2003. The lease for this energy retrofit project has a fixed interest rate of 3.26%, and the expected maturity dates are from September 1, 2003 to March 1, 2013. The Sheriff/Retrofitting debt schedule of the outstanding balance is as follows:

Year Ending June 30,	Principal	Interest	Total
2010	\$ 383	\$ 49	\$ 432
2011	396	36	432
2012	409	23	432
2013	422	10	432
Total	<u>\$ 1,610</u>	<u>\$ 118</u>	<u>\$ 1,728</u>

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

C. LOANS PAYABLE (CONTINUED)

Rexland Acres Sewer Project

In order to facilitate construction of the Rexland Acres Sewer Project, the County borrowed \$3,112,000 in USDA Rural Development – Rural Utilities Service Loan funds in fiscal year 2007 – 2008. The expected maturity dates were from September 2, 2008 – 2046. The loans payable interest rates range from 4.125% to 4.25%. The Rexland Acres Sewer Project debt schedule of the outstanding balance is as follows:

Year Ending June 30,	Principal	Interest	Total
2010	\$ 34	\$ 129	\$ 163
2011	35	128	163
2012	37	126	163
2013	39	125	164
2014	40	123	163
2015 - 2019	227	588	815
2020 - 2024	279	535	814
2025 - 2029	342	469	811
2030 - 2034	423	390	813
2035 - 2039	521	290	811
2040 - 2044	645	167	812
2045 - 2047	457	29	486
Total	<u>\$ 3,079</u>	<u>\$ 3,099</u>	<u>\$ 6,178</u>

Fifth District Curb and Gutter Project

In order to facilitate the construction of curb, gutters, drainage and sidewalk improvements in the Fifth District, the County obtained a loan for \$7,200 in the fiscal year 2007-2008 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 Ending June 30,	Principal	Interest	Total
2010	\$ 304	\$ 180	\$ 484
2011	312	171	483
2012	320	163	483
2013	329	154	483
2014	338	146	484
2015 - 2019	1,828	586	2,414
2020 - 2024	2,084	326	2,410
2025 - 2027	1,389	56	1,445
Total	<u>\$ 6,904</u>	<u>\$ 1,782</u>	<u>\$ 8,686</u>

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

D. BONDS PAYABLE

Tobacco Settlement Asset-Backed Bonds

In April 2002, The California County Tobacco Securitization Agency issued the Tobacco Settlement Asset-Backed Bonds on behalf of Kern County Tobacco Funding Corporation, which is reported as a blended component unit of the County. The original issue amount of the bonds was \$105,245 and the expected maturity dates were from June 1, 2015 – 2043. The bonds’ interest rates range from 6.0% to 6.83%.

The legal structure to issue these bonds included the sale by Kern County of the Tobacco Settlement Revenue (TSR) to a nonprofit corporation formed by the County called the Kern County Tobacco Funding Corporation.

The California County Tobacco Securitization Agency issued bonds and loaned the proceeds to the Kern County Tobacco Funding 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 Kern County Tobacco Funding 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. These bonds do not constitute a legal debt, liability or obligation of the County. The Tobacco Settlement Asset-Backed Bonds debt schedule is as follows:

Year Ending June 30,	Principal	Interest	Total
2010	\$	\$ 6,303	\$ 6,303
2011		6,263	6,263
2012		6,225	6,225
2013		6,157	6,157
2014		6,090	6,090
2015 - 2019	5,775	29,495	35,270
2020 - 2024	9,435	27,326	36,761
2025 - 2029	13,015	24,033	37,048
2030 - 2034	18,135	19,528	37,663
2035 - 2039	24,960	13,024	37,984
2040 - 2044	26,875	4,269	31,144
Total	\$ 98,195	\$ 148,713	\$ 246,908

Belle Vista

The Belle Vista bonds payable is pursuant to the Improvement Bond Act of 1915 and Resolution of Intention Number 88-506. The Board of Supervisors adopted the bond on June 13, 1988. The original issue amount for Belle Vista was \$351 and the expected maturity dates were from September 2, 1990 - 2009. The bonds payable have fixed interest rates that range from 6.5%-8.1%. The debt related schedule is as follows:

Year Ending June 30,	Principal	Interest	Total
2010	\$ 225	\$ 11	\$ 236
Total	\$ 225	\$ 11	\$ 236

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

D. BONDS PAYABLE (CONTINUED)

Southwest Shafter

The Southwest Shafter bonds payable are pursuant to the Improvement Bond Act of 1915 and Resolution of Intention Number 2001-257. The Board of Supervisors adopted the bond on July 3, 2001. The original issue amount for Southwest Shafter was \$238 and the expected maturity dates were from September 2, 2002 – 2040. The bonds payable have a fixed interest rate of 3.25%. The debt related schedule is as follows:

Year Ending June 30,	Principal	Interest	Total
2010	\$ 4	\$ 7	\$ 11
2011	4	7	11
2012	4	7	11
2013	4	6	10
2014	5	6	11
2015 - 2019	25	29	54
2020 - 2024	27	25	52
2025 - 2029	33	20	53
2030 - 2034	38	14	52
2035 - 2039	46	7	53
2040 - 2041	22	1	23
Total	<u>\$ 212</u>	<u>\$ 129</u>	<u>\$ 341</u>

E. PENSION OBLIGATION BONDS

1995 Pension Obligation Bond

The County's Board of Supervisors adopted a resolution to authorize the issuance of a County of Kern pension obligation debenture, a trust agreement, and an interest rate swap agreement in order to finance the County's share of the un-funded accrued actuarial liability of the Kern County Employees' Retirement Association (KCERA). The actuarial accrued liability of participating special districts was excluded from this funding source. The taxable pension obligation bonds have been issued at \$227,818 to cover the County of Kern's un-funded actuarial 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, 2009, the amount of certificates included, as a component of the County's pension liability, was \$173,245. Of this amount, \$146,575 has been recorded in the governmental activities, and \$26,670 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.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

E. PENSION OBLIGATION BONDS (CONTINUED)

1995 Pension Obligation Bond (CONTINUED)

The bonds have various maturity dates between 2001 and 2015 for Current Interest bonds and between 2016 and 2022 for Capital Appreciation bonds. The interest ranges from 6.160% to 7.260% for the Current Interest bonds and 7.560% to 7.610% for the Capital Appreciation bonds. For the year ended June 30, 2009 interest payments related to the certificates were \$9,413. Of this amount, \$7,964 was paid out of governmental funds and \$1,449 was paid out of business-type funds. The following is a summary of the total funding requirements of the bonds:

Year Ending June 30,	Principal	Interest	Total
2010	\$ 13,622	\$ 8,545	\$ 22,167
2011	16,091	7,505	23,596
2012	18,870	6,255	25,125
2013	21,980	4,772	26,752
2014	25,444	924	26,368
2015 - 2019	58,730	105,989	164,719
2020 - 2022	18,508	106,376	124,884
Total	<u>\$ 173,245</u>	<u>\$ 240,366</u>	<u>\$ 413,611</u>

2003 Pension Obligation Bond

The County's Board of Supervisors adopted a resolution to authorize the issuance of the County of Kern pension obligation debenture in order to finance the County's share of the un-funded accrued actuarial liability of the KCERA. The actuarial 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 issued as Series 2003A Bonds and \$50,000 issued as Series 2008A Bonds. This amount was recorded in the Government-Wide Statement of Net Assets as a liability along with a negative net pension asset for the same amount. The Series 2003A Bonds were issued as Current Interest Bonds and Capital Appreciation Bonds; the Series 2003B 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. Series 2003A 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.

On August 27, 2008, the County issued Taxable Pension Obligation Refunding Bonds, Series 2008 A in the Principal amount of \$50,000. The maturity date of the bonds is August 15, 2027. The Series 2003 B Bonds have been redeemed with the proceeds of the Series 2008 A Refunding bonds. The aggregate difference between the Series 2003 B and Series 2008 A Bonds Debt Service is \$4,132. Using the Effective Interest Rate Method, the refunding resulted in an economic gain of \$57. The 2008 A Bonds have an adjustable rate. Adjustable rates follow LIBOR plus 0.75%. The rate, for the period of August 27, 2008 to July 14, 2009, ranges from 1.07% to 5.34%.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

E. PENSION OBLIGATION BOND (CONTINUED)

2003 Pension Obligation Bond (CONTINUED)

At June 30, 2009, the amount of bonds included as a component of the County's pension liability was \$274,282. The net pension asset was reduced using the amortization methodology used in determining the annual required contribution for the year. The net pension asset at June 30, 2009 is \$214,154. The amount liquidated is reported in the statement of activities as direct expense in each function. The following is a summary of the total funding requirements of the Series 2003 A bonds:

Year Ending June 30,	Principal	Interest	Total
2010	\$ 3,337	\$ 9,300	\$ 12,637
2011	4,386	9,159	13,545
2012	5,528	8,965	14,493
2013	6,766	8,713	15,479
2014	8,100	8,396	16,496
2015 - 2019	64,711	34,493	99,204
2020 - 2024	107,803	23,472	131,275
2025 - 2028	23,651	38,741	62,392
Total	<u>\$ 224,282</u>	<u>\$ 141,239</u>	<u>\$ 365,521</u>

The following is a summary of the Series 2008 A bonds:

Year Ending June 30,	Principal	Interest	Total
2010	\$	\$ 535	\$ 535
2011		535	535
2012		535	535
2013		535	535
2014		535	535
2015 - 2019		2,672	2,672
2020 - 2024		2,672	2,672
2025 - 2028	50,000	1,376	51,376
Total	<u>\$ 50,000</u>	<u>\$ 9,395</u>	<u>\$ 59,395</u>

X. SHORT-TERM DEBT

TAX AND REVENUE ANTICIPATION NOTES

The Tax and Revenue Anticipation Notes (TRAN) proceeds were intended to provide financing of seasonal cash flow requirements for the County's General Fund expenditures during fiscal year ended June 30, 2009.

	Beginning Balance	Additions	Deletions	Ending Balance
Tax and Revenue Anticipation Notes	\$	\$ 155,000	\$ 155,000	\$

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

XI. NET ASSETS/FUND BALANCES

A. RESERVED FUND BALANCE

The reserved fund balance for the Governmental Activities for the fiscal year end June 30, 2009 is as follows:

	General Fund	Child Support	Employers' Training Resource	Human Services	Mental Health	Roads	Structural Fire	Tobacco Securitization Proceeds	Other Governmental Funds
Imprest Cash	\$ 1,210	\$ 96	\$	\$ 101	\$ 1	\$	\$ 2	\$	\$ 2
Cash With Trustee								36,388	
Deposits with Others	205								
Inventory						739	820		
Infrastructure Replacement									14,167
Encumbrances	10,381	221	132	369	17,655	10,586	943		9,229
Fiscal Stability	32,012								
General									7,930
Tax Litigation	2,080						832		9
Design Work Force Plan									
Litigation Designation									
Tax Loss	18,395								
Sheriffs Aircraft									
Debt Service									107,500
Total Reserved Fund Balance	\$ 64,283	\$ 317	\$ 132	\$ 470	\$ 17,656	\$ 11,325	\$ 2,597	\$ 36,388	\$ 138,837

B. DESIGNATED FUND BALANCE

The designated fund balances recorded in the Non-major Governmental Funds were reclassified as unrestricted net assets in the Government-wide Statement of Net Assets.

C. RESTRICTED NET ASSETS

Restricted net assets represents 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 other 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 in the government-wide financial statements.

XII. OTHER INFORMATION

A. 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. Excess liability insurance is maintained for claims over \$2,000 and up to \$27,000 for Automobile and General Liability.

The Automobile and General Liability policy protects the County and its employees against most legal liabilities arising from automobile liability, products damage, contractual liability, and public officials' errors and omissions. Workers' compensation claims are self-insured up to \$1,500 per occurrence.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

A. RISK MANAGEMENT (CONTINUED)

Excess coverage is maintained for workers' compensation claims up to statutory limits. The County does not self-insure against liability at its seven airports. Airports Liability insurance is maintained. The amount of settlements in each of the past three years has not exceeded the amount of insurance coverage. 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. The liability for self-insurance included in the Group Health Internal Service Fund is based upon historical trend analysis and includes amounts for claims incurred but not reported (IBNR). The liability for self-insurance included in the Unemployment Compensation Internal Service Fund represents unpaid claims incurred as of June 30, 2009.

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.

Except for medical malpractice, 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. Retiree claims are paid from the Group Health Internal Service Fund. Changes in the Self Insurance Fund claims liabilities during the fiscal year ended June 30, 2009 and 2008 are as follows:

	July 1, 2008	Claims & Changes in Estimates	Claims Payments	June 30, 2009	Due Within One Year
General Liability	\$ 12,326	\$ 2,574	\$ 1,894	\$ 13,006	\$ 1,272
Group Health	10,522	93,743	94,765	9,500	9,500
Unemployment Compensation	1,598	4,611	3,933	2,276	2,276
Workers' Compensation *	74,126	13,168	16,167	74,127	14,069
Total	\$ 98,572	\$ 114,096	\$ 116,759	\$ 98,909	\$ 27,117

* At time of publication actuary report was not available.

	July 1, 2007	Claims & Changes in Estimates	Claims Payments	June 30, 2008
General Liability	\$ 10,556	\$ 2,419	\$ 649	\$ 12,326
Group Health	5,500	112,848	107,826	10,522
Unemployment Compensation	1,235	3,185	2,822	1,598
Workers' Compensation	63,934	23,328	13,136	74,126
Total	\$ 81,225	\$ 141,780	\$ 124,433	\$ 98,572

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

A. RISK MANAGEMENT (CONTINUED)

KMC maintains a liability in its fund based on actuarial estimates for the self-insured portion of its professional liability risks. The liability for losses and related expenses is estimated using expected loss-reporting patterns and was discounted to its present value using a rate of 90%. Adjustments to the liability are included in results of operations. KMC has accrued, in accordance with generally accepted accounting principles, an estimated liability for incurred but not reported losses of \$7,883 at June 30, 2009. KMC had a \$5,000 self-insured retention per occurrence for medical malpractice as of June 30, 2009. The primary policy included a \$10,000 per occurrence and in aggregate. Excess insurance is also maintained for \$20,000 per occurrence.

A reconciliation for claims, including IBNR claims, for the current and prior fiscal year ended are as follows:

Fiscal Year Ended June 30,	Claims Payable July 1,	Claims & Changes in Estimates	Claims Payments	Claims Payable June 30,
2009	\$ 7,326	\$ 753	\$ 195	\$ 7,884
2008	8,816	(1,167)	323	7,326

B. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

Airports, which is headquartered at Meadows Field Airport (Bakersfield), contains the financing requirements for administration, maintenance, and operation of the County's seven airports located at Bakersfield, Buttonwillow, Kern Valley, Lost Hills, Poso, Taft, and Wasco. Airports is reported as a major enterprise fund at the fund financial statements.

Kern Medical Center is a hospital offering emergency care to all classes of patients, including Medicare and Medi-Cal eligibles, medically indigent persons, and inmates of county institution and juvenile facilities. Kern Medical Center is reported as a major enterprise fund on the fund financial statements.

Solid Waste Management provides for the operating, engineering, planning, and regulatory compliance activities associated with the County's Solid Waste Disposal System. Waste Management is reported as a major enterprise fund on the fund financial statements.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

B. SEGMENT INFORMATION FOR ENTERPRISE FUNDS (CONTINUED)

Golf Course is used to finance new capital improvements and replace existing capital improvements as necessary.

The segment information presented for the Business-type Funds that have revenue streams pledged in support of debt instruments outstanding includes a condensed statement of net assets; statement of revenues, expenses, and changes in net assets; and statement of cash flows:

<u>Condensed Statement of Net Assets</u>	
<u>ASSETS</u>	<u>Golf Course</u>
Current Assets	\$ 1,753
Capital Assets	4,363
Total Assets	<u>6,116</u>
<u>LIABILITIES</u>	
Current Liabilities	21
Long-Term Liabilities	<u>1,261</u>
Total Liabilities	<u>1,282</u>
<u>NET ASSETS</u>	
Invested in Capital Assets, Net of Related Debt	\$ 3,102
Unrestricted	<u>1,732</u>
Total Net Assets	<u>\$ 4,834</u>

<u>Condensed Statement of Revenues, Expenses, and Changes in Net Assets</u>	
	<u>Golf Course</u>
Operating Revenues:	
Charges for Current Services	\$ 422
Total Operating Revenues	<u>422</u>
Operating Expenses:	
Services & Supplies	175
Appropriation for Contingencies	
Other Charges	24
Depreciation	<u>148</u>
Total Operating Expenses	<u>347</u>
Operating Income (Loss)	75
Non-Operating Revenues (Expenses):	
Interest on Bank Deposits & Investments	66
Interest Expense	<u>(66)</u>
Total Operating Revenues (Expenses)	<u>-</u>
Net Income (Loss)	<u>75</u>
Changes in Net Assets	75
Net Assets, July 1, 2008	<u>4,759</u>
Net Assets, June 30, 2009	<u>\$ 4,834</u>

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

B. SEGMENT INFORMATION FOR ENTERPRISE FUNDS (CONTINUED)

Condensed Statement of Cash Flows	
	<u>Golf Course</u>
Net Cash Provided by Operating Activities	\$ 224
Net Cash Provided by Non-Capital Financing Activities	
Net Cash Used by Capital and Related Financing Activities	(247)
Net Cash Provided by Investing Activities	<u>70</u>
Net Increase (Decrease) in Cash and Cash Equivalents	47
Cash and Cash Equivalents, July 1, 2008	<u>1,696</u>
Cash and Cash Equivalents, June 30, 2009	<u><u>\$ 1,743</u></u>

C. POST RETIREMENT HEALTH CARE BENEFITS

Plan Description

In addition to the pension benefits described in Note XII. H, the County provides post retirement health care benefits in accordance with union contracts and Board of Supervisors' orders. Two programs contribute funding for retirees' health insurance. The Retiree Health Premium Supplement Program (RHPSP) is available 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. At June 30, 2009, there were approximately 1,022 retirees receiving the supplement. The supplement amount is permanently fixed once determined and is, depending on years of service, equal to 50 -100% of the active employee monthly health premium for a single individual at the time of retirement.

The Retiree Health Stipend is available to employees who choose continuous County health coverage upon retirement. At June 30, 2009, there were approximately 2,731 retirees receiving the stipend. The 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.

Funding Policies

County and employee contributions fund the RHPSP and County contributions fund all of the Retiree Health Stipend. The funding for the RHPSP has been based on the actuarial determined rates that incorporate the funding reserve and un-funded amount. To date, the County has paid the Retiree Health Stipend on the pay-as-you-go basis and has not established a funding reserve. During the fiscal years 2007/2008 and into 2008/2009, the County has negotiated an increase in the employee contribution for the RHPSP, from .81% to 1.62%, of covered payroll, for a majority of the employee union contracts.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

C. POST RETIREMENT HEALTH CARE BENEFITS (CONTINUED)

Funded Status and Funding Progress

As of June 30, 2008, the most recent actuarial valuation date, the RHPSP was 22.38% funded. The actuarial accrued liability for RHPSP benefits was \$114,972, and the actuarial value of the assets was \$25,730, resulting in an un-funded actuarial accrued liability (UAAL) of \$89,242. The covered payroll (annual payroll of active employees covered by the plan) was \$499,274, and the ratio of the UAAL to the covered payroll was 17.87%. The Retiree Health Stipend does not have an established funding reserve.

County Contributions for the RHPSP were \$3,413, in addition to employee contributions of \$6,097 for the year ended June 30, 2009. The Retiree Health Stipend is funded by County contributions of approximately \$163 per active employee per year, which totaled \$2,709 for the year ended June 30, 2009.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far in to the future. Examples include assumptions about future employment, annual investment return, mortality, inflation and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, present multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. As of June 30, 2009, the County's liability for Other Post Employment Benefits was \$24,245.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include types of benefits provided at the time of each valuation and the historical pattern of sharing of benefits costs between the employer and the plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2008 actuarial valuations for RHPSP and the Retiree Health Stipend, the entry age actuarial cost method was used.

The actuarial assumptions include a 6.0% investment rate of return, a 4% annual salary increase and a 6.5% medical trend rate increase. The RHPSP's un-funded actuarial accrued liability is being amortized as a level percentage of payroll over a 28-year period from June 30, 2008 on an open basis. The Retiree Health Stipend is being funded on the pay-as-you-go basis.

Retiree Health Premium Supplement Program (RHPSP)				Retiree Health Stipend			
Year Ended June 30,	Actual Annual Contribution	Actual Required Contribution	Percentage Contribution	Year Ended June 30,	Actual Annual Contribution	Actual Required Contribution	Percentage Contribution
2007	4,568	7,677	60%	2007	1,340	*	*
2008	9,299	9,299	100%	2008	2,728	*	*
2009	9,509	6,480	147%	2009	2,709	*	*

* Plan funded by the pay-as-you-go method

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

D. CONTINGENT LIABILITIES

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 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, 2009, assessment appeals are pending before the County Assessment Appeals Board (AAB) in the amount of \$82,371 plus interest of \$3,688.

The following is a summary of the estimated contingent tax liability as of June 30, 2009:

	Principal	Interest	Total
Contingent Tax Liability:	\$ 82,371	\$ 3,688	\$ 86,059
Total Pending AAB Matters	\$ 82,371	\$ 3,688	\$ 86,059

The County's share of the estimated contingent tax liability is \$31,164. The County and other agencies accumulate and maintain tax impound reserves for disputed property taxes. As of June 30, 2009, the County had a total of \$2,912 accumulated in its tax reserve of which \$2,080 was reserved in the General fund and \$832 was reserved in the Structural Fire fund. There was an increase in the number and magnitude of property tax equalization appeals, filed for 2008 - 2009 assessment year. The result is a positive net contingent tax liability of \$69,276. The County's share of this positive net contingent tax liability is \$28,252.

The disputed assessments involved numerous individual cases. If all cases were settled at one point in time against the County, the County would fund the \$28,252 liability through a combination of future reserves and the abatement of property tax revenue. The affect 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.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

E. OUTSTANDING ENCUMBRANCES

Outstanding encumbrances were allowed to carryover. The amount of encumbrances re-appropriated, as part of the subsequent year's budget was \$68,864.

F. DEFERRED COMPENSATION PLAN

The County has made available to its eligible employees a deferred compensation plan under the terms of Section 457 of the Internal Revenue Code. 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 employee.

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, 2009 there was \$279,777 in the Deferred Compensation plan, which is not included as part of the County's financial statements.

Complete Financial Statements for the Deferred Compensation Plan may be obtained from the office of the Kern County Treasurer Tax Collector located at 1115 Truxtun Avenue, Second Floor, Bakersfield, CA 93301.

G. PHYSICIAN EMPLOYEE RETIREMENT PLAN

The County has made available to all eligible physicians providing professional services to Kern Medical Center a defined contribution retirement plan. The County is the plan sponsor and administrator. The plan is funded exclusively through a combination of mandatory contributions by the County and the Kern Medical Center physician employees through payroll withholdings and earnings on such contributions. The plan consists of two funds, Fund A whose assets are held in trust by Wells Fargo Bank and whose investments are under the direction of an Investment Manager appointed by the Kern Medical Center Faculty Practice Board, and Fund B whose assets are held in trust by the Teacher's Insurance and Annuities Association-College Retirement Equities Fund (TIAA-CREF) whose investments are under the direction of the employee. As of January 1, 2003, all contributions are made to Fund B. Participants with assets in Fund A have been given the option to roll them into Fund B, however, \$9,845 continues to be held in Fund A.

As of December 31, 2006, there was \$34,675 in the Kern County Physician Employee Retirement Plan, which is not included as part of the County's financial statements. Audited financial statements for the Kern County Physician Retirement Plan may be obtained through the Kern County Auditor-Controller-County Clerk, 1115 Truxtun Avenue, Bakersfield, CA 93301.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

H. PENSION PLAN

Plan Description

The County's Board of Supervisors established the Kern County Employees' Retirement Association (KCERA) under the provisions of the County Employees' Retirement Law of 1937 on January 1, 1945. All permanent employees of the County of Kern and twelve 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.

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. Separate audited financial statements can be obtained from the Association at 1115 Truxtun Avenue, Bakersfield, California 93301.

Management of the KCERA plan is vested with the Board of Retirement, which consists of nine members and two alternates.

The Board of Retirement 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 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'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 may assign. The Administrator also acts as Secretary for all Board and Committee meetings and performs other activities as directed by the Board of Retirement. The KCERA Plan provides for retirement, disability, death, beneficiary and cost-of-living benefits. As of June 30, 2009, employee membership data related to the pension plan was as follows:

	General	Safety	Total
Active Employees	7,166	1,854	9,020
Terminated Employees	926	133	1,059
Retirees and Beneficiaries			
Currently Receiving Benefits	4,436	1,483	5,919
	<u>12,528</u>	<u>3,470</u>	<u>15,998</u>

All eligible employees must participate in the Kern County Employees' Retirement Association. A member may retire after reaching the age of 50 with 10 years of service; or general members may retire with 30 years of service and safety members may retire with 20 years of service, regardless of age. Members who retire at or after age 50 with 10 or more years of service are entitled to pension benefits for the remainder of their lives. The amount of such monthly benefit is determined as a percentage of their final monthly compensation and is based on age at retirement and the number of years of service. The final monthly compensation is the monthly average of the final 12 months compensation, or, if the member so elects, any other continuous 12-month period in the member's work history. Retiring members may choose from four optional

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

H. PENSION PLAN (CONTINUED)

Plan Description (CONTINUED)

beneficiary retirement allowances. Pension provisions include deferred allowances whereby a member may terminate his or her employment with the County after five or more years of County service. If the member does not withdraw his or her accumulated contributions, the member is entitled to all pension benefits after being vested five years, and upon reaching the age of 50 with 10 or more years of participation in the retirement system. An active member's beneficiary is entitled to receive death benefits which consist of accumulated contributions plus interest, and one month's salary for each full year of service up to a maximum of six months salary. A member with five years of service, regardless of age, who becomes permanently incapacitated for the performance of duty will be eligible for a non-service connected disability retirement. Any member who becomes permanently incapacitated for the performance of duty, as a result of injury or disease arising out of and in the course of employment, is eligible for a service connected disability regardless of length of service or age.

Basis of Accounting

KCERA follows the accounting principles and reporting guidelines as set forth in Statement 25 of the Governmental Accounting Standards Board. The financial statements are prepared using the accrual basis of accounting and reflect the overall operations of KCERA. Member and employer contributions are recognized in the period in which the contributions are due, and benefits and refunds are recognized when payable in accordance with the terms of the plan.

Method Used to Value Investments

Plan investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Mortgages are reported at the remaining principal balance and are collateralized by deeds of trust on real property. The fair value of real estate investments is based on independent appraisals. Investments that do not have an established market are reported at estimated fair values.

Concentrations

The KCERA's investment policy limits exposure to any single manager or product. The maximum allocation to a single active manager is up to 30% of the aggregate market value of the Fund. The maximum allocation to a single active management product is 15%. This limitation applies to any non-index investment vehicle. With the exception of U.S. Government bonds, portfolios may not invest more than 5% per investment grade issuer. The KCERA's investment portfolio contained no investments in any one single issuer greater than 5% of plan net assets as of June 30, 2009 (other than U.S. Government securities).

Funding Policy

The County, Special Districts, and certain covered employees make contributions to the plan at rates calculated by an actuary to cover both normal cost and the prior service costs such that any unfunded liability will be funded over an initial 30-year period. In accordance with the County Employees' Retirement Law of 1937, covered employees are required to pay a percentage of their salaries, depending upon their age at date of entry into the system. The County must provide annual contributions sufficient to satisfy the actuarially determined contribution requirements as mandated by state statutes. For fiscal year 2009, the employer contribution rates were actuarially determined by using the Entry Age Funding method.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

H. PENSION PLAN (CONTINUED)

Funding Policy (CONTINUED)

The employer contribution rates are made up of two parts:

- The Normal Cost, or the cost of the portion of the benefit that is allocated to the current year.
- The payment to amortize the Unfunded Actuarial Accrued Liability (UAAL). The UAAL is the excess of the Plan's accrued liability over its assets. Most of the UAAL currently is being amortized over 30 years, except for the additional liabilities due to granting Golden Handshake benefits, which are amortized over three years from the year in which they were granted.

The Memorandum of Understanding (MOU) adopted August, 2004 between the County of Kern and its general employees states that all general members hired prior to the first day of payroll period 04-16 shall pay 100% of the employees' normal contribution until they have attained five years of service. Those employees shall no longer be required to make their normal contribution to retirement and the County shall pay 100% of those employees' normal contributions. All general members hired on or after the first day of payroll period 04-16 shall pay 100% of the new employees' normal contribution to retirement. The MOU adopted May, 2004 between the County of Kern and its safety employees states that all safety members with five or more years of service shall not be required to pay any contributions to retirement and the County shall pay 100% of those employees' normal contribution. Ten out of the twelve Special Districts adopted the provisions in the County of Kern MOU.

For the year ended June 30, 2009, the County's total payroll for all employees amounted to \$539,263. The County's total covered payroll for the same period amounted to \$499,274. Covered payroll refers to all compensation paid by the County to active employees covered by the pension plan on which contributions to the pension are based.

The County's contribution rates for the year ended June 30, 2009 were determined in accordance with an actuarial valuation performed June 30, 2008. The contribution rate is determined using the entry age actuarial cost method. An annual 2% cost-of-living adjustment (COLA) for all retirees and continuance beneficiaries was adopted as of April 1, 1973. The liability for this annual retirement benefit increase was funded entirely from the unreserved fund balance until February 5, 1983. After this date (as recommended by the Plan's Independent Actuary, adopted by KCERA Board of Retirement, and approved by the County of Kern Board of Supervisors) and prior to fiscal year 2003, funding the 2% COLA was included in the employers' contribution. Cost-of-living adjustment for all retirees and continuance beneficiaries was increased to 2.5% effective April 1, 2002. In fiscal year 2009, the plan had excess earnings and the current funding for the cost-of living reserve is included in the employers' contributions. At June 30, 2009, contributions to KCERA were \$152,349 of which \$138,815 were employer contributions, and \$13,534 were regular employee contributions (30% and 28% of covered payroll, respectively). The total contribution consisted of \$101,411 normal cost (20% of covered payroll) plus \$50,938 amortization of the under-funded actuarial accrued liability (10% of covered payroll).

The County Administrative Office had successfully negotiated an agreement to the Memorandum of Understanding (MOU) with the Central California Association of Public Employees (CCAPE) adopting Government Code Section 31676.17 which provides enhanced retirement benefits, commonly known as 3% at 60, for General members.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

H. PENSION PLAN (CONTINUED)

Funding Policy (CONTINUED)

The County's contribution represented 94% of total contributions required of all participating employers. Employer contribution rates are applied to total member compensation defined for retirement purposes. There have been no differences between the contributions required and the contributions actually made. Pension expenditures were calculated to include contributions made based on the annual required contribution plus payments for debt service on the pension obligation bonds described below. Payments for the pension obligation bonds are not included as part of the annual required contribution nor the net pension obligation.

Special Districts did not participate in the funding provided by the pension obligation bonds issued by the plan sponsor in November 1995 and May 2003.

The following table summarizes the required contribution rates in effect on June 30, 2009. Member (i.e., "employee") contribution rates range from youngest to oldest at date of entry. Employer contribution rates are expressed as a percentage of covered payroll.

Member Classification	Employee Rates	Employer Rates
General Members Tier I	5.89% - 10.95%	24.35%
General Members Tier II	4.09% - 8.42%	24.35%
General Members - Courts	6.34% - 11.25%	21.62%
Safety Members (hired prior to July 10, 2004)	7.22% - 16.32%	30.81%
Safety Members (hired on or after July 10, 2004)	10.83% - 16.98%	30.81%
Safety members - Firefighters, Probation and Detention Officer Lieutenants (flat rate)	11.56%	35.60%
Special Districts (electing MOU)	5.89% - 10.95%	27.75%
Special Districts (not electing MOU)	5.89% - 10.95%	25.26%
Special Districts (full pickup)	5.89% - 10.95%	27.92%
Special Districts (3%@60 prospectively only)	5.89% - 10.95%	23.97%

For fiscal years ended June 30, 2009 and 2008, separate employer contribution rates are required to fund the un-funded liabilities for each class of participation as follows Employer Contributions as a Percentage of Estimated Total Compensation:

	Special Districts (MOU)	Special Districts (Non MOU)	General Members	Safety Members
June 30, 2009:				
Normal Cost	23.11%	23.11%	22.52%	29.98%
Amortization of UAAL	13.64%	13.64%	11.32%	14.30%
Total	36.75%	36.75%	33.84%	44.28%
June 30, 2008:				
Normal Cost	22.36%	22.36%	22.36%	29.31%
Amortization of UAAL	12.43%	12.44%	9.15%	11.14%
Total	34.79%	34.80%	31.51%	40.45%

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

H. PENSION PLAN (CONTINUED)

Annual Pension Cost

Fiscal Year Ended June 30,	Annual Pension Percentage of APC		Net Pension Obligation
	Annual Required Contribution	Percentage Contributed	
2009	\$ 138,815	100.00%	\$
2008	137,264	100.00%	
2007	128,135	100.00%	

I. LANDFILLS

Prior to fiscal year 1988 - 1989, Kern County Solid Waste 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 Waste Management Enterprise Fund was eliminated and the Department became entirely fee supported. The Board of Supervisors 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 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, Kern County established a designated reserve account to fund closure maintenance. As of June 30, 2009, the Waste Management Enterprise Fund had a designated cash reserve of \$31,778. Annual liabilities for closure are based on a State mandated formula that insures the closure account for each landfill will be fully funded prior to the estimated date the landfill will close. Estimated closure costs are based on the most recent closure plans submitted to the State. Regulations require the County to prepare detailed closure plans for each landfill. The plans include an engineer's cost estimate for closure design, construction of final cover, construction of monitoring systems and other related activities.

Closure plans are reviewed and approved by the California Integrated Waste Management Board. The pledge of future revenue for post-closure maintenance costs is also based on the most recent plans submitted to the California Integrated Waste Management Board. For post-closure maintenance, the engineer's cost estimate included monitoring and erosion control. If, at some future date, these closure plans and cost estimates are adjusted (due to changes in inflation, deflation, technology, regulations, etc.), the County is required to make corresponding changes in the amount of funds deposited for closure and in the pledge of future revenue.

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

I. LANDFILLS (CONTINUED)

Estimated closure and postclosure liabilities as of June 30, 2009 are \$75,742 and \$42,572 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	11,464,719	100%
Bena I	0	7,299,653	98%
Bena II A	29	45,700,347	7%
Boron	25	1,002,819	82%
Buttonwillow ¹	0	358,273	100%
China Grade ¹	0	N/A	100%
Glennville ²	0	N/A	100%
Kern Valley ²	0	N/A	100%
Lebec ²	0	N/A	100%
Lost Hills ¹	28	1,103,927	0%
McFarland/Delano ²	0	N/A	100%
Mojave/Rosamond	9	2,262,243	72%
Ridgecrest	6	5,992,700	90%
Shafter/Wasco	17	11,635,500	51%
Taft	45	8,787,547	30%
Tehachapi	6	3,388,723	79%
Total		<u>98,996,451</u>	

¹ Site is inactive.

² Site 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 Article 5 (Title 23, Chapter 15) was revised in 1991. The Waste Management Department has established a groundwater corrective action designated reserve to fund capital costs for each landfill where it is appropriate. In addition, the Waste Management Department has established a pledge of revenue to cover on-going 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, 2009, the landfill closure liability has been recorded at \$33,558 and is included in the liabilities of the Solid Waste Enterprise Fund. This represents the cumulative liability to date. The remaining \$42,164 anticipated closure liabilities will be recognized in future years. The \$42,572 post-closure liabilities will be updated annually.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

J. JOINT VENTURES

In accordance with the Joint Exercise of Powers agreement between the Ford City – Taft Heights Sanitation District and the City of Taft dated May 29, 1950, and amended March 7, 1966, April 24, 1972 and August 20, 1991, the City of Taft 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 County's investment in the Wastewater Treatment Plant has increased \$116 from \$1,808 at June 30, 2008, to \$1,924 at June 30, 2009.

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

K. SECURITIZATION OF TOBACCO SETTLEMENT REVENUES

In November 1998, the Attorney General of 46 states and the four largest U.S. tobacco manufacturers (the "OPMs") entered into a Master Settlement Agreement (the "MSAs") in resolution of cigarette smoking-related litigation between 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 Memorandum of Understanding (the "MOU") pursuant to which each participant's jurisdiction is entitled to receive a portion of the payments to be made to the State of California 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 formed the California County Tobacco Securitization Agency (the Agency). The Agency is an entity that 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 fund for County programs, the County formed a non-profit public benefit corporation named the "Kern County Tobacco Revenue Financial Corporation" (the NPC). The Agency loaned the NPC proceeds from bonds it had issued on behalf of the County. The County sold the NPC 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 NPC. The NPC has been included as a blended component unit of the County.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

K. SECURITIZATION OF TOBACCO SETTLEMENT REVENUES (CONTINUED)

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 payments purchased from the County. For the year ended June 30, 2009, \$8,096 of tobacco settlement payments was recorded as aid from other governments in the Kern County Tobacco Corporation Non-major debt service fund. The bonds do not constitute a charge against the general credit of the Agency or the County and neither will the Agency (except from loan payments by the Corporation) or the County 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.

L. POLLUTION REMEDIATION LIABILITY

The pollution remediation liability is 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. Based on the Site Characterization and Environmental Assessments, a remediation plan has been developed for each burn dump site. Costs are based on the remediation plan for each site and on our experience with similar sites which we have previously remediated. We do not anticipate any recoveries regarding these burn dumps.

XIII. SUBSEQUENT EVENTS

A. TAX AND REVENUE ANTICIPATION NOTES

On July 1, 2009, the County issued Tax and Revenue Anticipation Notes (TRAN) totaling \$180,000 due on June 30, 2010. The proceeds of the TRAN are intended to provide financing of seasonal cash flow requirements for the County's General Fund expenditures during the fiscal year ending June 30, 2010. A pledge of property taxes, income, revenue and other monies of the County allocable solely to fiscal year 2009-10 and legally available secure the TRAN.

B. 2009-10 CURRENT SECURED PROPERTY TAXES

As of December 8, 2009, the billing amount for current secured property taxes has been reduced by \$3,770 due to a decrease in residential property values (Proposition 8).

C. LANDFILL CLOSURE LOAN PROGRAM

On August 12, 2009, the Solid Waste Management Enterprise Fund was approved loans from the California Integrated Waste Management Board (CIWMB). The loan funds will be used to cover part of the closing costs of the Buttonwillow and Lost Hills Sanitary Landfills. The total loan amount is \$640 and will be repaid within ten years with an annual payment of \$64. The CIWMB has provided the loan at zero percent interest.



**REQUIRED
SUPPLEMENTARY
INFORMATION**

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
General Government:				
Board of Supervisors				
Other Revenues	\$	\$	2	2
			2	2
Administrative Office				
Aid from Other Governmental Agencies				
Charges for Current Services	900	900	899	(1)
Other Revenues	3	3		(3)
	903	903	899	(4)
Clerk of the Board				
Charges for Current Services	26	30	36	6
Other Revenues	10	10	10	
	36	40	46	6
Auditor-Controller				
Aid from Other Governmental Agencies	6	6		(6)
Charges for Current Services	599	599	758	159
Other Revenues	13	13	5	(8)
	618	618	763	145
Discretionary Revenue				
Taxes	288,197	288,197	300,452	12,255
Licenses, Permits and Franchises	6,848	6,848	7,621	773
Fines, Forfeitures and Penalties	8,766	8,766	10,708	1,942
Revenues from Use of Money and Property	17,089	17,089	11,354	(5,735)
Aid from Other Governmental Agencies	12,453	12,453	15,600	3,147
Charges for Current Services	9,567	9,567	9,728	161
Other Revenues	254	254	535	281
	343,174	343,174	355,998	12,824
Treasurer-Tax Collector				
Fines, Forfeitures and Penalties	230	230	196	(34)
Charges for Current Services	3,182	3,182	4,073	891
Other Revenues	390	390	330	(60)
	3,802	3,802	4,599	797
Assessor				
Charges for Current Services	2,705	2,705	2,708	3
Other Revenues			2	2
	2,705	2,705	2,710	5
Information Technology Services				
Charges for Current Services	4,965	4,965	4,703	(262)
Other Revenues			37	37
	4,965	4,965	4,740	(225)
County Counsel				
Charges for Current Services	5,014	5,937	5,997	60
Other Revenues	6	6		(6)
	5,020	5,943	5,997	54
Personnel				
Charges for Current Services	160	160	139	(21)
Other Revenues	1	1	1	
	161	161	140	(21)
Elections				
Aid from Other Governmental Agencies	288	888	1,511	623
Charges for Current Services	425	425	757	332
Other Revenues	19	19	11	(8)
	732	1,332	2,279	947
Communications				
Charges for Current Services	702	702	776	74
Other Revenues	1	1	8	7
	703	703	784	81
General Services				
Fines, Forfeitures and Penalties	155	155	165	10
Charges for Current Services	1,916	1,916	1,602	(314)
Other Revenues	90	90	428	338
	2,161	2,161	2,195	34
Utility Payments				
Charges for Current Services	1,122	1,122	1,189	67
Other Revenues			111	111
	1,122	1,122	1,300	178

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
General Government (Continued):				
Construction Services - General Services				
Charges for Current Services	\$ 770	\$ 770	\$ 391	\$ (379)
Other Revenues	18	18		(18)
	<u>788</u>	<u>788</u>	<u>391</u>	<u>(397)</u>
General Services - Major Maintenance				
Aid from Other Governmental Agencies			(5)	(5)
Charges for Current Services	244	244	20	(224)
Other Revenues	606	866	501	(365)
	<u>850</u>	<u>1,110</u>	<u>516</u>	<u>(594)</u>
Board of Trade				
Charges for Current Services	15	15	10	(5)
Other Revenues	12	12	12	
	<u>27</u>	<u>27</u>	<u>22</u>	<u>(5)</u>
Engineering and Survey Services				
Licenses, Permits and Franchises			1	1
Charges for Current Services	3,684	3,684	3,187	(497)
Other Revenues	580	610	628	18
	<u>4,264</u>	<u>4,294</u>	<u>3,816</u>	<u>(478)</u>
Risk Management				
Charges for Current Services	3,932	3,932	3,200	(732)
Other Revenues	29	29	41	12
	<u>3,961</u>	<u>3,961</u>	<u>3,241</u>	<u>(720)</u>
Capital Projects				
Aid from Other Governmental Agencies	9,805	9,805	351	(9,454)
Charges for Current Services	2,205	2,205	193	(2,012)
Other Revenues		584	24	(560)
	<u>12,010</u>	<u>12,594</u>	<u>568</u>	<u>(12,026)</u>
County Clerk				
Licenses, Permits and Franchises	165	165	152	(13)
Charges for Current Services	346	346	298	(48)
	<u>511</u>	<u>511</u>	<u>450</u>	<u>(61)</u>
Total General Government	388,513	390,914	391,456	542
Public Protection:				
Contribution - Trial Court Funding				
Fines, Forfeitures and Penalties	5,105	5,105	4,447	(658)
Charges for Current Services	3,650	3,650	3,235	(415)
Other Revenues	75	75		(75)
	<u>8,830</u>	<u>8,830</u>	<u>7,682</u>	<u>(1,148)</u>
Indigent Defense Services				
Aid from Other Governmental Agencies	1,225	1,465	1,579	114
Charges for Current Services	75	75	111	36
	<u>1,300</u>	<u>1,540</u>	<u>1,690</u>	<u>150</u>
District Attorney				
Fines, Forfeitures and Penalties	50	50	36	(14)
Aid from Other Governmental Agencies	2,564	3,131	3,487	356
Charges for Current Services	3,623	3,623	3,323	(300)
Other Revenues	440	440	566	126
	<u>6,677</u>	<u>7,244</u>	<u>7,412</u>	<u>168</u>
Public Defender				
Aid from Other Governmental Agencies	685	685	811	126
Charges for Current Services	496	496	636	140
	<u>1,181</u>	<u>1,181</u>	<u>1,447</u>	<u>266</u>
Forensic Sciences-Division of District Attorney				
Fines, Forfeitures and Penalties	140	140	148	8
Aid from Other Governmental Agencies	387	462	448	(14)
Charges for Current Services	875	875	890	15
Other Revenues	12	12	12	
	<u>1,414</u>	<u>1,489</u>	<u>1,498</u>	<u>9</u>
Sheriff				
Licenses, Permits and Franchises	227	227	336	109
Fines, Forfeitures and Penalties	28	28	49	21
Aid from Other Governmental Agencies	2,861	2,861	2,169	(692)
Charges for Current Services	25,333	25,333	22,823	(2,510)
Other Revenues	3,138	3,416	1,038	(2,378)
	<u>31,587</u>	<u>31,865</u>	<u>26,415</u>	<u>(5,450)</u>
Probation				
Fines, Forfeitures and Penalties	9	9	7	(2)
Revenues from Use of Money and Property	10	10	9	(1)
Aid from Other Governmental Agencies	18,827	18,827	19,701	874
Charges for Current Services	2,263	2,263	2,541	278
Other Revenues	36	36	39	3
	<u>21,145</u>	<u>21,145</u>	<u>22,297</u>	<u>1,152</u>

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

Page 3 of 9

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Agricultural Commissioner				
Licenses, Permits and Franchises	\$ 20	\$ 20	\$ 22	\$ 2
Fines, Forfeitures and Penalties	38	38	52	14
Aid from Other Governmental Agencies	2,591	2,591	2,393	(198)
Charges for Current Services	1,548	1,548	1,971	423
Other Revenues			7	7
	<u>4,197</u>	<u>4,197</u>	<u>4,445</u>	<u>248</u>
Code Compliance				
Fines, Forfeitures and Penalties	40	40	22	(18)
Charges for Current Services	540	540	409	(131)
Other Revenues	5	5	1	(4)
	<u>585</u>	<u>585</u>	<u>432</u>	<u>(153)</u>
Special Services				
Aid from Other Governmental Agencies	74	74	26	(48)
Charges for Current Services	2	2	3	1
	<u>76</u>	<u>76</u>	<u>29</u>	<u>(47)</u>
Recorder				
Licenses, Permits and Franchises	4	4	4	
Charges for Current Services	1,832	1,832	1,662	(170)
Other Revenues	1	1	5	4
	<u>1,837</u>	<u>1,837</u>	<u>1,671</u>	<u>(166)</u>
Resource Management Agency				
Charges for Current Services	847	847	855	8
Other Revenues				
	<u>847</u>	<u>847</u>	<u>855</u>	<u>8</u>
Planning				
Licenses, Permits and Franchises	369	369	497	128
Fines, Forfeitures and Penalties	15	15	17	2
Aid from Other Governmental Agencies	270	270		(270)
Charges for Current Services	5,009	5,009	1,954	(3,055)
Other Revenues	1	1	3	2
	<u>5,664</u>	<u>5,664</u>	<u>2,471</u>	<u>(3,193)</u>
Animal Control				
Licenses, Permits and Franchises	460	480	368	(112)
Fines, Forfeitures and Penalties	6	6		(6)
Aid from Other Governmental Agencies	980	980	978	(2)
Charges for Current Services	830	830	895	65
Other Revenues	4	5	18	13
	<u>2,280</u>	<u>2,301</u>	<u>2,259</u>	<u>(42)</u>
Superior Court				
Fines, Forfeitures and Penalties	466	466	487	21
Charges for Current Services	635	635	534	(101)
	<u>1,101</u>	<u>1,101</u>	<u>1,021</u>	<u>(80)</u>
East Kern Municipal Court				
Fines, Forfeitures and Penalties	279	279	226	(53)
Charges for Current Services	198	198	180	(18)
	<u>477</u>	<u>477</u>	<u>406</u>	<u>(71)</u>
North Kern Municipal Court				
Fines, Forfeitures and Penalties	343	343	287	(56)
Charges for Current Services	194	194	209	15
	<u>537</u>	<u>537</u>	<u>496</u>	<u>(41)</u>
South Kern Municipal Court				
Fines, Forfeitures and Penalties	639	639	504	(135)
Charges for Current Services	290	290	211	(79)
	<u>929</u>	<u>929</u>	<u>715</u>	<u>(214)</u>
Total Public Protection	90,664	91,845	83,241	(8,604)

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Health and Sanitation:				
Department of Public Health				
Aid from Other Governmental Agencies	\$ 22,305	\$ 22,569	\$ 20,860	\$ (1,709)
Charges for Current Services	2,764	2,764	3,089	325
Other Revenues	66	66	129	63
	<u>25,135</u>	<u>25,399</u>	<u>24,078</u>	<u>(1,321)</u>
Environmental Health				
Licenses, Permits and Franchises	3,223	3,223	2,760	(463)
Fines, Forfeitures and Penalties	30	30	142	112
Aid from Other Governmental Agencies	325	325	299	(26)
Charges for Current Services	2,967	2,967	3,534	567
Other Revenues	1	1	4	3
	<u>6,546</u>	<u>6,546</u>	<u>6,739</u>	<u>193</u>
Emergency Medical Services				
Licenses, Permits and Franchises	162	162	136	(26)
Aid from Other Governmental Agencies	721	1,156	259	(897)
Charges for Current Services	134	134	156	22
	<u>1,017</u>	<u>1,452</u>	<u>551</u>	<u>(901)</u>
KMC Enterprise Fund - County Contribution				
Aid from Other Governmental Agencies	16,561	16,561	15,922	(639)
Charges for Current Services	350	350	275	(75)
	<u>16,911</u>	<u>16,911</u>	<u>16,197</u>	<u>(714)</u>
California Children Services				
Aid from Other Governmental Agencies	8,664	8,664	6,668	(1,996)
Charges for Current Services	88	88	62	(26)
Other Revenues			6	6
	<u>8,752</u>	<u>8,752</u>	<u>6,736</u>	<u>(2,016)</u>
Mental Health				
Aid from Other Governmental Agencies	24,880	24,880	22,292	(2,588)
	<u>24,880</u>	<u>24,880</u>	<u>22,292</u>	<u>(2,588)</u>
Total Health and Sanitation	83,241	83,940	76,593	(7,347)
Public Assistance:				
Veterans Service				
Aid from Other Governmental Agencies	120	120	133	13
	<u>120</u>	<u>120</u>	<u>133</u>	<u>13</u>
IHSS County Contribution				
Aid from Other Governmental Agencies	6,997	6,997	6,781	(216)
	<u>6,997</u>	<u>6,997</u>	<u>6,781</u>	<u>(216)</u>
Humane Services				
Aid from Other Governmental Agencies	22,772	22,772	17,629	(5,143)
	<u>22,772</u>	<u>22,772</u>	<u>17,629</u>	<u>(5,143)</u>
Total Public Assistance	29,889	29,889	24,543	(5,346)
Education:				
Kern County Library				
Revenues from Use of Money and Property	108	108	119	11
Aid from Other Governmental Agencies		323	319	(4)
Charges for Current Services	351	351	342	(9)
Other Revenues	49	49	82	33
	<u>508</u>	<u>831</u>	<u>862</u>	<u>31</u>
Farm and Home Advisor				
Charges for Current Services	3	3	2	(1)
	<u>3</u>	<u>3</u>	<u>2</u>	<u>(1)</u>
Total Education	511	834	864	30
Recreation and Culture:				
Parks and Recreation				
Fines, Forfeitures and Penalties	15	15	24	9
Revenues from Use of Money and Property	183	183	159	(24)
Aid from Other Governmental Agencies		80	80	
Charges for Current Services	2,171	2,201	2,179	(22)
Other Revenues	41	41	457	416
Total Recreation and Culture	2,410	2,520	2,899	379
Debt Service:				
Revenues from Use of Money and Property	2,125	2,125	1,975	(150)
Total Debt Service	2,125	2,125	1,975	(150)
Total Revenue	597,353	602,067	581,571	(20,496)

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

Page 5 of 9

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
EXPENDITURES:				
General Government:				
Board of Supervisors				
Salaries & Benefits	\$ 2,625	\$ 2,619	\$ 2,590	\$ 29
Services & Supplies	175	174	161	13
	<u>2,800</u>	<u>2,793</u>	<u>2,751</u>	<u>42</u>
Administrative Office				
Salaries & Benefits	2,929	2,929	2,924	5
Services & Supplies	317	299	275	24
Transfers & Reimbursements	(155)	(155)	5	(160)
	<u>3,091</u>	<u>3,073</u>	<u>3,204</u>	<u>(131)</u>
Clerk of the Board				
Salaries & Benefits	512	663	663	
Services & Supplies	213	210	210	
Capital Assets	40			
Transfers & Reimbursements	(45)	(81)	(79)	(2)
	<u>720</u>	<u>792</u>	<u>794</u>	<u>(2)</u>
Special Services				
Salaries & Benefits	271	221	216	5
Services & Supplies	6,804	4,649	4,453	196
Other Charges	1,737	1,622	1,468	154
	<u>8,812</u>	<u>6,492</u>	<u>6,137</u>	<u>355</u>
Auditor-Controller				
Salaries & Benefits	4,772	5,066	5,066	
Services & Supplies	574	475	465	10
Capital Assets	42	28	28	
Transfers & Reimbursements	(426)	(426)	(417)	(9)
	<u>4,962</u>	<u>5,143</u>	<u>5,142</u>	<u>1</u>
Treasurer - Tax Collector				
Salaries & Benefits	2,978	2,850	2,837	13
Services & Supplies	1,919	1,864	1,857	7
Capital Assets	61	48	48	
Transfers & Reimbursements			198	(198)
	<u>4,958</u>	<u>4,762</u>	<u>4,940</u>	<u>(178)</u>
Assessor				
Salaries & Benefits	9,004	9,240	9,231	9
Services & Supplies	1,052	795	677	118
Capital Assets		6	6	
Transfers & Reimbursements	(284)	(284)	(284)	
	<u>9,772</u>	<u>9,757</u>	<u>9,630</u>	<u>127</u>
Information Technology Service				
Salaries & Benefits	7,203	6,992	6,844	148
Services & Supplies	5,916	6,009	5,201	808
Other Charges	45	45	45	
Capital Assets	75	242	242	
Transfers & Reimbursements	(2,663)	(2,663)	(2,279)	(384)
	<u>10,576</u>	<u>10,625</u>	<u>10,053</u>	<u>572</u>
County Counsel				
Salaries & Benefits	6,943	7,934	7,934	
Services & Supplies	478	340	309	31
Transfers & Reimbursements	(598)	(766)	(743)	(23)
	<u>6,823</u>	<u>7,508</u>	<u>7,500</u>	<u>8</u>
Personnel				
Salaries & Benefits	2,429	2,453	2,453	
Services & Supplies	341	287	254	33
Capital Assets	5			
Transfers & Reimbursements	(36)	(36)	(28)	(8)
	<u>2,739</u>	<u>2,704</u>	<u>2,679</u>	<u>25</u>
Elections				
Salaries & Benefits	1,531	1,531	1,131	400
Services & Supplies	2,961	3,561	3,074	487
Capital Assets	242	142	42	100
	<u>4,734</u>	<u>5,234</u>	<u>4,247</u>	<u>987</u>
Communications				
Salaries & Benefits	1,589	1,564	1,550	14
Services & Supplies	665	647	536	111
Capital Assets	7			
Transfers & Reimbursements	(703)	(703)	(818)	115
	<u>1,558</u>	<u>1,508</u>	<u>1,268</u>	<u>240</u>

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
General Government (Continued):				
General Services				
Salaries & Benefits	\$ 10,795	\$ 10,705	\$ 10,693	\$ 12
Services & Supplies	3,374	3,458	3,326	132
Other Charges	13	13	13	
Capital Assets		11	11	
Transfers & Reimbursements	(1,834)	(1,834)	(1,735)	(99)
	<u>12,348</u>	<u>12,353</u>	<u>12,308</u>	<u>45</u>
Utility Payments				
Services & Supplies	8,742	8,742	7,531	1,211
Other Charges	479	622	622	
Transfers & Reimbursements	320	(320)	(338)	18
	<u>9,541</u>	<u>9,044</u>	<u>7,815</u>	<u>1,229</u>
Construction Services-Division General Service				
Salaries & Benefits	2,565	2,385	1,824	561
Services & Supplies	552	552	466	86
Other Charges	5	5	5	
Transfers & Reimbursements	(2,170)	(2,170)	(1,664)	(506)
	<u>952</u>	<u>772</u>	<u>631</u>	<u>141</u>
General Service-Major Maintenance-General				
Services & Supplies	10,276	13,891	13,334	557
Transfers & Reimbursements	(536)	(536)		(536)
	<u>9,740</u>	<u>13,355</u>	<u>13,334</u>	<u>21</u>
Board of Trade				
Salaries & Benefits	706	670	661	9
Services & Supplies	164	177	170	7
Capital Assets	15	15		15
	<u>885</u>	<u>862</u>	<u>831</u>	<u>31</u>
Engineering & Survey Services				
Salaries & Benefits	4,715	5,065	4,977	88
Services & Supplies	1,798	1,255	1,002	253
Other Charges	9	9	7	2
Capital Assets	129	169	42	127
Transfers & Reimbursements	(151)	(151)	(161)	10
	<u>6,500</u>	<u>6,347</u>	<u>5,867</u>	<u>480</u>
Risk Management				
Salaries & Benefits	2,642	2,476	2,314	162
Services & Supplies	1,744	1,564	1,107	457
Other Charges	796	1,239	1,161	78
Transfers & Reimbursements	(439)	(439)	(374)	(65)
	<u>4,743</u>	<u>4,840</u>	<u>4,208</u>	<u>632</u>
Capital Projects				
Capital Assets	21,537	24,460	10,033	14,427
Transfers & Reimbursements	(234)	(234)	(251)	17
	<u>21,303</u>	<u>24,226</u>	<u>9,782</u>	<u>14,444</u>
County Clerk				
Salaries & Benefits	380	367	359	8
Services & Supplies	204	196	173	23
	<u>584</u>	<u>563</u>	<u>532</u>	<u>31</u>
Total General Government				
	<u>128,141</u>	<u>132,753</u>	<u>113,653</u>	<u>19,100</u>
Public Protection:				
Contribution - Trial Court Funding				
Services & Supplies	14,931	15,046	15,046	
	<u>14,931</u>	<u>15,046</u>	<u>15,046</u>	
Grand Jury				
Salaries & Benefits	37	74	73	1
Services & Supplies	205	197	190	7
	<u>242</u>	<u>271</u>	<u>263</u>	<u>8</u>
Indigent Defense Services				
Services & Supplies	5,656	5,896	5,839	57
	<u>5,656</u>	<u>5,896</u>	<u>5,839</u>	<u>57</u>
District Attorney				
Salaries & Benefits	25,968	25,764	25,476	288
Services & Supplies	2,862	3,617	2,755	862
Other Charges	189	138	130	8
Capital Assets		127	127	
Transfers & Reimbursements	(92)	(92)	(144)	52
	<u>28,927</u>	<u>29,554</u>	<u>28,344</u>	<u>1,210</u>
Public Defender				
Salaries & Benefits	13,259	13,715	13,697	18
Services & Supplies	884	903	847	56
Capital Assets		27	27	
	<u>14,143</u>	<u>14,645</u>	<u>14,571</u>	<u>74</u>

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Public Protection (Continued):				
Forensic Sciences-Division of District Attorney				
Salaries & Benefits	\$ 4,229	\$ 4,091	\$ 4,003	\$ 88
Services & Supplies	1,958	2,077	1,884	193
Other Charges	316	316	244	72
Capital Assets	96	180	163	17
Transfers & Reimbursements	(100)	(100)	(137)	37
	<u>6,499</u>	<u>6,564</u>	<u>6,157</u>	<u>407</u>
Sheriff				
Salaries & Benefits	143,740	142,638	141,923	715
Services & Supplies	30,754	32,576	26,992	5,584
Other Charges	9,009	7,819	7,069	750
Capital Assets	1,371	2,027	980	1,047
Transfers & Reimbursements	(370)	(370)	(30)	(340)
	<u>184,504</u>	<u>184,690</u>	<u>176,934</u>	<u>7,756</u>
Probation				
Salaries & Benefits	54,379	55,897	55,896	1
Services & Supplies	8,846	8,274	8,204	70
Other Charges	553	603	603	
Capital Assets	519	725	722	3
Transfers & Reimbursements	(5)	(5)	(5)	
	<u>64,292</u>	<u>65,494</u>	<u>65,420</u>	<u>74</u>
Agricultural Commissioner				
Salaries & Benefits	4,902	4,884	4,883	1
Services & Supplies	1,072	1,109	1,086	23
	<u>5,974</u>	<u>5,993</u>	<u>5,969</u>	<u>24</u>
Code Compliance				
Salaries & Benefits	1,169	1,180	1,177	3
Services & Supplies	766	679	543	136
	<u>1,935</u>	<u>1,859</u>	<u>1,720</u>	<u>139</u>
Recorder				
Salaries & Benefits	1,708	1,833	1,826	7
Services & Supplies	1,910	1,690	1,176	514
Capital Assets	100	77	77	
	<u>3,718</u>	<u>3,600</u>	<u>3,079</u>	<u>521</u>
Resource Management Agency				
Salaries & Benefits	1,729	1,671	1,663	8
Services & Supplies	134	137	111	26
Other Charges	10	10	9	1
Transfers & Reimbursements	(313)	(313)	(251)	(62)
	<u>1,560</u>	<u>1,505</u>	<u>1,532</u>	<u>(27)</u>
Planning				
Salaries & Benefits	3,799	3,598	3,247	351
Services & Supplies	8,756	3,637	2,623	1,014
Transfers & Reimbursements	(1,827)	(1,827)	(68)	(1,759)
	<u>10,728</u>	<u>5,408</u>	<u>5,802</u>	<u>(394)</u>
Animal Control				
Salaries & Benefits	3,174	3,393	3,393	
Services & Supplies	1,669	1,689	1,689	
	<u>4,843</u>	<u>5,082</u>	<u>5,082</u>	
Total Public Protection	347,952	345,607	335,758	9,849
Health and Sanitation:				
Department of Public Health				
Salaries & Benefits	28,482	27,379	26,981	398
Services & Supplies	4,383	4,693	4,577	116
Other Charges	682	827	696	131
Transfers & Reimbursements	(477)	(477)	(560)	83
	<u>33,070</u>	<u>32,422</u>	<u>31,694</u>	<u>728</u>
Environmental Health				
Salaries & Benefits	5,594	5,594	4,970	624
Services & Supplies	1,177	1,195	956	239
Other Charges		3		3
Capital Assets		7	7	
Transfers & Reimbursements	(5)	(5)	(6)	1
	<u>6,766</u>	<u>6,794</u>	<u>5,927</u>	<u>867</u>
Emergency Medical Services				
Salaries & Benefits	587	884	876	8
Services & Supplies	1,183	1,541	223	1,318
Capital Assets	10	10		10
	<u>1,780</u>	<u>2,435</u>	<u>1,099</u>	<u>1,336</u>

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Public Assistance (Continued):				
California Children Services				
Salaries & Benefits	\$ 6,776	\$ 5,414	\$ 5,378	\$ 36
Services & Supplies	2,552	1,948	1,810	138
Other Charges	5	5	5	
Capital Assets	10	10		10
	<u>9,343</u>	<u>7,377</u>	<u>7,193</u>	<u>184</u>
Total Health and Sanitation	50,959	49,028	45,913	3,115
Public Assistance:				
Veterans Service				
Salaries & Benefits	727	712	711	1
Services & Supplies	67	65	51	14
	<u>794</u>	<u>777</u>	<u>762</u>	<u>15</u>
Employers Training Resource				
Salaries & Benefits	9,369	9,299	8,648	651
Services & Supplies	2,931	3,693	3,731	(38)
Capital Assets	130	284	267	17
Transfers & Reimbursements	(232)	(232)	(166)	(66)
	<u>12,198</u>	<u>13,044</u>	<u>12,480</u>	<u>564</u>
Community Development Program Agency				
Salaries & Benefits	1,578	1,639	1,611	28
Services & Supplies	381	362	265	97
	<u>1,959</u>	<u>2,001</u>	<u>1,876</u>	<u>125</u>
Total Public Assistance	14,951	15,822	15,118	704
Education:				
Kern County Library				
Salaries & Benefits	7,836	7,448	7,199	249
Services & Supplies	1,842	2,163	2,163	
	<u>9,678</u>	<u>9,611</u>	<u>9,362</u>	<u>249</u>
Farm & Home Advisor				
Salaries & Benefits	410	398	392	6
Services & Supplies	172	193	185	8
Capital Assets		6	6	
	<u>582</u>	<u>597</u>	<u>583</u>	<u>14</u>
Total Education	10,260	10,208	9,945	263
Recreation and Culture:				
Parks and Recreation				
Salaries & Benefits	10,556	10,161	9,930	231
Services & Supplies	375	3,962	3,941	21
Other Charges	122	129	117	12
Capital Assets	30	130	123	7
Transfers & Reimbursements	(25)	(25)	(6)	(19)
	<u>11,058</u>	<u>14,357</u>	<u>14,105</u>	<u>252</u>
Total Recreation and Culture	11,058	14,357	14,105	252
Debt Service - General Fund:				
Services & Supplies	856	556	187	369
Other Charges		2,834	668	2,166
Debt Service - Interest	4,637	4,637	4,637	
	<u>5,493</u>	<u>8,027</u>	<u>5,492</u>	<u>2,535</u>
Total Debt Service - General Fund	5,493	8,027	5,492	2,535
Contingencies and Reserves:				
Appropriations for Contingencies	5,114	5,114		5,114
Total Expenditures	573,928	580,916	539,984	40,932
Excess (Deficiency) of Revenues Over Expenditures	23,425	21,151	41,587	20,437
OTHER FINANCING SOURCES (USES):				
Transfers In	97,730	97,730	99,542	1,812
Transfers Out	(162,497)	(165,505)	(158,856)	6,649
Total Other Financing Sources (Uses)	(64,767)	(67,775)	(59,314)	8,461

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Net Changes in Fund Balances (Deficits)	\$ <u>(41,342)</u>	\$ <u>(46,624)</u>	(17,727)	\$ <u>28,898</u>
Fund Balances, July 1, 2008 (Modified Accrual Basis of Accounting, p. 28)			151,635	
Fund Balances, June 30, 2009			\$ <u>133,908</u>	

Note: The Fund Balance at July 1, 2006 for Budgetary Basis is recorded on the modified accrual basis of accounting, excluding prior year encumbranc

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ <u>581,571</u>
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule	\$ 539,984
Differences - Budget to GAAP	
Encumbrances for supplies and services ordered but not received within the recognition period	(10,382)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	<u>19,788</u>
Total expenditures as reported on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ <u>549,390</u>

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 KERN COUNTY DEPARTMENT OF CHILD SUPPORT
 YEAR ENDED JUNE 30, 2009 (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	\$ 30	\$ 30	\$ 52	\$ 22
Aid from Other Governmental Agencies	23,582	23,682	20,688	(2,994)
Charges for Current Services			15	15
Other Revenues	<u>13</u>	<u>13</u>	<u>2</u>	<u>(11)</u>
Total Revenues	<u>23,625</u>	<u>23,725</u>	<u>20,757</u>	<u>(2,968)</u>
EXPENDITURES:				
Current:				
Public Protection				
Salaries & Benefits	18,786	18,834	16,281	2,553
Services & Supplies	4,753	4,814	4,250	564
Other Charges	<u>447</u>	<u>444</u>	<u>439</u>	<u>5</u>
Total Expenditures	<u>23,986</u>	<u>24,092</u>	<u>20,970</u>	<u>3,122</u>
Deficiency of Revenues Over Expenditures	<u>(361)</u>	<u>(367)</u>	<u>(213)</u>	<u>154</u>
OTHER FINANCING SOURCES (USES):				
Transfers In		371		(371)
Transfers Out	<u>(371)</u>	<u>(371)</u>		<u>371</u>
Total Other Financing Sources (Uses)	<u>(371)</u>			
Net Changes in Fund Balances	(732)	(367)	(213)	154
Fund Balances, July 1, 2008	<u>907</u>	<u>907</u>	<u>907</u>	
Fund Balances (Deficits), June 30, 2009	<u>\$ 175</u>	<u>\$ 540</u>	<u>\$ 694</u>	<u>\$ 154</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ <u>20,757</u>
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule	\$ 20,970
Differences - Budget to GAAP	
Encumbrances for supplies and services ordered but not received within the recognition period	<u>(221)</u>
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ <u>20,749</u>

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 EMPLOYERS' TRAINING RESOURCE
 YEAR ENDED JUNE 30, 2009 (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	\$ 19	\$ 19	\$ 25	\$ 6
Aid from Other Governmental Agencies	16,496	21,199	15,680	(5,519)
Charges for Current Services	1,544	1,544	1,474	(70)
Other Revenues	<u>108</u>	<u>108</u>	<u>47</u>	<u>(61)</u>
Total Revenues	<u>18,167</u>	<u>22,870</u>	<u>17,226</u>	<u>(5,644)</u>
EXPENDITURES:				
Current:				
Public Assistance				
Services & Supplies	1,424	1,930	888	1,042
Other Charges	5,018	9,333	6,573	2,760
Appropriation for Contingencies		<u>28</u>		<u>28</u>
Total Expenditures	<u>6,442</u>	<u>11,291</u>	<u>7,461</u>	<u>3,830</u>
Excess of Revenues Over Expenditures	<u>11,725</u>	<u>11,579</u>	<u>9,765</u>	<u>(1,814)</u>
OTHER FINANCING USES:				
Transfers Out	<u>(12,198)</u>	<u>(12,968)</u>	<u>(11,665)</u>	<u>1,303</u>
Total Other Financing Uses	<u>(12,198)</u>	<u>(12,968)</u>	<u>(11,665)</u>	<u>1,303</u>
Net Changes in Fund Balances	(473)	(1,389)	(1,900)	(511)
Fund Balances, July 1, 2008	1,574	1,574	1,574	
Prior Period Adjustments			<u>251</u>	<u>251</u>
Fund Balances (Deficits), June 30, 2009	<u>\$ 1,101</u>	<u>\$ 185</u>	<u>\$ (75)</u>	<u>\$ (260)</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ <u>17,226</u>
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule	\$ 7,461
Differences - Budget to GAAP	
Encumbrances for supplies and services ordered but not received within the recognition period	<u>(132)</u>
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ <u>7,329</u>

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 HUMAN SERVICES
 YEAR ENDED JUNE 30, 2009 (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	\$ 275	\$ 275	\$ 215	\$ (60)
Aid from Other Governmental Agencies	310,098	315,098	311,362	(3,736)
Charges for Current Services	164	164	232	68
Other Revenues	<u>2,574</u>	<u>2,574</u>	<u>2,820</u>	<u>246</u>
Total Revenues	<u>313,111</u>	<u>318,111</u>	<u>314,629</u>	<u>(3,482)</u>
EXPENDITURES:				
Current:				
Public Assistance				
Salaries & Benefits	120,062	120,062	118,538	1,524
Services & Supplies	58,394	60,363	54,082	6,281
Other Charges	187,833	193,679	192,216	1,463
Capital Assets	412	723	273	450
Appropriation for Contingencies	<u>39</u>	<u>39</u>	<u>39</u>	<u>39</u>
Total Expenditures	<u>366,701</u>	<u>374,866</u>	<u>365,109</u>	<u>9,757</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(53,590)</u>	<u>(56,755)</u>	<u>(50,480)</u>	<u>(6,275)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In		53,797	45,166	(8,631)
Transfers Out	<u>(700)</u>	<u>(700)</u>	<u>(700)</u>	<u>(700)</u>
Total Other Financing Sources (Uses)	<u>(700)</u>	<u>53,097</u>	<u>44,466</u>	<u>(8,631)</u>
Net Changes in Fund Deficits	(54,290)	(3,658)	(6,014)	(2,356)
Fund Balances, July 1, 2008	<u>2,688</u>	<u>2,688</u>	<u>2,688</u>	<u>2,688</u>
Fund Deficits, June 30, 2009	<u>\$ (51,602)</u>	<u>\$ (970)</u>	<u>\$ (3,326)</u>	<u>\$ (2,356)</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 314,629

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 365,109
 Differences - Budget to GAAP
 Encumbrances for supplies and services ordered but not received within the recognition period (363)
 Encumbrances for other charges ordered but not received within the recognition period (5)

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 364,741

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 MENTAL HEALTH
 YEAR ENDED JUNE 30, 2009 (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	\$ 2,579	\$ 2,579	\$ 700	\$ (1,879)
Aid from Other Governmental Agencies	43,004	49,035	51,621	2,586
Charges for Current Services	37,921	38,371	40,385	2,014
Other Revenues	<u>335</u>	<u>335</u>	<u>89</u>	<u>(246)</u>
Total Revenues	<u>83,839</u>	<u>90,320</u>	<u>92,795</u>	<u>2,475</u>
EXPENDITURES:				
Current:				
Health and Sanitation				
Salaries & Benefits	51,155	50,895	48,843	2,052
Services & Supplies	53,285	69,857	62,929	6,928
Other Charges	7,036	12,796	12,585	211
Capital Assets	47	54	7	47
Appropriation for Contingencies	<u>5,132</u>	<u>2,992</u>	<u></u>	<u>2,992</u>
Total Expenditures	<u>116,655</u>	<u>136,594</u>	<u>124,364</u>	<u>12,230</u>
Deficiency of Revenues over Expenditures	<u>(32,816)</u>	<u>(46,274)</u>	<u>(31,569)</u>	<u>14,705</u>
OTHER FINANCING SOURCES (USES):				
Transfers In		47,514	23,442	(24,072)
Transfers Out	<u>(16,076)</u>	<u>(22,058)</u>	<u>(442)</u>	<u>21,616</u>
Total Other Financing Sources (Uses)	<u>(16,076)</u>	<u>25,456</u>	<u>23,000</u>	<u>(2,456)</u>
Net Changes in Fund Balances (Deficits)	(48,892)	(20,818)	(8,569)	12,249
Fund Balances, July 1, 2008	<u>24,526</u>	<u>24,526</u>	<u>24,526</u>	
Fund Balances (Deficits), June 30, 2009	<u>\$ (24,366)</u>	<u>\$ 3,708</u>	<u>\$ 15,957</u>	<u>\$ 12,249</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 92,795

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 124,364

Differences - Budget to GAAP

Encumbrances for supplies and services ordered but not received within the recognition period (15,740)

Encumbrances for other charges ordered but not received within the recognition period (1,915)

Capital Outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources 150

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 106,859

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 ROADS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Taxes	\$ 937	\$ 937	\$ 2,743	\$ 1,806
Revenues from Use of Money and Property	760	760	730	(30)
Aid from Other Governmental Agencies	27,878	27,878	35,197	7,319
Charges for Current Services	4,999	4,999	7,170	2,171
Other Revenues	2,380	2,380	2,334	(46)
Total Revenues	<u>36,954</u>	<u>36,954</u>	<u>48,174</u>	<u>11,220</u>
EXPENDITURES:				
Current:				
Public Ways and Facilities				
Salaries & Benefits	18,454	18,297	16,669	1,628
Services & Supplies	39,408	44,069	38,888	5,181
Other Charges	533	533	525	8
Capital Assets	820	1,706	1,701	5
Appropriation for Contingencies		128		128
Total Expenditures	<u>59,215</u>	<u>64,733</u>	<u>57,783</u>	<u>6,950</u>
Deficiency of Revenues over Expenditures	<u>(22,261)</u>	<u>(27,779)</u>	<u>(9,609)</u>	<u>18,170</u>
OTHER FINANCING SOURCES (USES):				
Transfers In		14,602	9,921	(4,681)
Transfers Out	(4,000)	(4,000)		4,000
Total Other Financing Sources (Uses)	<u>(4,000)</u>	<u>10,602</u>	<u>9,921</u>	<u>(681)</u>
Net Changes in Fund Balances	(26,261)	(17,177)	312	17,489
Fund Balances, July 1, 2008	<u>28,518</u>	<u>28,518</u>	<u>28,518</u>	
Fund Balances, June 30, 2009	<u>\$ 2,257</u>	<u>\$ 11,341</u>	<u>\$ 28,830</u>	<u>\$ 17,489</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 48,174

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 57,783

Differences - Budget to GAAP

Encumbrances for supplies and services ordered but not received within the recognition period (10,586)

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 47,197

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 STRUCTURAL FIRE
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Taxes	\$ 73,291	\$ 73,291	\$ 72,465	\$ (826)
Licenses, Permits and Franchises	457	457	304	(153)
Fines, Forfeitures and Penalties	67	67	183	116
Revenues from Use of Money and Property	211	211	224	13
Aid from Other Governmental Agencies	1,411	3,847	2,025	(1,822)
Charges for Current Services	22,489	30,619	29,047	(1,572)
Other Revenues	1,151	1,459	1,135	(324)
Total Revenues	<u>99,077</u>	<u>109,951</u>	<u>105,383</u>	<u>(4,568)</u>
EXPENDITURES:				
Current:				
Public Protection				
Salaries & Benefits	103,689	110,792	107,663	3,129
Services & Supplies	12,833	14,790	11,618	3,172
Other Charges	7,823	7,823	6,468	1,355
Capital Assets	5,631	12,327	9,747	2,580
Total Expenditures	<u>129,976</u>	<u>145,732</u>	<u>135,496</u>	<u>10,236</u>
Deficiency of Revenues over Expenditures	<u>(30,899)</u>	<u>(35,781)</u>	<u>(30,113)</u>	<u>5,668</u>
OTHER FINANCING SOURCES (USES):				
Transfers In		28,759	26,208	(2,551)
Transfers Out	(1,320)	(1,932)	(1,289)	643
Total Other Financing Sources (Uses)	<u>(1,320)</u>	<u>26,827</u>	<u>24,919</u>	<u>(1,908)</u>
Net Changes in Fund Balances (Deficits)	<u>(32,219)</u>	<u>(8,954)</u>	<u>(5,194)</u>	<u>3,760</u>
Fund Balances, July 1, 2008	<u>14,737</u>	<u>14,737</u>	<u>14,737</u>	
Fund Balances (Deficits), June 30, 2009	<u>\$ (17,482)</u>	<u>\$ 5,783</u>	<u>\$ 9,543</u>	<u>\$ 3,760</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 105,383

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 135,496

Differences - Budget to GAAP

Encumbrances for supplies and services ordered but not received within the recognition period (942)

Capital Outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources 2,885

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 137,439

COUNTY OF KERN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended June 30, 2009 (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 on or before June 30 for the next fiscal year. Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds, except that such budgets integrate the County's encumbrance system, and, accordingly, they differ from budgets prepared in accordance with generally accepted accounting principles in this regard. In addition, capital leases are budgeted for the current annual portion, and, under generally accepted accounting principles, 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, Kern County Department of Child Support, Employers Training Resource, Human Services, Mental Health, Roads, Structural Fire, and Tobacco Securitization Proceeds. The County also budgets for the following non-major funds: Abatement Cost, Aging & Adult Services, Alcohol Abuse, Alcohol Program, Animal Care Donations, Automated Co. Warrant System, Automated Fingerprint, A-C Farm Agt. Research, Bio-Terrorism Grant, Board of Trade Advertising, Building Inspection, Community Development, County Service Areas, Criminal Justice Facility, Criminalistics Laboratories, DA Court Ordered Penalties, DA/Sheriff/Probation/DNA Fund, DHS Wraparound Savings, DA Equipment Automation, DA Federal Forfeiture, DA Local Forfeiture, Domestic Violence, Drug Program, Emergency Medical-Payments, EMS Week-Donations, Fireworks Penalty, Health-MAA TCM, Health NNFP, Health Local Option, Health-State LUST Program, HIDTA-State Asset Forfeiture, IHSS Public Authority, Juvenile Inmate Welfare, Kern County Children's Fund, Kiosk Trust, KCIRT, Library Books, Litter Cleanup, Local Public Safety, Micro-Graphics, NSP Grant, Off-Hwy. Motor Vehicle License, Parcel Map In-Lieu Fees, Parks Derby Acres, Parks Tehachapi Mtn. Forest, Planned Local Drainage Facility, Planned Sewer, Planning Admin Surcharge, Probation Asset Forfeiture, Probation DJJ Realignment, Probation Training, Public Improvement Districts, Range Improvement, Real Estate Fraud, Recorders Fee, Recorder Modernization, Recorder SSN Truncation, Redemption Systems, RMA-Hazardous Waste Settlements, Shelter Care, Sheriff Cal I.D., Sheriff Civil Subpoena, Sheriff Drug Abuse Gang Diversion, Sheriff Facility Training, Sheriff Inmate Welfare, Sheriff Rural Crime, Sheriff State Asset Forfeiture, Sheriff Training Fund, Sheriff's Volunteer Service Group, Sheriff Work Release, Sheriff Civil Automated, Sheriff Sidearm Conversion, Sheriff Judgement Debtor Fee, Sheriff Drug Awareness Program, Sheriff Controlled Substance, Solid Waste Enforcement, Strong Motion Instrumentation, Tobacco Education Control, Vital Health Statistics-Recorder, Vital Health Statistics-County Clerk, Wildlife Resources, Wheeler Ridge Overpass, Separation of Grade, Seventh Standard Road Widening.

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
Year Ended June 30, 2009 (IN THOUSANDS)

I. BUDGETARY BASIS OF ACCOUNTING (CONTINUED)

A. BUDGETARY INFORMATION (CONTINUED)

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 of Supervisors.

The County budgets by fund and by object within all budgeted funds except for the General Fund. Budgetary control in the General Fund is exercised at the department level by object. The legal level of control is at the major object level, salaries and employee benefits, services and supplies, other charges, 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.

There were no material excess expenditures over the related appropriations in any object level within any other 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 \$8,321,107 were added to appropriations in the General Fund during the fiscal year.

Depending upon the amount transferred, the Board or the County Administrative Office 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.

A comparison of the budgeted and actual revenues and expenditures is presented on a budgetary basis in the financial section. 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.

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 for contracts were required to lapse at June 30, 2008. 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
Year Ended June 30, 2009 (IN THOUSANDS)

I. BUDGETARY BASIS OF ACCOUNTING (CONTINUED)

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)
		Capital Leases - Inception	Capital Leases - Other Financing Sources	Outstanding Encumbrances for Budgeted Funds	
General Fund	\$ 133,908	\$ (19,788)	\$ 19,788	\$ 10,382	\$ 144,290
Mental Health	15,957	(150)	150	17,655	33,612
Road	28,830			10,586	39,416
Structural Fire	9,543	(2,885)	2,885	942	10,485
Child Support	694			221	915
Employers' Training Resource	(75)			132	57
Human Services	(3,326)			368	(2,958)
Total	\$ 185,531	\$ (22,823)	\$ 22,823	\$ 40,286	\$ 225,817

**COUNTY OF KERN
SCHEDULE OF FUNDING PROGRESS
PENSION AND OTHER POST-EMPLOYMENT BENEFITS
FOR THE YEAR ENDING JUNE 30, 2009 (IN THOUSANDS)**

Retiree Health Premium Supplement Program (RHPSP)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a) (c)	Funded Ratio (a/b) (a/b)	Covered Payroll (d)	UAAL as a Percentage of Annual Covered Payroll (c)/(d)
6/30/2006	\$ 17,474	\$ 83,625	\$ 66,151	20.90%	\$ 391,892	16.88%
6/30/2006 **	17,474	83,625	66,151	20.90%	391,016	16.92%
6/30/2008	25,730	114,972	89,242	22.38%	499,274	17.87%

Source: Kern County Retiree Health Premium Supplement Program Actuarial Valuation, June 30, 2008.

** In fiscal year 2007-08, the actuarial valuation from fiscal year 2006-07 was used. Actuarial valuations are done once every two years.

Retiree Health Stipend

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a) (c)	Funded Ratio (a/b) (a/b)	Covered Payroll (c)	UAAL as a Percentage of Annual Covered Payroll ((b-a)/c)
6/30/2006		\$ 14,031	\$ 14,031	0.00%	\$ 391,892	3.58%
6/30/2006 **		14,031	14,031	0.00%	391,016	3.59%
6/30/2008		14,031	14,031	0.00%	499,274	2.81%

Source: Kern County Retiree Health Stipend Actuarial Valuation, June 30, 2008.

** In fiscal year 2007-08, the actuarial valuation from fiscal year 2006-07 was used. Actuarial valuations are done once every two years.

Kern County Employees' Retirement Association

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a) (c)	Funded Ratio (a/b) (a/b)	Covered Payroll (d)	UAAL as a Percentage of Annual Covered Payroll (c)/(d)
12/31/2003	\$ 1,927,585	\$ 2,059,286	\$ 131,701	93.60%	\$ 353,444	37.26%
12/31/2004	2,012,521	2,336,406	323,885	86.14%	374,951	86.38%
12/31/2005 *	2,164,304	2,861,872	697,568	75.63%	391,381	178.23%
12/31/2006	2,352,028	3,109,038	757,010	75.65%	417,351	181.38%
12/31/2007	2,589,817	3,355,755	765,938	77.18%	453,412	168.93%
6/30/2008	2,654,305	3,671,460	1,017,155	72.30%	482,879	210.64%

Source: Kern County Employees' Retirement Association Actuarial Valuation, June 30, 2008.

* Reflects General member benefit increases

COUNTY OF KERN
 ACTUARIAL ASSUMPTIONS AND METHODOLOGY
 OTHER POST-EMPLOYMENT BENEFITS
 FOR THE YEAR ENDING JUNE 30, 2009 (IN THOUSANDS)

Retiree Health Premium Supplement Program (RHPSP)
Retiree Health Stipend

Valuation Date:	June 30, 2008
Investment Return:	6% per annum
General Inflation Rate:	4%
Mortality:	RP 2000 Health Annuitant Mortality was assumed during service retirement up to age 65 for monthly benefit payments.
Salary Increases:	4%
Increase in Medical Plan Premiums (Trend):	6%
Actuarial Cost Method:	Entry Age Normal

Retiree Health Premium Supplement Program (RHPSP) ONLY

Monthly Premium Contributions for Future Retirees:	County Self Ins. Plan (PPO) \$ 608.14
	Health Net (HMO) 617.64
	Kaiser (HMO) 719.62
Other Factors for Monthly Premium Contributions:	Above premiums are for new retirees who are under age 65 and completed 25 or more years of continuous service. Employees who retire with a minimum of 20 years of continuous service only receive a percentage as follows:
	20 years 50%
	21 years 60%
	22 years 70%
	23 years 80%
	24 years 90%
	25 years 100%

Retiree Health Stipend ONLY

Monthly Premium Contributions for Future Retirees:	<u>Coverage</u>	<u>Stipend</u>
	Single-Retiree Only	\$ 39.75
	Two-Party (retiree plus dependent)	53.69
	Family (retiree plus two or more dependents)	61.50

COUNTY OF KERN
 SCHEDULE OF CONTRIBUTIONS
 OTHER POST-EMPLOYMENT BENEFITS
 FOR THE YEAR ENDING JUNE 30, 2009 (IN THOUSANDS)

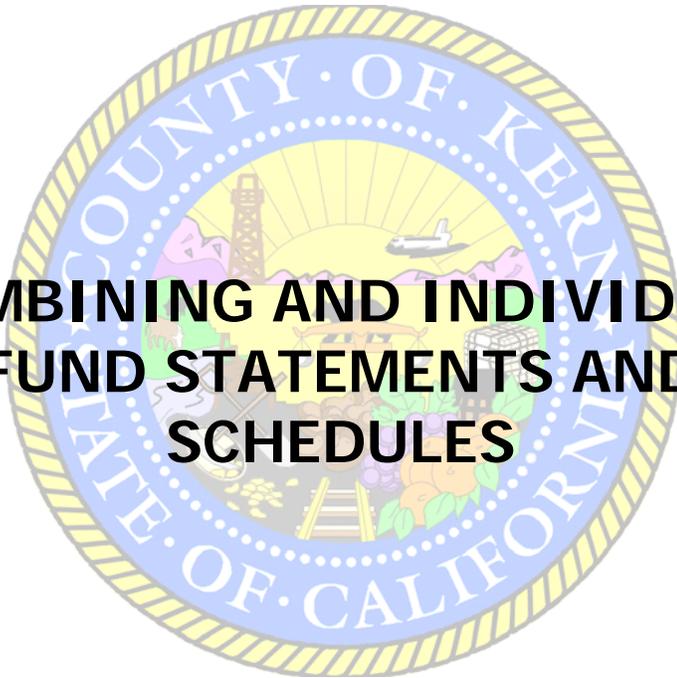
Retiree Health Premium Supplement Program (RHPSP)			
<u>Year Ended June 30,</u>	<u>Actual Annual Contribution</u>	<u>Actual Required Contribution</u>	<u>Percentage Contribution</u>
2007	\$ 4,568	\$ 7,677	60%
2008	9,299	9,299	100%
2009	9,884	6,480	153%

Retiree Health Stipend			
<u>Year Ended June 30,</u>	<u>Actual Annual Contribution</u>	<u>Actual Required Contribution</u>	<u>Percentage Contribution</u>
2007	\$ 1,340	*	*
2008	2,728	*	*
2009	2,709	*	*

* Plan funded by the pay-as-you-go method



**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND
SCHEDULES**





**NON-MAJOR
GOVERNMENTAL FUNDS**

COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2009 (IN THOUSANDS)

	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>TOTAL NON-MAJOR GOVERNMENTAL FUNDS</u>
ASSETS				
Assets:				
Pooled Cash and Investments	\$ 55,157	\$ 8,961	\$ 4,558	\$ 68,676
Revolving Fund Cash	2			2
Cash and Investments Deposited with Trustee			106,049	106,049
Interest Receivable	241	47	22	310
Taxes Receivable	1,601			1,601
Accounts Receivable				
Accrued Revenue	10,656	268		10,924
Due from Other Funds	1,257			1,257
Advances Receivable	118		9,786	9,904
Due from Other Agencies	1,013			1,013
Loans Receivable			1,261	1,261
Total Assets	<u>\$ 70,045</u>	<u>\$ 9,276</u>	<u>\$ 121,676</u>	<u>\$ 200,997</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 2,276			\$ 2,276
Salaries and Employee Benefits Payable	261			261
Advances Payable	341	3,232		3,573
Due to Other Funds	9,399			9,399
Due to Other Agencies	253			253
Loans Payable				
Accrued Expenses/Expenditures				
Deferred Revenue	2,797			2,797
Total Liabilities	<u>15,327</u>	<u>3,232</u>		<u>18,559</u>
Fund Balances:				
Reserved	8,323	8,838	121,676	138,837
Unreserved, reported in:				
Special Revenue Funds	22,181			22,181
Capital Projects Funds	24,214	(2,794)		21,420
Total Fund Balances	<u>54,718</u>	<u>6,044</u>	<u>121,676</u>	<u>182,438</u>
Total Liabilities and Fund Balances	<u>\$ 70,045</u>	<u>\$ 9,276</u>	<u>\$ 121,676</u>	<u>\$ 200,997</u>

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)**

	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
REVENUES:				
Taxes	\$ 3,093	\$	\$	\$ 3,093
Licenses, Permits and Franchises	3,239			3,239
Fines, Forfeitures and Penalties	9,161			9,161
Revenues from Use of Money and Property	1,708	345	1,230	3,283
Aid from Other Governmental Agencies	76,909	14,702	8,096	99,707
Charges for Current Services	4,374			4,374
Other Revenues	3,657	1,849	32,324	37,830
Total Revenues	102,141	16,896	41,650	160,687
EXPENDITURES:				
Current:				
General Government	13		36	49
Public Protection	5,250			5,250
Health and Sanitation	2,276			2,276
Public Assistance	29,317			29,317
Public Ways and Facilities	4,412			4,412
Capital Outlay		17,933		17,933
Debt Service:				
Principal			16,674	16,674
Interest			25,896	25,896
Cost of Issuance			3,020	3,020
Total Expenditures	41,268	17,933	45,626	104,827
Excess (Deficiency) of Revenues over (under) Expenditures	60,873	(1,037)	(3,976)	55,860
OTHER FINANCING SOURCES (USES):				
Transfers In	12,215		2,821	15,036
Transfers Out	(76,704)		(125)	(76,829)
Refunding Bonds Issued			50,000	50,000
Payment to Refunded Bonds Escrow Agent			(50,000)	(50,000)
Certificates of Participation Issued			95,410	95,410
Discount on Certificates of Participation			(1,195)	(1,195)
Total Other Financing Sources (Uses)	(64,489)		96,911	32,422
Net Changes in Fund Balances	(3,616)	(1,037)	92,935	88,282
Fund Balances, July 1, 2008 (as previously reported)	57,337	7,081	28,741	93,159
Prior Period Adjustment	997			997
Fund Balances, June 30, 2009	\$ 54,718	\$ 6,044	\$ 121,676	\$ 182,438

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 State and Federal regulations regarding accessibility for handicapped persons.

Animal Care Donations – This fund holds donations received for the use of providing services to benefit the animals in the County.

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.

A-C Farm Adv – This fund holds grant money received to be used for the support of specific field research activities conducted by the Farm & Home Advisor's.

Bio Terrorism Grant – This fund holds grant monies received for preparation of response to bio-terrorism outbreaks, infectious disease, and other public health threats.

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 Development – This fund 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.

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.

Criminalistics Laboratories – This fund uses revenues received from a \$50 dollar 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.

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS (Continued)

Department of Human Services 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.

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.

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.

Emergency Medical Services Week Donations – This fund accounts for the deposit and disbursement of donated funds for EMS Week Activities.

Health NNFP – This fund holds grant money that is used to reimburse the Department of Public Health/Nursing Division for expenses related to the Nurse Family Partnership Program for a period of three years.

Health Local Option – This fund has the purpose of holding deposits obtained under the Local Option Plan for Leaking Underground Storage Tanks.

Health State LUST Program – This fund accounts for the implementation of the State Leaking Underground Storage Tank Program.

HIDTA – State Asset Forfeiture – This fund accounts for the proceeds resulting from asset seizures, forfeitures, and equitable sharing with participating agencies that results from drug related cases.

In-Home Supportive Services – 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.

Kiosk Trust – This fund accounts for the informational kiosks that are placed throughout the County as a visual portal containing visitor and emergency information.

KCIRT – This fund accounts for the training and stress management support for emergency services first responder teams.

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS (Continued)

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

Litter Cleanup – This fund accounts for fees from littering fines used to support litter cleanup.

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 document filing fee used to defray the cost of converting the Recorder's document storage system to micrographics.

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

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

Parks-Tehachapi Mountain Forest – This fund holds excess revenues from the sale of lumber to partly pay for the forest cleanup of overcrowded fuels in the Tehachapi Mountain Park.

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 Admin Surcharge – This fund collects specified building permit fees applied to new development 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 holds revenues received as a result of assets seized during drug-related arrests.

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

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

Public Improvement Districts – These funds account for monies derived from assessment districts for the construction of public improvements.

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

Recorder's 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's 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 R&T Code Section 4710.

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS (Continued)

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

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 Jamison Center.

Sheriff Fingerprint Identification – 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 Subpoena – This fund accounts for reimbursements to the County for costs incurred when County employees are obligated by a subpoena to attend a civil action.

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

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

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 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 State Asset Forfeiture – 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.

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 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 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 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 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 proceeding and criminal convictions.

Solid Waste Enforcement – This fund accounts for money received from the Enforcement Assistance Grant for Solid Waste Management.

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS (Continued)

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

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

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.

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.

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: Animal Care, Animal Control Feline Carcasses, Child Restraint Loaner, County-wide Crime Prevention, Court-Temp. Construction, Eminent Domain Proceedings, Experimental Farm, Graffiti Abatement, Health-Fax Death Certificate, Hospital Preparedness Program, Juvenile Justice Facility, Planning CEQA Revolving, Public Health Miscellaneous, TEH Transport Impact Fee/Core, TEH Transport Impact Fee/Non-Core, Vital & Health Statistics.

COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2009 (IN THOUSANDS)

Page 1 of 8

	TOTAL	ABATEMENT COST	AGING AND ADULT SERVICES	ALCOHOL ABUSE	ALCOHOL PROGRAM
ASSETS					
Pooled Cash and Investments	\$ 55,157	\$ 392	\$	\$ 12	\$ 285
Revolving Fund Cash	2		2		
Interest Receivable	241		2		1
Taxes Receivable	1,601				
Accrued Revenue	10,656		2,510		
Due from Other Funds	1,257		74		
Advances to Other Funds	118				
Due from Other Agencies	1,013			9	11
Total Assets	\$ 70,045	\$ 392	\$ 2,588	\$ 21	\$ 297
LIABILITIES AND FUND BALANCES (DEFICITS)					
Liabilities:					
Accounts Payable	\$ 2,276	\$	\$ 225	\$	\$
Salaries and Employee Benefits Payable	261		187		
Advances from Other Funds	341		319		
Due to Other Funds	9,399		1,183		
Due to Other Agencies	253				
Deferred Revenue	2,797				
Total Liabilities	15,327		1,914		
Fund Balances (Deficits):					
Reserved	8,323	176	6		
Unreserved:					
Designated	22,181	384		10	313
Undesignated	24,214	(168)	668	11	(16)
Total Fund Balances (Deficits)	54,718	392	674	21	297
Total Liabilities and Fund Balances	\$ 70,045	\$ 392	\$ 2,588	\$ 21	\$ 297

<u>ANIMAL CARE DONATIONS</u>	<u>AUTOMATED CO. WARRANT SYSTEM</u>	<u>AUTOMATED FINGERPRINT</u>	<u>A-C FARM ADV AGT RESEARCH</u>	<u>BIO TERRORISM GRANT</u>	
\$ 17	\$ 26	\$ 1,472	\$ 406	\$ 663	
		9	2	4	
	7	27			
<u>\$ 17</u>	<u>\$ 33</u>	<u>\$ 1,508</u>	<u>\$ 408</u>	<u>\$ 667</u>	
					ASSETS
					Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
					Advances to Other Funds
					Due from Other Agencies
					Total Assets
					LIABILITIES AND FUND BALANCES (DEFICITS)
\$	\$	\$	\$	\$	515
					Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Advances from Other Funds
					Due to Other Funds
					Due to Other Agencies
					Deferred Revenue
					668
					Total Liabilities
					1,183
					Fund Balances (Deficits):
					Reserved
					Unreserved:
					Designated
					Undesignated
4			401	83	
13	33	1,508	7	(599)	
17	33	1,508	408	(516)	
<u>17</u>	<u>33</u>	<u>1,508</u>	<u>408</u>	<u>667</u>	
					Total Fund Balances (Deficits)
					Total Liabilities and Fund Balances

COUNTY OF KERN
 COMBINING BALANCE SHEET (CONTINUED)
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2009 (IN THOUSANDS)

Page 2 of 8

	BOARD OF TRADE ADVERTISING	BUILDING INSPECTION	COMMUNITY DEVELOPMENT	COUNTY SERVICE AREAS	CRIMINAL JUSTICE FACILITY
ASSETS					
Pooled Cash and Investments	\$ 38	\$ 6,342	\$ 540	\$ 8,569	\$ 269
Revolving Fund Cash					
Interest Receivable		36	3	46	
Taxes Receivable				1,601	
Accrued Revenue			70		
Due from Other Funds					
Advances to Other Funds				118	
Due from Other Agencies					279
Total Assets	\$ 38	\$ 6,378	\$ 613	\$ 10,334	\$ 548
LIABILITIES AND FUND BALANCES (DEFICITS)					
Liabilities:					
Accounts Payable	\$	\$ 6	\$ 278	\$ 20	\$
Salaries and Employee Benefits Payable		74			
Advances from Other Funds					
Due to Other Funds					
Due to Other Agencies				253	
Deferred Revenue				1,578	
Total Liabilities		80	278	1,851	
Fund Balances (Deficits):					
Reserved		1,476		6,542	
Unreserved:					
Designated	23	3,179		205	300
Undesignated	15	1,643	335	1,736	248
Total Fund Balances (Deficits)	38	6,298	335	8,483	548
Total Liabilities and Fund Balances	\$ 38	\$ 6,378	\$ 613	\$ 10,334	\$ 548

<u>CRIMINALISTICS LABORATORIES</u>	<u>DA COURT ORDERED PENALTIES</u>	<u>DA/SHERIFF/ PROBATION DNA FUND</u>	<u>DHS WRAPAROUND SAVINGS</u>	<u>DA EQUIPMENT AUTOMATION</u>	
\$ 10	\$ 1,339	\$ 148	\$ 1,021	\$ 619	ASSETS
					Pooled Cash and Investments
					Revolving Fund Cash
				3	Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
					Advances to Other Funds
		44			Due from Other Agencies
<u>\$ 10</u>	<u>\$ 1,339</u>	<u>\$ 192</u>	<u>\$ 1,021</u>	<u>\$ 622</u>	Total Assets
					LIABILITIES AND FUND BALANCES (DEFICITS)
\$	\$	\$	\$	\$	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Advances from Other Funds
					Due to Other Funds
					Due to Other Agencies
					Deferred Revenue
					Total Liabilities
					Fund Balances (Deficits):
					Reserved
					Unreserved:
	511	182	1,029	628	Designated
10	828	10	(8)	(6)	Undesignated
<u>10</u>	<u>1,339</u>	<u>192</u>	<u>1,021</u>	<u>622</u>	Total Fund Balances (Deficits)
<u>\$ 10</u>	<u>\$ 1,339</u>	<u>\$ 192</u>	<u>\$ 1,021</u>	<u>\$ 622</u>	Total Liabilities and Fund Balances

COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2009 (IN THOUSANDS)

Page 3 of 8

	DA-FEDERAL FORFEITURE	DA LOCAL FORFEITURES	DOMESTIC VIOLENCE	DRUG PROGRAM	EMERGENCY MEDICAL PAYMENTS
ASSETS					
Pooled Cash and Investments	\$ 44	\$ 1,228	\$ 199	\$ 306	\$ 231
Revolving Fund Cash					
Interest Receivable		7		2	3
Taxes Receivable					
Accrued Revenue					
Due from Other Funds					
Advances to Other Funds					
Due from Other Agencies			6	1	150
Total Assets	<u>\$ 44</u>	<u>\$ 1,235</u>	<u>\$ 205</u>	<u>\$ 309</u>	<u>\$ 384</u>
LIABILITIES AND FUND BALANCES (DEFICITS)					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Advances from Other Funds					
Due to Other Funds					
Due to Other Agencies					
Deferred Revenue					
Total Liabilities					
Fund Balances (Deficits):					
Reserved					
Unreserved:					
Designated	76	701	221	268	378
Undesignated	(32)	534	(16)	41	6
Total Fund Balances (Deficits)	<u>44</u>	<u>1,235</u>	<u>205</u>	<u>309</u>	<u>384</u>
Total Liabilities and Fund Balances	<u>\$ 44</u>	<u>\$ 1,235</u>	<u>\$ 205</u>	<u>\$ 309</u>	<u>\$ 384</u>

<u>EMS WEEK- DONATIONS</u>	<u>HEALTH NNFP</u>	<u>HEALTH LOCAL OPTION</u>	<u>HEALTH STATE LUST PROGRAM</u>	<u>HIDTA STATE ASSET FORFEIT</u>	
\$ 23	\$ 301	\$ 34	\$ 67	\$ 143	ASSETS
	3				Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
1					Accrued Revenue
					Due from Other Funds
					Advances to Other Funds
					Due from Other Agencies
<u>\$ 24</u>	<u>\$ 304</u>	<u>\$ 34</u>	<u>\$ 67</u>	<u>\$ 143</u>	Total Assets
					LIABILITIES AND FUND BALANCES (DEFICITS)
\$	\$	\$	\$	\$	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Advances from Other Funds
					Due to Other Funds
					Due to Other Agencies
					Deferred Revenue
	<u>304</u>				Total Liabilities
	<u>304</u>				Fund Balances (Deficits):
					Reserved
					Unreserved:
					Designated
19		27	4		Undesignated
5		7	63	143	
<u>24</u>		<u>34</u>	<u>67</u>	<u>143</u>	Total Fund Balances (Deficits)
<u>\$ 24</u>	<u>\$ 304</u>	<u>\$ 34</u>	<u>\$ 67</u>	<u>\$ 143</u>	Total Liabilities and Fund Balances

COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2009 (IN THOUSANDS)

Page 4 of 8

	IHSS PUBLIC AUTHORITY	JUVENILE INMATE WELFARE	KERN COUNTY CHILDREN'S FUND	KIOSK TRUST FUND	KCIRT FUND
ASSETS					
Pooled Cash and Investments	\$ 189	\$ 214	\$ 487	\$ 20	\$ 3
Revolving Fund Cash					
Interest Receivable	2	1	3		
Taxes Receivable					
Accrued Revenue	1,042				
Due from Other Funds	1,183				
Advances to Other Funds					
Due from Other Agencies					
Total Assets	<u>\$ 2,416</u>	<u>\$ 215</u>	<u>\$ 490</u>	<u>\$ 20</u>	<u>\$ 3</u>
LIABILITIES AND FUND BALANCES (DEFICITS)					
Liabilities:					
Accounts Payable	\$ 1,232				
Salaries and Employee Benefits Payable					
Advances from Other Funds					
Due to Other Funds	1,183				
Due to Other Agencies					
Deferred Revenue					
Total Liabilities	<u>2,415</u>				
Fund Balances (Deficits):					
Reserved					
Unreserved:					
Designated		206	461	19	5
Undesignated	1	9	29	1	(2)
Total Fund Balances (Deficits)	<u>1</u>	<u>215</u>	<u>490</u>	<u>20</u>	<u>3</u>
Total Liabilities and Fund Balances	<u>\$ 2,416</u>	<u>\$ 215</u>	<u>\$ 490</u>	<u>\$ 20</u>	<u>\$ 3</u>

<u>LIBRARY BOOKS</u>	<u>LITTER CLEANUP</u>	<u>LOCAL PUBLIC SAFETY</u>	<u>MICRO- GRAPHICS</u>	<u>NSP GRANT</u>	
\$ 357	\$ 1	\$	\$ 19	\$	ASSETS
2					Pooled Cash and Investments
		7,033			Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
					Advances to Other Funds
					Due from Other Agencies
<u>\$ 359</u>	<u>\$ 1</u>	<u>\$ 7,033</u>	<u>\$ 19</u>	<u>\$</u>	Total Assets
					LIABILITIES AND FUND BALANCES (DEFICITS)
\$	\$	\$	\$	\$	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
		7,033			Advances from Other Funds
					Due to Other Funds
					Due to Other Agencies
					Deferred Revenue
		<u>7,033</u>			Total Liabilities
					Fund Balances (Deficits):
					Reserved
					Unreserved:
					Designated
308					Undesignated
<u>51</u>	<u>1</u>		<u>19</u>		Total Fund Balances (Deficits)
<u>359</u>	<u>1</u>		<u>19</u>		Total Liabilities and Fund Balances
<u>\$ 359</u>	<u>\$ 1</u>	<u>\$ 7,033</u>	<u>\$ 19</u>	<u>\$</u>	

COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2009 (IN THOUSANDS)

Page 5 of 8

	OFF HWY MOTOR VEH. LIC.	PARCEL MAP IN-LIEU FEES	PARKS- DERBY ACRES	PARKS TEHACHAPI MTN. FOREST	PLANNED LOCAL DRAINAGE
ASSETS					
Pooled Cash and Investments	\$ 218	\$ 828		\$ 5	\$ 1,052
Revolving Fund Cash					
Interest Receivable		5		1	6
Taxes Receivable					
Accrued Revenue					
Due from Other Funds					
Advances to Other Funds					
Due from Other Agencies					
Total Assets	<u>\$ 218</u>	<u>\$ 833</u>	<u>\$</u>	<u>\$ 6</u>	<u>\$ 1,058</u>
LIABILITIES AND FUND BALANCES (DEFICITS)					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Advances from Other Funds					
Due to Other Funds					
Due to Other Agencies					
Deferred Revenue					
Total Liabilities					
Fund Balances (Deficits):					
Reserved					119
Unreserved:					
Designated	234	825		1	912
Undesignated	(16)	8		5	27
Total Fund Balances (Deficits)	<u>218</u>	<u>833</u>	<u></u>	<u>6</u>	<u>1,058</u>
Total Liabilities and Fund Balances	<u>\$ 218</u>	<u>\$ 833</u>	<u>\$</u>	<u>\$ 6</u>	<u>\$ 1,058</u>

<u>PLANNED SEWER</u>	<u>PLANNING ADMIN SURCHARGE</u>	<u>PROBATION ASSET FORFEITURE</u>	<u>PROBATION DJJ REALIGNMENT</u>	<u>PROBATION TRAINING</u>	
\$ 3,045	\$ 1,246	\$ 46	\$ 1,574	\$ 128	ASSETS
7	9		16		Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
					Advances to Other Funds
					Due from Other Agencies
<u>\$ 3,052</u>	<u>\$ 1,255</u>	<u>\$ 46</u>	<u>\$ 1,590</u>	<u>\$ 128</u>	Total Assets
					LIABILITIES AND FUND BALANCES (DEFICITS)
\$	\$	\$	\$	\$	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Advances from Other Funds
					Due to Other Funds
					Due to Other Agencies
					Deferred Revenue
					Total Liabilities
					Fund Balances (Deficits):
					Reserved
					Unreserved:
					Designated
					Undesignated
1,541	57	45	595	24	Total Fund Balances (Deficits)
<u>1,511</u>	<u>1,198</u>	<u>1</u>	<u>995</u>	<u>104</u>	
<u>3,052</u>	<u>1,255</u>	<u>46</u>	<u>1,590</u>	<u>128</u>	Total Liabilities and Fund Balances
<u>\$ 3,052</u>	<u>\$ 1,255</u>	<u>\$ 46</u>	<u>\$ 1,590</u>	<u>\$ 128</u>	

COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2009 (IN THOUSANDS)

Page 6 of 8

	PUBLIC IMP. DISTRICTS	RANGE IMPROVEMENT	REAL ESTATE FRAUD	RECORDERS FEE	RECORDER MODERNIZATION
ASSETS					
Pooled Cash and Investments	\$ 11	\$ 84	\$ 245	\$ 2,141	\$ 188
Revolving Fund Cash					
Interest Receivable			1		1
Taxes Receivable					
Accrued Revenue					
Due from Other Funds					
Advances to Other Funds					
Due from Other Agencies				475	
Total Assets	<u>\$ 11</u>	<u>\$ 84</u>	<u>\$ 246</u>	<u>\$ 2,616</u>	<u>\$ 189</u>
LIABILITIES AND FUND BALANCES (DEFICITS)					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Advances from Other Funds	22				
Due to Other Funds					
Due to Other Agencies					
Deferred Revenue					
Total Liabilities	<u>22</u>				
Fund Balances (Deficits):					
Reserved					
Unreserved:					
Designated		28	53	2,344	127
Undesignated	(11)	56	193	272	62
Total Fund Balances (Deficits)	<u>(11)</u>	<u>84</u>	<u>246</u>	<u>2,616</u>	<u>189</u>
Total Liabilities and Fund Balances	<u>\$ 11</u>	<u>\$ 84</u>	<u>\$ 246</u>	<u>\$ 2,616</u>	<u>\$ 189</u>

RECORDER SSN TRUNCATION	REDEMPTION SYSTEMS	RMA HAZARDOUS WASTE	SHELTER CARE	SHERIFF- CAL I.D.	
\$ 182	\$ 2,691	\$ 677	\$ 179	\$ 2,978	ASSETS
					Pooled Cash and Investments
					Revolving Fund Cash
				17	Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
					Advances to Other Funds
					Due from Other Agencies
<u>\$ 182</u>	<u>\$ 2,691</u>	<u>\$ 677</u>	<u>\$ 179</u>	<u>\$ 2,995</u>	Total Assets
					LIABILITIES AND FUND BALANCES (DEFICITS)
\$	\$	\$	\$	\$	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Advances from Other Funds
					Due to Other Funds
					Due to Other Agencies
					Deferred Revenue
					Total Liabilities
					Fund Balances (Deficits):
					Reserved
					Unreserved:
					Designated
168	2,317	392	241		Undesignated
14	374	285	(62)	2,995	
<u>182</u>	<u>2,691</u>	<u>677</u>	<u>179</u>	<u>2,995</u>	Total Fund Balances (Deficits)
<u>\$ 182</u>	<u>\$ 2,691</u>	<u>\$ 677</u>	<u>\$ 179</u>	<u>\$ 2,995</u>	Total Liabilities and Fund Balances

COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2009 (IN THOUSANDS)

Page 7 of 8

	SHERIFF CIVIL SUBPOENA	SHERIFF DRUG ABUSE GANG DIVERSION	SHERIFF FACILITY TRAINING	SHERIFF INMATE WELFARE	SHERIFF STATE ASSET FORFEITURE
ASSETS					
Pooled Cash and Investments	\$ 74	\$ 267	\$ 110	\$ 5,753	221
Revolving Fund Cash					
Interest Receivable		1		31	
Taxes Receivable					
Accrued Revenue					
Due from Other Funds					
Advances to Other Funds					
Due from Other Agencies					
Total Assets	<u>\$ 74</u>	<u>\$ 268</u>	<u>\$ 110</u>	<u>\$ 5,784</u>	<u>\$ 221</u>
LIABILITIES AND FUND BALANCES (DEFICITS)					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Advances from Other Funds					
Due to Other Funds					
Due to Other Agencies					
Deferred Revenue					
Total Liabilities					
Fund Balances (Deficits):					
Reserved					
Unreserved:					
Designated					
Undesignated	74	268	110	5,784	221
Total Fund Balances (Deficits)	<u>74</u>	<u>268</u>	<u>110</u>	<u>5,784</u>	<u>221</u>
Total Liabilities and Fund Balances	<u>\$ 74</u>	<u>\$ 268</u>	<u>\$ 110</u>	<u>\$ 5,784</u>	<u>\$ 221</u>

<u>SHERIFF- TRAINING FUND</u>	<u>SHERIFF'S VOLUNTEER SERVICE GROUP</u>	<u>SHERIFF- WORK RELEASE</u>	<u>SHERIFF CIVIL AUTOMATED</u>	<u>SHERIFF SIDEARM CONVERSION</u>	
\$ 43	\$ 85	\$ 105	\$ 581	\$ 12	
1		2	3		
<u>44</u>	<u>85</u>	<u>107</u>	<u>584</u>	<u>12</u>	
					ASSETS
					Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
					Advances to Other Funds
					Due from Other Agencies
					Total Assets
					LIABILITIES AND FUND BALANCES (DEFICITS)
					Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Advances from Other Funds
					Due to Other Funds
					Due to Other Agencies
					Deferred Revenue
					Total Liabilities
					Fund Balances (Deficits):
					Reserved
					Unreserved:
					Designated
					Undesignated
44	85	107	584	12	
44	85	107	584	12	Total Fund Balances (Deficits)
<u>44</u>	<u>85</u>	<u>107</u>	<u>584</u>	<u>12</u>	Total Liabilities and Fund Balances

COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2009 (IN THOUSANDS)

Page 8 of 8

	SHERIFF JUDGEMENT DEBTOR FEE	SHERIFF DRUG AWARENESS PROG.	SHERIFF CONTROLLED SUBSTANCE	SOLID WASTE ENFORCEMENT	STRONG MOTION INSTRUMENTATION
ASSETS					
Pooled Cash and Investments	\$ 913	\$ 847	\$ 74	\$ 119	\$ 49
Revolving Fund Cash					
Interest Receivable		4			
Taxes Receivable					
Accrued Revenue					
Due from Other Funds					
Advances to Other Funds					
Due from Other Agencies					
Total Assets	<u>\$ 913</u>	<u>\$ 851</u>	<u>\$ 74</u>	<u>\$ 119</u>	<u>\$ 49</u>
LIABILITIES AND FUND BALANCES (DEFICITS)					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Advances from Other Funds					
Due to Other Funds					
Due to Other Agencies					
Deferred Revenue					
Total Liabilities					
Fund Balances (Deficits):					
Reserved:					
Unreserved:					
Designated				14	70
Undesignated	913	851	74	105	(21)
Total Fund Balances (Deficits)	<u>913</u>	<u>851</u>	<u>74</u>	<u>119</u>	<u>49</u>
Total Liabilities and Fund Balances	<u>\$ 913</u>	<u>\$ 851</u>	<u>\$ 74</u>	<u>\$ 119</u>	<u>\$ 49</u>

<u>TOBACCO EDUCATION CONTROL</u>	<u>VITAL HEALTH STATISTICS RECORDER</u>	<u>VITAL & HEALTH STAT- CO. CLERK</u>	<u>WILDLIFE RESOURCES</u>	<u>OTHER SPECIAL REVENUE</u>					
\$	75	\$	385	\$	31	\$	1,861		<u>ASSETS</u>
	1						6		Pooled Cash and Investments
									Revolving Fund Cash
									Interest Receivable
									Taxes Receivable
									Accrued Revenue
									Due from Other Funds
									Advances to Other Funds
							4		Due from Other Agencies
\$	<u>76</u>	\$	<u>385</u>	\$	<u>31</u>	\$	<u>1,871</u>		Total Assets
									<u>LIABILITIES AND FUND BALANCES (DEFICITS)</u>
\$	\$	\$	\$	\$	\$				Liabilities:
									Accounts Payable
									Salaries and Employee Benefits Payable
									Advances from Other Funds
									Due to Other Funds
									Due to Other Agencies
	76						171		Deferred Revenue
	<u>76</u>						<u>171</u>		Total Liabilities
							4		Fund Balances (Deficits):
									Reserved
									Unreserved:
			366		28		1,854		Designated
			19		(1)		(154)		Undesignated
			<u>385</u>		<u>31</u>		<u>1,700</u>		Total Fund Balances (Deficits)
\$	<u>76</u>	\$	<u>385</u>	\$	<u>31</u>	\$	<u>1,871</u>		Total Liabilities and Fund Balances

COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

Page 1 of 8

	TOTAL	ABATEMENT COST	AGING AND ADULT SERVICES	ALCOHOL ABUSE	ALCOHOL PROGRAM
REVENUES:					
Taxes	\$ 3,093	\$ 22	\$	\$	\$
Licenses, Permits and Franchises	3,239				
Fines, Forfeitures and Penalties	9,161	12		105	120
Revenues from Use of Money and Property	1,708	8	11		11
Aid from Other Governmental Agencies	76,909		10,385		
Charges for Current Services	4,374		1,311		
Other Revenues	3,657		263		
Total Revenues	102,141	42	11,970	105	131
EXPENDITURES:					
General Government	13				
Public Protection	5,250				
Health and Sanitation	2,276				
Public Assistance	29,317		12,431		
Public Ways and Facilities	4,412				
Total Expenditures	41,268		12,431		
Excess (Deficiency) of Revenues Over Expenditures	60,873	42	(461)	105	131
OTHER FINANCING SOURCES (USES):					
Transfers In	12,215		1,962		
Transfers Out	(76,704)	(300)	(1,247)	(94)	(142)
Total Other Financing Sources (Uses)	(64,489)	(300)	715	(94)	(142)
Net Changes in Fund Balances (Deficits)	(3,616)	(258)	254	11	(11)
Fund Balances (Deficits), July 1, 2008	57,337	650	420	10	308
Prior Period Adjustment	997				
Fund Balances (Deficits), June 30, 2009	\$ 54,718	\$ 392	\$ 674	\$ 21	\$ 297

<u>ANIMAL CARE DONATIONS</u>	<u>AUTOMATED CO. WARRANT SYSTEM</u>	<u>AUTOMATED FINGERPRINT</u>	<u>A-C FARM ADV AGT RESEARCH</u>	<u>BIO TERRORISM GRANT</u>	
\$	\$	\$	\$	\$	REVENUES:
	69	320	15		Taxes
		52			Licenses, Permits and Franchises
				930	Fines, Forfeitures and Penalties
					Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
<u>13</u>					Total Revenues
<u>13</u>	<u>69</u>	<u>372</u>	<u>15</u>	<u>930</u>	EXPENDITURES:
					General Government
					Public Protection
					Health and Sanitation
					Public Assistance
					Public Ways and Facilities
					Total Expenditures
<u>13</u>	<u>69</u>	<u>372</u>	<u>15</u>	<u>930</u>	Excess (Deficiency) of Revenues Over Expenditures
					OTHER FINANCING SOURCES (USES):
					Transfers In
					Transfers Out
<u>(1)</u>	<u>(43)</u>	<u>(200)</u>		<u>(1,443)</u>	Total Other Financing Sources (Uses)
<u>(1)</u>	<u>(43)</u>	<u>(200)</u>		<u>(1,443)</u>	Net Changes in Fund Balances (Deficits)
12	26	172	15	(513)	Fund Balances (Deficits), July 1, 2008
5	7	1,336	393	(3)	Prior Period Adjustment
<u>\$ 17</u>	<u>\$ 33</u>	<u>\$ 1,508</u>	<u>\$ 408</u>	<u>\$ (516)</u>	Fund Balances (Deficits), June 30, 2009

COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

Page 2 of 8

	BOARD OF TRADE ADVERTISING	BUILDING INSPECTION	COMMUNITY DEVELOPMENT	COUNTY SERVICE AREAS	CRIMINAL JUSTICE FACILITY
REVENUES:					
Taxes	\$	\$	\$	\$ 3,047	\$
Licenses, Permits and Franchises		3,095			
Fines, Forfeitures and Penalties				51	3,298
Revenues from Use of Money and Property	1	300	3	292	1
Aid from Other Governmental Agencies			7,744		
Charges for Current Services					
Other Revenues	43	1	501	1	
Total Revenues	44	3,396	8,248	3,391	3,299
EXPENDITURES:					
General Government					
Public Protection		4,816		34	
Health and Sanitation				525	
Public Assistance			5,410		
Public Ways and Facilities				2,147	
Total Expenditures		4,816	5,410	2,706	
Excess (Deficiency) of Revenues Over Expenditures	44	(1,420)	2,838	685	3,299
OTHER FINANCING SOURCES (USES):					
Transfers In		1	4	133	
Transfers Out	(28)		(3,039)	(1)	(3,214)
Total Other Financing Sources (Uses)	(28)	1	(3,035)	132	(3,214)
Net Changes in Fund Balances (Deficits)	16	(1,419)	(197)	817	85
Fund Balances (Deficits), July 1, 2008	22	7,717	532	7,666	463
Prior Period Adjustment					
Fund Balances (Deficits), June 30, 2009	\$ 38	\$ 6,298	\$ 335	\$ 8,483	\$ 548

CRIMINALISTICS LABORATORIES	DA COURT ORDERED PENALTIES	DA/SHERIFF/ PROBATION DNA FUND	DHS WRAPAROUND SAVINGS	DA EQUIPMENT AUTOMATION	
\$	\$	\$	\$	\$	REVENUES:
					Taxes
190	984	502		23	Licenses, Permits and Franchises
		1	9		Fines, Forfeitures and Penalties
					Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
<u>190</u>	<u>984</u>	<u>503</u>	<u>9</u>	<u>23</u>	Total Revenues
					EXPENDITURES:
					General Government
					Public Protection
					Health and Sanitation
					Public Assistance
					Public Ways and Facilities
					Total Expenditures
<u>190</u>	<u>984</u>	<u>503</u>	<u>9</u>	<u>23</u>	Excess (Deficiency) of Revenues Over Expenditures
			700		OTHER FINANCING SOURCES (USES):
(180)	(55)	(489)	(700)		Transfers In
					Transfers Out
<u>(180)</u>	<u>(55)</u>	<u>(489)</u>			Total Other Financing Sources (Uses)
10	929	14	9	23	Net Changes in Fund Balances (Deficits)
	410	178	1,012	599	Fund Balances (Deficits), July 1, 2008
					Prior Period Adjustment
<u>\$ 10</u>	<u>\$ 1,339</u>	<u>\$ 192</u>	<u>\$ 1,021</u>	<u>\$ 622</u>	Fund Balances (Deficits), June 30, 2009

COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

Page 3 of 8

	DA-FEDERAL FORFEITURE	DA LOCAL FORFEITURES	DOMESTIC VIOLENCE	DRUG PROGRAM	EMERGENCY MEDICAL PAYMENTS
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises			94		
Fines, Forfeitures and Penalties	8	70	72	42	1,750
Revenues from Use of Money and Property	3	43	2	10	13
Aid from Other Governmental Agencies					279
Charges for Current Services					
Other Revenues					
Total Revenues	11	113	168	52	2,042
EXPENDITURES:					
General Government					
Public Protection	40				
Health and Sanitation					1,745
Public Assistance					
Public Ways and Facilities					
Total Expenditures	40				1,745
Excess (Deficiency) of Revenues Over Expenditures	(29)	113	168	52	297
OTHER FINANCING SOURCES (USES):					
Transfers In					
Transfers Out			(180)	(9)	(361)
Total Other Financing Sources (Uses)			(180)	(9)	(361)
Net Changes in Fund Balances (Deficits)	(29)	113	(12)	43	(64)
Fund Balances (Deficits), July 1, 2008	73	1,122	217	266	448
Prior Period Adjustment					
Fund Balances (Deficits), June 30, 2009	\$ 44	\$ 1,235	\$ 205	\$ 309	\$ 384

EMS WEEK-DONATIONS	HEALTH NNFP	HEALTH LOCAL OPTION	HEALTH STATE LUST PROGRAM	HIDTA STATE ASSET FORFEIT	
\$	\$	\$	\$	\$	REVENUES:
					Taxes
				11	Licenses, Permits and Franchises
1	4	1		5	Fines, Forfeitures and Penalties
					Revenues from Use of Money and Property
	110	6	63		Aid from Other Governmental Agencies
2					Charges for Current Services
					Other Revenues
3	114	7	63	16	Total Revenues
					EXPENDITURES:
					General Government
					Public Protection
					Health and Sanitation
					Public Assistance
					Public Ways and Facilities
					Total Expenditures
3	114	7	63	16	Excess (Deficiency) of Revenues Over Expenditures
					OTHER FINANCING SOURCES (USES):
					Transfers In
(3)	(124)				Transfers Out
(3)	(124)				Total Other Financing Sources (Uses)
	(10)	7	63	16	Net Changes in Fund Balances (Deficits)
24	10	27	4	127	Fund Balances (Deficits), July 1, 2008
					Prior Period Adjustment
\$ 24	\$	\$ 34	\$ 67	\$ 143	Fund Balances (Deficits), June 30, 2009

COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

Page 4 of 8

	IHSS PUBLIC AUTHORITY	JUVENILE INMATE WELFARE	KERN COUNTY CHILDREN'S FUND	KIOSK TRUST FUND	KCIRT FUND
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties					
Revenues from Use of Money and Property	30	26	22	1	
Aid from Other Governmental Agencies	2,416		46		
Charges for Current Services			206		
Other Revenues				11	3
Total Revenues	<u>2,446</u>	<u>26</u>	<u>274</u>	<u>12</u>	<u>3</u>
EXPENDITURES:					
General Government					
Public Protection					
Health and Sanitation					
Public Assistance	11,473				
Public Ways and Facilities					
Total Expenditures	<u>11,473</u>				
Excess (Deficiency) of Revenues Over Expenditures	<u>(9,027)</u>	<u>26</u>	<u>274</u>	<u>12</u>	<u>3</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	8,922				
Transfers Out			(309)	(12)	(5)
Total Other Financing Sources (Uses)	<u>8,922</u>		<u>(309)</u>	<u>(12)</u>	<u>(5)</u>
Net Changes in Fund Balances (Deficits)	(105)	26	(35)		(2)
Fund Balances (Deficits), July 1, 2008	106	189	525	20	5
Prior Period Adjustment					
Fund Balances (Deficits), June 30, 2009	<u>\$ 1</u>	<u>\$ 215</u>	<u>\$ 490</u>	<u>\$ 20</u>	<u>\$ 3</u>

LIBRARY BOOKS	LITTER CLEANUP	LOCAL PUBLIC SAFETY	MICRO- GRAPHICS	NSP GRANT	
\$	\$	\$	\$	\$	REVENUES:
					Taxes
	5		7		Licenses, Permits and Franchises
16		49,653	186	52	Fines, Forfeitures and Penalties
					Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
					Charges for Current Services
<u>102</u>					Other Revenues
<u>118</u>	<u>5</u>	<u>49,653</u>	<u>193</u>	<u>52</u>	Total Revenues
					EXPENDITURES:
					General Government
					Public Protection
					Health and Sanitation
					Public Assistance
					Public Ways and Facilities
					Total Expenditures
<u>118</u>	<u>5</u>	<u>49,653</u>	<u>193</u>	<u>52</u>	Excess (Deficiency) of Revenues Over Expenditures
					OTHER FINANCING SOURCES (USES):
					Transfers In
<u>(132)</u>	<u>(4)</u>	<u>(54,480)</u>	<u>(636)</u>	<u>(52)</u>	Transfers Out
<u>(132)</u>	<u>(4)</u>	<u>(54,480)</u>	<u>(636)</u>	<u>(52)</u>	Total Other Financing Sources (Uses)
(14)	1	(4,827)	(443)		Net Changes in Fund Balances (Deficits)
373		4,827	462		Fund Balances (Deficits), July 1, 2008
					Prior Period Adjustment
<u>\$ 359</u>	<u>\$ 1</u>	<u>\$</u>	<u>\$ 19</u>	<u>\$</u>	Fund Balances (Deficits), June 30, 2009

COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

Page 5 of 8

	OFF HWY MOTOR VEH. LIC.	PARCEL MAP IN-LIEU FEES	PARKS- DERBY ACRES	PARKS TEHACHAPI MTN. FOREST	PLANNED LOCAL DRAINAGE
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					2
Fines, Forfeitures and Penalties					
Revenues from Use of Money and Property	2	46		6	39
Aid from Other Governmental Agencies	158				
Charges for Current Services		12			
Other Revenues					
Total Revenues	<u>160</u>	<u>58</u>		<u>6</u>	<u>41</u>
EXPENDITURES:					
General Government					
Public Protection					
Health and Sanitation					
Public Assistance					
Public Ways and Facilities					
Total Expenditures					
Excess (Deficiency) of Revenues Over Expenditures	<u>160</u>	<u>58</u>		<u>6</u>	<u>41</u>
OTHER FINANCING SOURCES (USES):					
Transfers In					
Transfers Out	<u>(185)</u>	<u>(116)</u>	<u>(30)</u>	<u>(115)</u>	
Total Other Financing Sources (Uses)	<u>(185)</u>	<u>(116)</u>	<u>(30)</u>	<u>(115)</u>	
Net Changes in Fund Balances (Deficits)	(25)	(58)	(30)	(109)	41
Fund Balances (Deficits), July 1, 2008	243	891	30	115	1,017
Prior Period Adjustment					
Fund Balances (Deficits), June 30, 2009	<u>\$ 218</u>	<u>\$ 833</u>	<u>\$</u>	<u>\$ 6</u>	<u>\$ 1,058</u>

PLANNED SEWER	PLANNING ADMIN SURCHARGE	PROBATION ASSET FORFEITURE	PROBATION DJJ REALIGNMENT	PROBATION TRAINING	
\$	\$	\$	\$	\$	REVENUES:
					Taxes
					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
					Total Revenues
					EXPENDITURES:
					General Government
					Public Protection
					Health and Sanitation
					Public Assistance
					Public Ways and Facilities
					Total Expenditures
					Excess (Deficiency) of Revenues Over Expenditures
					OTHER FINANCING SOURCES (USES):
					Transfers In
					Transfers Out
					Total Other Financing Sources (Uses)
					Net Changes in Fund Balances (Deficits)
					Fund Balances (Deficits), July 1, 2008
					Prior Period Adjustment
					Fund Balances (Deficits), June 30, 2009
52	59	1	61	366	
85	353	1	2,450		
137	412	2	2,511	366	
13					
13					
124	412	2	2,511	366	
	(567)		(1,778)	(262)	
	(567)		(1,778)	(262)	
124	(155)	2	733	104	
1,887	1,410	44	857	24	
1,041					
<u>3,052</u>	<u>1,255</u>	<u>46</u>	<u>1,590</u>	<u>128</u>	

COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

Page 6 of 8

	PUBLIC IMP. DISTRICTS	RANGE IMPROVEMENT	REAL ESTATE FRAUD	RECORDERS FEE	RECORDER MODERNIZATION
REVENUES:					
Taxes	\$ 24	\$	\$	\$	\$
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties	1				
Revenues from Use of Money and Property	10	3	4	35	9
Aid from Other Governmental Agencies	2,202	8			
Charges for Current Services			164	643	186
Other Revenues					
Total Revenues	<u>2,237</u>	<u>11</u>	<u>168</u>	<u>678</u>	<u>195</u>
EXPENDITURES:					
General Government					
Public Protection		8			260
Health and Sanitation					
Public Assistance					
Public Ways and Facilities	2,265				
Total Expenditures	<u>2,265</u>	<u>8</u>			<u>260</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(28)</u>	<u>3</u>	<u>168</u>	<u>678</u>	<u>(65)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	200				
Transfers Out				(1,690)	(18)
Total Other Financing Sources (Uses)	<u>200</u>			<u>(1,690)</u>	<u>(18)</u>
Net Changes in Fund Balances (Deficits)	172	3	168	(1,012)	(83)
Fund Balances (Deficits), July 1, 2008	(183)	81	78	3,628	272
Prior Period Adjustment					
Fund Balances (Deficits), June 30, 2009	<u>\$ (11)</u>	<u>\$ 84</u>	<u>\$ 246</u>	<u>\$ 2,616</u>	<u>\$ 189</u>

RECORDER SSN TRUNCATION	REDEMPTION SYSTEMS	RMA HAZARDOUS WASTE	SHELTER CARE	SHERIFF- CAL I.D.	
\$	\$	\$	\$	\$	REVENUES:
					Taxes
	254	408		662	Licenses, Permits and Franchises
	19	1	1	96	Fines, Forfeitures and Penalties
					Revenues from Use of Money and Property
182					Aid from Other Governmental Agencies
			13		Charges for Current Services
					Other Revenues
<u>182</u>	<u>273</u>	<u>409</u>	<u>14</u>	<u>758</u>	Total Revenues
					EXPENDITURES:
					General Government
					Public Protection
			3		Health and Sanitation
					Public Assistance
					Public Ways and Facilities
			<u>3</u>		Total Expenditures
<u>182</u>	<u>273</u>	<u>409</u>	<u>11</u>	<u>758</u>	Excess (Deficiency) of Revenues Over Expenditures
					OTHER FINANCING SOURCES (USES):
				178	Transfers In
				(360)	Transfers Out
				<u>(182)</u>	Total Other Financing Sources (Uses)
182	273	409	11	576	Net Changes in Fund Balances (Deficits)
	2,418	268	168	2,419	Fund Balances (Deficits), July 1, 2008
					Prior Period Adjustment
<u>\$ 182</u>	<u>\$ 2,691</u>	<u>\$ 677</u>	<u>\$ 179</u>	<u>\$ 2,995</u>	Fund Balances (Deficits), June 30, 2009

COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

Page 7 of 8

	SHERIFF CIVIL SUBPOENA	SHERIFF DRUG ABUSE GANG DIVERSION	SHERIFF FACILITY TRAINING	SHERIFF INMATE WELFARE	SHERIFF STATE ASSET FORFEITURE
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties					46
Revenues from Use of Money and Property		8		229	3
Aid from Other Governmental Agencies					
Charges for Current Services			239		
Other Revenues	8			2,102	
Total Revenues	8	8	239	2,331	49
EXPENDITURES:					
General Government					
Public Protection					
Health and Sanitation					
Public Assistance					
Public Ways and Facilities					
Total Expenditures					
Excess (Deficiency) of Revenues Over Expenditures	8	8	239	2,331	49
OTHER FINANCING SOURCES (USES):					
Transfers In		115			
Transfers Out			(215)	(2,704)	(115)
Total Other Financing Sources (Uses)		115	(215)	(2,704)	(115)
Net Changes in Fund Balances (Deficits)	8	123	24	(373)	(66)
Fund Balances (Deficits), July 1, 2008	66	145	86	6,157	287
Prior Period Adjustment					
Fund Balances (Deficits), June 30, 2009	\$ 74	\$ 268	\$ 110	\$ 5,784	\$ 221

SHERIFF- TRAINING FUND	SHERIFF'S VOLUNTEER SERVICE GROUP	SHERIFF- WORK RELEASE	SHERIFF CIVIL AUTOMATED	SHERIFF SIDEARM CONVERSION	
\$	\$	\$	\$	\$	REVENUES:
					Taxes
					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
7		5	20		Total Revenues
<u>161</u>	<u>7</u>	<u>417</u>	<u>145</u>	<u>7</u>	EXPENDITURES:
<u>168</u>	<u>7</u>	<u>422</u>	<u>165</u>	<u>7</u>	General Government
					Public Protection
					Health and Sanitation
					Public Assistance
					Public Ways and Facilities
					Total Expenditures
<u>168</u>	<u>7</u>	<u>422</u>	<u>165</u>	<u>7</u>	Excess (Deficiency) of Revenues Over Expenditures
					OTHER FINANCING SOURCES (USES):
<u>(237)</u>	<u>(3)</u>	<u>(363)</u>	<u>(79)</u>	<u></u>	Transfers In
<u>(237)</u>	<u>(3)</u>	<u>(363)</u>	<u>(79)</u>	<u></u>	Transfers Out
<u>(69)</u>	<u>4</u>	<u>59</u>	<u>86</u>	<u>7</u>	Total Other Financing Sources (Uses)
<u>113</u>	<u>81</u>	<u>48</u>	<u>498</u>	<u>5</u>	Net Changes in Fund Balances (Deficits)
<u>44</u>	<u>85</u>	<u>107</u>	<u>584</u>	<u>12</u>	Fund Balances (Deficits), July 1, 2008
					Prior Period Adjustment
<u><u>44</u></u>	<u><u>85</u></u>	<u><u>107</u></u>	<u><u>584</u></u>	<u><u>12</u></u>	Fund Balances (Deficits), June 30, 2009

COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

Page 8 of 8

	SHERIFF JUDGEMENT DEBTOR FEE	SHERIFF DRUG AWARENESS PROG.	SHERIFF CONTROLLED SUBSTANCE	SOLID WASTE ENFORCEMENT	STRONG MOTION INSTRUMENTATION
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					48
Fines, Forfeitures and Penalties		97	6		
Revenues from Use of Money and Property	6	28	2		1
Aid from Other Governmental Agencies					
Charges for Current Services	200			71	
Other Revenues					
Total Revenues	<u>206</u>	<u>125</u>	<u>8</u>	<u>71</u>	<u>49</u>
EXPENDITURES:					
General Government					
Public Protection					69
Health and Sanitation					
Public Assistance					
Public Ways and Facilities					
Total Expenditures					<u>69</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>206</u>	<u>125</u>	<u>8</u>	<u>71</u>	<u>(20)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In					
Transfers Out	<u>(92)</u>	<u>(27)</u>			
Total Other Financing Sources (Uses)	<u>(92)</u>	<u>(27)</u>			
Net Changes in Fund Balances (Deficits)	114	98	8	71	(20)
Fund Balances (Deficits), July 1, 2008	799	753	66	48	69
Prior Period Adjustment					
Fund Balances (Deficits), June 30, 2009	<u>\$ 913</u>	<u>\$ 851</u>	<u>\$ 74</u>	<u>\$ 119</u>	<u>\$ 49</u>

TOBACCO EDUCATION CONTROL	VITAL HEALTH STATISTICS RECORDER	VITAL & HEALTH STAT- CO. CLERK	WILDLIFE RESOURCES	OTHER SPECIAL REVENUE	
\$	\$	\$	\$	\$	REVENUES:
					Taxes
					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
					Total Revenues
					EXPENDITURES:
					General Government
					Public Protection
					Health and Sanitation
					Public Assistance
					Public Ways and Facilities
					Total Expenditures
					Excess (Deficiency) of Revenues Over Expenditures
					OTHER FINANCING SOURCES (USES):
					Transfers In
					Transfers Out
					Total Other Financing Sources (Uses)
					Net Changes in Fund Balances (Deficits)
					Fund Balances (Deficits), July 1, 2008
					Prior Period Adjustment
\$	\$	\$	\$	\$	Fund Balances (Deficits), June 30, 2009

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>ABATEMENT COST</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Taxes	\$ 200	\$ 200	\$ 22	\$ (178)
Fines, Forfeitures and Penalties			12	12
Revenues from Use of Money and Property			8	8
Total Revenues	<u>200</u>	<u>200</u>	<u>42</u>	<u>(158)</u>
Excess of Revenues over Expenditures	<u>200</u>	<u>200</u>	<u>42</u>	<u>(158)</u>
OTHER FINANCING USES:				
Transfers Out	<u>(200)</u>	<u>(300)</u>	<u>(300)</u>	
Total Other Financing Uses	<u>(200)</u>	<u>(300)</u>	<u>(300)</u>	
Net Changes in Fund Balances		(100)	(258)	(158)
Fund Balances, July 1, 2008	<u>650</u>	<u>650</u>	<u>650</u>	
Fund Balances, June 30, 2009	<u>\$ 650</u>	<u>\$ 550</u>	<u>\$ 392</u>	<u>\$ (158)</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 42

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

AGING AND ADULT SERVICES				
	<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	\$ 20	\$ 20	\$ 11	\$ (9)
Aid from Other Governmental Agencies	11,121	11,222	10,385	(837)
Charges for Current Services	912	912	1,311	399
Other Revenues	<u>222</u>	<u>222</u>	<u>263</u>	<u>41</u>
Total Revenues	<u>12,275</u>	<u>12,376</u>	<u>11,970</u>	<u>(406)</u>
EXPENDITURES:				
Current:				
Public Assistance				
Salaries & Benefits	8,938	8,839	8,260	579
Services & Supplies	3,795	3,982	3,687	295
Other Charges	541	523	475	48
Capital Assets	51	29	9	20
Appropriation for Contingencies	<u>110</u>	<u>142</u>	<u></u>	<u>142</u>
Total Expenditures	<u>13,435</u>	<u>13,515</u>	<u>12,431</u>	<u>1,084</u>
Deficiency of Revenues over Expenditures	<u>(1,160)</u>	<u>(1,139)</u>	<u>(461)</u>	<u>678</u>
OTHER FINANCING SOURCES (USES):				
Transfers In		2,051	1,962	(89)
Transfers Out		<u>(1,365)</u>	<u>(1,247)</u>	<u>118</u>
Total Other Financing Sources (Uses)		<u>686</u>	<u>715</u>	<u>29</u>
Net Changes in Fund Balances (Deficits)	(1,160)	(453)	254	707
Fund Balances, July 1, 2008	<u>420</u>	<u>420</u>	<u>420</u>	<u></u>
Fund Balances (Deficits), June 30, 2009	<u>\$ (740)</u>	<u>\$ (33)</u>	<u>\$ 674</u>	<u>\$ 707</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 11,970

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 12,431

Differences - Budget to GAAP

Encumbrances for supplies and services ordered but not received within the recognition period (2)

Encumbrances for other charges ordered but not received within the recognition period (1)

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 12,428

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

<u>ALCOHOL ABUSE</u>				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines, Forfeitures and Penalties	\$ 125	\$ 125	\$ 105	\$ (20)
Total Revenues	<u>125</u>	<u>125</u>	<u>105</u>	<u>(20)</u>
Excess of Revenues over Expenditures	<u>125</u>	<u>125</u>	<u>105</u>	<u>(20)</u>
OTHER FINANCING USES:				
Transfers Out	(125)	(125)	(94)	31
Total Other Financing Uses	<u>(125)</u>	<u>(125)</u>	<u>(94)</u>	<u>31</u>
Net Changes in Fund Balances			11	11
Fund Balances, July 1, 2008	<u>10</u>	<u>10</u>	<u>10</u>	
Fund Balances, June 30, 2009	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 21</u>	<u>\$ 11</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 105

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>ALCOHOL PROGRAM</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines, Forfeitures and Penalties	\$ 142	\$ 142	\$ 120	\$ (22)
Revenues from Use of Money and Property			11	11
Total Revenues	<u>142</u>	<u>142</u>	<u>131</u>	<u>(11)</u>
Excess of Revenues over Expenditures	<u>142</u>	<u>142</u>	<u>131</u>	<u>(11)</u>
OTHER FINANCING USES:				
Transfers Out	<u>(142)</u>	<u>(142)</u>	<u>(142)</u>	
Total Other Financing Uses	<u>(142)</u>	<u>(142)</u>	<u>(142)</u>	
Net Changes in Fund Balances			(11)	(11)
Fund Balances, July 1, 2008	<u>308</u>	<u>308</u>	<u>308</u>	
Fund Balances, June 30, 2009	<u>\$ 308</u>	<u>\$ 308</u>	<u>\$ 297</u>	<u>\$ (11)</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 131

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>ANIMAL CARE DONATIONS</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Other Revenues	\$ _____	\$ _____	\$ _____ 13	\$ _____ 13
Total Revenues	_____	_____	_____ 13	_____ 13
Excess of Revenues over Expenditures	_____	_____	_____ 13	_____ 13
OTHER FINANCING USES:				
Transfers Out	_____	_____ (1)	_____ (1)	_____
Total Other Financing Uses	_____	_____ (1)	_____ (1)	_____
Net Changes in Fund Balances (Deficits)		(1)	12	13
Fund Balances, July 1, 2008	_____ 5	_____ 5	_____ 5	_____
Fund Balances, June 30, 2009	\$ _____ 5	\$ _____ 4	\$ _____ 17	\$ _____ 13

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ _____ 13

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>AUTOMATED CO. WARRANT SYSTEM</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines, Forfeitures and Penalties	\$ 103	\$ 103	\$ 69	\$ (34)
Total Revenues	<u>103</u>	<u>103</u>	<u>69</u>	<u>(34)</u>
Excess of Revenues over Expenditures	<u>103</u>	<u>103</u>	<u>69</u>	<u>(34)</u>
OTHER FINANCING USES:				
Transfers Out	<u>(110)</u>	<u>(110)</u>	<u>(43)</u>	<u>67</u>
Total Other Financing Uses	<u>(110)</u>	<u>(110)</u>	<u>(43)</u>	<u>67</u>
Net Changes in Fund Balances (Deficits)	(7)	(7)	26	33
Fund Balances, July 1, 2008	<u>7</u>	<u>7</u>	<u>7</u>	
Fund Balances, June 30, 2009	<u>\$</u>	<u>\$</u>	<u>\$ 33</u>	<u>\$ 33</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 69

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>AUTOMATED FINGERPRINT</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines, Forfeitures and Penalties	\$ 292	\$ 292	\$ 320	\$ 28
Revenues from Use of Money and Property	<u>65</u>	<u>65</u>	<u>52</u>	<u>(13)</u>
Total Revenues	<u>357</u>	<u>357</u>	<u>372</u>	<u>15</u>
Excess of Revenues over Expenditures	<u>357</u>	<u>357</u>	<u>372</u>	<u>15</u>
OTHER FINANCING USES:				
Transfers Out	<u>(200)</u>	<u>(1,701)</u>	<u>(200)</u>	<u>1,501</u>
Total Other Financing Uses	<u>(200)</u>	<u>(1,701)</u>	<u>(200)</u>	<u>1,501</u>
Net Changes in Fund Balances (Deficits)	157	(1,344)	172	1,516
Fund Balances, July 1, 2008	<u>1,336</u>	<u>1,336</u>	<u>1,336</u>	
Fund Balances (Deficits), June 30, 2009	<u>\$ 1,493</u>	<u>\$ (8)</u>	<u>\$ 1,508</u>	<u>\$ 1,516</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 372

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>A-C FARM ADV AGT RESEARCH</u>			
	<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	\$ 2	\$ 2	\$ 15	\$ 13
Total Revenues	<u>2</u>	<u>2</u>	<u>15</u>	<u>13</u>
Excess of Revenues over Expenditures	<u>2</u>	<u>2</u>	<u>15</u>	<u>13</u>
Net Changes in Fund Balances	2	2	15	13
Fund Balances, July 1, 2008	<u>393</u>	<u>393</u>	<u>393</u>	<u></u>
Fund Balances, June 30, 2009	<u>\$ 395</u>	<u>\$ 395</u>	<u>\$ 408</u>	<u>\$ 13</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement
 of Revenues, Expenditures, and Changes in Fund Balances \$ 15

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>BIO TERRORISM GRANT</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Aid from Other Governmental Agencies	\$ 1,042	\$ 1,042	\$ 930	\$ (112)
Total Revenues	<u>1,042</u>	<u>1,042</u>	<u>930</u>	<u>(112)</u>
Excess of Revenues over Expenditures	<u>1,042</u>	<u>1,042</u>	<u>930</u>	<u>(112)</u>
OTHER FINANCING USES:				
Transfers Out	(791)	(959)	(1,443)	(484)
Total Other Financing Uses	<u>(791)</u>	<u>(959)</u>	<u>(1,443)</u>	<u>(484)</u>
Net Changes in Fund Balances (Deficits)	251	83	(513)	(596)
Fund Balances, July 1, 2008	<u>(3)</u>	<u>(3)</u>	<u>(3)</u>	
Fund Balances (Deficits), June 30, 2009	<u>\$ 248</u>	<u>\$ 80</u>	<u>\$ (516)</u>	<u>\$ (596)</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ <u>930</u>
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COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

BOARD OF TRADE ADVERTISING

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Revenues from Use of Money and Property	\$ 1	\$ 1	\$ 1	\$
Other Revenues	40	40	43	3
Total Revenues	41	41	44	3
Excess of Revenues over Expenditures	41	41	44	3
OTHER FINANCING USES:				
Transfers Out	(40)	(40)	(28)	12
Total Other Financing Uses	(40)	(40)	(28)	12
Net Changes in Fund Balances	1	1	16	15
Fund Balances, July 1, 2008	22	22	22	
Fund Balances, June 30, 2009	\$ 23	\$ 23	\$ 38	\$ 15

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 44

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

BUILDING INSPECTION				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Licenses, Permits and Franchises	\$ 5,504	\$ 5,504	\$ 3,095	\$ (2,409)
Revenues from Use of Money and Property	400	400	300	(100)
Other Revenues	9	9	1	(8)
Total Revenues	<u>5,913</u>	<u>5,913</u>	<u>3,396</u>	<u>(2,517)</u>
EXPENDITURES:				
Current:				
Public Protection				
Salaries & Benefits	4,644	4,644	2,949	1,695
Services & Supplies	2,859	2,923	1,683	1,240
Other Charges	94	94	93	1
Capital Assets	136	136	91	45
Appropriation for Contingencies		547		547
Total Expenditures	<u>7,733</u>	<u>8,344</u>	<u>4,816</u>	<u>3,528</u>
Deficiency of Revenues over Expenditures	<u>(1,820)</u>	<u>(2,431)</u>	<u>(1,420)</u>	<u>1,011</u>
OTHER FINANCING SOURCES (USES):				
Transfers In			1	1
Transfers Out	(798)	(798)		798
Total Other Financing Sources (Uses)	<u>(798)</u>	<u>(798)</u>	<u>1</u>	<u>799</u>
Net Changes in Fund Balances	(2,618)	(3,229)	(1,419)	1,810
Fund Balances, July 1, 2008	<u>7,717</u>	<u>7,717</u>	<u>7,717</u>	
Fund Balances, June 30, 2009	<u>\$ 5,099</u>	<u>\$ 4,488</u>	<u>\$ 6,298</u>	<u>\$ 1,810</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 3,396

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 4,816
 Differences - Budget to GAAP (40)
 Encumbrances for supplies and services ordered but not received within the recognition period

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 4,776

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>COMMUNITY DEVELOPMENT</u>			
	<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	\$ 2	\$ 2	\$ 3	\$ 1
Aid from Other Governmental Agencies	22,429	22,594	7,744	(14,850)
Other Revenues	635	635	501	(134)
Total Revenues	<u>23,066</u>	<u>23,231</u>	<u>8,248</u>	<u>(14,983)</u>
EXPENDITURES:				
Current:				
Public Assistance				
Services & Supplies	16,488	17,777	5,410	12,367
Appropriation for Contingencies	3,132	2,012		2,012
Total Expenditures	<u>19,620</u>	<u>19,789</u>	<u>5,410</u>	<u>14,379</u>
Excess of Revenues over Expenditures	<u>3,446</u>	<u>3,442</u>	<u>2,838</u>	<u>(604)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In		5	4	(1)
Transfers Out	(3,921)	(3,901)	(3,039)	862
Total Other Financing Sources (Uses)	<u>(3,921)</u>	<u>(3,896)</u>	<u>(3,035)</u>	<u>861</u>
Net Changes in Fund Balances	(475)	(454)	(197)	257
Fund Balances, July 1, 2008	<u>532</u>	<u>532</u>	<u>532</u>	
Fund Balances, June 30, 2009	<u>\$ 57</u>	<u>\$ 78</u>	<u>\$ 335</u>	<u>\$ 257</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 8,248

Expenditures

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 5,410

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

COUNTY SERVICE AREAS				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Taxes	\$ 3,056	3,056	\$ 3,047	\$ (9)
Fines, Forfeitures and Penalties			51	51
Revenues from Use of Money and Property	212	212	292	80
Other Revenues	198	198	1	(197)
Total Revenues	3,466	3,466	3,391	(75)
EXPENDITURES:				
Current:				
Public Protection				
Services & Supplies	234	232	29	203
Other Charges	1	4	4	
Appropriation for Contingencies	16	15		15
Total Public Protection	251	251	33	218
Health and Sanitation				
Service and Supplies	855	894	509	385
Other Charges	5	16	16	
Appropriation for Contingencies	83	34		34
Total Health and Sanitation	943	944	525	419
Public Ways and Facilities				
Service and Supplies	3,008	3,092	2,080	1,012
Other Charges	22	68	68	
Appropriation for Contingencies	384	254		254
Total Public Ways and Facilities	3,414	3,414	2,148	1,266
Total Expenditures	502	4,609	2,706	(1,903)
Excess (Deficiency) of Revenues over Expenditures	2,964	(1,143)	685	1,828
OTHER FINANCING SOURCES (USES):				
Transfers In		102	133	31
Transfers Out			(1)	(1)
Total Other Financing Sources		102	132	30
Net Changes in Fund Balances	2,964	(1,041)	817	1,858
Fund Balances, July 1, 2008	7,666	7,666	7,666	
Fund Balances, June 30, 2009	\$ 10,630	\$ 6,625	\$ 8,483	\$ 1,858

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 3,391

Expenditures

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 2,706

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>CRIMINAL JUSTICE FACILITY</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines, Forfeitures and Penalties	\$ 3,792	\$ 3,792	\$ 3,298	\$ (494)
Revenues from Use of Money and Property			1	1
Total Revenues	<u>3,792</u>	<u>3,792</u>	<u>3,299</u>	<u>(493)</u>
Excess of Revenues over Expenditures	<u>3,792</u>	<u>3,792</u>	<u>3,299</u>	<u>(493)</u>
OTHER FINANCING USES:				
Transfers Out	<u>(3,957)</u>	<u>(3,957)</u>	<u>(3,214)</u>	<u>743</u>
Total Other Financing Uses	<u>(3,957)</u>	<u>(3,957)</u>	<u>(3,214)</u>	<u>743</u>
Net Changes in Fund Balances	(165)	(165)	85	250
Fund Balances, July 1, 2008	<u>463</u>	<u>463</u>	<u>463</u>	
Fund Balances, June 30, 2009	<u>\$ 298</u>	<u>\$ 298</u>	<u>\$ 548</u>	<u>\$ 250</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 3,299

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>CRIMINALISTICS LABORATORIES</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines, Forfeitures and Penalties	\$ 180	\$ 180	\$ 190	\$ 10
Total Revenues	<u>180</u>	<u>180</u>	<u>190</u>	<u>10</u>
Excess of Revenues over Expenditures	<u>180</u>	<u>180</u>	<u>190</u>	<u>10</u>
OTHER FINANCING USES:				
Transfers Out	<u>(180)</u>	<u>(180)</u>	<u>(180)</u>	
Total Other Financing Uses	<u>(180)</u>	<u>(180)</u>	<u>(180)</u>	
Net Changes in Fund Balances			10	10
Fund Balances, July 1, 2008	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund Balances, June 30, 2009	<u>\$ </u>	<u>\$ </u>	<u>\$ 10</u>	<u>\$ 10</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 190

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>DA COURT ORDERED PENALTIES</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines, Forfeitures and Penalties	\$ 150	\$ 150	\$ 984	\$ 834
Revenues from Use of Money and Property				
Total Revenues	<u>150</u>	<u>150</u>	<u>984</u>	<u>834</u>
Excess of Revenues over Expenditures	<u>150</u>	<u>150</u>	<u>984</u>	<u>834</u>
OTHER FINANCING USES:				
Transfers Out		<u>(55)</u>	<u>(55)</u>	
Total Other Financing Uses		<u>(55)</u>	<u>(55)</u>	
Net Changes in Fund Balances	150	95	929	834
Fund Balances, July 1, 2008	<u>410</u>	<u>410</u>	<u>410</u>	
Fund Balances, June 30, 2009	<u>\$ 560</u>	<u>\$ 505</u>	<u>\$ 1,339</u>	<u>\$ 834</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 984

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>DA/SHERIFF/PROBATION/DNA FUND</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines, Forfeitures and Penalties	\$ 489	\$ 489	\$ 502	\$ 13
Revenues from Use of Money and Property			1	1
Total Revenues	<u>489</u>	<u>489</u>	<u>503</u>	<u>14</u>
Excess of Revenues over Expenditures	<u>489</u>	<u>489</u>	<u>503</u>	<u>14</u>
OTHER FINANCING USES:				
Transfers Out	<u>(489)</u>	<u>(489)</u>	<u>(489)</u>	
Total Other Financing Uses	<u>(489)</u>	<u>(489)</u>	<u>(489)</u>	
Net Changes in Fund Balances			14	14
Fund Balances, July 1, 2008	<u>178</u>	<u>178</u>	<u>178</u>	
Fund Balances, June 30, 2009	<u>\$ 178</u>	<u>\$ 178</u>	<u>\$ 192</u>	<u>\$ 14</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 503

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>DHS WRAPAROUND SAVINGS</u>			
	<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	\$ _____	\$ _____	\$ _____ 9	\$ _____ 9
Total Revenues	_____	_____	_____ 9	_____ 9
Excess of Revenues over Expenditures	_____	_____	_____ 9	_____ 9
OTHER FINANCING SOURCES (USES):				
Transfers In		700	700	
Transfers Out	(700)	(700)	(700)	
Total Other Financing Sources (Uses)	(700)	_____	_____	_____
Net Changes in Fund Balances	(700)		9	9
Fund Balances, July 1, 2008	1,012	1,012	1,012	
Fund Balances, June 30, 2009	\$ <u>312</u>	\$ <u>1,012</u>	\$ <u>1,021</u>	\$ <u>9</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 9

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>DA EQUIPMENT AUTOMATION</u>			
	<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	\$ 19	\$ 19	\$ 23	\$ 4
Total Revenues	<u>19</u>	<u>19</u>	<u>23</u>	<u>4</u>
Excess of Revenues over Expenditures	<u>19</u>	<u>19</u>	<u>23</u>	<u>4</u>
Net Changes in Fund Balances	19	19	23	4
Fund Balances, July 1, 2008	<u>599</u>	<u>599</u>	<u>599</u>	<u></u>
Fund Balances, June 30, 2009	<u>\$ 618</u>	<u>\$ 618</u>	<u>\$ 622</u>	<u>\$ 4</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement
 of Revenues, Expenditures, and Changes in Fund Balances \$ 23

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>DA-FEDERAL FORFEITURE</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines, Forfeitures and Penalties	\$	\$	\$ 8	\$ 8
Revenues from Use of Money and Property	<u>2</u>	<u>2</u>	<u>3</u>	<u>1</u>
Total Revenues	<u>2</u>	<u>2</u>	<u>11</u>	<u>9</u>
EXPENDITURES:				
Current:				
Public Protection			40	(40)
Other Charges			<u>40</u>	<u>(40)</u>
Total Expenditures			<u>40</u>	<u>(40)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>2</u>	<u>2</u>	<u>(29)</u>	<u>(31)</u>
Net Changes in Fund Balances	2	2	(29)	(31)
Fund Balances, July 1, 2008	<u>73</u>	<u>73</u>	<u>73</u>	
Fund Balances (Deficits), June 30, 2009	<u>\$ 75</u>	<u>\$ 75</u>	<u>\$ 44</u>	<u>\$ (31)</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 11

Expenditures

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 40

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>DA LOCAL FORFEITURES</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines, Forfeitures and Penalties	\$ 61	\$ 61	\$ 70	\$ 9
Revenues from Use of Money and Property	<u>34</u>	<u>34</u>	<u>43</u>	<u>9</u>
Total Revenues	<u>95</u>	<u>95</u>	<u>113</u>	<u>18</u>
Excess of Revenues over Expenditures	<u>95</u>	<u>95</u>	<u>113</u>	<u>18</u>
OTHER FINANCING USES:				
Transfers Out	<u>(534)</u>	<u>(534)</u>		<u>534</u>
Total Other Financing Uses	<u>(534)</u>	<u>(534)</u>		<u>534</u>
Net Changes in Fund Balances	(439)	(439)	113	552
Fund Balances, July 1, 2008	<u>1,122</u>	<u>1,122</u>	<u>1,122</u>	
Fund Balances, June 30, 2009	<u>\$ 683</u>	<u>\$ 683</u>	<u>\$ 1,235</u>	<u>\$ 552</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement
 of Revenues, Expenditures, and Changes in Fund Balances \$ 113

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>DOMESTIC VIOLENCE</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Licenses, Permits and Franchises	\$	\$	\$ 94	\$ 94
Fines, Forfeitures and Penalties			72	72
Revenues from Use of Money and Property			2	2
Other Revenues	<u>180</u>	<u>180</u>	<u></u>	<u>(180)</u>
Total Revenues	<u>180</u>	<u>180</u>	<u>168</u>	<u>(12)</u>
Excess of Revenues over Expenditures	<u>180</u>	<u>180</u>	<u>168</u>	<u>(12)</u>
OTHER FINANCING USES:				
Transfers Out	<u>(180)</u>	<u>(180)</u>	<u>(180)</u>	<u></u>
Total Other Financing Uses	<u>(180)</u>	<u>(180)</u>	<u>(180)</u>	<u></u>
Net Changes in Fund Balances			(12)	(12)
Fund Balances, July 1, 2008	<u>217</u>	<u>217</u>	<u>217</u>	<u></u>
Fund Balances, June 30, 2009	<u>\$ 217</u>	<u>\$ 217</u>	<u>\$ 205</u>	<u>\$ (12)</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 168

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

DRUG PROGRAM

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Fines, Forfeitures and Penalties	\$ 9	\$ 9	\$ 42	\$ 33
Revenues from Use of Money and Property			10	10
Total Revenues	<u>9</u>	<u>9</u>	<u>52</u>	<u>43</u>
Excess of Revenues over Expenditures	<u>9</u>	<u>9</u>	<u>52</u>	<u>43</u>
OTHER FINANCING USES:				
Transfers Out	<u>(9)</u>	<u>(9)</u>	<u>(9)</u>	
Total Other Financing Uses	<u>(9)</u>	<u>(9)</u>	<u>(9)</u>	
Net Changes in Fund Balances			43	43
Fund Balances, July 1, 2008	<u>266</u>	<u>266</u>	<u>266</u>	
Fund Balances, June 30, 2009	<u>\$ 266</u>	<u>\$ 266</u>	<u>\$ 309</u>	<u>\$ 43</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 52

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>EMERGENCY MEDICAL PAYMENTS</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines, Forfeitures and Penalties	\$ 1,427	\$ 1,427	\$ 1,750	\$ 323
Revenues from Use of Money and Property	10	10	13	3
Aid from Other Governmental Agencies	232	610	279	(331)
Total Revenues	<u>1,669</u>	<u>2,047</u>	<u>2,042</u>	<u>(5)</u>
EXPENDITURES:				
Current:				
Health and Sanitation Services & Supplies	<u>1,382</u>	<u>1,760</u>	<u>1,745</u>	<u>15</u>
Total Expenditures	<u>1,382</u>	<u>1,760</u>	<u>1,745</u>	<u>15</u>
Excess of Revenues over Expenditures	<u>287</u>	<u>287</u>	<u>297</u>	<u>10</u>
OTHER FINANCING USES:				
Transfers Out	<u>(361)</u>	<u>(361)</u>	<u>(361)</u>	
Total Other Financing Uses	<u>(361)</u>	<u>(361)</u>	<u>(361)</u>	
Net Changes in Fund Balances	(74)	(74)	(64)	10
Fund Balances, July 1, 2008	<u>448</u>	<u>448</u>	<u>448</u>	
Fund Balances, June 30, 2009	<u>\$ 374</u>	<u>\$ 374</u>	<u>\$ 384</u>	<u>\$ 10</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 2,042

Expenditures

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 1,745

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>EMS WEEK-DONATIONS</u>			
	<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	\$	\$	\$ 1	\$ 1
Other Revenues	<u>10</u>	<u>10</u>	<u>2</u>	<u>(8)</u>
Total Revenues	<u>10</u>	<u>10</u>	<u>3</u>	<u>(7)</u>
Excess of Revenues over Expenditures	<u>10</u>	<u>10</u>	<u>3</u>	<u>(7)</u>
OTHER FINANCING USES:				
Transfers Out	<u>(15)</u>	<u>(15)</u>	<u>(3)</u>	<u>12</u>
Total Other Financing Uses	<u>(15)</u>	<u>(15)</u>	<u>(3)</u>	<u>12</u>
Net Changes in Fund Balances	(5)	(5)		5
Fund Balances, July 1, 2008	<u>24</u>	<u>24</u>	<u>24</u>	
Fund Balances, June 30, 2009	<u>\$ 19</u>	<u>\$ 19</u>	<u>\$ 24</u>	<u>\$ 5</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement
 of Revenues, Expenditures, and Changes in Fund Balances \$ 3

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>HEALTH NNFP</u>			
	<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 Charges for Current Services	\$	\$	\$	\$
		124	4 110	4 (14)
Total Revenues		124	114	(10)
Excess of Revenues over Expenditures		124	114	(10)
OTHER FINANCING USES:				
Transfers Out		(124)	(124)	
Total Other Financing Uses		(124)	(124)	
Net Changes in Fund Balances			(10)	(10)
Fund Balances, July 1, 2008	10	10	10	
Fund Balances (Deficits), June 30, 2009	\$ 10	\$ 10	\$	\$ (10)

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement
 of Revenues, Expenditures, and Changes in Fund Balances \$ 114

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>HEALTH LOCAL OPTION</u>			
	<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	\$	\$	\$	\$
Charges for Current Services	20	20	6	(14)
Total Revenues	<u>20</u>	<u>20</u>	<u>7</u>	<u>(13)</u>
Excess of Revenues over Expenditures	<u>20</u>	<u>20</u>	<u>7</u>	<u>(13)</u>
OTHER FINANCING USES:				
Transfers Out	<u>(20)</u>	<u>(20)</u>		<u>20</u>
Total Other Financing Uses	<u>(20)</u>	<u>(20)</u>		<u>20</u>
Net Changes in Fund Balances			7	7
Fund Balances, July 1, 2008	<u>27</u>	<u>27</u>	<u>27</u>	
Fund Balances, June 30, 2009	<u>\$ 27</u>	<u>\$ 27</u>	<u>\$ 34</u>	<u>\$ 7</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 7

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>HEALTH-STATE LUST PROGRAM</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Current Services	\$ 65	\$ 65	\$ 63	\$ (2)
Total Revenues	<u>65</u>	<u>65</u>	<u>63</u>	<u>(2)</u>
Excess of Revenues over Expenditures	<u>65</u>	<u>65</u>	<u>63</u>	<u>(2)</u>
OTHER FINANCING USES:				
Transfers Out	<u>(65)</u>	<u>(65)</u>		<u>65</u>
Total Other Financing Uses	<u>(65)</u>	<u>(65)</u>		<u>65</u>
Net Changes in Fund Balances			63	63
Fund Balances, July 1, 2008	<u>4</u>	<u>4</u>	<u>4</u>	
Fund Balances, June 30, 2009	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 67</u>	<u>\$ 63</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 63

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>HIDTA-STATE ASSET FORFEITURE</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines, Forfeitures and Penalties	\$ 32	\$ 32	\$ 11	\$ (21)
Revenues from Use of Money and Property	<u>4</u>	<u>4</u>	<u>5</u>	<u>1</u>
Total Revenues	<u>36</u>	<u>36</u>	<u>16</u>	<u>(20)</u>
Excess of Revenues over Expenditures	<u>36</u>	<u>36</u>	<u>16</u>	<u>(20)</u>
Net Changes in Fund Balances	36	36	16	(20)
Fund Balances, July 1, 2008	<u>127</u>	<u>127</u>	<u>127</u>	<u></u>
Fund Balances, June 30, 2009	<u>\$ 163</u>	<u>\$ 163</u>	<u>\$ 143</u>	<u>\$ (20)</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 16

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>IHSS PUBLIC AUTHORITY</u>			
	<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	\$ 20	\$ 20	\$ 30	\$ 10
Aid from Other Governmental Agencies	<u>3,138</u>	<u>3,138</u>	<u>2,416</u>	<u>(722)</u>
Total Revenues	<u>3,158</u>	<u>3,158</u>	<u>2,446</u>	<u>(712)</u>
EXPENDITURES:				
Current:				
Public Assistance				
Services & Supplies	841	841	482	359
Other Charges	<u>11,791</u>	<u>11,488</u>	<u>10,991</u>	<u>497</u>
Total Expenditures	<u>12,632</u>	<u>12,329</u>	<u>11,473</u>	<u>856</u>
Deficiency of Revenues over Expenditures	<u>(9,474)</u>	<u>(9,171)</u>	<u>(9,027)</u>	<u>144</u>
OTHER FINANCING SOURCES:				
Transfers In	<u> </u>	<u>9,074</u>	<u>8,922</u>	<u>(152)</u>
Total Other Financing Sources	<u> </u>	<u>9,074</u>	<u>8,922</u>	<u>(152)</u>
Net Changes in Fund Balances (Deficits)	(9,474)	(97)	(105)	(8)
Fund Balances, July 1, 2008	<u>106</u>	<u>106</u>	<u>106</u>	<u> </u>
Fund Balances (Deficits), June 30, 2009	<u>\$ (9,368)</u>	<u>\$ 9</u>	<u>\$ 1</u>	<u>\$ (8)</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 2,446

Expenditures

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 11,473

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>JUVENILE INMATE WELFARE</u>			
	<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	\$ 36	\$ 36	\$ 26	\$ (10)
Total Revenues	<u>36</u>	<u>36</u>	<u>26</u>	<u>(10)</u>
Excess of Revenues over Expenditures	<u>36</u>	<u>36</u>	<u>26</u>	<u>(10)</u>
OTHER FINANCING USES:				
Transfers Out	(20)	(20)		20
Total Other Financing Uses	<u>(20)</u>	<u>(20)</u>		<u>20</u>
Net Changes in Fund Balances	16	16	26	10
Fund Balances, July 1, 2008	<u>189</u>	<u>189</u>	<u>189</u>	
Fund Balances, June 30, 2009	<u>\$ 205</u>	<u>\$ 205</u>	<u>\$ 215</u>	<u>\$ 10</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement
 of Revenues, Expenditures, and Changes in Fund Balances

\$ 26

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

KERN COUNTY CHILDREN'S FUND

	<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	\$	\$	\$ 22	\$ 22
Aid from Other Governmental Agencies	40	40	46	6
Charges for Current Services	<u>260</u>	<u>260</u>	<u>206</u>	<u>(54)</u>
Total Revenues	<u>300</u>	<u>300</u>	<u>274</u>	<u>(26)</u>
Excess of Revenues over Expenditures	<u>300</u>	<u>300</u>	<u>274</u>	<u>(26)</u>
OTHER FINANCING USES:				
Transfers Out	<u>(118)</u>	<u>(368)</u>	<u>(309)</u>	<u>59</u>
Total Other Financing Uses	<u>(118)</u>	<u>(368)</u>	<u>(309)</u>	<u>59</u>
Net Changes in Fund Balances	182	(68)	(35)	33
Fund Balances, July 1, 2008	<u>525</u>	<u>525</u>	<u>525</u>	
Fund Balances, June 30, 2009	<u>\$ 707</u>	<u>\$ 457</u>	<u>\$ 490</u>	<u>\$ 33</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 274

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

KIOSK TRUST FUND				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Revenues from Use of Money and Property	\$	\$	\$ 1	\$ 1
Other Revenues	20	20	11	(9)
Total Revenues	20	20	12	(8)
Excess of Revenues over Expenditures	20	20	12	(8)
OTHER FINANCING USES:				
Transfers Out	(20)	(20)	(12)	8
Total Other Financing Uses	(20)	(20)	(12)	8
Net Changes in Fund Balances				
Fund Balances, July 1, 2008	20	20	20	
Fund Balances, June 30, 2009	\$ 20	\$ 20	\$ 20	\$

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 12

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>KCIRT FUND</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Other Revenues	\$ 6	\$ 6	\$ 3	\$ (3)
Total Revenues	<u>6</u>	<u>6</u>	<u>3</u>	<u>(3)</u>
Excess of Revenues over Expenditures	<u>6</u>	<u>6</u>	<u>3</u>	<u>(3)</u>
OTHER FINANCING USES:				
Transfers Out	(6)	(6)	(5)	1
Total Other Financing Uses	<u>(6)</u>	<u>(6)</u>	<u>(5)</u>	<u>1</u>
Net Changes in Fund Balances			(2)	(2)
Fund Balances, July 1, 2008	<u>5</u>	<u>5</u>	<u>5</u>	
Fund Balances, June 30, 2009	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 3</u>	<u>\$ (2)</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 3

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

LIBRARY BOOKS

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Revenues from Use of Money and Property	\$ 12	\$ 12	\$ 16	\$ 4
Other Revenues	<u>126</u>	<u>126</u>	<u>102</u>	<u>(24)</u>
Total Revenues	<u>138</u>	<u>138</u>	<u>118</u>	<u>(20)</u>
Excess of Revenues over Expenditures	<u>138</u>	<u>138</u>	<u>118</u>	<u>(20)</u>
OTHER FINANCING USES:				
Transfers Out	<u>(206)</u>	<u>(206)</u>	<u>(132)</u>	<u>74</u>
Total Other Financing Uses	<u>(206)</u>	<u>(206)</u>	<u>(132)</u>	<u>74</u>
Net Changes in Fund Balances	(68)	(68)	(14)	54
Fund Balances, July 1, 2008	<u>373</u>	<u>373</u>	<u>373</u>	
Fund Balances, June 30, 2009	<u>\$ 305</u>	<u>\$ 305</u>	<u>\$ 359</u>	<u>\$ 54</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 118

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

LITTER CLEANUP

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Fines, Forfeitures and Penalties	\$ 4	\$ 4	\$ 5	\$ 1
Total Revenues	<u>4</u>	<u>4</u>	<u>5</u>	<u>1</u>
Excess of Revenues over Expenditures	<u>4</u>	<u>4</u>	<u>5</u>	<u>1</u>
OTHER FINANCING USES:				
Transfers Out	(4)	(4)	(4)	
Total Other Financing Uses	<u>(4)</u>	<u>(4)</u>	<u>(4)</u>	
Net Changes in Fund Balances			1	1
Fund Balances, July 1, 2008				
Fund Balances, June 30, 2009	<u>\$</u>	<u>\$</u>	<u>\$ 1</u>	<u>\$ 1</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 5

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>LOCAL PUBLIC SAFETY</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Aid from Other Governmental Agencies	\$ 56,593	\$ 56,593	\$ 49,653	\$ (6,940)
Total Revenues	<u>56,593</u>	<u>56,593</u>	<u>49,653</u>	<u>(6,940)</u>
Excess of Revenues over Expenditures	<u>56,593</u>	<u>56,593</u>	<u>49,653</u>	<u>(6,940)</u>
OTHER FINANCING USES:				
Transfers Out	<u>(64,328)</u>	<u>(61,420)</u>	<u>(54,480)</u>	<u>6,940</u>
Total Other Financing Uses	<u>(64,328)</u>	<u>(61,420)</u>	<u>(54,480)</u>	<u>6,940</u>
Net Changes in Fund Balances (Deficits)	(7,735)	(4,827)	(4,827)	
Fund Balances, July 1, 2008	<u>4,827</u>	<u>4,827</u>	<u>4,827</u>	
Fund Balances (Deficits), June 30, 2009	<u>\$ (2,908)</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 49,653

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

MICRO GRAPHICS

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Revenues from Use of Money and Property Charges for Current Services	\$ 170	\$ 170	\$ 186	\$ 16
Total Revenues	170	170	193	23
Excess of Revenues over Expenditures	170	170	193	23
OTHER FINANCING USES:				
Transfers Out	(639)	(639)	(636)	3
Total Other Financing Uses	(639)	(639)	(636)	3
Net Changes in Fund Balances (Deficits)	(469)	(469)	(443)	26
Fund Balances, July 1, 2008	462	462	462	
Fund Balances (Deficits), June 30, 2009	\$ (7)	\$ (7)	\$ 19	\$ 26

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement
 of Revenues, Expenditures, and Changes in Fund Balances

\$ 193

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>NSP GRANT</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Aid from Other Governmental Agencies	\$ 11,211	\$ 11,211	\$ 52	\$ (11,159)
Total Revenues	<u>11,211</u>	<u>11,211</u>	<u>52</u>	<u>(11,159)</u>
EXPENDITURES:				
Current:				
Public Assistance				
Services & Supplies	10,090	10,090		10,090
Total Expenditures	<u>10,090</u>	<u>10,090</u>		<u>10,090</u>
Excess of Revenues over Expenditures	<u>1,121</u>	<u>1,121</u>	<u>52</u>	<u>(1,069)</u>
OTHER FINANCING USES:				
Transfers Out	(1,121)	(1,121)	(52)	1,069
Total Other Financing Sources (Uses)	<u>(1,121)</u>	<u>(1,121)</u>	<u>(52)</u>	<u>1,069</u>
Net Changes in Fund Balances				
Fund Balances, July 1, 2008				
Fund Balances, June 30, 2009	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 52

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>OFF HWY MOTOR VEHICLE LICENSE</u>			
	<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	\$	\$	\$ 2	\$ 2
Aid from Other Governmental Agencies			158	158
Total Revenues			<u>160</u>	<u>160</u>
Excess of Revenues over Expenditures			<u>160</u>	<u>160</u>
OTHER FINANCING SOURCES (USES):				
Transfers In		172		(172)
Transfers Out	(165)	(185)	(185)	
Total Other Financing Sources (Uses)	<u>(165)</u>	<u>(13)</u>	<u>(185)</u>	<u>(172)</u>
Net Changes in Fund Balances	(165)	(13)	(25)	(12)
Fund Balances, July 1, 2008	<u>243</u>	<u>243</u>	<u>243</u>	
Fund Balances, June 30, 2009	<u>\$ 78</u>	<u>\$ 230</u>	<u>\$ 218</u>	<u>\$ (12)</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 160

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>PARCEL MAP IN-LIEU FEES</u>			
	<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	\$	\$	\$ 46	\$ 46
Charges for Current Services			12	12
Total Revenues			<u>58</u>	<u>58</u>
Excess of Revenues over Expenditures			<u>58</u>	<u>58</u>
OTHER FINANCING USES:				
Transfers Out		<u>(116)</u>	<u>(116)</u>	
Total Other Financing Uses		<u>(116)</u>	<u>(116)</u>	
Net Changes in Fund Balances		(116)	(58)	58
Fund Balances, July 1, 2008	<u>891</u>	<u>891</u>	<u>891</u>	
Fund Balances, June 30, 2009	<u>\$ 891</u>	<u>\$ 775</u>	<u>\$ 833</u>	<u>\$ 58</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement
 of Revenues, Expenditures, and Changes in Fund Balances \$ 58

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>PARKS-DERBY ACRES</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:	\$ _____	\$ _____	\$ _____	\$ _____
Total Revenues	_____	_____	_____	_____
Excess of Revenues over Expenditures	_____	_____	_____	_____
OTHER FINANCING USES:				
Transfers Out	_____	(30)	(30)	_____
Total Other Financing Uses	_____	(30)	(30)	_____
Net Changes in Fund Balances		(30)	(30)	
Fund Balances, July 1, 2008	30	30	30	_____
Fund Balances, June 30, 2009	<u>\$ 30</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ _____

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

PARKS-TEHACHAPI MT. FOREST

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Licenses, Permits and Franchises	\$ 25	\$ 25	\$	\$ (25)
Revenues from Use of Money and Property	<u>3</u>	<u>3</u>	<u>6</u>	<u>3</u>
Total Revenues	<u>28</u>	<u>28</u>	<u>6</u>	<u>(22)</u>
Excess of Revenues over Expenditures	<u>28</u>	<u>28</u>	<u>6</u>	<u>(22)</u>
OTHER FINANCING USES:				
Transfers Out	<u>(143)</u>	<u>(143)</u>	<u>(115)</u>	<u>28</u>
Total Other Financing Uses	<u>(143)</u>	<u>(143)</u>	<u>(115)</u>	<u>28</u>
Net Changes in Fund Balances	(115)	(115)	(109)	6
Fund Balances, July 1, 2008	<u>115</u>	<u>115</u>	<u>115</u>	
Fund Balances, June 30, 2009	<u>\$</u>	<u>\$</u>	<u>\$ 6</u>	<u>\$ 6</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 6

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>PLANNED LOCAL DRAINAGE FACILITY</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Licenses, Permits and Franchises	\$ 6	\$ 6	\$ 2	\$ (4)
Revenues from Use of Money and Property	<u>43</u>	<u>43</u>	<u>39</u>	<u>(4)</u>
Total Revenues	<u>49</u>	<u>49</u>	<u>41</u>	<u>(8)</u>
EXPENDITURES:				
Current:				
Public Protection				
Services & Supplies	<u>10</u>	<u>10</u>	<u></u>	<u>10</u>
Total Expenditures	<u>10</u>	<u>10</u>	<u></u>	<u>10</u>
Excess of Revenues over Expenditures	<u>39</u>	<u>39</u>	<u>41</u>	<u>2</u>
OTHER FINANCING USES:				
Transfers Out	<u>(38)</u>	<u>(38)</u>	<u></u>	<u>38</u>
Total Other Financing Uses	<u>(38)</u>	<u>(38)</u>	<u></u>	<u>38</u>
Net Changes in Fund Balances	1	1	41	40
Fund Balances, July 1, 2008	<u>1,017</u>	<u>1,017</u>	<u>1,017</u>	<u></u>
Fund Balances, June 30, 2009	<u>\$ 1,018</u>	<u>\$ 1,018</u>	<u>\$ 1,058</u>	<u>\$ 40</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 41

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

PLANNED SEWER				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Revenues from Use of Money and Property	\$	\$	\$ 52	\$ 52
Charges for Current Services	54	54	85	31
Total Revenues	54	54	137	83
EXPENDITURES:				
Current:				
General Government Services & Supplies	435	435	13	422
Total Expenditures	435	435	13	422
Excess (Deficiency) of Revenues over Expenditures	(381)	(381)	124	505
Net Changes in Fund Balances	(381)	(381)	124	505
Fund Balances, July 1, 2008	1,887	1,887	1,887	
Prior Period Adjustment			1,041	1,041
Fund Balances, June 30, 2009	\$ 1,506	\$ 1,506	\$ 3,052	\$ 1,546

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 137

Expenditures

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 13

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>PLANNING ADMIN SURCHARGE</u>			
	<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	\$ 40	\$ 40	\$ 59	\$ 19
Charges for Current Services	<u>1,036</u>	<u>1,036</u>	<u>353</u>	<u>(683)</u>
Total Revenues	<u>1,076</u>	<u>1,076</u>	<u>412</u>	<u>(664)</u>
Excess of Revenues over Expenditures	<u>1,076</u>	<u>1,076</u>	<u>412</u>	<u>(664)</u>
OTHER FINANCING USES:				
Transfers Out	<u>(2,435)</u>	<u>(2,435)</u>	<u>(567)</u>	<u>1,868</u>
Total Other Financing Uses	<u>(2,435)</u>	<u>(2,435)</u>	<u>(567)</u>	<u>1,868</u>
Net Changes in Fund Balances	(1,359)	(1,359)	(155)	1,204
Fund Balances, July 1, 2008	<u>1,410</u>	<u>1,410</u>	<u>1,410</u>	
Fund Balances, June 30, 2009	<u>\$ 51</u>	<u>\$ 51</u>	<u>\$ 1,255</u>	<u>\$ 1,204</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement
 of Revenues, Expenditures, and Changes in Fund Balances \$ 412

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	PROBATION ASSET FORFEITURE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Fines, Forfeitures and Penalties	\$	\$	\$ 1	\$ 1
Revenues from Use of Money and Property	2	2	1	(1)
Total Revenues	2	2	2	
Excess of Revenues over Expenditures	2	2	2	
Net Changes in Fund Balances	2	2	2	
Fund Balances, July 1, 2008	44	44	44	
Fund Balances, June 30, 2009	\$ 46	\$ 46	\$ 46	\$

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 2

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>PROBATION DJJ REALIGNMENT</u>			
	<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	\$	\$	\$	\$
Aid from Other Governmental Agencies	2,545	2,545	2,450	61 (95)
Total Revenues	<u>2,545</u>	<u>2,545</u>	<u>2,511</u>	<u>(34)</u>
OTHER FINANCING USES:				
Transfers Out	<u>(2,813)</u>	<u>(2,813)</u>	<u>(1,778)</u>	<u>1,035</u>
Total Other Financing Uses	<u>(2,813)</u>	<u>(2,813)</u>	<u>(1,778)</u>	<u>1,035</u>
Net Changes in Fund Balances	(268)	(268)	733	1,001
Fund Balances, July 1, 2008	<u>857</u>	<u>857</u>	<u>857</u>	
Fund Balances, June 30, 2009	<u>\$ 589</u>	<u>\$ 589</u>	<u>\$ 1,590</u>	<u>\$ 1,001</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 2,511

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>PROBATION TRAINING</u>			
	<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 Aid from Other Governmental Agencies	\$ 262	\$ 262	\$ 366	\$ 104
Total Revenues	<u>262</u>	<u>262</u>	<u>366</u>	<u>104</u>
Excess of Revenues over Expenditures	<u>262</u>	<u>262</u>	<u>366</u>	<u>104</u>
OTHER FINANCING USES:				
Transfers Out	<u>(262)</u>	<u>(262)</u>	<u>(262)</u>	
Total Other Financing Uses	<u>(262)</u>	<u>(262)</u>	<u>(262)</u>	
Net Changes in Fund Balances			104	104
Fund Balances, July 1, 2008	<u>24</u>	<u>24</u>	<u>24</u>	
Fund Balances, June 30, 2009	<u>\$ 24</u>	<u>\$ 24</u>	<u>\$ 128</u>	<u>\$ 104</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ <u>366</u>
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COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>PUBLIC IMPROVEMENT DISTRICTS</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Taxes	\$ 40	\$ 40	\$ 24	\$ (16)
Fines, Forfeitures and Penalties			1	1
Revenues from Use of Money and Property			10	10
Aid from Other Governmental Agencies	<u>5,907</u>	<u>5,907</u>	<u>2,202</u>	<u>(3,705)</u>
Total Revenues	<u>5,947</u>	<u>5,947</u>	<u>2,237</u>	<u>(3,710)</u>
EXPENDITURES:				
Current:				
Public Ways and Facilities				
Other Charges	34	34		34
Capital Assets	<u>200</u>	<u>9,219</u>	<u>2,265</u>	<u>6,954</u>
Total Expenditures	<u>234</u>	<u>9,253</u>	<u>2,265</u>	<u>6,988</u>
Excess (Deficiency) of Revenues over Expenditures	<u>5,713</u>	<u>(3,306)</u>	<u>(28)</u>	<u>3,278</u>
OTHER FINANCING SOURCES:				
Transfers In	<u>200</u>	<u>200</u>	<u>200</u>	
Total Other Financing Sources	<u>200</u>	<u>200</u>	<u>200</u>	
Net Changes in Fund Balances (Deficits)	5,913	(3,106)	172	3,278
Fund Deficits, July 1, 2008	<u>(183)</u>	<u>(183)</u>	<u>(183)</u>	
Fund Balances (Deficits), June 30, 2009	<u>\$ 5,730</u>	<u>\$ (3,289)</u>	<u>\$ (11)</u>	<u>\$ 3,278</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 2,237

Expenditures

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 2,265

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>RANGE IMPROVEMENT</u>			
	<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	\$ 3	\$ 3	\$ 3	\$
Aid from Other Governmental Agencies	<u>13</u>	<u>13</u>	<u>8</u>	<u>(5)</u>
Total Revenues	<u>16</u>	<u>16</u>	<u>11</u>	<u>(5)</u>
EXPENDITURES:				
Current:				
Public Protection				
Services & Supplies	<u>69</u>	<u>69</u>	<u>8</u>	<u>61</u>
Total Expenditures	<u>69</u>	<u>69</u>	<u>8</u>	<u>61</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(53)</u>	<u>(53)</u>	<u>3</u>	<u>56</u>
Net Changes in Fund Balances	(53)	(53)	3	56
Fund Balances, July 1, 2008	<u>81</u>	<u>81</u>	<u>81</u>	<u></u>
Fund Balances, June 30, 2009	<u>\$ 28</u>	<u>\$ 28</u>	<u>\$ 84</u>	<u>\$ 56</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 11

Expenditures

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 8

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>REAL ESTATE FRAUD</u>			
	<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 Charges for Current Services	\$ 75	\$ 75	\$ 164	\$ 89
Total Revenues	<u>75</u>	<u>75</u>	<u>168</u>	<u>93</u>
Excess of Revenues over Expenditures	<u>75</u>	<u>75</u>	<u>168</u>	<u>93</u>
OTHER FINANCING USES:				
Transfers Out	<u>(100)</u>	<u>(100)</u>		<u>100</u>
Total Other Financing Uses	<u>(100)</u>	<u>(100)</u>		<u>100</u>
Net Changes in Fund Balances	(25)	(25)	168	193
Fund Balances, July 1, 2008	<u>78</u>	<u>78</u>	<u>78</u>	
Fund Balances, June 30, 2009	<u>\$ 53</u>	<u>\$ 53</u>	<u>\$ 246</u>	<u>\$ 193</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement
 of Revenues, Expenditures, and Changes in Fund Balances \$ 168

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

<u>RECORDERS FEE</u>				
	<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	\$	\$	\$ 35	\$ 35
Charges for Current Services	<u>652</u>	<u>652</u>	<u>643</u>	<u>(9)</u>
Total Revenues	<u>652</u>	<u>652</u>	<u>678</u>	<u>26</u>
Excess of Revenues over Expenditures	<u>652</u>	<u>652</u>	<u>678</u>	<u>26</u>
OTHER FINANCING USES:				
Transfers Out	<u>(1,987)</u>	<u>(1,987)</u>	<u>(1,690)</u>	<u>297</u>
Total Other Financing Uses	<u>(1,987)</u>	<u>(1,987)</u>	<u>(1,690)</u>	<u>297</u>
Net Changes in Fund Balances	(1,335)	(1,335)	(1,012)	323
Fund Balances, July 1, 2008	<u>3,628</u>	<u>3,628</u>	<u>3,628</u>	
Fund Balances, June 30, 2009	<u>\$ 2,293</u>	<u>\$ 2,293</u>	<u>\$ 2,616</u>	<u>\$ 323</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement
 of Revenues, Expenditures, and Changes in Fund Balances \$ 678

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>RECORDER MODERNIZATION</u>			
	<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	\$	\$	\$	\$
Charges for Current Services	180	180	186	9
Total Revenues	<u>180</u>	<u>180</u>	<u>195</u>	<u>15</u>
EXPENDITURES:				
Current:				
Public Protection				
Other Charges	307	307	260	47
Total Expenditures	<u>307</u>	<u>307</u>	<u>260</u>	<u>47</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(127)</u>	<u>(127)</u>	<u>(65)</u>	<u>62</u>
OTHER FINANCING USES:				
Transfers Out	(20)	(20)	(18)	2
Total Other Financing Uses	<u>(20)</u>	<u>(20)</u>	<u>(18)</u>	<u>2</u>
Net Changes in Fund Balances	(147)	(147)	(83)	64
Fund Balances, July 1, 2008	<u>272</u>	<u>272</u>	<u>272</u>	
Fund Balances, June 30, 2009	<u>\$ 125</u>	<u>\$ 125</u>	<u>\$ 189</u>	<u>\$ 64</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 195

Expenditures

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 260

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>RECORDER SSN TRUNCATION</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Current Services	\$ 168	\$ 168	\$ 182	\$ 14
Total Revenues	<u>168</u>	<u>168</u>	<u>182</u>	<u>14</u>
Excess of Revenues over Expenditures	<u>168</u>	<u>168</u>	<u>182</u>	<u>14</u>
Net Changes in Fund Balances	168	168	182	14
Fund Balances, July 1, 2008	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund Balances, June 30, 2009	<u>\$ 168</u>	<u>\$ 168</u>	<u>\$ 182</u>	<u>\$ 14</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 182

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	REDEMPTION SYSTEMS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Fines, Forfeitures and Penalties	\$ 210	\$ 210	\$ 254	\$ 44
Revenues from Use of Money and Property			19	19
Total Revenues	<u>210</u>	<u>210</u>	<u>273</u>	<u>63</u>
Excess of Revenues over Expenditures	<u>210</u>	<u>210</u>	<u>273</u>	<u>63</u>
OTHER FINANCING USES:				
Transfers Out	<u>(351)</u>	<u>(351)</u>		<u>351</u>
Total Other Financing Uses	<u>(351)</u>	<u>(351)</u>		<u>351</u>
Net Changes in Fund Balances	(141)	(141)	273	414
Fund Balances, July 1, 2008	<u>2,418</u>	<u>2,418</u>	<u>2,418</u>	
Fund Balances, June 30, 2009	<u>\$ 2,277</u>	<u>\$ 2,277</u>	<u>\$ 2,691</u>	<u>\$ 414</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 273

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>RMA-HAZARDOUS WASTE SETTLEMENTS</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines, Forfeitures and Penalties	\$ 120	\$ 120	\$ 408	\$ 288
Revenues from Use of Money and Property			<u>1</u>	<u>1</u>
Total Revenues	<u>120</u>	<u>120</u>	<u>409</u>	<u>289</u>
Excess of Revenues over Expenditures	<u>120</u>	<u>120</u>	<u>409</u>	<u>289</u>
Net Changes in Fund Balances	120	120	409	289
Fund Balances, July 1, 2008	<u>268</u>	<u>268</u>	<u>268</u>	
Fund Balances, June 30, 2009	<u>\$ 388</u>	<u>\$ 388</u>	<u>\$ 677</u>	<u>\$ 289</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 409

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

SHELTER CARE				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Revenues from Use of Money and Property	\$	\$	\$	\$
Other Revenues	100	100	13	(87)
Total Revenues	<u>100</u>	<u>100</u>	<u>14</u>	<u>(86)</u>
EXPENDITURES:				
Current:				
Public Assistance				
Services & Supplies	30	30	3	27
Total Expenditures	<u>30</u>	<u>30</u>	<u>3</u>	<u>27</u>
Excess of Revenues over Expenditures	<u>70</u>	<u>70</u>	<u>11</u>	<u>(59)</u>
Net Changes in Fund Balances	70	70	11	(59)
Fund Balances, July 1, 2008	<u>168</u>	<u>168</u>	<u>168</u>	
Fund Balances, June 30, 2009	<u>\$ 238</u>	<u>\$ 238</u>	<u>\$ 179</u>	<u>\$ (59)</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 14

Expenditures

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 3

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	SHERIFF-CAL ID			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Fines, Forfeitures and Penalties	\$ 710	\$ 710	\$ 662	\$ (48)
Revenues from Use of Money and Property	80	80	96	16
Total Revenues	<u>790</u>	<u>790</u>	<u>758</u>	<u>(32)</u>
Excess of Revenues over Expenditures	<u>790</u>	<u>790</u>	<u>758</u>	<u>(32)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In			178	178
Transfers Out	<u>(2,692)</u>	<u>(3,248)</u>	<u>(360)</u>	<u>2,888</u>
Total Other Financing Sources (Uses)	<u>(2,692)</u>	<u>(3,248)</u>	<u>(182)</u>	<u>3,066</u>
Net Changes in Fund Balances (Deficits)	(1,902)	(2,458)	576	3,034
Fund Balances, July 1, 2008	<u>2,419</u>	<u>2,419</u>	<u>2,419</u>	
Fund Balances (Deficits), June 30, 2009	<u>\$ 517</u>	<u>\$ (39)</u>	<u>\$ 2,995</u>	<u>\$ 3,034</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 758

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>SHERIFF-CIVIL SUBPOENA</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Other Revenues	\$ 7	\$ 7	\$ 8	\$ 1
Total Revenues	<u>7</u>	<u>7</u>	<u>8</u>	<u>1</u>
Excess of Revenues over Expenditures	<u>7</u>	<u>7</u>	<u>8</u>	<u>1</u>
OTHER FINANCING USES:				
Transfers Out		(74)		74
Total Other Financing Uses		<u>(74)</u>		<u>74</u>
Net Changes in Fund Balances (Deficits)	7	(67)	8	75
Fund Balances, July 1, 2008	<u>66</u>	<u>66</u>	<u>66</u>	
Fund Balances (Deficits), June 30, 2009	<u>\$ 73</u>	<u>\$ (1)</u>	<u>\$ 74</u>	<u>\$ 75</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 8

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

SHERIFF-DRUG ABUSE GANG DIVERSION

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Revenues from Use of Money and Property	\$ 8	\$ 8	\$ 8	\$
Total Revenues	<u>8</u>	<u>8</u>	<u>8</u>	<u></u>
Excess of Revenues over Expenditures	<u>8</u>	<u>8</u>	<u>8</u>	<u></u>
OTHER FINANCING SOURCES (USES):				
Transfers In			115	115
Transfers Out		(154)		154
Total Other Financing Sources (Uses)		<u>(154)</u>	<u>115</u>	<u>269</u>
Net Changes in Fund Balances (Deficits)	8	(146)	123	269
Fund Balances, July 1, 2008	<u>145</u>	<u>145</u>	<u>145</u>	<u></u>
Fund Balances (Deficits), June 30, 2009	<u>\$ 153</u>	<u>\$ (1)</u>	<u>\$ 268</u>	<u>\$ 269</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 8

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

SHERIFF FACILITY TRAINING				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Current Services	\$ 195	\$ 195	\$ 239	\$ 44
Total Revenues	<u>195</u>	<u>195</u>	<u>239</u>	<u>44</u>
Excess of Revenues over Expenditures	<u>195</u>	<u>195</u>	<u>239</u>	<u>44</u>
OTHER FINANCING USES:				
Transfers Out	(215)	(282)	(215)	67
Total Other Financing Uses	<u>(215)</u>	<u>(282)</u>	<u>(215)</u>	<u>67</u>
Net Changes in Fund Balances (Deficits)	(20)	(87)	24	111
Fund Balances, July 1, 2008	<u>86</u>	<u>86</u>	<u>86</u>	
Fund Balances (Deficits), June 30, 2009	<u>\$ 66</u>	<u>\$ (1)</u>	<u>\$ 110</u>	<u>\$ 111</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 239

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>SHERIFF INMATE WELFARE</u>			
	<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	\$ 224	\$ 224	\$ 229	\$ 5
Other Revenues	<u>1,955</u>	<u>1,955</u>	<u>2,102</u>	<u>147</u>
Total Revenues	<u>2,179</u>	<u>2,179</u>	<u>2,331</u>	<u>152</u>
Excess of Revenues over Expenditures	<u>2,179</u>	<u>2,179</u>	<u>2,331</u>	<u>152</u>
OTHER FINANCING USES:				
Transfers Out	<u>(2,681)</u>	<u>(8,435)</u>	<u>(2,704)</u>	<u>5,731</u>
Total Other Financing Uses	<u>(2,681)</u>	<u>(8,435)</u>	<u>(2,704)</u>	<u>5,731</u>
Net Changes in Fund Balances (Deficits)	(502)	(6,256)	(373)	5,883
Fund Balances, July 1, 2008	<u>6,157</u>	<u>6,157</u>	<u>6,157</u>	
Fund Balances (Deficits), June 30, 2009	<u>\$ 5,655</u>	<u>\$ (99)</u>	<u>\$ 5,784</u>	<u>\$ 5,883</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 2,331

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>SHERIFF STATE ASSET FORFEITURE</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines, Forfeitures and Penalties	\$ 89	\$ 89	\$ 46	\$ (43)
Revenues from Use of Money and Property			3	3
Total Revenues	<u>89</u>	<u>89</u>	<u>49</u>	<u>(40)</u>
Excess of Revenues over Expenditures	<u>89</u>	<u>89</u>	<u>49</u>	<u>(40)</u>
OTHER FINANCING USES:				
Transfers Out		<u>(381)</u>	<u>(115)</u>	<u>266</u>
Total Other Financing Uses		<u>(381)</u>	<u>(115)</u>	<u>266</u>
Net Changes in Fund Balances (Deficits)	89	(292)	(66)	226
Fund Balances, July 1, 2008	<u>287</u>	<u>287</u>	<u>287</u>	
Fund Balances (Deficits), June 30, 2009	<u>\$ 376</u>	<u>\$ (5)</u>	<u>\$ 221</u>	<u>\$ 226</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement
 of Revenues, Expenditures, and Changes in Fund Balances \$ 49

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

SHERIFF TRAINING FUND				
	<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	\$ 13	\$ 13	\$ 7	\$ (6)
Other Revenues	<u>109</u>	<u>109</u>	<u>161</u>	<u>52</u>
Total Revenues	<u>122</u>	<u>122</u>	<u>168</u>	<u>46</u>
Excess of Revenues over Expenditures	<u>122</u>	<u>122</u>	<u>168</u>	<u>46</u>
OTHER FINANCING USES:				
Transfers Out	<u>(77)</u>	<u>(237)</u>	<u>(237)</u>	
Total Other Financing Uses	<u>(77)</u>	<u>(237)</u>	<u>(237)</u>	
Net Changes in Fund Balances (Deficits)	45	(115)	(69)	46
Fund Balances, July 1, 2008	<u>113</u>	<u>113</u>	<u>113</u>	
Fund Balances (Deficits), June 30, 2009	<u>\$ 158</u>	<u>\$ (2)</u>	<u>\$ 44</u>	<u>\$ 46</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement
 of Revenues, Expenditures, and Changes in Fund Balances \$ 168

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>SHERIFF VOLUNTEER SERVICE GROUP</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Other Revenues	\$ _____	\$ _____	\$ _____ 7	\$ _____ 7
Total Revenues	_____	_____	_____ 7	_____ 7
Excess of Revenues over Expenditures	_____	_____	_____ 7	_____ 7
OTHER FINANCING USES:				
Transfers Out	_____	_____ (94)	_____ (3)	_____ 91
Total Other Financing Uses	_____	_____ (94)	_____ (3)	_____ 91
Net Changes in Fund Balances (Deficits)		(94)	4	98
Fund Balances, July 1, 2008	_____ 81	_____ 81	_____ 81	_____
Fund Balances (Deficits), June 30, 2009	\$ <u>_____ 81</u>	\$ <u>_____ (13)</u>	\$ <u>_____ 85</u>	\$ <u>_____ 98</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ _____ 7

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

<u>SHERIFF WORK RELEASE</u>				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines, Forfeitures and Penalties	\$ 54	\$ 54	\$	\$ (54)
Revenues from Use of Money and Property	8	8	5	(3)
Other Revenues	<u>262</u>	<u>262</u>	<u>417</u>	<u>155</u>
Total Revenues	<u>324</u>	<u>324</u>	<u>422</u>	<u>98</u>
Excess of Revenues over Expenditures	<u>324</u>	<u>324</u>	<u>422</u>	<u>98</u>
OTHER FINANCING USES:				
Transfers Out	<u></u>	<u>(373)</u>	<u>(363)</u>	<u>10</u>
Total Other Financing Uses	<u></u>	<u>(373)</u>	<u>(363)</u>	<u>10</u>
Net Changes in Fund Balances (Deficits)	324	(49)	59	108
Fund Balances, July 1, 2008	<u>48</u>	<u>48</u>	<u>48</u>	<u></u>
Fund Balances (Deficits), June 30, 2009	<u>\$ 372</u>	<u>\$ (1)</u>	<u>\$ 107</u>	<u>\$ 108</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 422

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

SHERIFF CIVIL AUTOMATED

	<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	\$ 15	\$ 15	\$ 20	\$ 5
Charges for Current Services	<u>126</u>	<u>126</u>	<u>145</u>	<u>19</u>
Total Revenues	<u>141</u>	<u>141</u>	<u>165</u>	<u>24</u>
Excess of Revenues over Expenditures	<u>141</u>	<u>141</u>	<u>165</u>	<u>24</u>
OTHER FINANCING USES:				
Transfers Out	<u>(116)</u>	<u>(647)</u>	<u>(79)</u>	<u>568</u>
Total Other Financing Uses	<u>(116)</u>	<u>(647)</u>	<u>(79)</u>	<u>568</u>
Net Changes in Fund Balances (Deficits)	25	(506)	86	592
Fund Balances, July 1, 2008	<u>498</u>	<u>498</u>	<u>498</u>	<u></u>
Fund Balances (Deficits), June 30, 2009	<u>\$ 523</u>	<u>\$ (8)</u>	<u>\$ 584</u>	<u>\$ 592</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement
 of Revenues, Expenditures, and Changes in Fund Balances \$ 165

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>SHERIFF SIDEARM CONVERSION</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Other Revenues	\$ <u>1</u>	\$ <u>1</u>	\$ <u>7</u>	\$ <u>6</u>
Total Revenues	<u>1</u>	<u>1</u>	<u>7</u>	<u>6</u>
Excess of Revenues over Expenditures	<u>1</u>	<u>1</u>	<u>7</u>	<u>6</u>
OTHER FINANCING USES:				
Transfers Out	<u> </u>	<u>(6)</u>	<u> </u>	<u>6</u>
Total Other Financing Uses	<u> </u>	<u>(6)</u>	<u> </u>	<u>6</u>
Net Changes in Fund Balances		(5)	7	12
Fund Balances, July 1, 2008	<u>5</u>	<u>5</u>	<u>5</u>	<u> </u>
Fund Balances, June 30, 2009	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 12</u>	<u>\$ 12</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 7

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

<u>SHERIFF JUDGEMENT DEBTOR FEE</u>				
	<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 Charges for Current Services	\$ 156	\$ 156	\$ 200	\$ 44
Total Revenues	<u>156</u>	<u>156</u>	<u>206</u>	<u>50</u>
Excess of Revenues over Expenditures	<u>156</u>	<u>156</u>	<u>206</u>	<u>50</u>
OTHER FINANCING USES:				
Transfers Out	<u>(100)</u>	<u>(969)</u>	<u>(92)</u>	<u>877</u>
Total Other Financing Uses	<u>(100)</u>	<u>(969)</u>	<u>(92)</u>	<u>877</u>
Net Changes in Fund Balances (Deficits)	56	(813)	114	927
Fund Balances, July 1, 2008	<u>799</u>	<u>799</u>	<u>799</u>	<u></u>
Fund Balances (Deficits), June 30, 2009	<u>\$ 855</u>	<u>\$ (14)</u>	<u>\$ 913</u>	<u>\$ 927</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement
 of Revenues, Expenditures, and Changes in Fund Balances \$ 206

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

SHERIFF DRUG AWARENESS PROGRAM

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Fines, Forfeitures and Penalties	\$ 379	\$ 379	\$ 97	\$ (282)
Revenues from Use of Money and Property	38	38	28	(10)
Total Revenues	417	417	125	(292)
Excess of Revenues over Expenditures	417	417	125	(292)
OTHER FINANCING USES:				
Transfers Out	(35)	(1,176)	(27)	1,149
Total Other Financing Uses	(35)	(1,176)	(27)	1,149
Net Changes in Fund Balances (Deficits)	382	(759)	98	857
Fund Balances, July 1, 2008	753	753	753	
Fund Balances (Deficits), June 30, 2009	\$ 1,135	\$ (6)	\$ 851	\$ 857

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 125

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>SHERIFF-CONTROLLED SUBSTANCE</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines, Forfeitures and Penalties	\$	\$	\$ 6	\$ 6
Revenues from Use of Money and Property	<u>3</u>	<u>3</u>	<u>2</u>	<u>(1)</u>
Total Revenues	<u>3</u>	<u>3</u>	<u>8</u>	<u>5</u>
Excess of Revenues over Expenditures	<u>3</u>	<u>3</u>	<u>8</u>	<u>5</u>
OTHER FINANCING USES:				
Transfers Out	<u></u>	<u>(69)</u>	<u></u>	<u>69</u>
Total Other Financing Uses	<u></u>	<u>(69)</u>	<u></u>	<u>69</u>
Net Changes in Fund Balances	3	(66)	8	74
Fund Balances, July 1, 2008	<u>66</u>	<u>66</u>	<u>66</u>	<u></u>
Fund Balances, June 30, 2009	<u>\$ 69</u>	<u>\$</u>	<u>\$ 74</u>	<u>\$ 74</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 8

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>SOLID WASTE ENFORCEMENT</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Current Services	\$ 100	\$ 100	\$ 71	\$ (29)
Total Revenues	<u>100</u>	<u>100</u>	<u>71</u>	<u>(29)</u>
Excess of Revenues over Expenditures	<u>100</u>	<u>100</u>	<u>71</u>	<u>(29)</u>
OTHER FINANCING USES:				
Transfers Out	(135)	(135)		135
Total Other Financing Uses	<u>(135)</u>	<u>(135)</u>		<u>135</u>
Net Changes in Fund Balances	(35)	(35)	71	106
Fund Balances, July 1, 2008	<u>48</u>	<u>48</u>	<u>48</u>	
Fund Balances, June 30, 2009	<u>\$ 13</u>	<u>\$ 13</u>	<u>\$ 119</u>	<u>\$ 106</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 71

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>STRONG MOTION INSTRUMENTATION</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Licenses, Permits and Franchises	\$ 90	\$ 90	\$ 48	\$ (42)
Revenues from Use of Money and Property			<u>1</u>	<u>1</u>
Total Revenues	<u>90</u>	<u>90</u>	<u>49</u>	<u>(41)</u>
EXPENDITURES:				
Current:				
Public Protection				
Services & Supplies	<u>90</u>	<u>90</u>	<u>69</u>	<u>21</u>
Total Expenditures	<u>90</u>	<u>90</u>	<u>69</u>	<u>21</u>
Deficiency of Revenues over Expenditures			<u>(20)</u>	<u>(20)</u>
Net Changes in Fund Balances			(20)	(20)
Fund Balances, July 1, 2008	<u>69</u>	<u>69</u>	<u>69</u>	
Fund Balances (Deficits), June 30, 2009	<u>\$ 69</u>	<u>\$ 69</u>	<u>\$ 49</u>	<u>\$ (20)</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 49

Expenditures

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 69

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>TOBACCO EDUCATION CONTROL</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Aid from Other Governmental Agencies	\$	\$	\$ 201	\$ 201
Other Revenues	<u>391</u>	<u>391</u>		<u>(391)</u>
Total Revenues	<u>391</u>	<u>391</u>	<u>201</u>	<u>(190)</u>
Excess of Revenues over Expenditures	<u>391</u>	<u>391</u>	<u>201</u>	<u>(190)</u>
OTHER FINANCING USES:				
Transfers Out	<u>(391)</u>	<u>(391)</u>	<u>(203)</u>	<u>188</u>
Total Other Financing Uses	<u>(391)</u>	<u>(391)</u>	<u>(203)</u>	<u>188</u>
Net Changes in Fund Balances			(2)	(2)
Fund Balances, July 1, 2008	<u>2</u>	<u>2</u>	<u>2</u>	
Fund Balances (Deficits), June 30, 2009	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$</u>	<u>\$ (2)</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 201

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>VITAL HEALTH STATISTICS-RECORDER</u>			
	<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 Charges for Current Services	\$ 104	\$ 104	\$ 101	\$ 3 (3)
Total Revenues	<u>104</u>	<u>104</u>	<u>104</u>	
Excess of Revenues over Expenditures	<u>104</u>	<u>104</u>	<u>104</u>	
OTHER FINANCING USES:				
Transfers Out	<u>(84)</u>	<u>(84)</u>	<u>(59)</u>	<u>25</u>
Total Other Financing Uses	<u>(84)</u>	<u>(84)</u>	<u>(59)</u>	<u>25</u>
Net Changes in Fund Balances	20	20	45	25
Fund Balances, July 1, 2008	<u>340</u>	<u>340</u>	<u>340</u>	
Fund Balances, June 30, 2009	<u>\$ 360</u>	<u>\$ 360</u>	<u>\$ 385</u>	<u>\$ 25</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement
 of Revenues, Expenditures, and Changes in Fund Balances \$ 104

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>VITAL & HEALTH STATS-CO. CLERK</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Current Services	\$ _____	\$ _____	\$ _____ 2	\$ _____ 2
Total Revenues	_____	_____	_____ 2	_____ 2
Excess of Revenues over Expenditures	_____	_____	_____ 2	_____ 2
OTHER FINANCING USES:				
Transfers Out	_____ (3)	_____ (3)	_____ (3)	_____
Total Other Financing Uses	_____ (3)	_____ (3)	_____ (3)	_____
Net Changes in Fund Balances (Deficits)	(3)	(3)	(1)	2
Fund Balances, July 1, 2008	_____ 1	_____ 1	_____ 1	_____
Fund Balances (Deficits), June 30, 2009	\$ <u>_____ (2)</u>	\$ <u>_____ (2)</u>	\$ <u>_____</u>	\$ <u>_____ 2</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ _____ 2

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

<u>WILDLIFE RESOURCES</u>				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines, Forfeitures and Penalties	\$ 13	\$ 13	\$ 6	\$ (7)
Revenues from Use of Money and Property			<u>1</u>	<u>1</u>
Total Revenues	<u>13</u>	<u>13</u>	<u>7</u>	<u>(6)</u>
EXPENDITURES:				
Current:				
Public Protection				
Services & Supplies	4	4	3	1
Other Charges	<u>22</u>	<u>29</u>	<u>23</u>	<u>6</u>
Total Expenditures	<u>26</u>	<u>33</u>	<u>26</u>	<u>7</u>
Deficiency of Revenues over Expenditures	<u>(13)</u>	<u>(20)</u>	<u>(19)</u>	<u>1</u>
Net Changes in Fund Balances	(13)	(20)	(19)	1
Fund Balances, July 1, 2008	<u>47</u>	<u>47</u>	<u>47</u>	
Fund Balances, June 30, 2009	<u>\$ 34</u>	<u>\$ 27</u>	<u>\$ 28</u>	<u>\$ 1</u>

Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 7

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 26
 Differences - Budget to GAAP
 Encumbrances for other charges ordered but not received within the recognition period (3)
 Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 23



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.

Wheeler Ridge Overpass – This fund accounts for proceeds from the Federal government and Tejon Ranch for the construction of an overpass project at Highway 99 and Laval Road.

Separation of Grade – This fund accounts for the proceeds from various participating entities such as the State of California, City of Bakersfield, City of Shafter, and Union Pacific Railroad for the Seventh Standard Road interchange modification and Separation of Grade construction projects.

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

COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECT FUNDS
 JUNE 30, 2009 (IN THOUSANDS)

	<u>TOTAL</u>	<u>WHEELER RIDGE OVERPASS</u>	<u>SEPARATION OF GRADE</u>	<u>7TH STANDARD ROAD WIDENING</u>
<u>ASSETS</u>				
Pooled Cash and Investments	\$ 8,961	\$ 813	\$ 6,859	\$ 1,289
Interest Receivable	47	4	38	5
Accrued Revenue	<u>268</u>	<u>268</u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 9,276</u>	<u>\$ 1,085</u>	<u>\$ 6,897</u>	<u>\$ 1,294</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Advances Payable	<u>\$ 3,232</u>	<u> </u>	<u> </u>	<u>\$ 3,232</u>
Total Liabilities	<u>3,232</u>	<u> </u>	<u> </u>	<u>3,232</u>
Fund Balances:				
Reserved	8,838	2,905	5,931	2
Unreserved:				
Undesignated	<u>(2,794)</u>	<u>(1,820)</u>	<u>966</u>	<u>(1,940)</u>
Total Fund Balances	<u>6,044</u>	<u>1,085</u>	<u>6,897</u>	<u>(1,938)</u>
Total Liabilities and Fund Balances	<u>\$ 9,276</u>	<u>\$ 1,085</u>	<u>\$ 6,897</u>	<u>\$ 1,294</u>

COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES (DEFICITS)
 NON-MAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>TOTAL</u>	<u>WHEELER RIDGE OVERPASS</u>	<u>SEPARATION OF GRADE</u>	<u>7TH STANDARD ROAD WIDENING</u>
REVENUES:				
Revenues From Use of Money	\$ 345	\$ 47	\$ 298	\$
Aid From Other Governments	14,702	2,545	11,567	590
Other Revenues	<u>1,849</u>	<u>1,622</u>	<u>227</u>	
Total Revenues	<u>16,896</u>	<u>4,214</u>	<u>12,092</u>	<u>590</u>
EXPENDITURES:				
Capital Outlay	<u>17,933</u>	<u>4,613</u>	<u>10,792</u>	<u>2,528</u>
Total Expenditures	<u>17,933</u>	<u>4,613</u>	<u>10,792</u>	<u>2,528</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,037)</u>	<u>(399)</u>	<u>1,300</u>	<u>(1,938)</u>
Net Changes In Fund Balances	(1,037)	(399)	1,300	(1,938)
Fund Balances, July 1, 2008	<u>7,081</u>	<u>1,484</u>	<u>5,597</u>	
Fund Balances (Deficits), June 30, 2009	<u>\$ 6,044</u>	<u>\$ 1,085</u>	<u>\$ 6,897</u>	<u>\$ (1,938)</u>

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 TOBACCO SECURITIZATION PROCEEDS
 YEAR ENDED JUNE 30, 2009 (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	\$	\$ 3,821	\$ 4,712	\$ 891
Aid From Other Governments		33,035		(33,035)
Total Revenues		<u>36,856</u>	<u>4,712</u>	<u>(32,144)</u>
EXPENDITURES:				
General Government				
Capital Outlay		36,856	1,999	34,857
Total Expenditures		<u>36,856</u>	<u>1,999</u>	<u>34,857</u>
Excess of Revenues over Expenditures			<u>2,713</u>	<u>2,713</u>
OTHER FINANCING USES:				
Transfers Out			(21,238)	(21,238)
Total Other Financing Uses			<u>(21,238)</u>	<u>(21,238)</u>
Net Changes in Fund Balances (Deficits)			(18,525)	(18,525)
Fund Balance, July 1, 2008	57,622	57,622	57,622	
Fund Balance, June 30, 2009	<u>\$ 57,622</u>	<u>\$ 57,622</u>	<u>\$ 39,097</u>	<u>\$ (18,525)</u>

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

<u>WHEELER RIDGE OVERPASS</u>				
	<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	\$	\$	\$ 47	\$ 47
Aid From Other Governments		5,200	2,545	(2,655)
Other Revenues		4,500	1,622	(2,878)
Total Revenues		<u>9,700</u>	<u>4,214</u>	<u>(5,486)</u>
EXPENDITURES:				
General Government				
Capital Outlay		<u>9,700</u>	<u>4,613</u>	<u>5,087</u>
Total Expenditures		<u>9,700</u>	<u>4,613</u>	<u>5,087</u>
Excess (Deficiency) of Revenues over Expenditures			<u>(399)</u>	<u>(399)</u>
Net Changes in Fund Balances (Deficits)			(399)	(399)
Fund Balance, July 1, 2008	<u>1,484</u>	<u>1,484</u>	<u>1,484</u>	
Fund Balance, June 30, 2009	<u>\$ 1,484</u>	<u>\$ 1,484</u>	<u>\$ 1,085</u>	<u>\$ (399)</u>

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

SEPARATION OF GRADE				
	<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	\$	\$ 150	\$ 298	\$ 148
Aid From Other Governments		19,300	11,567	(7,733)
Other Revenues		9,506	227	(9,279)
Total Revenues		<u>28,956</u>	<u>12,092</u>	<u>(16,864)</u>
EXPENDITURES:				
General Government				
Capital Outlay		<u>28,956</u>	<u>10,792</u>	<u>18,164</u>
Total Expenditures		<u>28,956</u>	<u>10,792</u>	<u>18,164</u>
Excess of Revenues over Expenditures			<u>1,300</u>	<u>1,300</u>
Net Changes in Fund Balances			1,300	1,300
Fund Balance, July 1, 2008	<u>5,597</u>	<u>5,597</u>	<u>5,597</u>	
Fund Balance, June 30, 2009	<u>\$ 5,597</u>	<u>\$ 5,597</u>	<u>\$ 6,897</u>	<u>\$ 1,300</u>

COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

<u>7TH STANDARD ROAD WIDENING</u>				
	<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	\$	\$	\$	\$
Aid From Other Governments		30,646	590	(30,056)
Other Revenues		500		(500)
Total Revenues		<u>31,146</u>	<u>590</u>	<u>(30,556)</u>
EXPENDITURES:				
General Government				
Capital Outlay		<u>31,146</u>	<u>2,528</u>	<u>28,618</u>
Total Expenditures		<u>31,146</u>	<u>2,528</u>	<u>28,618</u>
Excess (Deficiency) of Revenues over Expenditures			<u>(1,938)</u>	<u>(1,938)</u>
Net Changes in Fund Balances (Deficits)			(1,938)	(1,938)
Fund Balance, July 1, 2008				
Fund Deficit June 30, 2009	\$	\$	\$ <u>(1,938)</u>	\$ <u>(1,938)</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.

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.

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

Kern Asset Leasing – This is a nonprofit public benefit corporation established to assist the County of Kern by acquiring equipment and facilities financed from the proceeds of borrowings and leasing such equipment and facilities to the County.

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

Public Health Facility Loan Trustee – This fund administers the debt service payments related to the public health facility loan.

SW Shafter Water Project – This fund administers the debt service payments related to the southwest Shafter water loan.

Rexland Acres Sewer Project – This fund administers the debt service payments related to the Rexland Acres bonds.

COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR DEBT SERVICE FUNDS
 JUNE 30, 2009 (IN THOUSANDS)

	<u>TOTAL</u>	<u>ACCUMULATIVE CAPITAL OUTLAY GENERAL</u>	<u>ACCUMULATIVE CAPITAL OUTLAY FIRE</u>	<u>KERN COUNTY TOBACCO FUNDING CORP.</u>	<u>KERN ASSET LEASING</u>
<u>ASSETS</u>					
Pooled Cash and Investments	\$ 4,558	\$ 4,180	\$ 260	\$	\$
Cash and Investments Deposited with Trustee	106,049			11,053	93,961
Interest Receivable	22	21	1		
Advances to Other Funds	9,786	9,786			
Loans Receivable	<u>1,261</u>	<u>1,261</u>			
Total Assets	<u>\$ 121,676</u>	<u>\$ 15,248</u>	<u>\$ 261</u>	<u>\$ 11,053</u>	<u>\$ 93,961</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Fund Balances:					
Reserved	<u>\$ 121,676</u>	<u>\$ 15,248</u>	<u>\$ 261</u>	<u>\$ 11,053</u>	<u>\$ 93,961</u>
Total Fund Balances	<u>\$ 121,676</u>	<u>\$ 15,248</u>	<u>\$ 261</u>	<u>\$ 11,053</u>	<u>\$ 93,961</u>

<u>PENSION OBLIGATION BOND TRUSTEE</u>	<u>PUBLIC HEALTH FACILITY LOAN TRUSTEE</u>	<u>SW SHAFTER WATER PROJECT</u>	<u>REXLAND ACRES SEWER PROJECT</u>	
				ASSETS
\$ 1,035	\$	\$ 17	\$ 101	Pooled Cash and Investments
				Cash and Investments Deposited with Trustee
				Loans Receivable
				Due from Other Funds
				Advances to Other Funds
<u>\$ 1,035</u>	<u>\$</u>	<u>\$ 17</u>	<u>\$ 101</u>	Total Assets
				LIABILITIES AND FUND BALANCES
				Fund Balances:
<u>\$ 1,035</u>	<u>\$</u>	<u>\$ 17</u>	<u>\$ 101</u>	Reserved
<u>\$ 1,035</u>	<u>\$</u>	<u>\$ 17</u>	<u>\$ 101</u>	Total Fund Balances

COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES
 NON-MAJOR DEBT SERVICE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>TOTAL</u>	<u>ACCUMULATIVE CAPITAL OUTLAY GENERAL</u>	<u>ACCUMULATIVE CAPITAL OUTLAY FIRE</u>	<u>KERN COUNTY TOBACCO FUNDING CORP.</u>	<u>KERN ASSET LEASING</u>
REVENUES:					
Revenues from Use of Money and Property	\$ 1,230	\$ 514	\$ 9	\$ 659	\$ 48
Tobacco Settlement	8,096			8,096	
Other Revenues	<u>32,324</u>				
Total Revenues	<u>41,650</u>	<u>514</u>	<u>9</u>	<u>8,755</u>	<u>48</u>
EXPENDITURES:					
General Government	36			36	
Debt Service:					
Principal	16,674			2,420	930
Interest	25,896			6,106	602
Cost of Issuance	<u>3,020</u>				<u>2,711</u>
Total Expenditures	<u>45,626</u>			<u>8,562</u>	<u>4,243</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(3,976)</u>	<u>514</u>	<u>9</u>	<u>193</u>	<u>(4,195)</u>
OTHER FINANCING SOURCES (USES):					
Transfer In	2,821				1,464
Transfer Out	(125)				
Refunding Bonds Issued	50,000				
Payment to Refunded Bonds Escrow Agent	(50,000)				
Certificates of Participation Issued	95,410				95,410
Discount on Certificates of Participation	<u>(1,195)</u>				<u>(1,195)</u>
Total Other Financing Sources (Uses)	<u>96,911</u>				<u>95,679</u>
Net Changes in Fund Balances	92,935	514	9	193	91,484
Fund Balances, July 1, 2008	<u>28,741</u>	<u>14,734</u>	<u>252</u>	<u>10,860</u>	<u>2,477</u>
Fund Balances, June 30, 2009	<u>\$ 121,676</u>	<u>\$ 15,248</u>	<u>\$ 261</u>	<u>\$ 11,053</u>	<u>\$ 93,961</u>

<u>PENSION OBLIGATION BOND TRUSTEE</u>	<u>PUBLIC HEALTH FACILITY LOAN TRUSTEE</u>	<u>SW SHAFTER WATER PROJECT</u>	<u>REXLAND ACRES SEWER PROJECT</u>
\$	\$	\$	\$
32,141		11	172
<u>32,141</u>		<u>11</u>	<u>172</u>
12,067	1,220	4	33
18,913	137	7	131
309			
<u>31,289</u>	<u>1,357</u>	<u>11</u>	<u>164</u>
852	(1,357)		8
(125)	1,357		
50,000			
(50,000)			
<u>(125)</u>	<u>1,357</u>		
727			8
308		17	93
<u>\$ 1,035</u>	<u>\$</u>	<u>\$ 17</u>	<u>\$ 101</u>

REVENUES:

Revenues from Use of Money and Property
Tobacco Settlement
Other Revenues

Total Revenues

EXPENDITURES:

General Government
Debt Service:
Principal
Interest
Cost of Issuance

Total Expenditures

Excess (Deficiency) of Revenues over Expenditures

OTHER FINANCING SOURCES (USES):

Transfer In
Transfer Out
Refunding Bonds Issued
Payment to Refunded Bonds Escrow Agent
Certificates of Participation Issued
Discount on Certificates of Participation

Total Other Financing Sources (Uses)

Net Changes in Fund Balances

Fund Balances, July 1, 2008

Fund Balances, June 30, 2009





**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 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. These funds are administered by the Waste Management Department, which is responsible for the planning, design, construction, operations, and maintenance of the County's sanitation districts.

Golf Course - 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 lessee.

Public Transportation - This fund is administered by the Roads 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 Waste Management Department and segregates the revenues and expenses related to waste pick-up and disposal within the universal collection area that encompasses the more densely populated unincorporated areas of metropolitan Bakersfield, South Taft and Lost Hills.

COUNTY OF KERN
COMBINING STATEMENT OF NET ASSETS
NON-MAJOR ENTERPRISE FUNDS
JUNE 30, 2009 (IN THOUSANDS)

	TOTAL	COUNTY SANITATION DISTRICTS	GOLF COURSE	PUBLIC TRANSPORTATION	UNIVERSAL COLLECTION
ASSETS					
Current Assets:					
Pooled Cash and Investments	\$ 16,249	\$ 9,299	\$ 1,743	\$ 1,303	\$ 3,904
Interest Receivable	93	50	10	10	23
Accrued Revenue	1,177			1,177	
Net Pension Asset	116			116	
Total Current Assets	17,635	9,349	1,753	2,606	3,927
Non-Current Assets:					
Taxes Receivable - Net	1,958	513			1,445
Investment in Joint Venture	1,925	1,925			
Capital Assets:					
Non-Depreciable:					
Land	668	603	65		
Construction in Progress	12	5		7	
Depreciable:					
Structures and Improvements	15,129	8,539	6,483	107	
Equipment	9,128	1,011		8,117	
Intangible Assets	48	48			
Subsurface Lines	7,840	7,840			
Accumulated Depreciation and Amortization	(16,432)	(9,394)	(2,185)	(4,853)	
Total Non-Current Assets	20,276	11,090	4,363	3,378	1,445
Total Assets	37,911	20,439	6,116	5,984	5,372
LIABILITIES					
Current Liabilities:					
Accounts Payable	1,297	581	1	715	
Salaries and Employee Benefits Payable	48	40		8	
Due to Other Funds	2	2			
Current Portion of Long Term Debt	9			9	
Interest Payable - Current	24		20	4	
Compensated Absences - Current	11			11	
Deferred Income	1,596			1,596	
Total Current Liabilities	2,987	623	21	2,343	
Non-Current Liabilities:					
Loans Payable	1,261		1,261		
Advances Payable	2,500				2,500
Compensated Absences Payable	7			7	
Long Term Debt - Pension Obligation Bonds	226			226	
Interest Payable - Pension Obligation Bonds	52			52	
Total Non-Current Liabilities	4,046		1,261	285	2,500
Total Liabilities	7,033	623	1,282	2,628	2,500
NET ASSETS					
Invested in Capital Assets, Net of Related Debt	15,132	8,652	3,102	3,378	
Unrestricted	15,746	11,164	1,732	(22)	2,872
Total Net Assets	\$ 30,878	\$ 19,816	\$ 4,834	\$ 3,356	\$ 2,872

COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
 NON-MAJOR ENTERPRISE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>TOTAL</u>	<u>COUNTY SANITATION DISTRICTS</u>	<u>GOLF COURSE</u>	<u>PUBLIC TRANSPORTATION</u>	<u>UNIVERSAL COLLECTION</u>
OPERATING REVENUES:					
Charges for Current Services	\$ 1,986	\$ 799	\$ 422	\$ 765	
Revenues from Use of Property	139	85		37	17
Total Operating Revenues	<u>2,125</u>	<u>884</u>	<u>422</u>	<u>802</u>	<u>17</u>
OPERATING EXPENSES:					
Salaries and Employee Benefits	1,892	1,580		312	
Services and Supplies	17,021	1,314	175	5,805	9,727
Other Charges	118	66	24	28	
Depreciation	1,186	405	148	633	
Total Operating Expenses	<u>20,217</u>	<u>3,365</u>	<u>347</u>	<u>6,778</u>	<u>9,727</u>
Operating Income (Loss)	<u>(18,092)</u>	<u>(2,481)</u>	<u>75</u>	<u>(5,976)</u>	<u>(9,710)</u>
NON-OPERATING REVENUES (EXPENSES):					
Taxes and Assessments	16,542	2,752		4,333	9,457
Fines, Forfeitures and Penalties	213	60			153
Interest on Bank Deposits and Investments	512	320	66	60	66
Aid from Other Governmental Agencies	1,497			1,497	
Interest Expense	(154)		(66)	(17)	(71)
Other Non-Operating Revenues	154	150		4	
Gain (Loss) on Sale of Fixed Assets	(5)			(5)	
Total Non-Operating Revenues (Expenses)	<u>18,759</u>	<u>3,282</u>		<u>5,872</u>	<u>9,605</u>
Change in Net Assets	667	801	75	(104)	(105)
Net Assets, July 1, 2008	<u>30,211</u>	<u>19,015</u>	<u>4,759</u>	<u>3,460</u>	<u>2,977</u>
Net Assets, June 30, 2009	<u>\$ 30,878</u>	<u>\$ 19,816</u>	<u>\$ 4,834</u>	<u>\$ 3,356</u>	<u>\$ 2,872</u>

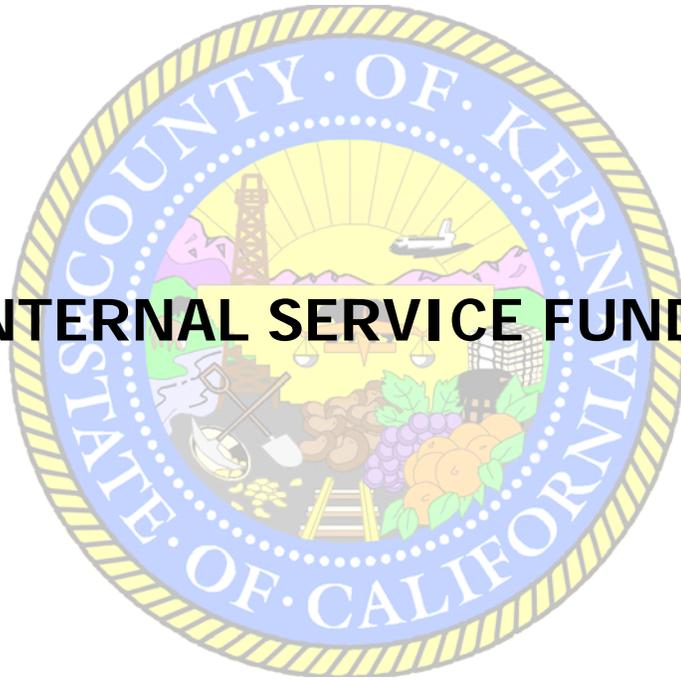
COUNTY OF KERN
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	TOTAL	COUNTY SANITATION DISTRICTS	GOLF COURSE	PUBLIC TRANSPORTATION	UNIVERSAL COLLECTION
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash Received for Current Services	\$ 1,332	\$ 802	\$ 421	\$ 92	\$ 17
Cash Received for Use of Property	122	85		37	
Cash Received for Other Operations	154	150		4	
Cash Paid for Salaries and Benefits	(1,950)	(1,633)		(317)	
Cash Paid for Services and Supplies	(17,093)	(1,471)	(173)	(5,722)	(9,727)
Cash Paid for Interfund Services and Supplies	(19)	(18)		(1)	
Cash Paid for Other Charges	(116)	(65)	(24)	(27)	
Net Cash Provided (Used) by Operating Activities	(17,570)	(2,150)	224	(5,934)	(9,710)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:					
Cash Received as Fines, Forfeitures, and Penalties	213	60			153
Taxes and Special Assessments	17,068	2,782		4,332	9,954
Loans Paid	(179)		(179)		
Cash Received From Advances	2,500				2,500
Aid from Other Governmental Agencies	1,747			1,747	
Payment of Long Term Debt - Pension Obligation Bond	(9)			(9)	
Interest Paid	(150)		(68)	(11)	(71)
Net Cash Provided (Used) by Non-Capital Financing Activities	21,190	2,842	(247)	6,059	12,536
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Proceeds from Sale of Capital Assets	(57)			(57)	
Acquisition or Construction of Capital Assets	(893)	(400)		(493)	
Payment of Long Term Debt - Certificates of Participation	2			2	
Net Cash Used by Capital and Related Financing Activities	(948)	(400)		(548)	
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest on Bank Deposits and Investments	553	344	70	64	75
Net Cash Provided by Investing Activities	553	344	70	64	75
Net Increase (Decrease) in Cash and Cash Equivalents	3,225	636	47	(359)	2,901
Cash and Cash Equivalents, July 1, 2008	13,024	8,663	1,696	1,662	1,003
Cash and Cash Equivalents, June 30, 2009	\$ 16,249	\$ 9,299	\$ 1,743	\$ 1,303	\$ 3,904

RECONCILIATION OF OPERATING INCOME (LOSS) TO
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES

Operating Income (Loss)	\$ (18,092)	\$ (2,481)	\$ 75	\$ (5,976)	\$ (9,710)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Other Non-Operating Revenues	154	150		4	
Depreciation	1,186	405	148	633	
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	3	3			
(Increase) Decrease in Accrued Revenue	(667)	5		(672)	
(Increase) Decrease in Net Pension Asset	5			5	
(Increase) Decrease in Investment in Joint Venture	(115)	(115)			
Increase (Decrease) in Accrued Expenses	18	(65)	1	82	
Increase (Decrease) in Due to Others	2	2			
Increase (Decrease) in Salaries & Benefits Payable	(65)	(54)		(11)	
Increase (Decrease) in Compensated Absences Payable	1			1	
Total Adjustments	522	331	149	42	
Net Cash Provided (Used) by Operating Activities	\$ (17,570)	\$ (2,150)	\$ 224	\$ (5,934)	\$ (9,710)

INTERNAL SERVICE FUNDS



INTERNAL SERVICE FUNDS DESCRIPTIONS

Internal service funds accounts 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 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.

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 ASSETS (DEFICITS)
INTERNAL SERVICE FUNDS
JUNE 30, 2009 (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	\$ 82,015	\$ 5,382	\$ 2,990	\$ 31,646
Interest Receivable	436	33	16	151
Accounts Receivable	750			750
Accrued Revenue	2		2	
Due from Other Funds	81		81	
Advances Receivable	558			558
Prepaid Items	1			
Net Pension Asset	159		159	
Inventory - Materials and Supplies	73		73	
Total Current Assets	<u>84,075</u>	<u>5,415</u>	<u>3,321</u>	<u>33,105</u>
Non-Current Assets:				
Deposits with Others	315			315
Equipment	9,210		9,210	
Accumulated Depreciation	<u>(3,281)</u>		<u>(3,281)</u>	
Total Non-Current Assets	<u>6,244</u>		<u>5,929</u>	<u>315</u>
Total Assets	<u>90,319</u>	<u>5,415</u>	<u>9,250</u>	<u>33,420</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable	37		21	
Salaries and Employee Benefits Payable	25		25	
Advances Payable	558			
Long Term Debt - Current	32		32	
Interest Payable - Current	10		10	
Compensated Absences - Current	60		60	
Liability for Self-Insurance - Current	<u>27,117</u>	<u>1,272</u>		<u>9,500</u>
Total Current Liabilities	<u>27,839</u>	<u>1,272</u>	<u>148</u>	<u>9,500</u>
Non-Current Liabilities				
Compensated Absences Payable	41		41	
Deferred Other Post Employment Obligation	24,245			
Liability for Self-Insurance - Long Term	71,792	11,734		
Interest Payable - Long-term - Pension Obligation Bonds	194		194	
Long Term Debt - Pension Obligation Bonds	<u>559</u>		<u>559</u>	
Total Non-Current Liabilities	<u>96,831</u>	<u>11,734</u>	<u>794</u>	
Total Liabilities	<u>124,670</u>	<u>13,006</u>	<u>942</u>	<u>9,500</u>
NET ASSETS (DEFICITS)				
Invested in Capital Assets, Net of Related Debt	(3,281)		(3,281)	
Restricted	315			315
Unrestricted	<u>(31,385)</u>	<u>(7,591)</u>	<u>11,589</u>	<u>23,605</u>
Total Net Assets (Deficits)	<u>\$ (34,351)</u>	<u>\$ (7,591)</u>	<u>\$ 8,308</u>	<u>\$ 23,920</u>

<u>RETIREE GROUP HEALTH</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>WORKERS' COMPENSATION</u>	<u>ASSETS</u>	
\$ 34,084	\$ 1	\$ 7,912	Current Assets:	
178	2	56	Pooled Cash and Investments	
			Interest Receivable	
			Accounts Receivable	
			Accrued Revenue	
			Due from Other Funds	
			Advances Receivable	
		1	Prepaid Items	
			Net Pension Asset	
			Inventory- Materials and Supplies	
<u>34,262</u>	<u>3</u>	<u>7,969</u>	Total Current Assets	
			Non-Current Assets:	
			Deposits with Others	
			Equipment	
			Accumulated Depreciation	
			Total Non-Current Assets	
<u>34,262</u>	<u>3</u>	<u>7,969</u>	Total Assets	
			<u>LIABILITIES</u>	
		16	Current Liabilities:	
			Accounts Payable	
	558		Salaries and Employee Benefits Payable	
			Advances Payable	
			Long Term Debt - Current	
			Interest Payable - Current	
			Compensated Absences - Current	
	2,276	14,069	Liability for Self-Insurance- Current	
	<u>2,834</u>	<u>14,085</u>	Total Current Liabilities	
			Non-Current Liabilities	
24,245		60,058	Compensated Absences Payable	
			Deferred Other Post Employment Obligation	
			Liability for Self-Insurance- Long Term	
			Interest Payable - Long-term - Pension Obligation Bonds	
			Long Term Debt - Pension Obligation Bonds	
<u>24,245</u>		<u>60,058</u>	Total Non-Current Liabilities	
<u>24,245</u>	<u>2,834</u>	<u>74,143</u>	Total Liabilities	
			<u>NET ASSETS (DEFICITS)</u>	
			Invested in Capital Assets, Net of Related Debt	
10,017	(2,831)	(66,174)	Restricted	
			Unrestricted	
<u>\$ 10,017</u>	<u>\$ (2,831)</u>	<u>\$ (66,174)</u>	Total Net Assets (Deficits)	

COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS (DEFICITS)
 INTERNAL SERVICE FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>TOTAL</u>	<u>GENERAL LIABILITY</u>	<u>GENERAL SERVICES- GARAGE</u>	<u>GROUP HEALTH</u>
OPERATING REVENUES:				
Charges for Current Services	\$ 165,702	\$ 5,947	\$ 3,471	\$ 135,595
Total Operating Revenues	<u>165,702</u>	<u>5,947</u>	<u>3,471</u>	<u>135,595</u>
OPERATING EXPENSES:				
Salaries and Employee Benefits	6,744		1,002	
Services and Supplies	16,728	3,939	985	7,343
Claims Incurred	120,746	2,574		100,391
Other Charges	2,452		200	2,109
Depreciation Expense	764		764	
Total Operating Expenses	<u>147,434</u>	<u>6,513</u>	<u>2,951</u>	<u>109,843</u>
Operating Income (Loss)	<u>18,268</u>	<u>(566)</u>	<u>520</u>	<u>25,752</u>
NON-OPERATING REVENUES (EXPENSES):				
Interest on Bank Deposits and Investments	2,173	215	98	447
Other Revenues	921	133	52	8
Interest Expense	(48)		(48)	
Gain on Sale of Capital Assets	(55)		(55)	
Total Non-Operating Revenue	<u>2,991</u>	<u>348</u>	<u>47</u>	<u>455</u>
Income (Loss) before Transfers	<u>21,259</u>	<u>(218)</u>	<u>567</u>	<u>26,207</u>
Transfers In	123		123	
Transfers Out	(97)		(97)	
Change in Net Assets (Deficits)	21,285	(218)	593	26,207
Net Assets (Deficits), July 1, 2008 (as previously reported)	<u>(55,636)</u>	<u>(7,373)</u>	<u>7,715</u>	<u>(2,287)</u>
Net Assets (Deficits), June 30, 2009	<u>\$ (34,351)</u>	<u>\$ (7,591)</u>	<u>\$ 8,308</u>	<u>\$ 23,920</u>

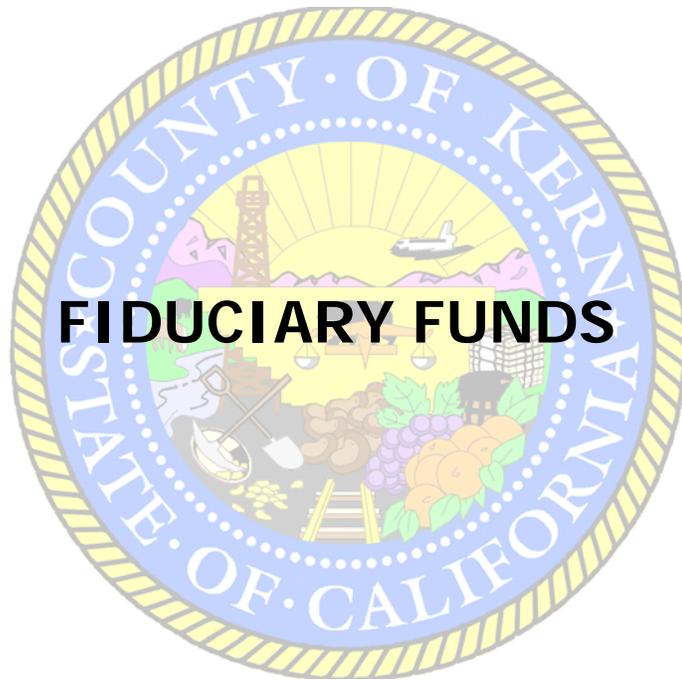
<u>RETIREE GROUP HEALTH</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>WORKERS' COMPENSATION</u>	
\$ 374	\$ 2,754	\$ 17,561	OPERATING REVENUES:
			Charges for Current Services
<u>374</u>	<u>2,754</u>	<u>17,561</u>	Total Operating Revenues
			OPERATING EXPENSES:
5,742			Salaries and Employee Benefits
305	17	4,139	Services and Supplies
	4,613	13,168	Claims Incurred
99		44	Other Charges
			Depreciation Expense
<u>6,146</u>	<u>4,630</u>	<u>17,351</u>	Total Operating Expenses
<u>(5,772)</u>	<u>(1,876)</u>	<u>210</u>	Operating Income (Loss)
			NON-OPERATING REVENUES (EXPENSES):
1,039	53	321	Interest on Bank Deposits and Investments
		728	Other Revenues
			Interest Expense
			Gain (Loss) on Sale of Fixed Assets
<u>1,039</u>	<u>53</u>	<u>1,049</u>	Total Non-Operating Revenue
<u>(4,733)</u>	<u>(1,823)</u>	<u>1,259</u>	Income (Loss) before Transfers
			Transfers In
			Transfers Out
(4,733)	(1,823)	1,259	Change in Net Assets (Deficits)
<u>14,750</u>	<u>(1,008)</u>	<u>(67,433)</u>	Net Assets (Deficits), July 1, 2008 (as previously reported)
<u>\$ 10,017</u>	<u>\$ (2,831)</u>	<u>\$ (66,174)</u>	Net Assets (Deficits), June 30, 2009

COUNTY OF KERN
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	TOTAL	GENERAL LIABILITY	GENERAL SERVICES- GARAGE	GROUP HEALTH
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received for Current Services	\$ 180,898	\$ 5,947	\$ 3,430	\$ 138,379
Cash Received for Other Operations	921	133	52	8
Cash Paid for Salaries and Benefits	(6,761)		(1,018)	
Cash Paid for Services and Supplies	(19,782)	(3,938)	(1,008)	(10,392)
Cash Paid for Reported Claims	(120,409)	(1,893)		(101,412)
Cash Paid for Other Charges	(2,452)		(200)	(2,109)
Deposits with Others	15			15
Net Cash Provided (Used) by Operating Activities	<u>32,430</u>	<u>249</u>	<u>1,256</u>	<u>24,489</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Cash Received from Other Funds	560			
Cash Paid to Other Funds	(558)			(558)
Pension Obligation Bond Principal Paid	(27)		(27)	
Pension Obligation Bond Interest Paid	(29)		(29)	
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>(54)</u>		<u>(56)</u>	<u>(558)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds From Sale of Capital Assets	42		42	
Acquisition or Construction of Capital Assets	(1,067)		(1,067)	
Net Cash Used by Capital and Related Financing Activities	<u>(1,025)</u>		<u>(1,025)</u>	
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on Bank Deposits and Investments	2,194	232	105	355
Net Increase (Decrease) in Cash and Cash Equivalents	33,545	481	280	24,286
Beginning Cash and Cash Equivalents at July 1, 2008	48,470	4,901	2,710	7,360
Ending Cash and Cash Equivalents at June 30, 2009	<u>\$ 82,015</u>	<u>\$ 5,382</u>	<u>\$ 2,990</u>	<u>\$ 31,646</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating Income (Loss)	\$ 18,268	\$ (566)	\$ 520	\$ 25,752
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Other Non-Operating Revenues	921	133	52	8
Depreciation	764		764	
Changes in Assets and Liabilities:				
(Increase) Decrease in Inventory	(7)		(7)	
(Increase) Decrease in Accounts Receivable	2,784			2,784
(Increase) Decrease in Accrued Revenue	232		(2)	
(Increase) Decrease in Due from Others	(40)		(40)	
(Increase) Decrease in Deposits with Others	15			15
(Increase) Decrease in Net Pension Asset	13		13	
Increase (Decrease) in Accrued Expenses	(3,050)		(15)	(3,049)
Increase (Decrease) in Advances to Others	2			
Increase (Decrease) in Salaries & Benefits Payable	(36)		(36)	
Increase (Decrease) in Compensated Absences Payable	7		7	
Increase (Decrease) in Deferred Other Post Employment Obligation	12,218			
Increase (Decrease) in Provision for Liability Claims	339	682		(1,021)
Total Adjustments	<u>14,162</u>	<u>815</u>	<u>736</u>	<u>(1,263)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 32,430</u>	<u>\$ 249</u>	<u>\$ 1,256</u>	<u>\$ 24,489</u>
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:				
Net Transfers of Capital Assets (To) From Other Funds	\$ 123		\$ 123	
Total Non-cash Investing, Capital, and Financing Activities	<u>\$ 123</u>		<u>\$ 123</u>	

<u>RETIREE GROUP HEALTH</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>WORKERS' COMPENSATION</u>	
			CASH FLOWS FROM OPERATING ACTIVITIES:
\$ 12,827	\$ 2,754	\$ 17,561	Cash Received for Current Services
(5,743)		728	Cash Received for Other Operations
(305)	(16)	(4,123)	Cash Paid for Salaries and Benefits
(99)	(3,936)	(13,168)	Cash Paid for Services and Supplies
		(44)	Cash Paid for Reported Claims
			Cash Paid for Other Charges
			Deposits with Others
<u>6,680</u>	<u>(1,198)</u>	<u>954</u>	Net Cash Provided (Used) by Operating Activities
			CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:
	558	2	Cash Received from Other Funds
			Cash Paid to Other Funds
			Pension Obligation Bond Principal Paid
			Pension Obligation Bond Interest Paid
	<u>558</u>	<u>2</u>	Net Cash Provided (Used) by Non-Capital Financing Activities
			CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:
			Proceeds From Sale of Capital Assets
			Acquisition or Construction of Capital Assets
			Net Cash Used by Capital and Related Financing Activities
			CASH FLOWS FROM INVESTING ACTIVITIES:
<u>1,094</u>	<u>60</u>	<u>348</u>	Interest on Bank Deposits and Investments
7,774	(580)	1,304	Net Increase (Decrease) in Cash and Cash Equivalents
<u>26,310</u>	<u>581</u>	<u>6,608</u>	Beginning Cash and Cash Equivalents at July 1, 2008
\$ <u><u>34,084</u></u>	\$ <u><u>1</u></u>	\$ <u><u>7,912</u></u>	Ending Cash and Cash Equivalents at June 30, 2009
			RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:
\$ (5,772)	\$ (1,876)	\$ 210	Operating Income (Loss)
			Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:
		728	Other Non-Operating Revenues
			Depreciation
			Changes in Assets and Liabilities:
			(Increase) Decrease in Inventory
			(Increase) Decrease in Accounts Receivable
234			(Increase) Decrease in Accrued Revenue
			(Increase) Decrease in Due from Others
			(Increase) Decrease in Deposits with Others
		14	Increase (Decrease) in Accrued Expenses
		2	Increase (Decrease) in Due to Others
			Increase (Decrease) in Salaries & Benefits Payable
			Increase (Decrease) in Compensated Absences Payable
<u>12,218</u>	<u>678</u>		Increase (Decrease) in Provision for Liability Claims
<u>12,452</u>	<u>678</u>	<u>744</u>	Total Adjustments
\$ <u><u>6,680</u></u>	\$ <u><u>(1,198)</u></u>	\$ <u><u>954</u></u>	Net Cash Provided (Used) by Operating Activities
			NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:
\$ _____	\$ _____	\$ _____	Net Transfers of Capital Assets (To) From Other Funds
\$ _____	\$ _____	\$ _____	Total Non-cash Investing, Capital, and Financing Activities





FIDUCIARY FUNDS

FIDUCIARY 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
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

Page 1 of 2

	BALANCE JULY 1, 2008	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2009
TOTAL AGENCY FUNDS				
ASSETS				
Pooled Cash and Investments	\$ 146,606	\$ 6,003,473	\$ 5,991,683	\$ 158,396
Investments		1,514	1,514	
Accounts Receivable	52	1,118	1,168	2
Interest Receivable	1,499	721	1,526	694
Loans Receivable	198	118	316	
Taxes Receivable	86,508	1,180,383	1,197,189	69,702
Due from Other Funds	19	178	197	
Due from Other Agencies	7,547	8,466	9,238	6,775
Total Assets	<u>\$ 242,429</u>	<u>\$ 7,195,971</u>	<u>\$ 7,202,831</u>	<u>\$ 235,569</u>
LIABILITIES				
Accounts Payable	\$ 85	\$ 281,147	\$ 280,079	\$ 1,153
Warrants Payable	36,918	3,014,346	3,012,535	38,729
Interest Payable		1,832	1,832	
Due to Other Agencies	205,106	3,175,429	3,185,168	195,367
Unapportioned Installment Redemptions	320			320
Total Liabilities	<u>\$ 242,429</u>	<u>\$ 6,472,754</u>	<u>\$ 6,479,614</u>	<u>\$ 235,569</u>
CLEARING FUNDS				
ASSETS				
Pooled Cash and Investments	\$ 3,245	\$ 1,185,274	\$ 1,184,840	\$ 3,679
Investments		1,514	1,514	
Accounts Receivable	1	37	36	2
Total Assets	<u>\$ 3,246</u>	<u>\$ 1,186,825</u>	<u>\$ 1,186,390</u>	<u>\$ 3,681</u>
LIABILITIES				
Accounts Payable	\$	\$ 216,511	\$ 215,366	\$ 1,145
Warrant Payable		215,425	215,424	1
Due to Other Agencies	3,246	1,171,513	1,172,224	2,535
Total Liabilities	<u>\$ 3,246</u>	<u>\$ 1,603,449</u>	<u>\$ 1,603,014</u>	<u>\$ 3,681</u>
WARRANT CLEARANCE FUNDS				
ASSETS				
Pooled Cash and Investments	\$ 36,923	\$ 2,734,875	\$ 2,733,066	\$ 38,732
Total Assets	<u>\$ 36,923</u>	<u>\$ 2,734,875</u>	<u>\$ 2,733,066</u>	<u>\$ 38,732</u>
LIABILITIES				
Warrants Payable	\$ 36,918	\$ 2,734,873	\$ 2,733,063	\$ 38,728
Due to Other Agencies	5	8	9	4
Total Liabilities	<u>\$ 36,923</u>	<u>\$ 2,734,881</u>	<u>\$ 2,733,072</u>	<u>\$ 38,732</u>

COUNTY OF KERN
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
 AGENCY FUNDS
 YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

Page 2 of 2

	BALANCE JULY 1, 2008	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2009
STATE FUNDS				
ASSETS				
Pooled Cash and Investments	\$ 5,501	\$ 34,237	\$ 33,718	\$ 6,020
Interest Receivable	15	9	15	9
Total Assets	<u>\$ 5,516</u>	<u>\$ 34,246</u>	<u>\$ 33,733</u>	<u>\$ 6,029</u>
LIABILITIES				
Accounts Payable	\$	\$ 31,469	\$ 31,469	\$
Warrant Payable		31,469	31,469	
Due to Other Agencies	5,516	32,551	32,038	6,029
Total Liabilities	<u>\$ 5,516</u>	<u>\$ 95,489</u>	<u>\$ 94,976</u>	<u>\$ 6,029</u>
OTHER FUNDS				
ASSETS				
Pooled Cash and Investments	\$ 84,330	\$ 818,403	\$ 811,599	\$ 91,134
Accounts Receivable	51	1,081	1,132	
Interest Receivable	665	388	665	388
Loans Receivable	198	118	316	
Due from Other Agencies	7,547	8,446	9,238	6,755
Total Assets	<u>\$ 92,791</u>	<u>\$ 828,436</u>	<u>\$ 822,950</u>	<u>\$ 98,277</u>
LIABILITIES				
Accounts Payable	\$ 85	\$ 33,167	\$ 33,244	\$ 8
Warrant Payable		32,579	32,579	
Due to Other Agencies	92,706	717,002	711,439	98,269
Total Liabilities	<u>\$ 92,791</u>	<u>\$ 782,748</u>	<u>\$ 777,262</u>	<u>\$ 98,277</u>
UNAPPORTIONED FUNDS				
ASSETS				
Pooled Cash and Investments	\$ 16,607	\$ 1,230,684	\$ 1,228,460	\$ 18,831
Interest Receivable	819	324	846	297
Taxes Receivable	86,508	1,180,383	1,197,189	69,702
Due from Other Funds	19	178	197	
Due from Other Agencies		20		20
Total Assets	<u>\$ 103,953</u>	<u>\$ 2,411,589</u>	<u>\$ 2,426,692</u>	<u>\$ 88,850</u>
LIABILITIES				
Interest Payable	\$	\$ 1,832	\$ 1,832	\$
Due to Other Agencies	103,633	1,254,355	1,269,458	88,530
Unapportioned Installment Redemptions	320			320
Total Liabilities	<u>\$ 103,953</u>	<u>\$ 1,256,187</u>	<u>\$ 1,271,290</u>	<u>\$ 88,850</u>



**CAPITAL ASSETS USED IN
THE OPERATION OF
GOVERNMENTAL FUNDS**



COUNTY OF KERN
 CAPITAL ASSETS USED IN THE OPERATIONS OF GOVERNMENTAL FUNDS
 SCHEDULE OF FUNCTION AND ACTIVITY
 JUNE 30, 2009 (IN THOUSANDS)

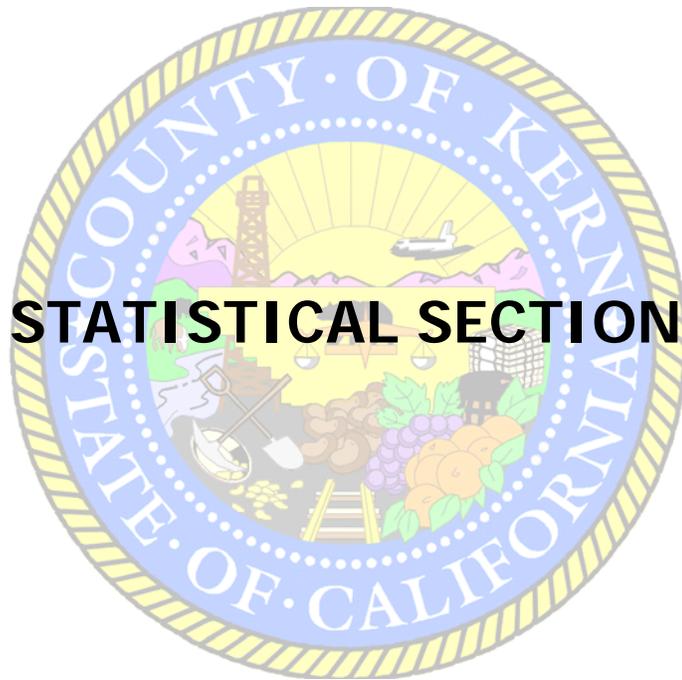
Function & Activity	Department #	Land	Structures & Improvements	Equipment	Construction in Progress	Infrastructure	Total
General Activity							
Board of Supervisors - Dist #1	1011	\$	\$	\$ 72	\$	\$	72
Board of Supervisors - Dist #2	1012			47			47
Board of Supervisors - Dist #5	1015			9			9
County Administrative Office	1020			32			32
Clerk of the Board	1030			68			68
Auditor-Controller	1110			234			234
Treasurer	1120		238	900			1,138
Assessor	1130	9	1,072	136			1,217
Assessor - Property Tax	1140						
General Services - Mail Services	1151			58			58
Reprographics	1153			184			184
Information Systems	1160			2,334			2,334
County Counsel	1210		466	100			566
Personnel	1310			26			26
Elections - County Clerk	1420			6,211			6,211
Communications	1510		22,835	13,431			36,266
General Services**	1610	2,434	75,262	3,019			80,715
General Services - Construction	1640			19			19
Board of Trade	1812		139	212			351
Engineering & Survey Services	1900		2,382	909	16,470	15,249	35,010
Risk Management	1910			45			45
Separation of Grade	1955				49,619		49,619
General Services	1960				1,300		1,300
Total General Activity		<u>2,443</u>	<u>102,394</u>	<u>28,046</u>	<u>67,389</u>	<u>15,249</u>	<u>215,521</u>
Public Safety							
Superior Court	2115	401	40,987				41,388
District Attorney	2180		406	1,711			2,117
Children Support Services	2183		54	1,442			1,496
Public Defender	2190		3,810	349			4,159
DA Forensic	2200		139	3,239			3,378
Sheriff	2210	7,105	56,913	27,888	10		91,916
Probation	2340	219	41,348	5,189			46,756
Fire	2415	4,400	30,215	53,556	4,254		92,425
Dept. of Ag & Measure Standard	2610	317	2,645	379			3,341
Code Compliance	2620			133			133
Building Inspection	2625			1,220			1,220
Recorder	2705			663			663
Resource Management Agency	2730		79	319			398
Planning	2750			63			63
Animal Control	2760		443	556			1,262
Total Public Safety		<u>12,885</u>	<u>177,152</u>	<u>96,414</u>	<u>4,264</u>		<u>290,715</u>
Public Ways							
Road	3000	2,773	6,623	12,702	14,281	441,336	477,715
Total Public Ways		<u>2,773</u>	<u>6,623</u>	<u>12,702</u>	<u>14,281</u>	<u>441,336</u>	<u>477,715</u>
Health							
Public Health	4110	209	14,014	860			15,083
Environmental Health	4113		1,294	470			1,764
Mental Health	4120		2,649	1,099			3,748
Mental Health - Substance Abuse	4123			34			34
Emergency Medical Services	4200			359			359
California Children's Services	4300			8			8
Total Health		<u>209</u>	<u>17,957</u>	<u>2,830</u>			<u>20,996</u>
Public Assistance							
Human Services	5120	6	2,653	6,716			9,375
Veterans Services	5510		228				228
Aging & Adult Services	5610		275	498			773
Employers Training Resources	5923			1,299			1,299
Community Development Program Agency	5940			39	7		46
Total Public Assistance		<u>6</u>	<u>3,156</u>	<u>8,552</u>	<u>7</u>		<u>11,721</u>
Education							
Library	6210	2,144	25,388	1,168	876		29,576
Farm & Home Advisor	6310		433	13			446
Experimental Farm	6320		506				506
Total Education		<u>2,144</u>	<u>26,327</u>	<u>1,181</u>	<u>876</u>		<u>30,528</u>
Parks & Recreation							
Parks	7100	3,770	39,951	5,474	204		49,399
Total Parks & Recreation		<u>3,770</u>	<u>39,951</u>	<u>5,474</u>	<u>204</u>		<u>49,399</u>
Total Governmental Funds		<u>\$ 24,230</u>	<u>\$ 373,560</u>	<u>\$ 155,199</u>	<u>\$ 87,021</u>	<u>\$ 456,585</u>	<u>\$ 1,096,595</u>

**General Services accounts for a large portion of the governmental activity because there are several county buildings, such as the Administration building located at 1115 Truxtun and the Public Services building located at Golden State, that are being occupied by departments that have different functions.

COUNTY OF KERN
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES IN FUNCTION AND ACTIVITY
YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

Function & Activity	Department #	Governmental Funds Capital Assets 6/30/2008	Additions	Deductions	Governmental Funds Capital Assets 6/30/2009
General Activity					
Board of Supervisors - Dist #1	1011	\$ 72	\$	\$	72
Board of Supervisors - Dist #2	1012	64		17	47
Board of Supervisors - Dist #5	1015	9			9
County Administrative Office	1020	85		53	32
Clerk of the Board	1030	68			68
Auditor-Controller	1110	217	17		234
Treasurer	1120	858	404	124	1,138
Assessor	1130	1,137	86	6	1,217
Assessor - Property Tax	1140	80		80	
General Services - Mail Services	1151	58			58
Reprographics	1153	184			184
Information Systems	1160	2,127	260	53	2,334
County Counsel	1210	217	787	438	566
Personnel	1310	43		17	26
Elections - County Clerk	1420	6,138	73		6,211
Communications	1510	36,506	57	297	36,266
General Services	1610	79,924	1,204	413	80,715
General Services - Construction	1640	19			19
Board of Trade	1812	244	115	8	351
Engineering & Survey Services	1900	25,852	9,211	53	35,010
Risk Management	1910	31	14		45
Separation of Grade	1955	6,476	43,143		49,619
General Services	1960	997	1,544	1,241	1,300
Total General Activity		<u>161,406</u>	<u>56,915</u>	<u>2,800</u>	<u>215,521</u>
Public Safety					
Superior Court	2115	41,388			41,388
District Attorney	2180	1,829	449	161	2,117
Children Support Services	2183	1,496			1,496
Public Defender	2190	4,132	27		4,159
DA Forensic	2200	3,316	226	164	3,378
Sheriff	2210	95,335	1,732	5,151	91,916
Probation	2340	46,341	20,795	20,380	46,756
Fire	2415	78,842	15,519	1,936	92,425
Agricultural Commissioner	2610	3,341	54	54	3,341
Code Compliance	2620	133			133
Building Inspection	2625	1,171	93	44	1,220
Recorder	2705	750	44	131	663
Resource Management Agency	2730	319	79		398
Planning	2750	63			63
Animal Control	2760	1,262			1,262
Total Public Safety		<u>279,718</u>	<u>39,018</u>	<u>28,021</u>	<u>290,715</u>
Public Ways					
Road	3000	431,315	47,301	901	477,715
Total Public Ways		<u>431,315</u>	<u>47,301</u>	<u>901</u>	<u>477,715</u>
Health					
Public Health	4110	15,092	12	21	15,083
Environmental Health	4113	1,771	21	28	1,764
Mental Health	4120	3,629	119		3,748
Mental Health - Substance Abuse	4123	34			34
Emergency Medical Services	4200	359			359
California Children's Services	4300	8			8
Total Health		<u>20,893</u>	<u>152</u>	<u>49</u>	<u>20,996</u>
Public Assistance					
Human Services	5120	9,208	415	248	9,375
Veterans Services	5510	228	21	21	228
Aging & Adult Services	5610	706	139	72	773
Employers' Training Resources	5923	1,353	238	292	1,299
Community Development Program Agency	5940	46			46
Total Public Assistance		<u>11,541</u>	<u>813</u>	<u>633</u>	<u>11,721</u>
Education					
Library	6210	29,144	468	36	29,576
Farm & Home Advisor	6310	55	824	433	446
Experimental Farm	6320	506			506
Total Education		<u>29,705</u>	<u>1,292</u>	<u>469</u>	<u>30,528</u>
Parks & Recreation					
Parks	7100	49,472	1,532	1,605	49,399
Total Parks & Recreation		<u>49,472</u>	<u>1,532</u>	<u>1,605</u>	<u>49,399</u>
Total Governmental Funds		<u>\$ 984,050</u>	<u>\$ 147,023</u>	<u>\$ 34,478</u>	<u>\$ 1,096,595</u>

Note: Additions and Deductions included transfers between functions



STATISTICAL SECTION

STATISTICAL SECTION

CONTENTS

	PAGE
Financial Trends	257
<p>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.</p>	
Revenue Capacity	264
<p>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.</p>	
Debt Capacity	270
<p>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.</p>	
Demographic and Economic Information	276
<p>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.</p>	
Operating Information	281
<p>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.</p>	

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 ASSETS BY COMPONENT
LAST FIVE FISCAL YEARS (IN THOUSANDS)
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year				
	2005	2006	2007	2008	2009
Governmental Activities:					
Invested in Capital Assets, Net of Related Debt	\$ 309,886	\$ 417,677	\$ 494,591	\$ 508,638	\$ 473,897
Restricted	35,653	15,349	15,352	13,975	230,225
Unrestricted (deficit)	(141,419)	(122,898)	(74,478)	(62,710)	(198,015)
Total Governmental Activities Net Assets	<u>\$ 204,120</u>	<u>\$ 310,128</u>	<u>\$ 435,465</u>	<u>\$ 459,903</u>	<u>\$ 506,107</u>
Business-type Activities:					
Invested in Capital Assets, Net of Related Debt	\$ 94,418	\$ 124,631	\$ 140,235	\$ 146,013	\$ 154,030
Restricted	9,724	8,428	12,060	5,646	4,904
Unrestricted (deficit)	(37,436)	(52,275)	(79,592)	(85,454)	(70,079)
Total Business-type Activities Net Assets	<u>\$ 66,706</u>	<u>\$ 80,784</u>	<u>\$ 72,703</u>	<u>\$ 66,205</u>	<u>\$ 88,855</u>
Primary Government:					
Invested in Capital Assets, Net of Related Debt	\$ 404,304	\$ 542,308	\$ 634,826	\$ 654,651	\$ 627,927
Restricted	45,377	23,777	27,412	19,621	235,129
Unrestricted (deficit)	(178,855)	(175,173)	(154,070)	(148,164)	(268,094)
Total Primary Government Net Assets	<u>\$ 270,826</u>	<u>\$ 390,912</u>	<u>\$ 508,168</u>	<u>\$ 526,108</u>	<u>\$ 594,962</u>

COUNTY OF KERN
 CHANGES IN NET ASSETS
 LAST FIVE FISCAL YEARS (IN THOUSANDS)
 (ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year				
	2005	2006	2007	2008	2009
Governmental Activities:					
Expenses:					
General Government	\$ 78,057	\$ 82,788	\$ 76,033	\$ 95,918	\$ 52,916
Public Protection	342,347	374,303	377,961	480,002	487,167
Public Ways and Facilities	22,146	38,348	55,913	50,878	44,648
Health and Sanitation	194,836	126,815	127,676	149,023	151,741
Public Assistance	369,097	381,836	363,655	400,263	411,388
Education	8,852	9,002	10,143	10,159	9,372
Culture and Recreation	12,915	10,556	13,459	15,256	14,440
Interest on Short and Long-term Debt	39,428	41,864	42,788	42,412	44,354
Total Expenses	<u>1,067,678</u>	<u>1,065,512</u>	<u>1,067,628</u>	<u>1,243,911</u>	<u>1,216,026</u>
Program Revenues:					
Charges for Services:					
General Government	55,580	53,668	42,294	59,209	62,485
Public Protection	85,930	87,368	74,051	97,856	97,993
Health and Sanitation	120,522	48,041	29,760	54,205	53,702
Other	17,186	18,310	21,230	18,340	17,095
Operating Grants and Contributions	595,660	606,855	617,358	679,220	656,815
Capital Grants and Contributions	9,165	6,564	15,149	9,478	22,800
Total Program Revenues	<u>884,043</u>	<u>820,806</u>	<u>799,842</u>	<u>918,308</u>	<u>910,890</u>
Total Governmental Activities, Net Program Expenses	<u>(183,635)</u>	<u>(244,706)</u>	<u>(267,786)</u>	<u>(325,603)</u>	<u>(305,136)</u>
General Revenues:					
Taxes:					
Property Taxes	148,204	181,729	213,535	244,636	227,163
Vehicle License Taxes ^a	43,739	61,061	77,620	86,828	91,737
Aircraft Taxes	150	156	170	227	232
Sales and Use Taxes	27,423	33,182	35,602	39,618	40,502
Transient Occupancy Tax	1,338	1,414	1,688	1,506	1,676
Special Assessments				3,141	3,093
Transfer Taxes	5,909	7,402	5,334	3,166	2,407
Other Taxes	590	795	864	1,385	856
Grants and Contributions not Restricted to Specific Programs:					
Unrestricted Investment Earnings	10,502	14,682	28,310	28,043	25,681
Miscellaneous	3,041	20,488	69,578	6,428	9,802
Gain on Sale of Capital Assets					
Special Items				3,112	0
Transfers	(30,166)	(36,337)	(40,607)	(49,304)	(51,809)
Total General Revenues and Transfers	<u>210,730</u>	<u>284,572</u>	<u>392,094</u>	<u>368,786</u>	<u>351,340</u>
Total Governmental Activities Change in Net Assets	<u>\$ 27,095</u>	<u>\$ 39,866</u>	<u>\$ 124,308</u>	<u>\$ 43,183</u>	<u>\$ 46,204</u>

Notes:

^a Due to a change in the State's method of distribution, beginning in fiscal year 04-05, vehicle license fees of \$43,739 are reported separately as vehicle license taxes. In prior years, they were reported under operating grants and contributions.

	Fiscal Year				
	2005	2006	2007	2008	2009
Business-type Activities:					
Expenses:					
Airports	\$ 5,608	\$ 6,223	\$ 5,962	\$ 8,408	\$ 7,626
County Sanitation Districts	3,061	3,429	3,199	3,378	3,319
Golf Course	4,400	4,725	5,011	4,083	412
Kern Medical Center	192,186	240,742	246,210	266,490	259,558
Public Transportation	5,376	5,652	6,014	6,759	6,787
Universal Collection	7,557	7,930	8,594	9,314	9,797
Waste Management	26,631	36,237	40,305	35,119	35,115
Total Expenses	<u>244,819</u>	<u>304,938</u>	<u>315,295</u>	<u>333,551</u>	<u>322,614</u>
Revenues:					
Charges for Services:					
Airports	2,905	3,396	3,705	4,140	3,785
County Sanitation Districts	3,124	3,580	3,381	4,301	3,696
Golf Course	4,368	4,937	5,274	4,863	421
Kern Medical Center	153,310	205,985	192,987	199,666	222,054
Public Transportation	5,009	4,567	4,350	5,236	5,134
Universal Collection	7,853	8,390	8,970	9,644	9,610
Waste Management	31,236	32,960	32,603	34,212	32,885
Operating Grants and Contributions	686	1,853	7,324	15,666	6,109
Capital Grants and Contributions	4,505	9,674			2,131
Total Revenues	<u>212,996</u>	<u>275,342</u>	<u>258,594</u>	<u>277,728</u>	<u>285,825</u>
Total Business-type Activities, Net Program Expenses	<u>(31,823)</u>	<u>(29,596)</u>	<u>(56,701)</u>	<u>(55,823)</u>	<u>(36,789)</u>
General Revenues:					
Grants and Contributions not Restricted to Specific Programs:					
Unrestricted Investment Earnings	1,294	1,404	8,432	3,556	3,062
Miscellaneous	3,575	3,593	2,470	3,570	4,568
Gain on Sale of Capital Assets	52	(4)		374	
Transfers	30,166	36,337	40,607	49,304	51,809
Total General Revenues and Transfers	<u>35,087</u>	<u>41,330</u>	<u>51,509</u>	<u>56,804</u>	<u>59,439</u>
Total Business-type Activities Change in Net Assets	<u>\$ 3,264</u>	<u>\$ 11,734</u>	<u>\$ (5,192)</u>	<u>\$ 981</u>	<u>\$ 22,650</u>
Total Primary Government Change in Net Assets	<u>\$ 30,359</u>	<u>\$ 51,600</u>	<u>\$ 119,116</u>	<u>\$ 44,164</u>	<u>\$ 68,854</u>

COUNTY OF KERN
 FUND BALANCES, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS (IN THOUSANDS)
 (ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year				
	2000	2001	2002	2003	2004
General Fund Balances:					
Reserved	\$ 33,233	\$ 42,637	\$ 55,027	\$ 67,965	\$ 27,552
Unreserved	28,665	25,340	37,246	30,349	46,148
Total General Fund Balances	<u>\$ 61,898</u>	<u>\$ 67,977</u>	<u>\$ 92,273</u>	<u>\$ 98,314</u>	<u>\$ 73,700</u>
All Other Governmental Fund Balances:					
Reserved	\$ 97,060	\$ 95,641	\$ 107,531	\$ 100,131	\$ 101,974
Unreserved, reported in:					
Special Revenue Funds	12,971	36,916	23,954	43,386	33,151
Capital Project Funds	(18,120)	(6,320)	80,321	66,646	64,662
Debt Service	44,718	33,186	-	-	-
Total All Other Governmental Fund Balances	<u>\$ 136,629</u>	<u>\$ 159,423</u>	<u>\$ 211,806</u>	<u>\$ 210,163</u>	<u>\$ 199,787</u>

Fiscal Year				
2005	2006	2007	2008	2009
\$ 22,892	\$ 45,409	\$ 85,976	\$ 87,876	\$ 64,283
56,413	80,986	89,163	63,759	80,008
<u>\$ 79,305</u>	<u>\$ 126,395</u>	<u>\$ 175,139</u>	<u>151,635</u>	<u>144,291</u>
\$ 56,889	\$ 45,301	\$ 50,273	\$ 74,362	\$ 207,722
69,451	69,210	64,416	50,494	71,212
60,930	57,068	62,562	98,835	24,129
-	-	-		
<u>\$ 187,270</u>	<u>\$ 171,579</u>	<u>\$ 177,251</u>	<u>\$ 223,691</u>	<u>\$ 303,063</u>

General Fund Balances:
 Reserved
 Unreserved
 Total General Fund Balances

All Other Governmental Fund Balances:
 Reserved
 Unreserved, reported in:
 Special Revenue Funds
 Capital Project Funds
 Debt Service
 Total All Other Governmental Fund Balances

COUNTY OF KERN
 CHANGES IN FUND BALANCES
 LAST TEN FISCAL YEARS (IN THOUSANDS)
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year				
	2000	2001	2002	2003	2004
REVENUES:					
Taxes	\$ 139,328	\$ 143,060	\$ 158,277	\$ 168,142	\$ 138,075
Licenses, Permits and Franchises	9,492	12,293	13,609	11,988	13,276
Fines, Forfeitures and Penalties	17,248	17,618	23,787	17,878	21,009
Revenues from Use of Money and Property	13,038	19,543	13,466	13,246	8,540
Aid from Other Governmental Agencies	521,590	577,078	621,690	624,447	603,631
Charges for Current Services	116,471	132,038	129,066	124,171	135,431
Other Revenues	88,256	78,482	146,829	91,856	105,810
Total Revenues	905,423	980,112	1,106,724	1,051,728	1,025,772
EXPENDITURES:					
Current:					
General Government	66,461	69,040	76,860	87,676	85,318
Public Protection	264,142	300,742	316,154	321,502	327,726
Health and Sanitation	157,362	152,334	144,518	161,553	180,341
Public Assistance	309,570	334,562	370,226	355,787	350,059
Education	7,449	8,377	8,909	10,258	8,055
Recreation and Cultural Services	9,440	9,843	10,591	10,268	11,231
Public Ways and Facilities	24,194	36,632	27,533	28,380	29,337
Capital Outlay	8,478	17,455	10,363	11,808	24,264
Debt Service:					
Principal	8,079	9,816	11,724	13,277	16,197
Interest	13,590	14,139	15,215	14,356	27,290
Cost of Issuance					
Total Expenditures	868,765	952,940	992,093	1,014,865	1,059,818
Excess (deficiency) of Revenues over Expenditures	36,658	27,172	114,631	36,863	(34,046)
Other Financing Sources (Uses):					
Transfers In	8,029	27,137	108,943	115,710	105,977
Transfers Out	(24,791)	(46,387)	(128,124)	(147,412)	(131,018)
Refunding Bonds Issued					
Payment to Refunded Bonds Escrow Agent					
Proceeds from Long-term Debt	16,815				3,943
Inception of Capital Leases	2,365	3,600	5,496	786	12,762
Proceeds from Pension Obligation Bonds					
Proceeds from Issuance of Certificates of Participation					
Discount on Certificates of Participation					
Total Other Financing Sources (Uses)	2,418	(15,650)	(13,685)	(30,916)	(8,336)
Net Changes in Fund Balances (Deficits)	\$ 39,076	\$ 11,522	\$ 100,946	\$ 5,947	\$ (42,382)
Debt Service as a Percentage of Non-Capital Expenditures	2.56%	2.61%	2.85%	2.83%	4.50%

Fiscal Year					
2005	2006	2007	2008	2009	
					REVENUES:
\$ 226,259	\$ 282,594	\$ 340,224	\$ 377,096	\$ 378,753	Taxes
15,084	14,786	15,052	15,598	15,438	Licenses, Permits and Franchises
23,026	22,058	20,387	25,662	26,859	Fines, Forfeitures and Penalties
10,549	15,403	31,470	26,283	23,562	Revenues from Use of Money and Property
604,825	613,417	646,381	687,017	676,572	Aid from Other Governmental Agencies
142,872	151,193	148,274	172,837	175,442	Charges for Current Services
119,878	42,073	54,386	48,235	49,309	Other Revenues
<u>1,142,493</u>	<u>1,141,524</u>	<u>1,256,174</u>	<u>1,352,728</u>	<u>1,345,935</u>	Total Revenues
					EXPENDITURES:
					Current:
77,566	82,454	93,611	106,020	106,683	General Government
347,724	378,004	418,472	490,835	494,087	Public Protection
196,003	127,005	136,085	150,612	154,796	Health and Sanitation
368,630	381,301	386,087	401,952	416,377	Public Assistance
8,313	8,610	10,151	10,224	9,945	Education
12,489	12,168	13,720	15,558	14,051	Recreation and Cultural Services
30,649	43,419	50,344	63,124	51,609	Public Ways and Facilities
7,284	9,878	4,598	4,650	42,755	Capital Outlay
	#				Debt Service:
32,933	# 20,563	11,790	13,613	16,674	Principal
31,905	# 33,646	35,700	33,824	30,533	Interest
	#			3,020	Cost of Issuance
<u>1,113,496</u>	<u>1,097,048</u>	<u>1,160,558</u>	<u>1,290,412</u>	<u>1,340,530</u>	Total Expenditures
<u>28,997</u>	<u>44,476</u>	<u>95,616</u>	<u>62,316</u>	<u>5,405</u>	Excess (deficiency) of Revenues over Expenditures
					Other Financing Sources (Uses):
122,073	124,528	127,530	159,309	219,293	Transfers In
(152,352)	(161,174)	(168,137)	(208,355)	(270,997)	Transfers Out
				50,000	Refunding Bonds Issued
				(50,000)	Payment to Refunded Bonds Escrow Agent
					Proceeds from Long-term Debt
539	6,110	2,326	3,337	22,823	Inception of Capital Leases
					Proceeds from Pension Obligation Bonds
				95,410	Proceeds from Issuance of Certificates of Participation
				(1,195)	Discount on Certificates of Participation
<u>(29,740)</u>	<u>(30,536)</u>	<u>(38,281)</u>	<u>(45,709)</u>	<u>65,334</u>	Total Other Financing Sources (Uses)
<u>\$ (743)</u>	<u>\$ 13,940</u>	<u>\$ 57,335</u>	<u>\$ 16,607</u>	<u>\$ 70,739</u>	Net Changes in Fund Balances (Deficits)
6.16%	5.31%	4.45%	3.86%	3.76%	Debt Service as a Percentage of Non-Capital Expenditures

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	Total Direct
					Assessed Value ^e	Tax Rate
1999 - 2000	37,362,205	1,704,021	67,276	(697,820)	38,435,682	1.00000%
2000 - 01	39,848,255	1,883,311	64,469	(698,741)	41,097,294	1.00000%
2001 - 02	42,508,854	1,992,752	66,134	(701,819)	43,865,921	1.00000%
2002 - 03	41,247,985	1,967,394	62,346	(709,555)	42,568,170	1.00000%
2003 - 04	41,703,496	1,994,348	1,881,874	(716,482)	44,863,236	1.00000%
2004 - 05	45,389,639	2,065,833	1,686,769	(722,479)	48,419,762	1.00000%
2005 - 06	53,029,946	2,196,607	1,614,145	(731,138)	56,109,560	1.00000%
2006 - 07	65,301,400	2,443,549	1,709,410	(722,336)	68,732,023	1.00000%
2007 - 08	75,364,238	2,691,326	1,601,891	(733,495)	78,923,960	1.00000%
2008 - 09	79,874,728	2,750,161	1,727,191	(750,448)	83,601,632	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 CPI 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
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(RATE PER \$1,000 OF ASSESSED VALUE)

	Fiscal Year				
	2000	2001	2002	2003	2004
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	.00422% to .18550%	.01124% to .16148%	.01009% to .20786%	.00564% to .17094%	.01358% to .18265%
Total Special District Rate	.00368% to .31250%	.00506% to .31250%	.00458% to .31250%	.00402% to .31250%	.00545% to .31250%

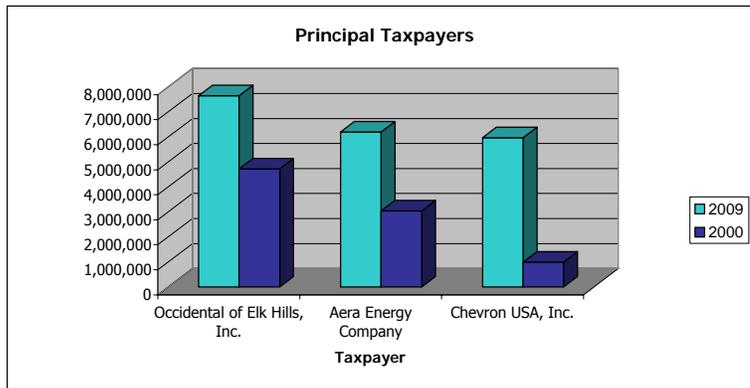
Note: N/A - For the fiscal years 1999 to 2007, there was no City Rate for the City of Bakersfield.

Source: Auditor-Controller-County Clerk, County of Kern

Fiscal Year					
2005	2006	2007	2008	2009	
1.00000%	1.00000%	1.00000%	1.00000%	1.00000%	County of Kern Total County Rate
					Range of Overlapping Rates
					Total City Rate
N/A	N/A	N/A	N/A	N/A	City of Bakersfield
.00618% to .18853%	.00497% to .09654%	.00064% to .09683%	0% to .10913%	0% to .05657%	Total School District Rate
.00609% to .31250%	.00585% to .31250%	.00279% to .31250%	0% to .15321%	.00304% to .31250%	Total Special District Rate

COUNTY OF KERN
 PRINCIPAL PROPERTY TAXPAYERS
 JUNE 30, 2009 (IN THOUSANDS)

TAXPAYER	2009			2000				
	TAXABLE ASSESSED VALUE	RANK	TOTAL TAX	PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE	TAXABLE ASSESSED VALUE	RANK	TOTAL TAX	PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE
Occidental of Elk Hills, Inc.	\$ 7,650,499	1	\$ 81,265	10.26%	\$ 4,719,173	1	\$ 48,747	12.94%
Aera Energy Company	6,199,057	2	64,057	8.32%	3,035,297	2	30,999	8.32%
Chevron USA, Inc.	5,962,348	3	63,621	8.00%	990,971	4	10,488	2.72%
Plains Exploration Production Company	1,097,586	4	11,357	1.47%	-	-	-	-
Berry Petroleum Company	785,721	5	8,365	1.05%	-	-	-	-
Pacific Gas & Electric Company	573,323	6	7,753	1.05%	441,777	6	4,964	1.21%
Seneca Resouces Corporation	522,654	7	5,451	0.70%	-	-	-	-
La Paloma Generating Company, LLC.	477,900	8	4,942	0.64%	-	-	-	-
Pastoria Energy Facility, LLC.	455,500	9	4,896	0.61%	-	-	-	-
US Borax, Inc.	378,428	10	4,086	0.51%	278,791	7	3,001	0.76%
Texaco Exploration & Product Devlp	-	-	-	-	1,013,354	3	10,741	2.78%
Texaco California	-	-	-	-	975,255	5	9,936	2.67%
Pacific Bell	-	-	-	-	261,099	8	2,934	0.72%
Equilon Enterprises LLC	-	-	-	-	194,980	9	2,533	0.53%
Sycamore Cogeneration	-	-	-	-	237,584	10	2,522	0.65%
Total	\$ 24,103,016		\$ 255,793	32.61%	\$ 12,148,281		\$ 126,865	33.30%



Source: The principal property taxpayers for June 30, 1999 was obtained from the "1999-2000 Tax Rates and Assessed Valuations Report." The 2008 information was obtained from the "2007 - 2008 Tax Rates and Assessed Valuations Report."



COUNTY OF KERN
PROPERTY TAX LEVIES AND COLLECTIONS
JUNE 30, 2009 (IN THOUSANDS)

	Fiscal Year				
	2000 ^a	2001 ^a	2002 ^a	2003 ^b	2004 ^b
Original Levy	\$ 520,759	\$ 543,023	\$ 596,411	\$ 599,911	\$ 638,344
Adjustments to Original Levy	(21,886)	(5,128)	(5,160)	19,541	(4,780)
Taxes Levied	498,873	537,895	591,251	619,452	633,564
Collected within the Fiscal Year of the Levy: ^c					
Amount	\$ 489,164	\$ 527,763	\$ 569,461	\$ 600,525	\$ 611,060
Percentage of Adjusted Levy	98.05%	98.12%	96.31%	96.94%	96.45%
Collections in subsequent years	6,384	(2,974)	13,129	17,231	16,621
Total Collections to Date:					
Amount	\$ 495,549	\$ 524,789	\$ 582,590	\$ 617,756	\$ 627,680
Percentage of Adjusted Levy	99.33%	97.56%	98.54%	99.73%	99.07%

Notes:

^a Denotes only Secured and Unsecured Property Taxes.

^b Denotes Secured, Unsecured and Supplemental Property Taxes.

^c The above amounts do not include any penalties collected or any penalties due with delinquency amount.

N/A - Adjusted levy information is not available during this period.

Source: Auditor - Controller - County Clerk, County of Kern

Fiscal Year					
2005 ^b	2006 ^b	2007 ^b	2008 ^b	2009 ^b	
\$ 698,397	\$ 808,644	\$ 979,872	\$ 1,067,044	\$ 1,091,610	Original Levy
(1,546)	(1,372)	(2,564)	4,812	(4,995)	Adjustments to Original Levy
696,851	807,272	977,308	1,071,856	1,086,615	Taxes Levied
Collected within the Fiscal Year of the Levy: ^c					
\$ 669,983	\$ 763,771	\$ 915,429	\$ 1,008,928	\$ 1,038,395	Amount
96.14%	94.61%	93.67%	94.13%	95.56%	Percentage of Adjusted Levy
18,461	17,938	20,545	29,238	42,409	Collections in subsequent years
Total Collections to Date:					
\$ 688,444	\$ 781,709	\$ 935,974	\$ 1,038,165	\$ 1,080,803	Amount
98.79%	96.83%	95.77%	96.86%	99.47%	Percentage of Adjusted Levy

COUNTY OF KERN
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS (IN THOUSANDS, EXCEPT PER CAPITIA)

	Fiscal Year				
	2000	2001	2002	2003	2004
Governmental Activities:					
Capital Leases	\$ 6,788	\$ 6,738	\$ 8,728	\$ 6,336	\$ 8,337
Certificates of Participation	97,785	88,745	78,970	68,515	56,865
Bonds Payable	240	225	225	225	104,720
Loans Payable	10,000	9,250	8,455	9,390	11,868
Pension Obligation Bonds	185,462	185,621	184,548	470,802	467,929
Total Governmental Activities	300,275	290,579	280,926	555,268	649,719
Business-type Activities:					
Capital Leases	70	70	48	25	17
Certificates of Participation	45,430	42,115	52,790	49,125	58,525
Landfill Closure / Post-closure Costs	-	-	-	-	60,411
Pension Obligation Bonds	33,836	33,777	33,582	33,232	32,709
Total Business-type Activities	79,336	75,962	86,420	82,382	151,662
Total Primary Government	\$ 379,611	\$ 366,541	\$ 367,346	\$ 637,650	\$ 801,381
Percentage of Personal Income ^a	2.73%	2.49%	2.34%	3.89%	4.69%
Per Capita ^b	574	544	532	898	1,094

Notes:

^a Refer to the "Demographic and Economic Statistics" for the personal income figures.

^b Refer to the "Demographic and Economic Statistics" for the population figures. This ratio is calculated using population for the latest calendar year for each corresponding fiscal year.

Source: Auditor - Controller - County Clerk, County of Kern

Fiscal Year						
	2005	2006	2007	2008	2009	
						Governmental Activities:
\$	5,364	\$ 7,103	\$ 5,419	\$ 3,820	\$ 20,192	Capital Leases
	30,320	16,565	14,105	11,520	106,000	Certificates of Participation
	103,290	102,640	101,490	101,056	98,632	Bonds Payable
	10,307	8,380	6,001	7,608	12,887	Loans Payable
	463,987	458,849	407,365	398,117	386,402	Pension Obligation Bonds
	613,268	593,537	534,380	522,121	624,113	Total Governmental Activities
						Business-type Activities:
	3	2			2,495	Capital Leases
	54,530	50,580	46,465	40,760	36,230	Certificates of Participation
	58,337	64,241	71,417	74,983	76,130	Landfill Closure / Post-closure Costs
	31,992	31,056	64,813	63,179	61,125	Pension Obligation Bonds
	144,862	145,879	182,695	178,922	175,980	Total Business-type Activities
\$	758,130	\$ 739,416	\$ 717,075	\$ 701,043	\$ 800,093	Total Primary Government
	4.21%	3.91%	3.26%	3.00%	3.25%	Percentage of Personal Income ^a
	1,007	960	875	834	969	Per Capita ^b

COUNTY OF KERN
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS (IN THOUSANDS, EXCEPT PER CAPITIA)

	Fiscal Year				
	2000	2001	2002	2003	2004
Governmental Activities:					
Certificates of Participation	\$ 97,785	\$ 88,745	\$ 78,970	\$ 68,515	\$ 56,865
Capital Leases	6,789	6,738	8,728	6,336	8,337
Loans Payable	10,622	9,250	8,455	9,390	11,868
Bonds Payable	185,701	185,846	184,773	471,027	572,649
Total Governmental Activities	300,897	290,579	280,926	555,268	649,719
Business-type Activities:					
Certificates of Participation	45,430	42,115	52,790	49,125	58,525
Capital Leases	70	70	48	25	17
Bonds Payable	33,836	33,777	33,582	33,232	32,709
Total Business-type Activities	79,336	75,962	86,420	82,382	91,251
Total Primary Government	\$ 380,233	\$ 366,541	\$ 367,346	\$ 637,650	\$ 740,970
Percentage of Assessed Value ^a	0.99%	0.89%	0.84%	1.50%	1.65%
Per Capita ^b	575	544	532	898	1,012

Notes:

^a Refer to the "Assessed Value of Taxable Property and Actual Value of Property" table for total taxable assessed value.

^b Refer to the "Demographic and Economic Statistics" table for the population figures.

Fiscal Year					
2005	2006	2007	2008	2009	
					Governmental Activities:
\$ 30,320	\$ 16,565	\$ 14,105	\$ 11,520	\$ 106,000	Certificates of Participation
5,364	7,103	5,419	3,820	20,192	Capital Leases
10,307	8,380	6,001	7,608	12,887	Loans Payable
567,277	561,489	508,855	499,173	485,034	Bonds Payable
613,268	593,537	534,380	522,121	624,113	Total Governmental Activities
					Business-type Activities:
54,530	50,580	46,465	40,760	36,230	Certificates of Participation
3	3			2,495	Capital Leases
31,992	31,056	64,813	63,179	61,125	Bonds Payable
86,525	81,639	111,278	103,939	99,850	Total Business-type Activities
\$ 699,793	\$ 675,176	\$ 645,658	\$ 626,060	\$ 723,963	Total Primary Government
1.45%	1.20%	0.94%	0.79%	0.87%	Percentage of Assessed Value ^a
929	876	788	745	865	Per Capita ^b

COUNTY OF KERN
ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT
JUNE 30, 2009 (IN THOUSANDS)

2008 - 2009 Assessed Value (includes unitary utility valuation)	\$	84,161,663	
Redevelopment Incremental Valuation ^a		<u>3,550,542</u>	
Adjusted Assessed Valuation	\$	<u>80,611,121</u>	
			Percentage
		Debt 05/01/09	Applicable
Overlapping Tax and Assessment Debt			
Kern Community College Safety, Repair and Improvement District	\$	106,972	92.796
Antelope Valley Joint Community College District and West Kern Community College District		45,271	5.846 & 100
Mojave Unified School District School Facilities Improvement District No. 1		28,438	100.
Tehachapi Unified School District		20,701	100.
Other Unified School Districts		53,565	100.
Kern High School District		234,535	100.
Other Union High School District		53,308	0.013-74.554
Bakersfield School District		48,500	100.
Delano Union School District		44,277	100.
Fruitvale School District		25,776	100.
Greenfield Union School District		18,688	100.
Richland School District		12,615	100.
Taft School District		18,264	100.
Other School Districts		119,722	55.867-100.
Water Districts		2,351	100.
Water Storage Districts		11,280	100.
Tehachapi Valley Healthcare District		12,125	100.
Bear Valley Community Services District, I.D. No. 2		4,725	100.
Buttonwillow Recreation and Park District		4,870	100.
Community Facilities Districts		86,125	100.
1915 Act Bonds (Estimated)		<u>108,543</u>	100.
Total Gross Overlapping Tax and Assessment Debt	\$	1,060,651	
Less:			
Water Storage Districts (100% self-supporting)		<u>6,050</u>	
Total Net Overlapping Tax and Assessment Debt	\$	<u>1,054,601</u>	
Overlapping General Fund Debt			
Kern County Board of Education Certificates of Participation	\$	55,955	100.
Community College District Certificates of Participation		161,182	Various
Kern High School District Certificates of Participation		117,190	100.
Other High School Certificates of Participation		263	Various
Unified School District General Fund Obligations		21,074	Various
School District General Fund Obligations		73,930	100.
City of Bakersfield General Fund Obligations		31,930	100.
City of Ridgecrest Certificates of Participation		9,190	100.
Other City General Fund Obligations		<u>1,385</u>	100.
Total Overlapping General Fund Debt	\$	472,099	
Total Net Overlapping Debt	\$	<u>1,526,700</u>	
Direct General Fund Debt			
Kern County Certificates of Participation	\$	48,110 ^{a,c}	100.
Kern County Pension Obligations		<u>477,656^a</u>	100.
Total Direct General Fund Debt		525,766	
Total Gross Direct and Overlapping Debt	\$	2,058,516 ^b	
Total Net Direct and Overlapping Debt	\$	<u>2,052,466</u>	
Ratios to 2008 - 2009 Assessed Valuation:			
Total Gross Overlapping Tax and Assessment Debt		1.26%	
Total Net Overlapping Tax and Assessment Debt		1.25%	
Ratios to Adjusted Assess Valuation:			
Combined Direct Debt (\$525,766)		0.65%	
Gross Combined Total Debt		2.56%	
Net Combined Total Debt		2.56%	

Notes:

^a Excludes tax and revenue anticipation notes to be sold.

^b Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

^c Includes Kern Public Services Financing Authority Lease Revenue bonds 2002 Series A.

Source: 2008 - 2009 TRAN
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COUNTY OF KERN
COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 2009 (IN THOUSANDS)

Legislation does not mandate a debt limit for County of Kern.

**COUNTY OF KERN
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS**

	2000	2001	2002	2003	2004
Population ^b	661,645	673,625	690,599	710,064	732,401
Personal Income (in Thousands) ^b	13,891,434	14,704,822	15,684,043	16,371,293	17,100,000
Per Capita Personal Income ^b	20,995	21,829	22,711	23,056	23,348
Unemployment Rate County of Kern ^c	10.8%	11.4%	10.8%	12.2%	12.4%
School Enrollment ^d	146,097	147,988	150,790	154,913	160,157

Notes:

^a Calendar year

^b Population as of January 1, source U.S. Census Bureau; all others estimated by California Department of Finance.

For years 2005, 2006 and 2007, and 2008 estimated by California Department of Transportation for Kern County Economic Forecast.

^c Labor Market Information, California Employment Development Department

^d Educational Demographics Unit, California Department of Education

Year ^a				
2005	2006	2007	2008	2009
753,070	770,424	819,157	840,904	837,131 Population ^b
18,000,000	18,900,000	22,000,000	23,400,000	24,600,000 Personal Income (in Thousands) ^b
22,483	22,704	25,977	26,523	28,076 Per Capita Personal Income ^b
9.1%	7.6%	7.6%	9.50%	14% Unemployment Rate County of Kern ^c
165,817	170,362	171,585	174,289	174,135 School Enrollment ^d

COUNTY OF KERN
 PRINCIPAL EMPLOYERS
 CURRENT YEAR AND TEN YEARS AGO

June 30, 2009

EMPLOYER	EMPLOYEES	RANK	PERCENTAGE OF TOTAL COUNTY EMPLOYMENT	INDUSTRY
Edwards Air Force Base	14,000	1	4.85%	Federal Government - National Security
County of Kern	10,185	2	3.53%	County Government
China Lake Naval Air Weapons Station	6,000	3	2.08%	Federal Government - National Security
Grimmway Enterprises	4,400	4	1.53%	Agriculture
Giumarra Vineyards	4,000	5	1.39%	Agriculture
Catholic Healthcare West	3,000	6	1.04%	Hospital
William Bolthouse Farms, Inc.	2,350	7	0.81%	Agriculture
Sunview Vineyards	2,000	8	0.69%	Agriculture Labor
Sunworld	1,600	9	0.55%	Health Care
City of Bakersfield	1,474	10	0.51%	Local Government
Total	49,009		16.98%	

June 30, 2000

EMPLOYER ^a	EMPLOYEES ^a	RANK	PERCENTAGE OF TOTAL COUNTY EMPLOYMENT	INDUSTRY
Edwards Air Force Base	13,584	1	5.51%	Federal Government - National Security
County of Kern	8,539	2	3.46%	County Government
China Lake Naval Air Weapons Station	5,822	3	2.36%	Federal Government - National Security
Grimmway Enterprises	4,177	4	1.69%	Agriculture
Giumarra Vineyards	3,797	5	1.54%	Agriculture
Catholic Healthcare West	2,285	6	0.93%	Hospital
William Bolthouse Farms, Inc.	2,231	7	0.90%	Agriculture
Sunview Vineyards	1,898	8	0.77%	Agriculture Labor
Sunworld	1,600	9	0.65%	Health Care
City of Bakersfield	1,238	10	0.50%	Local Government
Total	45,171		18.31%	

Note:

^a The information for 2000 was not available. An estimate was obtained using information from the Kern Employment Development Department.

Sources:

Kern Economic Development Corporation, Labor Market Information Division
 Kern Employment Development Department



COUNTY OF KERN
 FULL - TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
 LAST TEN FISCAL YEARS

FULL - TIME EQUIVALENT EMPLOYEES AS OF JUNE 30					
Function / Program	2000	2001	2002	2003	2004
General Government:					
Assessor	92	95	93	89	90
Information Technology	58	58	63	62	61
County Counsel	55	61	61	67	66
Other	398	424	416	399	368
Public Protection:					
District Attorney	165	195	214	206	195
Public Defender	72	76	78	78	76
Sheriff - Coroner	1,019	1,072	1,081	1,059	1,044
Probation	394	406	433	421	444
Fire Department	487	507	537	530	532
Other	705	720	464	476	460
Public Ways & Facilities:					
Roads	150	150	160	154	161
Health and Sanitation:					
Public Health	204	227	257	265	257
Mental Health Services	362	374	409	394	396
Other	173	182	189	189	154
Public Assistance:					
Human Services	1,076	1,223	1,280	1,184	1,217
Other	259	268	288	263	255
Education:					
Library	98	98	156	149	141
Other	6	6	6	5	5
Culture & Recreation	121	121	116	111	109
Airports	20	19	19	18	17
Kern Medical Center	970	1,059	1,358	1,328	1,336
Public Transportation	3	3	4	4	3
Waste Management	81	80	82	84	106
Total Full - Time Employees	<u>6,968</u>	<u>7,424</u>	<u>7,764</u>	<u>7,535</u>	<u>7,493</u>

Source: Auditor - Controller - County Clerk - COLD System

FULL - TIME EQUIVALENT EMPLOYEES AS OF JUNE 30

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>Function / Program</u>
					General Government:
85	86	85	90	97	Assessor
60	56	59	56	55	Information Technology
68	73	48	48	47	County Counsel
357	362	432	456	418	Other
					Public Protection:
185	423	210	200	235	District Attorney
77	81	82	96	92	Public Defender
1,050	1,084	1,100	1,154	1,212	Sheriff - Coroner
435	456	490	534	531	Probation
537	552	574	603	567	Fire Department
441	200	443	458	397	Other
					Public Ways & Facilities:
147	156	164	187	178	Roads
					Health and Sanitation:
260	298	260	288	283	Public Health
409	453	482	469	457	Mental Health Services
166	123	181	181	178	Other
					Public Assistance:
1,309	1,375	1,375	1,451	1,418	Human Services
247	242	228	235	231	Other
					Education:
138	131	137	140	138	Library
6	6	6	6	6	Other
109	106	117	119	109	Culture & Recreation
18	22	22	19	20	Airports
1,310	1,398	1,516	1,554	1,582	Kern Medical Center
3	3	3	3	3	Public Transportation
107	110	115	133	121	Waste Management
<u>7,524</u>	<u>7,796</u>	<u>8,129</u>	<u>8,480</u>	<u>8,375</u>	Total Full - Time Employees

COUNTY OF KERN
 OPERATING INDICATORS BY FUNCTION / PROGRAM
 LAST TEN FISCAL YEARS

Page 1 of 2

Function / Program	Fiscal Year			
	2000	2001	2002	2003
Governmental Activities:				
General Government				
Assessor - Recorder				
Recorded documents	185,879	196,690	233,710	280,713
County Counsel				
Litigated & administrative hearings	N/A	N/A	N/A	N/A
Attorneys	N/A	N/A	N/A	N/A
Attorneys per capita	N/A	N/A	N/A	N/A
Personnel				
Applications received	12,952	15,740	14,643	12,075
County Clerk - Elections				
Marriage certificates issued	3,750	4,320	3,893	4,288
Marriage licenses	4,227	4,713	3,960	3,877
Wedding ceremonies	1,021	1,251	1,279	1,389
Fictitious business names	4,245	4,552	4,829	5,701
Public Protection				
District Attorney				
Misdemeanors cases filed	27,304	29,587	29,666	32,574
Felony cases filed	5,195	5,252	5,830	5,950
Information filed	1,789	1,493	1,534	1,444
Cases with juries	162	249	228	237
Public Defender				
Public defense cases accepted/received	N/A	22,637	23,112	25,698
Public defense cases opened	N/A	18,381	18,762	19,710
Public defense cases closed	N/A	32,594	19,823	20,466
Public defense cases closed within 12 months	N/A	32,594	19,823	20,466
Sheriff - Coroner				
Dispatched calls for service	196,153	217,681	246,849	257,998
Violent crimes:	3,240	3,275	3,371	3,742
Homicide	37	39	51	46
Forcible rape	175	191	220	203
Robbery	658	741	779	784
Aggravated assault	2,370	2,304	2,321	2,709
Property crimes	11,757	12,337	13,903	15,961
Total larceny - theft	13,773	15,221	15,842	17,743
Bookings	40,741	42,547	42,235	42,514
Fingerprints	N/A	N/A	N/A	4,607
Fire Department				
Total incident calls	N/A	23,057	28,823	29,960
Fire calls	N/A	2,712	3,134	3,193
Fireworks explosion (no fire) calls	N/A	5	16	27
Illegal fireworks complaint calls	N/A	1	282	497
EMS / rescue calls	N/A	14,842	17,214	17,421
Hazardous condition calls	N/A	1,680	1,904	1,705
Public service calls	N/A	1,368 ^a	2,663 ^a	3,219 ^a
False calls	N/A	806	1,770	1,821

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
2004	2005	2006	2007	2008	2009	
Governmental Activities:						
General Government						
Assessor - Recorder						
345,906	397,341	410,684	339,822	260,106	202,396	Recorded documents
County Counsel						
N/A	1,964	2,325	2,254	8,308	8,347	Litigated & administrative hearings
N/A	28	28	29	30	30	Attorneys
N/A	0.000037	0.000037	0.000037	0.000370	0.000036	Attorneys per capita
Personnel						
12,517	17,300	19,531	27,955	32,244	17332	Applications received
County Clerk - Elections						
4,388	4,435	4,484	N/A	N/A	N/A	Marriage certificates issued
4,321	4,382	4,484	4,745	4,620	3,732	Marriage licenses
1,756	1,836	1,944	2,091	2,102	0	Wedding ceremonies
6,428	7,551	6,993	7,460	7,046	5,844	Fictitious business names
Public Protection						
District Attorney						
34,775	33,419	34,158	35,947	36,771	36,910	Misdemeanors cases filed
6,195	6,579	6,992	7,294	6,592	6,955	Felony cases filed
1,195	1,532	1,661	1,788	1,762	1,601	Felony information filed
235	169	170	141	176	151	Felony cases with juries
Public Defender						
31,152	35,768	34,153	36,084	38,352	39,235	Public defense cases accepted/received
20,731	20,131	21,262	22,188	21,480	21,532	Public defense cases opened
22,330	23,699	29,990	31,115	33,280	34,193	Public defense cases closed
22,330	23,699	29,990	31,115	33,280	34,193	Public defense cases closed within 12 months
Sheriff - Coroner						
255,326	253,986	125,803	266,988	277,073	279,544	Dispatched calls for service
N/A	N/A	N/A	3,930	4,007	4,620	Violent crimes:
N/A	N/A	N/A	31	22	34	Homicide
N/A	N/A	N/A	108	104	117	Forcible rape
286 ^a	337 ^a	398 ^a	342	391	482	Robbery
N/A	N/A	N/A	3,449	3,490	3987	Aggravated assault
5,508 ^a	4,770 ^a	5,389 ^a	4,402	4,056	10,787	Property crimes
5,159	6,838	6,705	6,053	5,321	5690	Total larceny - theft
41,709	45,362	48,127	22,631	22,864	21,930	Bookings
5,505	6,769	2,850	4,710	7,906	6,672	Fingerprints
Fire Department						
33,292	34,192	30,510	38,421	39,151	39,166	Total incident calls
3,498	3,667	3,239	4,153	3,509	3,167	Fire calls
49	59	22	N/A	N/A	167	Fireworks explosion (no fire) calls
640	802	596	N/A	N/A	395	Illegal fireworks complaint calls
19,850	20,840	17,786	21,729	23,305	23,405	EMS / rescue calls
1,656	1,755	1,465	1,816	1,961	1,884	Hazardous condition calls
3,118 ^a	1,945 ^a	1,435 ^a	1,823	1,643	1,803	Public service calls
1,985	1,927	1,365	1,898	1,771	1,681	False calls

COUNTY OF KERN
 OPERATING INDICATORS BY FUNCTION / PROGRAM
 LAST TEN FISCAL YEARS

Page 2 of 2

Function / Program	Fiscal Year			
	2000	2001	2002	2003
Building Inspection				
Building permits issued	6,556	6,795	8,124	8,390
Animal Control				
Received calls for response	N/A	N/A	N/A	N/A
Animals impounded	25,360	22,381	20,763	27,615
Animals redeemed	752	651	643	982
Animals adopted	2,171	2,522	2,118	2,143
Animals euthanized	19,512	16,443	14,380	21,649
Public Ways & Facilities				
Roads				
Maintained road lanes (in miles)	6,629.64	6,791.50	6,635.70	6,665.56
Health and Sanitation				
Mental Health Services				
Unique clients served	18,435	19,620	19,771	18,967
Unique clients served with outpatient services	17,713	18,781	19,529	18,841
Unique clients served with intensive services	1,642	1,618	1,517	1,590
Public Assistance				
Aging & Adult Services				
Senior Nutrition participation:				
Congregate senior participants	6,938	6,719	4,590	5,678
Congregate meals	218,336	207,612	206,135	206,097
Home delivered senior participants	2,699	2,682	2,302	2,657
Home delivered meals	301,199	295,449	303,918	285,509
Human Services				
Number of Children Admitted to Jamison:				
Protective Custody/New Intakes	N/A	2,820	3,172	2,908
Change of Placement	N/A	2,458	2,769	2,581
Change of Placement	N/A	359	419	347
Children released from Jamison	N/A	2,716	3,223	2,895
Average day stay in Jamison	N/A	N/A	14.7	N/A
Admissions - Breakdown by Age:				
Newborn - 5 years	N/A	1,105	1,156	1,084
6 - 12 years	N/A	1,000	1,207	956
13 - 18 years	N/A	715	834	833
Culture, Education & Recreation				
Parks & Recreation				
Annual Boat Permits	10,539	6,444	4,669	4,281
Day Use Boat Fees	20,352	23,937	23,239	23,793
Business - type Activites:				
Waste Management				
Landfill capacity in cubic yards	59,127,257	97,633,607	94,757,759	95,100,966

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
2004	2005	2006	2007	2008	2009	
10,280	11,122	12,515	6,808	8,375	7,047	Building Inspection Building permits issued
						Animal Control
N/A	22,186	21,251	21,668	21,724	25,445	Received calls for response
28,979	N/A	N/A	N/A	N/A	N/A	Animals impounded
1,138	1,174	1,417	1,596	1,621	1,474	Animals returned to owner
2,564	2,772	3,054	3,147	3,485	3,681	Animals adopted
21,958	18,171	16,904	16,743	18,984	20,067	Animals euthanized
						Public Ways & Facilities
						Roads
6,668.59	6,667.78	6,600.00	6,654.42	6,656.04	6,660	Maintained road lanes (in miles)
						Health and Sanitation
						Mental Health Services
18,928	19,210	18,392	20,563	22,547	25,765	Unique clients served
18,805	19,104	18,211	16,380	18,471	17,591	Unique clients served with outpatient services
1,482	1,551	1,539	4,183	4,076	8,174	Unique clients served with intensive services
						Public Assistance
						Aging & Adult Services
						Senior Nutrition participation:
5,319	5,123	4,398	4,239	4,500	4,096	Congregate senior participants
186,322	186,857	177,675	180,754	187,208	180,285	Congregate meals
2,223	2,269	2,122	2,185	2,065	1,897	Home delivered senior participants
272,905	280,422	245,042	258,222	263,405	256,517	Home delivered meals
						Human Services
2,713	5,191	2,626	2,637	2,537	2,663	Number of Children Admitted to Jamison:
2,263	4,353	2,341	2,399	2,358	2501	Protective Custody/New Intakes
450	838	452	238	179	162	Change of Placement
N/A	N/A	N/A	2,633	2,549	2498	Children released from Jamison
N/A	N/A	N/A	4	3	3	Average day stay in Jamison
						Admissions - Breakdown by Age:
1,106	2,087	1,115	1,028	997	1054	Newborn - 5 years
759	1,488	734	741	688	646	6 - 12 years
817	1,556	873	847	835	799	13 - 18 years
			5	1	2	Over 18
						Culture, Education & Recreation
						Parks & Recreation
5,339	4,606	4,623	4,170	5,645	N/A	Annual Boat Permits
25,381	22,359	20,530	40,318	19,177	N/A	Day Use Boat Fees
						Business - type Activities:
						Waste Management
95,459,239	98,948,413	110,042,325	98,576,606	99,371,429	98,996,451	Landfill capacity in cubic yards

COUNTY OF KERN
 CAPITAL ASSET STATISTICS BY FUNCTION
 LAST TEN FISCAL YEARS

Function / Program	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Education										
Public Library										
Main Library	1	1	1	1	1	1	1	1	1	1
Branches	25	25	25	25	25	25	25	25	25	25
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	40	40
Number of Regional Parks	8	8	8	8	8	8	8	8	8	7
County Golf Courses	3	3	3	3	3	3	3	3	3	3
Public Works										
Centerline Miles of County Roads	6,630	6,792	6,636	6,666	6,669	6,668	6,600	6,654	6,656	6,660
Public Safety										
Number of Sheriff Stations	16	16	16	16	16	16	16	14	14	16
Number of Fire Stations	46	46	46	46	46	46	46	46	46	46
Airports										
Number of Runways	8	8	8	8	8	8	8	8	8	8

Source: Departments of the County of Kern

