



**COUNTY OF KERN
STATE OF CALIFORNIA**

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

**For The Fiscal Year Ended
June 30, 2012**

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

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT
YEAR ENDED JUNE 30, 2012**

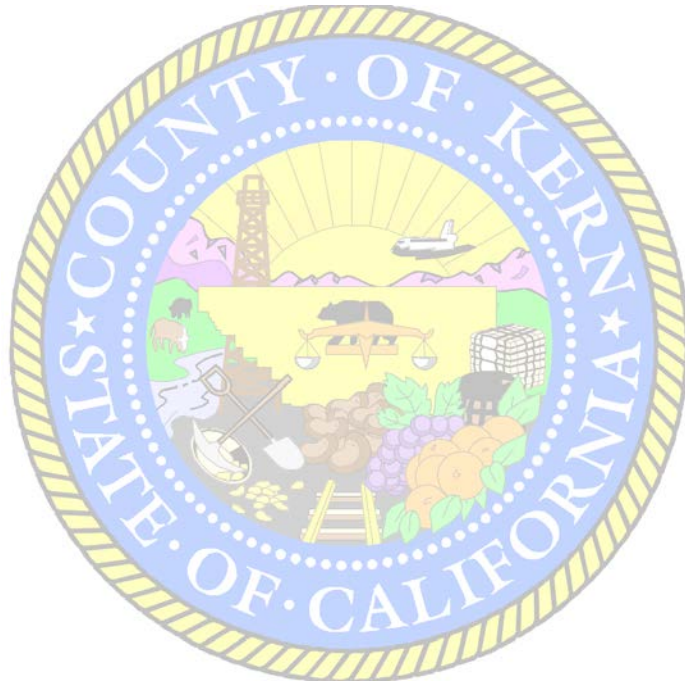


COUNTY OF KERN

- Supervisor Jon McQuistonFirst District**
- Supervisor Zach Scrivner Second District**
- Supervisor Mike MaggardThird District**
- Supervisor Raymond Watson Fourth District**
- Supervisor Karen GohFifth District**

John Nilon – County Administrative Officer

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



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INTRODUCTORY SECTION

ANN K. BARNETT
Auditor-Controller-County Clerk



December 28, 2012

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, 2012 is hereby submitted in compliance with Section 25253 of the Government Code of the State of California and Board of Supervisors' Resolution No. 69-58, dated January 28, 1969. The accompanying financial statements were prepared in accordance with generally accepted accounting principles in the United States of America (GAAP), and audited by a firm of certified public accountants in accordance with auditing standards generally accepted in the United States of America 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 County'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 Accountancy Corporation, 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, 2012 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, 2012 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 36 percent of the residents live in the unincorporated area. There are eleven incorporated cities located within the County. Bakersfield, the County seat, has approximately 42 percent of the County's total population of 850,006 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 three supervisors being elected in the presidential election cycle and two supervisors being elected in the gubernatorial election cycle. The County has elected department heads responsible for the offices of the Assessor-Recorder, Auditor-Controller-County Clerk, 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 Development Services Agency: Planning & Community Development, Engineering, Survey and Permit Services, and Roads.

As depicted on the organizational chart on page 7, 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 approves a recommended budget by June 30, and adopts a budget not later than October 2nd each fiscal year in accordance with Government Code Sections 29000-29144. The County adopts budgets for all major funds and certain non-major governmental funds. The Auditor-Controller-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 88 – 103 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 158.

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 difficult to accomplish given the State's financial crisis and the overall economic issues at a state and national level. The County can reasonably expect that the State will continue to encounter budgetary problems in this and upcoming fiscal years; and 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. In the short-term, the County Administrative Office is requiring that mid-year budgetary adjustments be made for known shortfalls in budgeted revenue.

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

Kern County is fortunate to be rich in natural resources. It remains the largest oil-producing County in the State of California, containing an estimated 73% of all the State's oil reserves.

The Assessor's total net assessed value increased by 7.30% as of June 30, 2012, with oil and gas representing approximately 35% of the total assessed value. This increase in assessed value will correspond to an increase in available property taxes to the County in fiscal year 2012-13.

Agriculture continues to remain relatively stable, with the County being the second leading producer of agricultural products in the State. The unemployment rate decreased from 15.3% in 2010-11 to 13.8% in 2011-12. The population of the County increased by .37% from 848,883 to 850,006. 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 1, 2011, the County issued \$200,000,000 in Tax and Revenue Anticipation Notes that will matured on June 30, 2012.

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 Employees' Retirement Association were included in the original issuance of these bonds. They are no longer part of the County. In 2008, the County refinanced the 2003B Taxable Pension Obligation Bonds.

As of June 30, 2012, the County had outstanding certificates of participation in a principal amount of \$116,310,000. 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 (COP) as of June 30, 2012 includes (in thousands):

Description of Issue	Date		Principal Outstanding
	Issued	Maturity	
Rosamond Library Project	1994	2014	\$ 465
2009 Capital Improvements Projects	2009	2035	93,250
2011 Refunding COP - Governmental Portion	2011	2019	5,688
2011 Refunding COP - KMC Portion	2011	2019	7,787
2011 Waste Refunding COP	2011	2016	9,120
		Total	<u>\$ 116,310</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, 2011. This was the fifteenth 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 Accountancy Corporation for their professional assistance. Finally, I would like to thank the Board of Supervisors and the County Administrative Office for their continued efforts in planning and conducting the County's financial operations in a responsible and progressive manner.

Sincerely,



Ann K. Barnett
Auditor-Controller-County Clerk

**COUNTY OF KERN
DIRECTORY OF COUNTY OFFICIALS**

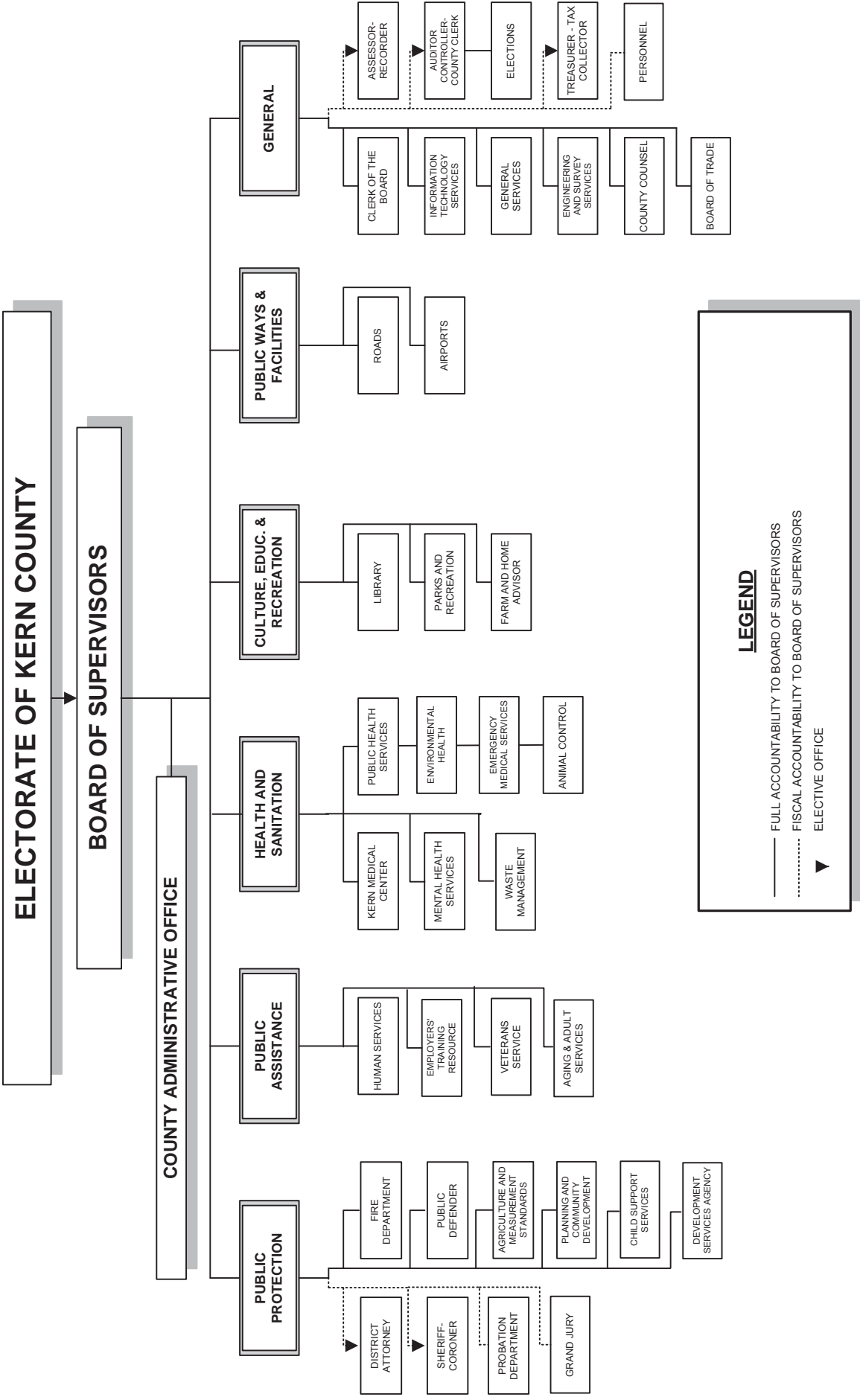
ELECTED

COUNTY SUPERVISOR, FIRST DISTRICTJON MCQUISTON
COUNTY SUPERVISOR, SECOND DISTRICT..... ZACH SCRIVNER
COUNTY SUPERVISOR, THIRD DISTRICT MIKE MAGGARD
COUNTY SUPERVISOR, FOURTH DISTRICT.....RAYMOND A. WATSON
COUNTY SUPERVISOR, FIFTH DISTRICT KAREN GOH
ASSESSOR-RECORDER..... JAMES FITCH
AUDITOR-CONTROLLER-COUNTY CLERK..... ANN K. BARNETT
DISTRICT ATTORNEY LISA GREEN
SHERIFF-CORONER-PUBLIC ADMINISTRATOR..... DONNY YOUNGBLOOD
TREASURER-TAX COLLECTOR JACKIE DENNEY

COUNTY OF KERN
DIRECTORY OF COUNTY OFFICIALS
(CONTINUED)

APPOINTED

AGING AND ADULT SERVICES	LITO MORILLO
AGRICULTURAL COMMISSIONER/SEALER	RUBEN ARROYO
AIRPORTS	JACK GOTCHER
BOARD OF TRADE	DAVID HOOK
CLERK OF THE BOARD	KATHLEEN KRAUSE
CHILD SUPPORT SERVICES	PHYLLIS NANCE
COMMUNITY AND ECONOMIC DEVELOPMENT	LORELEI OVIATT
COUNTY ADMINISTRATIVE OFFICER	JOHN NILON
GENERAL SERVICES	
GROUP HEALTH	
RETIREE GROUP HEALTH	
UNEMPLOYMENT	
INFORMATION TECHNOLOGY SERVICES	
COUNTY COUNSEL	THERESA GOLDNER
DEVELOPMENT SERVICES AGENCY	LORELEI OVIATT
EMERGENCY MEDICAL SERVICES	ROSS ELLIOTT
EMPLOYERS' TRAINING RESOURCE	VERNA LEWIS
ENGINEERING & SURVEY SERVICES	CHARLES LACKEY
FARM AND HOME ADVISOR	JOHN BORBA
FIRE DEPARTMENT	BRIAN MARSHALL
HUMAN SERVICES	PATRICIA CHEADLE
KERN MEDICAL CENTER	PAUL J. HENSLER
LIBRARY	SHERRY GOMEZ
MENTAL HEALTH	DR. JAMES WATERMAN
PARKS AND RECREATION	ROBERT LERUDE
PERSONNEL	MARK QUINN
PLANNING	LORELEI OVIATT
PROBATION	DAVID KUGE
PUBLIC DEFENDER	KONRAD MOORE
PUBLIC HEALTH	MATTHEW CONSTANTINE
ROADS	CRAIG POPE
VETERANS' SERVICES	MIKE PENNEY
WASTE MANAGEMENT	DOUG LANDON



LEGEND

- FULL ACCOUNTABILITY TO BOARD OF SUPERVISORS
- FISCAL ACCOUNTABILITY TO BOARD OF SUPERVISORS
- ▶ ELECTIVE OFFICE

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, 2011

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.

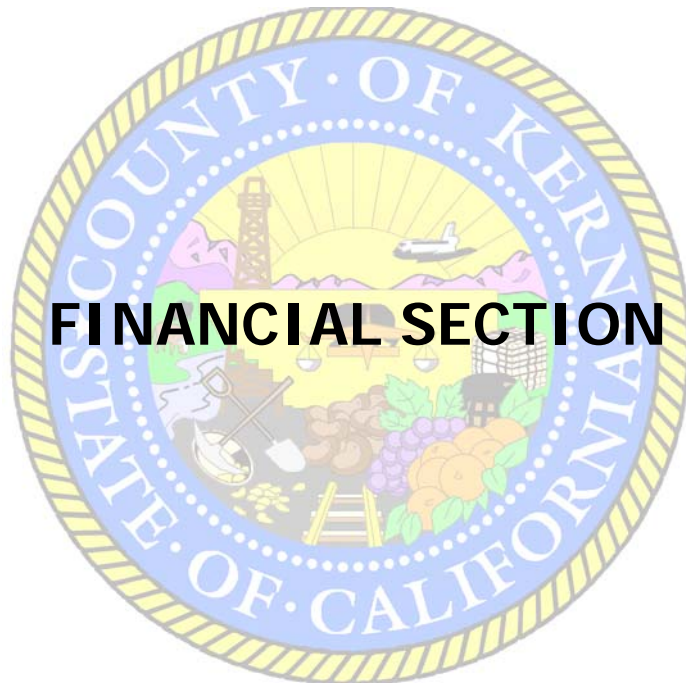


Linda C. Dandison

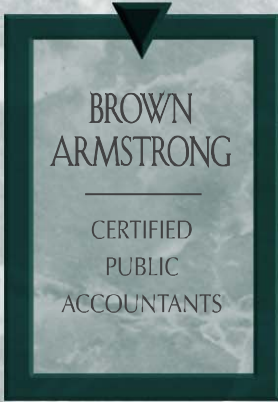
President

Jeffrey R. Emer

Executive Director



FINANCIAL SECTION



BROWN ARMSTRONG
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Kern, California (the County) as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions 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 the standards applicable to financial audits contained in 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 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 opinions.

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 aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 28, 2012, on our consideration of the County'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 of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedules and related notes on pages 11 through 21 and 88 through 106, as well as schedules of funding progress on pages 107 through 109, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial

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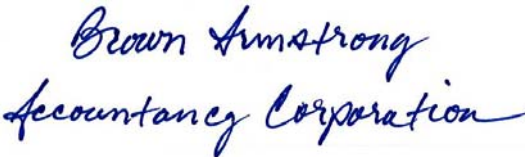


REGISTERED with the Public Company Accounting Oversight Board and MEMBER of the American Institute of Certified Public Accountants

statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual non-major fund financial statements and schedules, and statistical section identified in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual non-major fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any opinions on them.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
December 28, 2012



**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

**County of Kern
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012
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, 2012. 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, 2012, the County's total net assets were \$1,863,098. Of this total net asset amount, net of related debt, \$1,841,642 is attributed to capital assets and \$337,212 is restricted, which may be used for the County's ongoing obligations with external restrictions. (For additional information on Restricted Net Assets see Note XI. B.) The remaining balance of the total net assets is a deficit balance of \$315,756, representing the unrestricted net assets.
- During the current fiscal year, the County's net assets increased by \$42,645. The County's net assets increased by \$39,658 for governmental activities and \$2,987 for business-type activities.
- At June 30, 2012, the County's governmental funds reported total ending fund balances of \$542,298, an increase of 10.28% compared to prior year's total ending fund balance. Approximately \$511,592 or 94.34% is considered spendable fund balance. See further discussion in the Financial Analysis of the County's Governmental Funds section on page 18.
- At June 30, 2012, the spendable fund balance for the General Fund was \$185,744 or 89.69% of total General Fund expenditures.

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 County's future financing decisions. Both the governmental funds' balance sheet and the governmental funds' statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County reports nine major individual governmental funds. Information is presented separately in the governmental 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 (debt service fund are not required to be presented in these financial statements). 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.

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 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.

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 87 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, 2012, the County's total net assets were \$1,863,098. 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, of \$1,841,642. The investment in capital assets includes land, buildings and improvements, roads, flood control channels, machinery and equipment, intangibles 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.

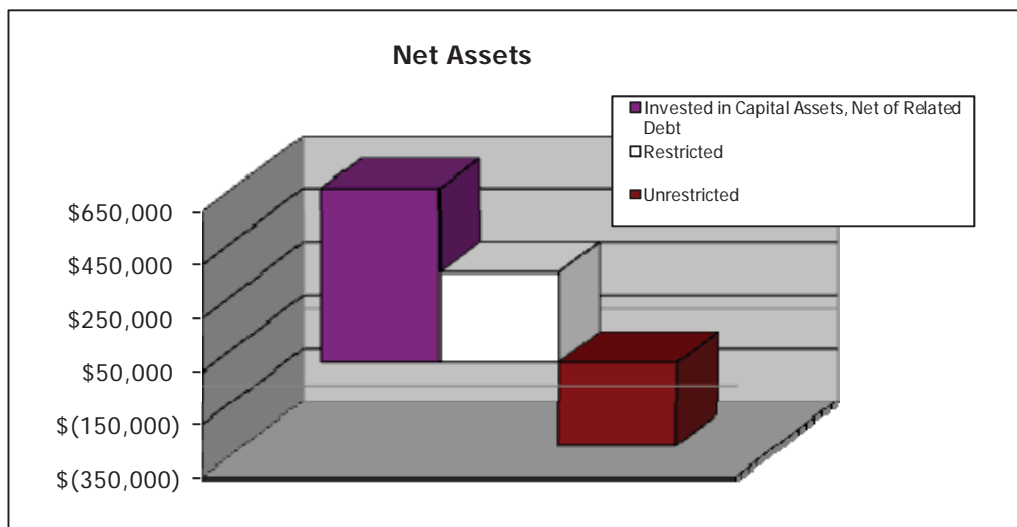
Of the County's total net assets, \$337,212 is restricted, which represents external restrictions on how these resources may be used. The major portion of the restricted net assets is reserved for capital projects and debt repayment. The remaining balance of the net assets represents the unrestricted net assets, which has a deficit balance of \$315,756. 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 Employees' Retirement Association.

At June 30, 2012, 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 Governmental Accounting Standards Board (GASB) directive, the governmental activities' unrestricted net assets deficit of \$267,082 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 \$48,674. The majority of this deficit is attributable to the negative unrestricted net assets for Kern Medical Center (KMC). 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
	2012	2011*	2012	2011*	2012	2011*	
Current and Other Assets	\$ 894,081	\$ 849,158	\$ 180,453	\$ 172,867	\$ 1,074,534	\$ 1,022,025	\$ 52,509
Capital Assets	1,825,578	1,806,944	196,478	198,446	2,022,056	2,005,390	16,666
Total Assets	\$ 2,719,659	\$ 2,656,102	\$ 376,931	\$ 371,313	\$ 3,096,590	\$ 3,027,415	\$ 69,175
Current and Other Liabilities	167,794	157,266	62,965	55,133	230,759	212,399	18,360
Long - Term Liabilities	813,168	799,797	189,565	194,766	1,002,733	994,563	8,170
Total Liabilities	980,962	957,063	252,530	249,899	1,233,492	1,206,962	26,530
Net Assets							
Invested in Capital Assets, Net of Related Debt	1,670,589	1,646,543	171,053	172,883	1,841,642	1,819,426	22,216
Restricted	335,190	319,828	2,022	3,037	337,212	322,865	14,347
Unrestricted	(267,082)	(267,332)	(48,674)	(54,506)	(315,756)	(321,838)	6,082
Total Net Assets*	1,738,697	1,699,039	124,401	121,414	1,863,098	1,820,453	42,645
Total Liabilities & Net Assets	\$ 2,719,659	\$ 2,656,102	\$ 376,931	\$ 371,313	\$ 3,096,590	\$ 3,027,415	\$ 69,175

* As restated. See Note II. A.



As shown in Table 2, the County's total net assets increased by \$42,645, of which all is attributed to current year activity.

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

	Governmental		Business - Type		Total		Total Change
	2012	2011 *	2012	2011 *	2012	2011 *	
Revenues							
Program Revenues							
Charges for Services	\$ 208,935	\$ 222,027	\$ 180,250	\$ 241,715	\$ 389,185	\$ 463,742	\$ (74,557)
Operating Grants & Contributions	690,413	683,830	127,176	63,175	817,589	747,005	70,584
Capital Grants & Contributions	20,560	31,685	3,811	3,490	24,371	35,175	(10,804)
General Revenues							
Property Taxes	256,744	241,326			256,744	241,326	15,418
Aircraft Taxes	85	142			85	142	(57)
Sales & Use Taxes	57,915	36,997			57,915	36,997	20,918
Transient Occupancy Tax	1,732	1,658			1,732	1,658	74
Special Assessments	2,888	3,484			2,888	3,484	(596)
Transfer Tax	2,556	3,817			2,556	3,817	(1,261)
Other Taxes	1,318	1,189			1,318	1,189	129
Vehicle License Taxes	92,660	90,382			92,660	90,382	2,278
Investment Earnings	18,338	13,980	598	865	18,936	14,845	4,091
Miscellaneous	7,591	3,668	2,770	6,844	10,361	10,512	(151)
Total Revenues	1,361,735	1,334,185	314,605	316,089	1,676,340	1,650,274	26,066
Expenses							
General Government	93,530	110,846			93,530	110,846	(17,316)
Public Protection	516,808	491,209			516,808	491,209	25,599
Public Ways & Facilities	63,955	10,594			63,955	10,594	53,361
Health & Sanitation	155,261	144,971			155,261	144,971	10,290
Public Assistance	395,498	422,059			395,498	422,059	(26,561)
Education	1,984	9,093			1,984	9,093	(7,109)
Culture & Recreation	14,690	13,521			14,690	13,521	1,169
Interest on Short & Long-Term Debt	42,670	40,717			42,670	40,717	1,953
Airports			7,089	7,116	7,089	7,116	(27)
County Sanitation Districts			3,620	3,820	3,620	3,820	(200)
Golf Course			391	231	391	231	160
Kern Medical Center			287,972	276,425	287,972	276,425	11,547
Public Transportation			8,250	7,109	8,250	7,109	1,141
Universal Collection			10,573	10,418	10,573	10,418	155
Waste Management			31,404	32,208	31,404	32,208	(804)
Total Expenses	1,284,396	1,243,010	349,299	337,327	1,633,695	1,580,337	53,358
Excess (Deficit) of Revenues Over (Under) Expenses Before							
Special Items and Transfers	77,339	91,175	(34,694)	(21,238)	42,645	69,937	(27,292)
Special Items		(2,406)			-	(2,406)	2,406
Transfers	(37,681)	(33,921)	37,681	33,921			
Increase in Net Assets	39,658	54,848	2,987	12,683	42,645	67,531	(24,886)
Net Assets at Beginning of Year*	1,699,039	1,644,191	121,414	108,731	1,820,453	1,752,922	67,531
Net Assets at End of Year	\$ 1,738,697	\$ 1,699,039	\$ 124,401	\$ 121,414	\$ 1,863,098	\$ 1,820,453	\$ 42,645

* As restated. See Note II. A

Governmental Activities

The Governmental activities increased the County's net assets by \$39,658 for the year ended June 30, 2012:

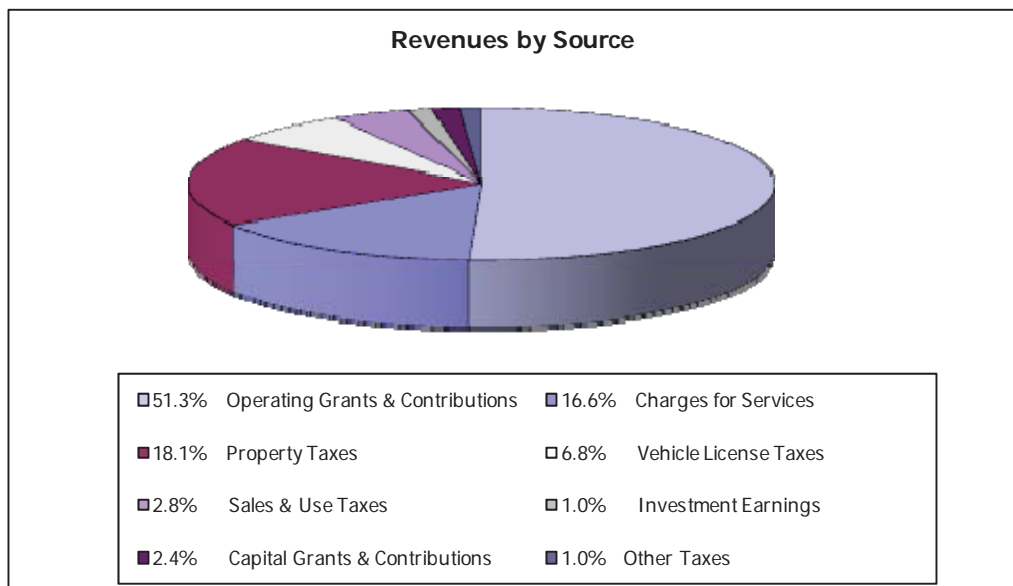
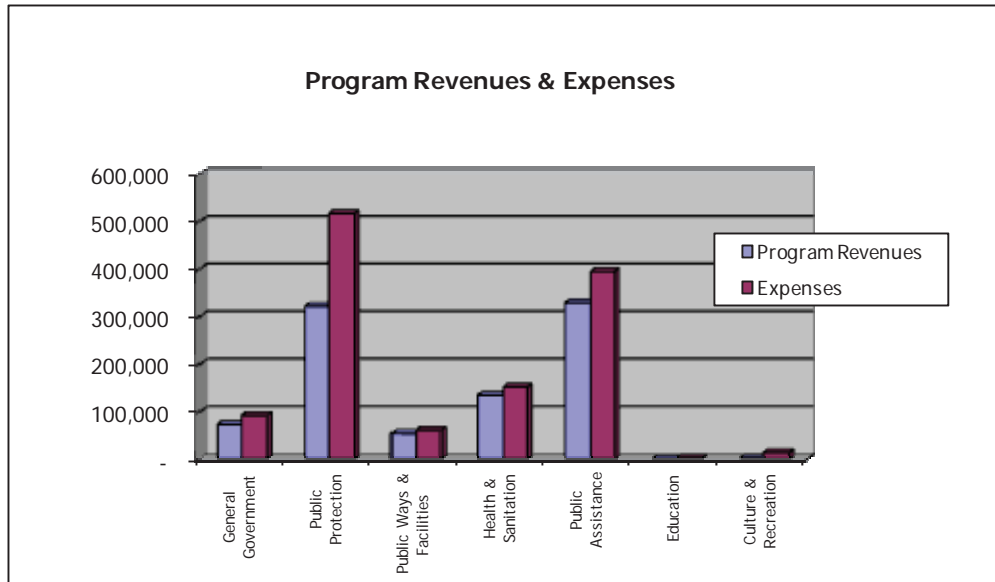
- Total revenues increased by 2.1% and total expenses increased by 3.3%; however, the governmental activities still showed an increase in net assets.
- As an arm of the State government, operating grants and contributions serve multiple programs, representing 75% of the County's program revenue for governmental activities, and are tied to the mandated services such as public assistance, public health, and mental health. Funding levels for these revenue sources decreased by 1.0% 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 increase in tax revenue is due primarily to the following:

Property Taxes increase in assessed value resulting in an increase in revenue of \$15,418 or 6.4%

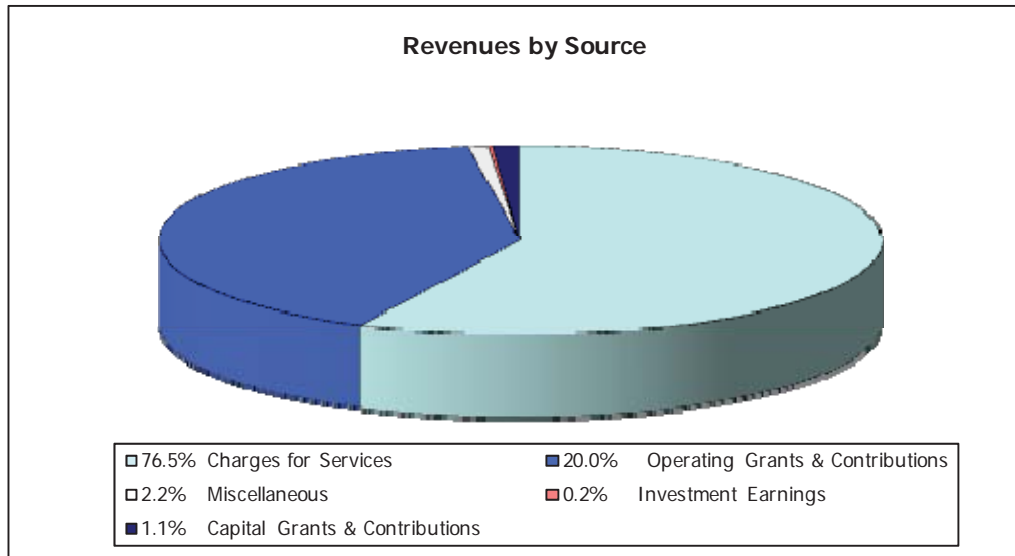
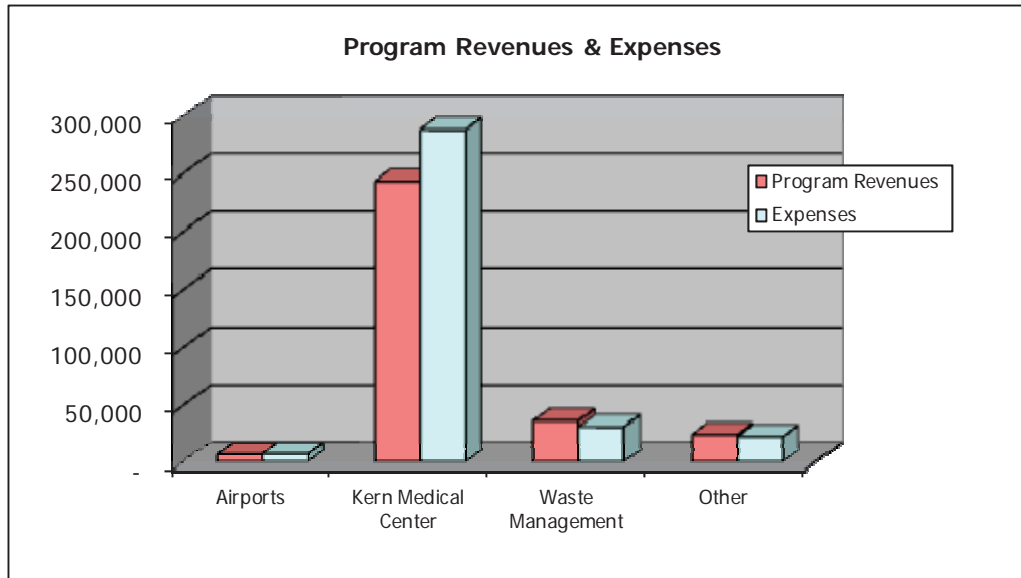
Sales and Use Tax increased by \$20,918 or 56.5%. Local spending on oil related products is primarily the reason for the increase.

- Total expenses increased by \$41,386 or 3.3%. Public Protection, Public Ways and Facilities, Health and Sanitation, and Culture & Recreation increased due primarily to retirement cost. General Government, Public Assistance, and Education decreased from the prior year as a result of a decrease in one time grant funding.



Business-type Activities

Business-type activities' total net assets increased the County's net assets by \$2,987. Revenues received for charges for services decreased by \$61,465 due primarily to a reduction in service revenue at KMC. However, the decrease was offset by an increase to operating grants & contributions in the amount of \$64,001.



FINANCIAL ANALYSIS OF THE COUNTY'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 the County's net resources available for spending at the end of the fiscal year.

At June 30, 2012, the County's governmental funds reported total fund balances of \$542,298, an increase of 10.28% compared to prior year's total ending fund balance. Approximately \$511,592 or 94.34% of total fund balance is spendable fund balance, which is a useful measure of the County's resources available for spending in subsequent periods. Spendable fund balance is broken out into the following categories: Restricted, Committed, Assigned and Unassigned. These categories identify allowable usage of fund balance. The remaining balance of fund balance is nonspendable. Nonspendable fund balance indicates that it is not available for spending because it either not in spendable form or legally or contractually required to be maintained intact.

The General Fund is the chief operating fund of the County. At June 30, 2012, spendable fund balance of the General Fund was \$185,744. As a measure of the General Fund's liquidity, it may be helpful to compare both spendable fund balance and total fund balance to total fund expenditures. Spendable fund balance represents 35.55% of total General Fund expenditures, while total fund balance represents 39.64% of total General Fund expenditures.

The other governmental funds' fund balances increased by \$18,443 or 18.54%. The following major governmental funds **increased** in fund balance:

- Child Support – Fund balance increased by \$243 from the prior year due to an increase in aid from other governmental agencies.
- Roads – Fund balance increased by \$3,028 from the prior year due to an increase in taxes and aid from other governmental agencies.
- Structural Fire – Fund balance increased by \$2,902 primarily due to property taxes.

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

- Employers' Training Resource – Fund balance decreased by \$563 from the prior year due to a decrease in charges for current services.
- Human Services – Fund balance decreased by \$1,556 from the prior year due to a decrease in aid from other governmental agencies.
- Kern Asset Leasing – Fund balance decreased by \$10,339 due to the use of certificates of participation proceeds for capital projects.
- Mental Health – Fund balance decreased by \$10,622 from the prior year due to a decrease in aid from other governmental agencies.
- Tobacco Securitization Proceeds – Fund balance decreased by \$1,190 from the prior year due to use of capital projects proceeds.

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 \$6,979. The net assets of Waste Management increased by \$8,599, primarily due to a decrease in operating expenses. The net assets of Kern Medical Center decreased by \$3,927 as a result of increased operating expenses. The net assets of Airports increased by \$102 due to an increase in operating revenues. Additionally, the combined net assets of the non-major enterprise funds increased by \$2,205.

The internal service funds had a decrease in net assets of \$26,264 due to an increase in claims expense.

GENERAL FUND BUDGETARY VARIANCES

Differences between the County's original budget and the County's final budget was a \$17,795 increase in supplemental appropriations that is briefly summarized as follows:

- Increase in total public protection appropriations by \$15,202 attributable to realignment for the Sheriff and Probation.
- Miscellaneous increases in appropriations for normal operations in other budgetary units of the General Fund.

The only significant variances between the County's final budget and actual on the budgetary basis was the increase of \$22,792 in Discretionary Revenue, due to increased tax revenue.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's total investment in capital assets, net of accumulated depreciation is \$2,022,056 at June 30, 2012. Investment in capital assets includes land, land acquisition in progress, construction in progress, works of art, infrastructure, structures and improvements, 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		Business - Type		Total		Total Change
	Activities		Activities				
	2012	2011*	2012	2011*	2012	2011*	
Land	\$ 25,683	\$ 25,191	\$ 27,410	\$ 26,962	\$ 53,093	\$ 52,153	\$ 940
Land Acquisition in Progress			118	91	118	91	27
Construction in Progress	95,310	79,602	17,424	21,731	112,734	101,333	11,401
Works of Arts			198	198	198	198	-
Infrastructure	316,419	302,143	2,968	3,057	319,387	305,200	14,187
Structures and Improvements	223,504	223,460	131,889	128,918	355,393	352,378	3,015
Equipment	63,956	70,404	14,358	15,096	78,314	85,500	(7,186)
Intangibles	1,100,706	1,106,144	2,113	2,393	1,102,819	1,108,537	(5,718)
Total	\$ 1,825,578	\$ 1,806,944	\$ 196,478	\$ 198,446	\$ 2,022,056	\$ 2,005,390	\$ 16,666

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

- Major construction in progress includes two fire station replacements, ITS/EMS facility replacement, Frazier Park Library, Seventh Standard Road project, and Hageman Road Separation of Grade project.
- The Roads Department had several infrastructure improvements and additions for the current fiscal year. The total for reconstructed roads was \$32,156 and the total for roads dedicated to the County by developers was \$4,616.

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, 2012, the County's total long-term debt is \$781,159, which is comprised of Certificates of Participation of \$115,756, (secured by the County's lease rental payments), and Pension Obligation Bonds of \$385,694. The remaining long-term liabilities balance includes bonds payables, facilities and capital asset leases, and a public health facility loan.

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

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
	2012	2011*	2012	2011*	2012	2011*	
Lease Purchase Agreements	\$ 12,651	\$ 13,741	\$ 2,922	\$ 4,231	\$ 15,573	\$ 17,972	\$ (2,399)
Certificates of Participation	99,354	102,442	16,402	29,458	115,756	131,900	(16,144)
Loans Payable	6,345	7,066	9,172	576	15,517	7,642	7,875
Bonds Payable	15,246	15,587			15,246	15,587	(341)
Tobacco - Asset Backed Bonds	91,795	94,045			91,795	94,045	(2,250)
Pension Obligation Bonds	333,315	354,053	52,379	56,038	385,694	410,091	(24,397)
Landfill Closure Liability			33,706	38,368	33,706	38,368	(4,662)
Post Closure Liability			34,970	32,405	34,970	32,405	2,565
Other Post-Employment Benefits	58,765	41,106	14,137	9,939	72,902	51,045	21,857
Total	\$ 617,471	\$ 628,040	\$ 163,688	\$ 171,015	\$ 781,159	\$ 799,055	\$ (17,896)

*As restated. See Note II. A.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

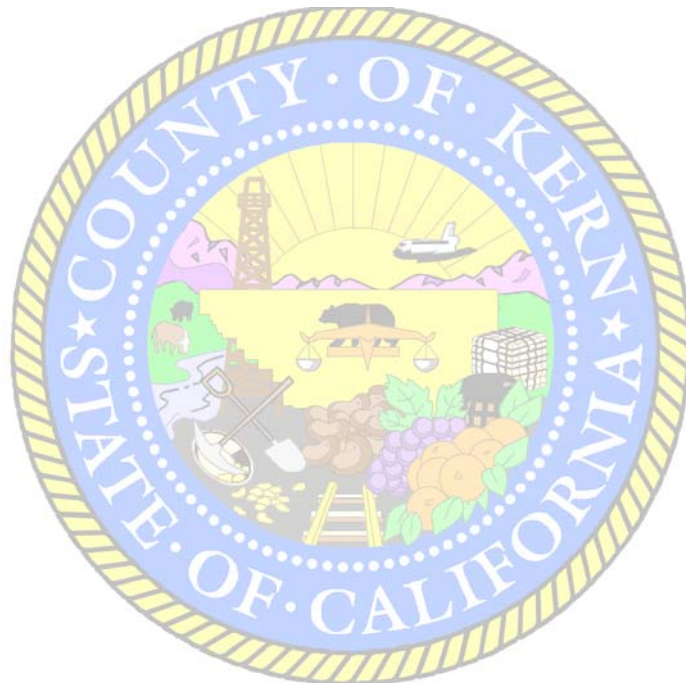
The State's budget remains the major determining factor in determining the County's budget for fiscal year 2012 – 2013 and beyond. The recommended County budget for operating governmental funds for fiscal year 2012 – 2013 totals \$1.553 billion, which is 4.7% higher than total appropriations adopted last year.

Discretionary revenues for the General Fund will increase for the 2012 – 2013 fiscal year by 7.79% above last year's adopted revenue estimates. Although estimated discretionary revenues are scheduled to increase, they are offset by increased salaries and benefits cost and will increase by \$50.6 million.

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 for 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 three discrete component units in the government-wide financial statements, First 5 Kern, Tejon Ranch Public Facilities Financing Authority, and the Housing Authority of Kern County. The operations of these component units are not considered to be significant in relation to the overall operations of the primary government and have not been included in this Management's Discussion & Analysis. Complete financial statements of the individual component units can be obtained from First 5 Kern located at 2724 L Street, Bakersfield, California 93301; Tejon Ranch Public Facilities Financing Authority located at P.O. Box 1000, Lebec, California, 93243; and the Housing Authority of Kern County located at 601 24th Street, Bakersfield, California 93301.





BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

**COUNTY OF KERN
STATEMENT OF NET ASSETS
JUNE 30, 2012 (IN THOUSANDS)**

	Primary Government			First 5 Kern
	Governmental Activities	Business-type Activities	Totals	
ASSETS				
Cash and Investments	\$ 383,277	\$ 85,745	\$ 469,022	\$ 22,754
Restricted Cash and Investments	83,169	2,022	85,191	
Revolving Fund Cash	1,339	21	1,360	
Receivables, Net	191,535	136,643	328,178	2,279
Due from Other Agencies	3,932		3,932	
Inventories and Prepaid Expenses	8,990	4,580	13,570	
Deposits with Others	660		660	
Internal Balances	69,434	(69,434)		
Investment in Joint Venture			2,169	
Net Pension Asset	151,745	18,707	170,452	
Capital Assets:				
Nondepreciable	1,219,791	45,150	1,264,941	
Depreciable, Net	605,787	151,328	757,115	23
Total Assets	<u>\$ 2,719,659</u>	<u>\$ 376,931</u>	<u>\$ 3,096,590</u>	<u>\$ 25,056</u>
LIABILITIES				
Accounts Payable	\$ 15,661	\$ 27,456	\$ 43,117	\$ 2,125
Salaries and Employee Benefits Payable	27,203	7,438	34,641	45
Due to Other Agencies		1,540	1,540	11,709
Accrued Interest Payable	7,335	1,082	8,417	
Unearned Revenue	19,429	2,730	22,159	
Long-Term Liabilities:				
Portion Due or Payable Within One Year:				
Long-Term Debt	28,974	7,562	36,536	
Capital Leases	4,232	1,443	5,675	
Compensated Absences	32,192	9,878	42,070	100
Landfill Closure/Post Closure Costs		3,837	3,837	
Liability for Self-Insurance	32,768		32,768	
Portion Due or Payable After One Year:				
Professional Liabilities		5,881	5,881	
Certificates of Participation	96,237	14,353	110,590	
Deferred Amount of Refunding	(49)		(554)	
Bonds and Notes Payable	415,292	48,075	463,367	
Loans Payable	5,601	8,468	14,069	
Accrued Interest	115,824	20,866	136,690	
Capital Leases	8,419	1,479	9,898	
Compensated Absences	21,463	6,630	28,093	
Liability for Pollution Remediation	2,050	5,341	7,391	
Accrued Landfill Closure/Post Closure Costs		64,839	64,839	
Liability for Other Post-Employment Benefits	58,765	14,137	72,902	
Liability for Self-Insurance	89,566		89,566	
Total Liabilities	<u>980,962</u>	<u>252,530</u>	<u>1,233,492</u>	<u>13,979</u>
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	1,670,589	171,053	1,841,642	23
Restricted (Note XI. C):				
Debt Service	15,997	2,022	18,019	
Capital Projects	84,043		84,043	
General Government	3,844		3,844	
Public Protection	75,313		75,313	
Public Ways & Facilities	60,231		60,231	
Health and Sanitation	70,536		70,536	
Public Assistance	23,947		23,947	
Education	694		694	
Culture & Recreation	585		585	
Other Purposes				10,752
Unrestricted (Deficits)	<u>(267,082)</u>	<u>(48,674)</u>	<u>(315,756)</u>	<u>12,011</u>
Total Net Assets	<u>\$ 1,738,697</u>	<u>\$ 124,401</u>	<u>\$ 1,863,098</u>	<u>\$ 22,786</u>

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

COUNTY OF KERN
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government Business-Type Activities	First 5 Kern
Governmental Activities:							
General Government	\$ 93,530	\$ 58,152	\$ 17,450	\$	\$ (17,928)	\$	\$ (17,928)
Public Protection	516,808	90,771	230,310		(195,727)		(195,727)
Public Ways and Facilities	63,955	7,574	36,364	13,098	(6,919)		(6,919)
Health and Sanitation	155,261	46,539	80,241	7,462	(21,019)		(21,019)
Public Assistance	395,498	3,264	325,672		(66,562)		(66,562)
Education	1,984	597	288		(1,099)		(1,099)
Culture and Recreation	14,690	2,038	88		(12,564)		(12,564)
Interest on Short and Long-term Debt	42,670				(42,670)		(42,670)
Total Governmental Activities	<u>1,284,396</u>	<u>208,935</u>	<u>690,413</u>	<u>20,560</u>	<u>(364,488)</u>		<u>(364,488)</u>
Business-type Activities:							
Airports	7,089	4,136	882	1,387		(684)	
County Sanitation Districts	3,620	4,007				387	
Golf Course	391	492				101	
Kern Medical Center	287,972	118,038	125,394		(44,540)		(44,540)
Public Transportation	8,250	6,634	600	2,191	1,175		1,175
Universal Collection	10,573	10,806			233		233
Waste Management	31,404	36,137	300	233	5,266		5,266
Total Business-type Activities	<u>349,299</u>	<u>180,250</u>	<u>127,176</u>	<u>3,811</u>	<u>(38,062)</u>		<u>(38,062)</u>
Total Primary Government	<u>\$ 1,633,695</u>	<u>\$ 389,185</u>	<u>\$ 817,589</u>	<u>\$ 24,371</u>	<u>\$ (364,488)</u>		<u>\$ (402,550)</u>
Component Units:							
First 5 Kern	\$ 11,664	\$	\$ 11,488				(176)
General Revenues:							
Taxes:							
Property Taxes					256,744		
Aircraft Taxes					85		
Sales and Use Taxes					57,915		
Transient Occupancy Tax					1,732		
Special Assessments					2,888		
Transfer Taxes					2,556		
Other Taxes					1,318		
Property Taxes in Lieu of Motor Vehicle License Fees					92,660		
Grants and Contributions not Restricted to Specific Programs							
Unrestricted Investment Earnings					18,338	598	186
Miscellaneous					7,591	2,770	11,709
Extraordinary Items							
Transfers					(37,681)	37,681	
Total General Revenues and Transfers					404,146	41,049	11,895
Change in Net Assets					39,658	2,987	11,719
Net Assets--beginning (As restated, Note II. A)					1,699,039	121,414	1,820,453
Net Assets--ending					<u>1,738,697</u>	<u>124,401</u>	<u>1,863,098</u>



BASIC FINANCIAL STATEMENTS

Fund Financial Statements



**COUNTY OF KERN
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2012 (IN THOUSANDS)**

Page 1 of 1

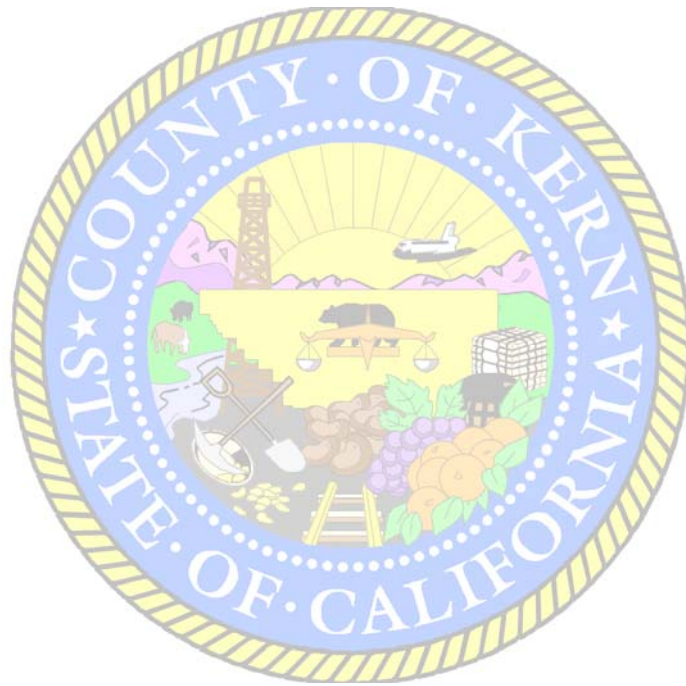
	<u>GENERAL FUND</u>	<u>KERN CO. DEPT. OF CHILD SUPPORT</u>	<u>EMPLOYERS' TRAINING RESOURCE</u>	<u>HUMAN SERVICES</u>	<u>KERN ASSET LEASING</u>	<u>MENTAL HEALTH</u>
ASSETS						
Pooled Cash and Investments	\$ 93,824	\$ 665	\$ 853	\$ 3,860	\$	\$ 52,925
Revolving Fund Cash	1,127	96		101		1
Cash and Investments Deposited with Trustee					34,708	
Interest Receivable	489			14		94
Taxes Receivable	57,610					
Accounts Receivable				18,625		560
Accrued Revenue	19,231	1,426	1,849	24,063		9,935
Due from Other Funds	66,790			7,549		3,014
Advances to Other Funds	3,661					
Due from Other Agencies	2,914					
Deposits with Others	205					
Prepaid Items	6,794					
Inventory - Materials and Supplies						
Total Assets	\$ 252,645	\$ 2,187	\$ 2,702	\$ 54,212	\$ 34,708	\$ 66,529
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts Payable	\$ 6,293	\$ 94	\$ 1,547	\$ 78	\$	\$ 1,597
Salaries and Employee Benefits Payable	14,644	665		3,889		1,771
Due to Other Funds	1,580		241	6,306	5,282	64
Advances from Other Funds						
Deferred Revenue	23,027			25,653		
Total Liabilities	45,544	759	1,788	35,926	5,282	3,432
Fund Balances:						
Nonspendable	21,357	96		101		
Restricted	7,806	1,332	319	18,185	29,426	63,097
Committed						
Assigned	75,828		595			
Unassigned	102,110					
Total Fund Balances	207,101	1,428	914	18,286	29,426	63,097
Total Liabilities and Fund Balances	\$ 252,645	\$ 2,187	\$ 2,702	\$ 54,212	\$ 34,708	\$ 66,529

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

<u>ROADS</u>	<u>STRUCTURAL FIRE</u>	<u>TOBACCO SECURITIZATION PROCEEDS</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL</u>	
\$ 23,899	\$ 11,701	\$ 1,592	\$ 98,204	\$ 287,523	ASSETS
	2		12	1,339	Pooled Cash and Investments
		36,244	12,217	83,169	Revolving Fund Cash
33	7		76	713	Cash and Investments Deposited with Trustee
	6,357		573	64,540	Interest Receivable
90				19,275	Taxes Receivable
2,920	5,288		40,908	105,620	Accounts Receivable
	365		5,540	83,258	Accrued Revenue
			6,389	36,550	Due from Other Funds
26,500			1,018	3,932	Advances to Other Funds
				205	Due from Other Agencies
				6,794	Deposits with Others
1,064	959			2,023	Prepaid Items
					Inventory - Materials and Supplies
<u>\$ 54,506</u>	<u>\$ 24,679</u>	<u>\$ 37,836</u>	<u>\$ 164,937</u>	<u>\$ 694,941</u>	Total Assets
					LIABILITIES AND FUND BALANCES
\$ 735	\$ 365	\$	\$ 2,155	\$ 12,864	Liabilities:
662	5,077		434	27,142	Accounts Payable
			16,297	29,770	Salaries and Employee Benefits Payable
	6,034		27,585	27,585	Due to Other Funds
			568	55,282	Advances from Other Funds
					Deferred Revenue
<u>1,397</u>	<u>11,476</u>		<u>47,039</u>	<u>152,643</u>	Total Liabilities
					Fund Balances:
1,064	961		7,127	30,706	Nonspendable
52,045	5,159	37,836	81,648	296,853	Restricted
	7,083		17,000	17,000	Committed
			12,292	95,798	Assigned
			(169)	101,941	Unassigned
<u>53,109</u>	<u>13,203</u>	<u>37,836</u>	<u>117,898</u>	<u>542,298</u>	Total Fund Balances
<u>\$ 54,506</u>	<u>\$ 24,679</u>	<u>\$ 37,836</u>	<u>\$ 164,937</u>	<u>\$ 694,941</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, 2012 (IN THOUSANDS)**

Fund Balances - Total Governmental Funds:	\$	542,298
Deferred charges in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		35,853
Capital assets used in governmental activities are not financial resources; therefore, the capital assets are not reported in the governmental funds.		1,821,930
Accrued interest revenue is recognized as soon as earned, regardless of its availability.		46
Pollution remediation recoveries are recognized when realized, regardless of availability.		800
Negative Net Pension Obligation - Offset of Pension Obligation Bonds for Unfunded Actuarial Liability that does not represent a current financial resource.		151,649
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.		(18,465)
Long-term interest payable does not require the use of current financial resources; therefore, it is not accrued as a liability in the governmental funds.		(122,880)
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	\$	(332,840)
Bonds Payable		(107,041)
Certificates of Participation		(99,403)
Net Unamortized Premium/Discount on Refunding Long-term Debt		49
Capital Leases		(12,651)
Loan Payable		(6,345)
Compensated Absences		(53,548)
Net Other Post-Employment Benefits Obligation		(58,705)
Pollution Remediation		(2,050)
		<u>(672,534)</u>
Net Assets of Governmental Activities	\$	<u><u>1,738,697</u></u>



COUNTY OF KERN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

Page 1 of 1

	GENERAL FUND	KERN CO. DEPT. OF CHILD SUPPORT	EMPLOYERS' TRAINING RESOURCE	HUMAN SERVICES	KERN ASSET LEASING	MENTAL HEALTH
REVENUES:						
Taxes	\$ 329,415	\$	\$	\$	\$	\$
Licenses, Permits and Franchises	11,004					
Fines, Forfeitures and Penalties	14,881					
Revenues from Use of Money and Property	13,799	17	9	146	122	410
Aid from Other Governmental Agencies	112,726	22,297	15,500	266,613		35,583
Charges for Current Services	82,511	9	806	207		32,613
Other Revenues	4,447	50	110	52		929
Total Revenues	568,783	22,373	16,425	267,018	122	69,535
EXPENDITURES:						
Current:						
General Government	96,011					
Public Protection	338,966	22,130				
Public Ways and Facilities						
Health and Sanitation	44,530					106,539
Public Assistance	13,539		5,977	342,867		
Education	7,740					
Culture and Recreation Services	11,813					
Capital Outlay	3,920					
Debt Service:						
Principal					3,039	
Interest	5,967				5,114	
Total Expenditures	522,486	22,130	5,977	342,867	8,153	106,539
Excess (Deficiency) of Revenues over (under) Expenditures	46,297	243	10,448	(75,849)	(8,031)	(37,004)
OTHER FINANCING SOURCES (USES):						
Transfers In	115,621		112	79,398	8,095	27,855
Transfers Out	(110,410)		(11,123)	(5,105)	(10,403)	(1,473)
Inceptions of Capital Leases	3,920					
Total Other Financing Sources (Uses)	9,131		(11,011)	74,293	(2,308)	26,382
Net Changes in Fund Balances (Deficits)	55,428	243	(563)	(1,556)	(10,339)	(10,622)
Fund Balances, July 1, 2011 (as previously reported)	151,993	1,185	1,477	19,898	46,487	72,325
Prior Period Adjustments	(320)			(56)	(6,722)	1,394
Fund Balances, June 30, 2012	\$ 207,101	\$ 1,428	\$ 914	\$ 18,286	\$ 29,426	\$ 63,097

	ROADS	STRUCTURAL FIRE	TOBACCO SECURITIZATION PROCEEDS	OTHER GOVERNMENTAL FUNDS	TOTAL	
\$	3,628	\$ 79,341	\$	\$ 2,889	\$ 415,273	REVENUES:
	2,860	378		10,464	24,706	Taxes
		91		8,283	23,255	Licenses, Permits and Franchises
	451		1,427	1,393	17,774	Fines, Forfeitures and Penalties
	34,956	6,811		216,532	711,018	Revenues from Use of Money and Property
	4,236	24,026		6,107	150,515	Aid from Other Governmental Agencies
	404	243		42,379	48,614	Charges for Current Services
						Other Revenues
	<u>46,535</u>	<u>110,890</u>	<u>1,427</u>	<u>288,047</u>	<u>1,391,155</u>	Total Revenues
						EXPENDITURES:
				650	96,661	Current:
		127,121		9,247	497,464	General Government
	51,009			2,606	53,615	Public Protection
				2,196	153,265	Public Ways and Facilities
				31,480	393,863	Health and Sanitation
					7,740	Public Assistance
					11,813	Education
			1,617	23,794	29,331	Culture and Recreation Services
				24,055	27,094	Capital Outlay
				20,278	31,359	Debt Service:
						Principal
						Interest
	<u>51,009</u>	<u>127,121</u>	<u>1,617</u>	<u>114,306</u>	<u>1,302,205</u>	Total Expenditures
	<u>(4,474)</u>	<u>(16,231)</u>	<u>(190)</u>	<u>173,741</u>	<u>88,950</u>	Excess (Deficiency) of Revenues over (under) Expenditures
						OTHER FINANCING SOURCES (USES):
	7,502	20,203		33,613	292,399	Transfers In
		(1,070)	(1,000)	(188,911)	(329,495)	Transfers Out
					3,920	Inceptions of Capital Leases
	<u>7,502</u>	<u>19,133</u>	<u>(1,000)</u>	<u>(155,298)</u>	<u>(33,176)</u>	Total Other Financing Sources (Uses)
	3,028	2,902	(1,190)	18,443	55,774	Net Changes in Fund Balances (Deficits)
	50,081	10,301	39,026	99,532	492,305	Fund Balances, July 1, 2011 (as previously reported)
				(77)	(5,781)	Prior Period Adjustments
\$	<u>53,109</u>	<u>13,203</u>	<u>37,836</u>	<u>117,898</u>	<u>542,298</u>	Fund Balances, June 30, 2012

**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, 2012 (IN THOUSANDS)**

Net Change in Fund Balance - Total Governmental Funds:	\$	55,774
Amounts reported for governmental activities in the statement of activities:		
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives and reported as depreciation expense.		
Expenditures for capital assets and other related capital asset adjustments	\$ (1,775,763)	
Less: current year depreciation, net of asset disposals	1,786,572	10,809
Capital contributions of capital assets are not reported on governmental funds but recorded at fair value on the Statement of Net Assets.		4,616
Governmental fund revenues deferred due to unavailability were booked in the statement of activities.		(630)
Governmental fund revenues not recognized due to unavailability were booked in the statement of activities.		(47)
Repayments 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	\$ 20,738	
Certificates of Participation	3,039	
Capital Leases	5,010	
Tobacco -Asset Backed Bonds	2,250	
Bonds Payable	341	
Loans Payable	721	
	<u>32,099</u>	32,099
Some expenses reported in the statement of activities do not require the use of current financial resources; therefore, they are not reported as expenditures in governmental funds.		
Change in accrued interest payable	\$ (11,256)	
Change in compensated absences	1,410	(9,846)
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.		(13,181)
Adjustment to the Other Post-Employment Benefits Liability is not reported in governmental funds, but the adjustment increases the Liability for Other Post-Employment Benefits in the Statement of Net Assets.		(17,658)
Premiums and discounts associated with the issuance of long-term debt are included in governmental funds, but deferred and amortized in the Statement of Activities.		(6)
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>(22,272)</u>
Change in Net Assets of Governmental Activities	\$	<u><u>39,658</u></u>

**COUNTY OF KERN
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2012 (IN THOUSANDS)**

	BUSINESS - TYPE ACTIVITIES - ENTERPRISE FUNDS					GOVERNMENTAL ACTIVITIES
	AIRPORTS	KERN MEDICAL CENTER	WASTE MANAGEMENT	NON-MAJOR ENTERPRISE FUNDS	TOTAL	INTERNAL SERVICE FUNDS
ASSETS						
Current Assets:						
Pooled Cash and Investments	\$ 2,742	\$	\$ 61,749	\$ 21,254	\$ 85,745	\$ 95,754
Revolving Fund Cash		11	10		21	
Interest Receivable	6		106	27	139	169
Accounts Receivable, Net	233	128,994	878		130,105	
Accrued Revenue	95		2,859	1	2,955	372
Due from Other Funds		1,462			1,462	141
Prepaid Items		1,906			1,906	79
Net Pension Asset	301	16,366	1,940	100	18,707	96
Inventory - Materials and Supplies		2,674			2,674	94
Total Current Assets	3,377	151,413	67,542	21,382	243,714	96,705
Non-current Assets:						
Cash and Investments Deposited with Trustee		882	1,140		2,022	
Taxes Receivable			1,777	1,667	3,444	
Advances Receivable			2,500		2,500	
Deposits with Others						455
Investment in Joint Venture				2,169	2,169	
Capital Assets:						
Non-depreciable:						
Land	10,124	168	16,450	668	27,410	
Land Acquisition in Progress			118		118	
Works of Art	198				198	
Construction in Progress		16,352	1,072		17,424	
Depreciable:						
Structures and Improvements	83,842	62,803	72,140	15,288	234,073	
Equipment	2,565	36,808	3,854	10,434	53,661	9,062
Intangible		14,075	238	48	14,361	37
Subsurface Lines				8,669	8,669	
Accumulated Depreciation and Amortization	(27,758)	(79,018)	(34,171)	(18,489)	(159,436)	(5,452)
Total Non-current Assets	68,971	52,070	65,118	20,454	206,613	4,102
Total Assets	\$ 72,348	\$ 203,483	\$ 132,660	\$ 41,836	\$ 450,327	\$ 100,807
LIABILITIES						
Current Liabilities:						
Accounts Payable	\$ 30	\$ 23,366	\$ 2,825	\$ 1,235	\$ 27,456	\$ 2,797
Salaries and Employee Benefits Payable	72	6,832	465	69	7,438	61
Due to Other Funds		55,068	23		55,091	
Current Portion of Long-Term Debt	711	4,728	2,058	65	7,562	53
Current Portion of Capital Leases		1,443			1,443	
Interest Payable - Current	159	731	169	23	1,082	7
Current Portion of Compensated Absences	88	8,934	771	85	9,878	64
Current Portion of Accrued Closure/Post Closure Liability			3,837		3,837	
Current Portion of Liability for Self-Insurance						32,768
Deferred Income				2,730	2,730	
Total Current Liabilities	1,060	101,102	10,148	4,207	116,517	35,750
Non-current Liabilities:						
Loans Payable	8,020		448		8,468	
Advances Payable	4,715	3,576		3,174	11,465	
Estimate for Professional Liability Claims		5,881			5,881	
Compensated Absences Payable	58	5,956	560	56	6,630	43
Due to Other Agencies		1,540			1,540	
Long-Term Debt - Self-Insurance						89,566
Long-Term Debt - Capital Leases		1,479			1,479	
Long-Term Debt - Certificates of Participation		6,953	7,400		14,353	
Deferred Amount on Refunding	(261)	(28)	(216)		(505)	
Long-Term Debt - Pension Obligation Bonds	735	43,019	3,519	802	48,075	421
Long-Term - Interest Payable - Pension Obligation Bonds	348	18,912	1,293	313	20,866	272
Pollution Remediation Obligation			5,341		5,341	
Accrued Closure Liability			30,412		30,412	
Accrued Post Closure Liability			34,427		34,427	
Other Post-Employment Benefits (OPEB) Obligation	143	12,810	1,005	179	14,137	60
Total Non-current Liabilities	13,758	100,098	84,189	4,524	202,569	90,362
Total Liabilities	14,818	201,200	94,337	8,731	319,086	126,112
NET ASSETS						
Invested in Capital Assets, Net of Related Debt	60,240	43,400	50,795	16,618	171,053	3,647
Restricted for Debt Service (Note XI. C)		882	1,140		2,022	455
Unrestricted	(2,710)	(41,999)	(13,612)	16,487	(41,834)	(29,407)
Total Net Assets	\$ 57,530	\$ 2,283	\$ 38,323	\$ 33,105	\$ 131,241	\$ (25,305)
Cumulative adjustment to reflect the consolidation of internal service funds activities related to enterprise funds.					(6,840)	
Net Assets of Business -Type Activities:					\$ 124,401	

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

**COUNTY OF KERN
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (DEFICITS)
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	BUSINESS -TYPE ACTIVITIES - ENTERPRISE FUNDS					GOVERNMENTAL ACTIVITIES
	AIRPORTS	KERN MEDICAL CENTER	WASTE MANAGEMENT	NON-MAJOR ENTERPRISE FUNDS	TOTAL	INTERNAL SERVICE FUNDS
OPERATING REVENUES:						
Patient Services	\$	\$ 110,068	\$	\$	\$ 110,068	\$
Charges for Current Services	159	4,494	35,805	15,914	56,372	142,871
Revenues from Use of Property	3,339		23	129	3,491	
Other Operating Revenues	56	3,471			3,527	
Total Operating Revenues	3,554	118,033	35,828	16,043	173,458	142,871
OPERATING EXPENSES:						
Salaries and Employee Benefits	1,674	184,378	11,657	1,860	199,569	9,666
Services and Supplies	1,622	73,676	12,359	19,320	106,977	20,066
Claims Incurred						137,196
Other Charges	32	16,533	4,225	234	21,024	7,850
Depreciation and Amortization	3,108	5,087	2,347	1,257	11,799	954
Total Operating Expenses	6,436	279,674	30,588	22,671	339,369	175,732
Operating Income (Loss)	(2,882)	(161,641)	5,240	(6,628)	(165,911)	(32,861)
NON-OPERATING REVENUES (EXPENSES):						
Taxes and Assessments	571		68	5,684	6,323	
Fines, Forfeitures and Penalties		5	241	205	451	
Licenses, Permits and Franchises	11				11	
Interest on Bank Deposits and Investments		25	431	142	598	727
Aid from Other Governmental Agencies	882	125,394	300	600	127,176	34
Other Non-Operating Revenues			2,641	129	2,770	6,227
Interest Expense	(399)	(4,640)	(555)	(125)	(5,719)	(47)
Other Non-Operating Expenses						(199)
Gain (Loss) on Sale of Capital Assets	(210)	(9)		7	(212)	(154)
Total Non-Operating Revenues	855	120,775	3,126	6,642	131,398	6,588
Income (Loss) before Contributions and Transfers	(2,027)	(40,866)	8,366	14	(34,513)	(26,273)
OTHER FINANCING SOURCES (USES)						
Capital Contributions	1,937	35	233	2,191	4,396	9
Transfers In	192	36,904			37,096	
Total Other Financing Sources (Uses)	2,129	36,939	233	2,191	41,492	9
Changes in Net Assets (Deficits)	102	(3,927)	8,599	2,205	6,979	(26,264)
Net Assets, July 1, 2011 (as previously reported)	57,428	3,087	32,909	33,003		969
Prior Period Adjustments		3,123	(3,185)	(2,103)		(10)
Net Assets (Deficits), June 30, 2012	\$ 57,530	\$ 2,283	\$ 38,323	\$ 33,105		\$ (25,305)
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds.					(3,992)	
Change in Net Assets - Business - Type Activities					\$ 2,987	

**COUNTY OF KERN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2012 (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	\$ 61	\$ 78,733	\$ 35,592	\$ 15,683	\$ 130,069	\$ 142,528
Cash Received for Use of Property	3,338		23	129	3,490	
Cash Received for Other Operations	56	3,668			3,724	
Cash Paid for Salaries and Benefits	(1,582)	(177,682)	(10,945)	(1,784)	(191,993)	(9,583)
Cash Paid for Services and Supplies	(1,355)	(41,101)	(9,136)	(18,928)	(70,520)	(18,790)
Cash Paid for Reported Claims						(120,661)
Cash Paid for Interfund Services and Supplies	(240)	(22,310)	(1,893)	(298)	(24,741)	
Cash Paid for Other Charges	(32)	(16,729)	(8,887)	(234)	(25,882)	(7,851)
Net Cash Provided (Used) by Operating Activities	246	(175,421)	4,754	(5,432)	(175,853)	(14,357)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:						
Cash Received from Other Funds		36,533			36,533	6,184
Cash Received for Other Non-Operations			528	7	535	43
Cash Received as Fines, Forfeitures, and Penalties		19	241	206	466	
Cash Received for Taxes and Special Assessments	570		68	5,685	6,323	
Cash Received for Licenses, Permits & Franchises	11				11	
Cash Received From Advances		192,890			192,890	
Cash Paid for Advances	(1,760)	(168,458)		(203)	(170,421)	
Aid from Other Governmental Agencies	2,225	125,394	533	1,623	129,775	33
Payment of Long-Term Debt - Pension Obligation Bond	(60)	(3,311)	(232)	(56)	(3,659)	(46)
Interest Paid on Pension Obligation Bond		(1,992)	(151)	(97)	(2,240)	(20)
Net Cash Provided by Non-Capital Financing Activities	986	181,075	987	7,165	190,213	6,194
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from Sale of Capital Assets						66
Capital Contributions	192				192	
Acquisition or Construction of Capital Assets	(31)	(3,768)	(3,849)	(2,079)	(9,727)	(663)
Cash Paid For Capital Lease		(1,074)			(1,074)	
Proceeds from Refund of Certificates of Participation	8,660				8,660	
Cash Paid to Defeas Refunded Debt	(9,711)				(9,711)	
Principal Paid on Capital Debt	(590)	(771)	(1,804)		(3,165)	
Interest Paid on Capital Debt	(410)	(286)	(198)		(894)	
Net Cash Used by Capital and Related Financing Activities	(1,890)	(5,899)	(5,851)	(2,079)	(15,719)	(597)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest on Bank Deposits and Investments		25	448	142	615	761
Net Cash Provided by Investing Activities		25	448	142	615	761
Net Increase (Decrease) in Cash and Investments	(658)	(220)	338	(204)	(744)	(7,999)
Cash and Investments, July 1, 2011	3,400	1,113	62,561	21,458	88,532	103,753
Cash and Investments, June 30, 2012	\$ 2,742	\$ 893	\$ 62,899	\$ 21,254	\$ 87,788	\$ 95,754

**COUNTY OF KERN
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2012 (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)	\$ (2,882)	\$ (161,641)	\$ 5,240	\$ (6,628)	\$ (165,911)	\$ (32,861)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Depreciation and Amortization	3,108	5,087	2,347	1,257	11,799	954
Changes in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	(99)	(35,456)	(11)		(35,566)	(5)
(Increase) Decrease in Inventory		(6)			(6)	(443)
(Increase) Decrease in Accrued Revenue				(231)	(231)	
(Increase) Decrease in Taxes Receivable			(202)		(202)	
(Increase) Decrease in Due from Others						32
(Increase) Decrease in Net Pension Asset	27	2,483	218	6	2,734	27
(Increase) Decrease in Prepaid Items		(57)			(57)	
Increase (Decrease) in Accounts Payable						
Increase (Decrease) in Accrued Expenses	28	10,543	911	94	11,576	1,321
Increase (Decrease) in Due to Others		(1)	3		2	(42)
Increase (Decrease) in Due to Other Agencies		(372)			(372)	
Increase (Decrease) in Salaries & Benefits Payable	18	1,029	86	9	1,142	17
Increase (Decrease) in Compensated Absences Payable	(5)	(636)	133	8	(500)	22
Increase (Decrease) in Provision for Liability Claims		(213)			(213)	16,603
Increase (Decrease) in Pollution Remediation			(2,366)		(2,366)	
Increase (Decrease) in Closure/Post Closure Liability			(1,881)		(1,881)	
Increase (Decrease) in Deferred Income						
Increase (Decrease) in Other Post-Employment Benefits Obligation	51	3,819	276	53	4,199	18
Total Adjustments	3,128	(13,780)	(486)	1,196	(9,942)	18,504
Net Cash Provided (Used) by Operating Activities	\$ 246	\$ (175,421)	\$ 4,754	\$ (5,432)	\$ (175,853)	\$ (14,357)
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:						
Borrowing Under Capital Lease	\$	\$	\$	\$	\$	\$
Decrease in Fair Value of Investment				122	122	
Net Transfers of Capital Assets (To) From Other Funds	550	35			585	(190)
Total Non-cash Investing, Capital, and Financing Activities	\$ 550	\$ 35	\$	\$ 122	\$ 707	\$ (190)

**COUNTY OF KERN
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2012 (IN THOUSANDS)**

<u>ASSETS</u>	<u>INVESTMENT TRUST FUND</u>	<u>AGENCY FUNDS</u>
Cash and Cash Equivalents	\$ 1,253,074	\$ 208,800
Total Cash and Cash Equivalents	<u>1,253,074</u>	<u>208,800</u>
Receivables:		
Accounts	78	1
Taxes		63,146
Interest and Dividends	<u>1,912</u>	<u>275</u>
Total Receivables	<u>1,990</u>	<u>63,422</u>
Due from Other Agencies		<u>7,301</u>
Total Due from Other Agencies		<u>7,301</u>
Capital Assets, Net of Accumulated Depreciation	<u>3</u>	
Total Assets	<u>\$ 1,255,067</u>	<u>\$ 279,523</u>
<u>LIABILITIES AND FUND BALANCES</u>		
Warrants Payable	\$ 29,020	\$ 16,550
Accounts Payable	1,586	8
Matured Bonds & Interest Payable	139	993
Due to Other Agencies	5,464	261,652
Unapportioned Installment Redemptions		<u>320</u>
Total Liabilities	<u>36,209</u>	<u>\$ 279,523</u>
Net Assets Held in Trust for Pool Participants	<u>1,218,858</u>	
Total Liabilities and Net Assets Held in Trust	<u>\$ 1,255,067</u>	

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

**COUNTY OF KERN
STATEMENT OF CHANGES IN NET ASSETS
INVESTMENT TRUST FUND
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

ADDITIONS:

Contributions on Pooled Investments	\$	4,542,713
Use of Money and Property		<u>23,073</u>
Total Additions		<u>4,565,786</u>

DEDUCTIONS:

Distributions from Pooled Investments		<u>4,777,409</u>
Net Decrease in Net Assets		(211,623)
Net Assets Held in Trust, July 1, 2011		1,430,322
Prior Period Adjustment		<u>159</u>
Net Assets Held in Trust, June 30, 2012	\$	<u><u>1,218,858</u></u>

**NOTES TO THE FINANCIAL
STATEMENTS**



**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (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 (Board).

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 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.

Kern Public Services Financing Authority

The Kern Public Services Financing Authority was originally established as a Joint Powers Authority with the Kern County Superintendent of Schools in 2003 for the purpose of financing and constructing the Southeast Community Services Center. The County of Kern took over the

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. BLENDED COMPONENT UNITS (CONTINUED)

Kern Public Services Financing Authority (continued)

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

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 (Housing Authority) was established by the Board of Supervisors under the Housing Authorities Law of the State of California. The Housing Authority consists of seven members, one member nominated by appointment by each Supervisor and two members are tenants who are nominated by the Housing Authority and appointed by the Board of Supervisors. The Housing Authority is discretely presented due to the fact it provides services to the citizens of Kern County and not directly to the County. Also the County is not able to impose its will on the Housing Authority. The purpose of the Housing Authority is to provide adequate housing for qualified low-income individuals in areas where a shortage of such housing exists. At the time of publication, current financial statements were not available. If you have any questions about the report or need additional financial information, please contact the Housing Authority's Treasurer at 601 24th Street, Bakersfield, CA 93301.

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-Castaic Water District under Articles 1-4 of Chapter 5, Division 7, and 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 the County, and two members of the Tejon-Castaic Water District. The County is able to impose its will upon the Authority, however the Authority does not provide services to the County, qualifying the Authority to be discretely presented. The 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. At time of publication, current financial statements were not available. 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.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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, 2010. 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 implemented GASB Statement No. 54 as of the June 30, 2011 financial statements.

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.

COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (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

The fund financial statements separately present three fund categories. The three fund categories that are presented are: governmental, proprietary, and fiduciary. The emphasis of presenting these categories is to identify the major governmental and enterprise funds. The major funds are reported separately and the remaining governmental and enterprise funds are reported aggregately and separately as non-major funds. Proprietary funds' operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. An exchange transaction is where two parties receive and give up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions. Proprietary funds' operating expenses, such as salaries and benefits or services and supplies, result from providing services and producing and delivering goods in relation to the proprietary funds' primary operations. Expenses that are not directly related to the proprietary funds' primary operations are reported as non-operating expenses.

The County reports the following major governmental funds:

The **General Fund** is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. Principal sources of revenue are: taxes; licenses, permits and franchises; fines, forfeitures and penalties; use of money and property; aid from other governmental agencies and charges for current services. Primary expenditures are for general government; public protection; health and sanitation; public assistance; education; 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. This special revenue fund is funded primarily through state-aid and also receives interest revenue and other miscellaneous revenue.

Mental Health accounts for developing and maintaining Countywide, 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. This special revenue fund is funded primarily through State and Federal aid and mental health patient fees. Additionally, the special revenue fund also receives interest revenue and other miscellaneous revenue.

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. This special revenue fund is funded primarily by Federal aid and also receives interest and other miscellaneous revenue.

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. This special revenue fund is funded primarily through Federal aid and also receives some funding for services provided and interest revenue.

COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (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 Asset Leasing is a nonprofit entity that holds the capital assets constructed through the Certificates of Participation Program. Equipment and construction costs related to proprietary funds are recorded within each appropriate enterprise fund, and any cash related to the Certificates of Participation is designated as deposits with trustee.

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. This special revenue fund is funded through various revenues including: gas tax, Federal and State aid for construction, charges for services, and county contributions.

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. This special revenue fund is funded primarily through property taxes for fire protection and charges for services. Other miscellaneous revenues include aid from other governments, public protection State sales tax, and licenses and permits.

Tobacco Securitization Proceeds 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 reports the following major business-type funds:

Airports, which are headquartered at Meadows Field Airport in Bakersfield, contain 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.

Kern Medical Center (KMC) (the Hospital) accounts for hospital services, offering emergency, outpatient and inpatient medical care to all classes of patients, including those eligible for Medi-cal and Medicare; 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 Funds** are made up of funds for school districts, self-governed special districts, State trial court and other investment trusts. The County schools' operating and debt service funds are grouped under this fund. The County is responsible for numerous self-governed special districts. Cash and investments are administered by the County Treasurer, and

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (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 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 of accounting, property tax revenue is recognized in the fiscal year the taxes are levied. Revenues from donations, entitlements, and grants are recognized in the fiscal year in which all eligible requirements have been fulfilled. Governmental funds are reported using the current financial resources measurement focus and on the modified accrual basis of accounting. Using this method, revenue is recorded when it is measurable and available. Property and sales taxes are considered available if collected within 60 days after the end of the accounting period. Interest and charges for services are accrued when their receipt occurs within 90 days after the end of the accounting period. The County considers voluntary non-exchange transactions, such as Federal and State grants, available if received within 9 months after the end of the accounting period. All revenues must be both measurable and available. Under the accrual basis of accounting, expenditures are recorded when a liability is incurred. However, debt service expenditures, expenditures related to claims and judgments, and compensated absences are only recorded when payment is due. In governmental funds, general capital asset acquisitions are reported as expenditures. Proceeds from general long-term debt and capital leases are reported as other financing sources.

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. BASIS OF ACCOUNTING (continued)

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 have been 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, and VI. C for a 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 2011 - 2012 net assessed valuation of the County of Kern was \$84,026,682.

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,

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Property Tax (continued)

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 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 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 spendable resources." Other materials and supplies are recorded as expenditures upon acquisition.

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 \$5,000 for equipment; \$25,000 for intangibles; \$50,000 for structures and infrastructures and must have an estimated useful life of at least two years. Intangible assets are amortized based on estimated useful life and will vary by item. All purchased capital assets are valued at cost, 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 or amortized 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 Solid Waste Enterprise Fund, and the County Sanitation Districts depreciate vehicles on an estimated useful life based on miles driven for the type of vehicle.

COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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, Structural 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.

Fund Equity

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

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

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

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

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

Unassigned fund balance – the residual classification for the County's General fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The Board of Supervisors establishes, modifies or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. HOSPITAL AND OTHER PROGRAM REVENUES

Fund Equity (continued)

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 2011 – 2012 was \$629,692, the estimated adjustment was \$519,331 for net patient service revenue of \$110,361. 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 14% and 17%, respectively, of the net patient care revenue for the year ended June 30, 2012.

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 on 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.

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. HOSPITAL AND OTHER PROGRAM REVENUES (CONTINUED)

Medi-Cal and Medicare Programs (continued)

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 \$129,963, and \$167,818 in fiscal years 2012 and 2011, respectively, under the State of California's Medi-Cal disproportionate share program. The program required matching funds of \$34,745 and \$32,874 in fiscal years 2012 and 2011, respectively. 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. The matching 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. Kern Medical Center's share of these revenues for the year ended June 30, 2012 was less than \$1.

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.

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.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

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 Major and Non-Major Governmental Funds and the Major Business-type Funds; in addition to those previously mentioned the Government-Wide financial statements was also restated for Long-Term Debt, Internal Service Funds and the governmental capital assets for the fiscal year ended June 30, 2011:

The impacts of these restatements in the government-wide and fund financial statements are as follows:

Fund Balances – Governmental Activities	
Fund Balances – Governmental Funds at June 30, 2011, as previously reported	\$ 492,305
Prior Period Adjustments:	
Correction of receivables for County Service Areas and Off hwy Motor Vehicle Fund	82
Change of Fund Type SW Shafter and Rexland Acres	(159)
Correction of prior year receivable - General Fund	(320)
Correction of prior year receivable - Human Services	(56)
Correction of prior year due to other agencies - Mental Health	1,394
Corrections of prior year operating transfer accrual- Kern Asset Leasing	(6,722)
Fund Balances – Governmental Funds at June 30, 2011, as restated	<u>\$ 486,524</u>
Net Assets – Business-type Activities	
Net Assets – Business-type Activities at June 30, 2011, as previously reported	\$ 126,427
Prior Period Adjustments:	
Correct allocation of long-term debt to Sanitation Districts and prior year receivable - Solid Waste	(3,185)
Correction to post accruals made on stand alone statements after prior year CAFR- KMC	3,123
Establish long-term POB Obligation - Sanitation Districts	(1,289)
Correction of Receivable - Universal Collection	(814)
Net Assets – Business-type Activities at June 30, 2011, as restated	<u>\$ 124,262</u>
Net Assets – Governmental Activities	
Net Assets – Governmental Activities at June 30, 2011, as previously reported	\$ 1,694,860
Prior Period Adjustments:	
Correction to capital assets - Garage	(10)
Correction to prior year long-term debt	3,099
Correction to capital asset	6,871
Correction of receivables for County Service Areas and Off hwy Motor Vehicle Fund	82
Change of Fund Type SW Shafter and Rexland Acres	(159)
Correction of prior year receivable - General Fund	(320)
Correction of prior year receivable - Human Services	(56)
Correction of prior year due to other agencies - Mental Health	1,394
Corrections of prior year operating transfer accrual- Kern Asset Leasing	(6,722)
Net Assets – Governmental Activities at June 30, 2011, as restated	<u>\$ 1,699,039</u>

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

II. NET ASSETS RESTATEMENTS (CONTINUED)

A. RESTATEMENT OF EQUITY (CONTINUED)

Net Assets – Business-type Activities	
Net Assets – Business-type Activities at June 30, 2011, as previously reported	\$ 123,730
Prior Period Adjustments:	
Correction of prior year consolidation of internal service fund activities	(151)
Correct allocation of long-term debt to Sanitation Districts and prior year receivable - Solid Waste	(3,185)
Post accruals made on stand alone statements after prior year CAFR- KMC	3,123
Establish long-term POB Obligation - Sanitation Districts	(1,289)
Correction of Receivable - Universal Collection	(814)
Net Assets – Business-type Activities at June 30, 2011, as restated	<u>\$ 121,414</u>
Net Assets – Internal Service Funds	
Net Assets – Internal Service Funds at June 30, 2011, as previously reported	\$ 969
Prior Period Adjustments:	
Correction to capital assets	(10)
Net Assets – Internal Service Funds at June 30, 2011, as restated	<u>\$ 959</u>
Net Assets – Investment Trust Fund	
Net Assets – Investment Trust Fund at June 30, 2011, as previously reported	\$ 1,430,322
Prior Period Adjustments:	
Change of Fund Type SW Shafter and Rexland Acres	159
Net Assets – Investment Trust Fund at June 30, 2011, as restated	<u>\$ 1,430,481</u>

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. DEFICIT FUND BALANCES/DEFICIT NET ASSETS

The following funds have total net assets deficits at June 30, 2012:

Internal Service Funds:	
General Liability	(15,031)
Workers' Compensation	(78,762)
Non-Major Governmental Funds:	
IHSS Public Authority	(169)
	<u>\$ (93,962)</u>

General Liability and Workers' Compensation negative retained earnings represent liabilities incurred as a result of self-insurance. IHSS Public Authority deficit is a result of excess expenditures over revenues in the current year.

IV. CASH AND INVESTMENTS

A. DEPOSITS

Cash and Deposits

As provided for by the California Government Code, the cash balances for all funds are pooled and invested by the County's Treasurer for the purpose of increasing interest earnings through investment activities. The respective funds' shares of the total pooled cash and investments are included in the accompanying balance sheet for governmental funds and statement of net 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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

IV. CASH AND INVESTMENTS (CONTINUED)

A. DEPOSITS (CONTINUED)

Cash and Deposits (continued)

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 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, 2012, the balance for Cash and Investments Deposited with Trustee consists of the following:

Money Market Accounts	27,891
Investment Agreements	2,841
Federal Agency	54,459
Certificates of Deposit	-
Total Cash and Investments Deposited with Trustee	\$ 85,191

Of the \$85,191 total cash and investments deposited with trustee, \$36,730 relates to the construction debt refinancing and equipment acquisition funds from Certificates of Participation held by the trustee for Kern Asset Leasing and are reported in the Kern Asset Leasing Debt Service Governmental Fund, Kern Medical Center and Waste Management Enterprise Funds. \$36,244 is recorded in the Tobacco Securitization Fund and will be utilized for capital projects. \$10,747 is recorded on the Kern County Tobacco Proceeds Funding Corporation and is held in trust for debt service reserves. \$916 also resides in the Kern Public Services Financing Authority reserved for debt service. The funds are currently held by Wells Fargo Bank, US Bank and Deutsche Bank.

Of the \$85,191 on deposit with Trustee, \$554 is in the Pension Obligation Bond Debt Service Non-major Governmental Fund 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, 2012.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

IV. CASH AND INVESTMENTS (CONTINUED)

C. INVESTMENTS (CONTINUED)

Concentration of Credit Risk

to support the value of the shares in the Pool. Management believes that the investments in the Pool are of high quality and that the risk of participation in the Pool is negligible. The Pool will not invest more than 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 93% and 7%, 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 \$36,251. The Local Investment Advisory Board has oversight responsibility for LAIF. The Local Investment Advisory 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	0.14
Federal Agency Issues (Coupon)	Aaa	AA	3.54
Medium-Term Notes	A, Aa,A1, Aa2, Aaa	A, AA, AAA	2.17
Negotiable Certificates of Deposits	P-1	A1, A-1+	0.45
Portfolio Weighted Average Maturity			1.81

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

IV. CASH AND INVESTMENTS (CONTINUED)

C. INVESTMENTS (CONTINUED)

Custodial Credit Risk – Investments (continued)

Investment	Fair Value	Principal	Maturity Range
State Treasury's Pool (LAIF)	\$ 36,123	\$ 36,251	
Commercial Paper	539,660	539,510	07/02/2012-08/27/2012
Federal Agency Issues (Coupon)	624,985	625,926	09/06/2012-06/20/2017
Medium-Term Notes	544,825	561,623	07/02/2012-03/27/2017
Negotiable Certificates of Deposits	149,711	150,000	07/16/2012-09/05/2012
Bank Accounts & Accruals	57,048	57,048	
Asset Backed Securities (Coupon)			
	<u>\$ 1,952,352</u>	<u>\$ 1,970,358</u>	

The following represents a condensed statement of net assets and changes in net assets for the Pool as of June 30, 2012:

Statement of Net Assets:	
Total Assets Held for Pool Participants	\$ 1,952,352
Less: Warrants Payable	45,570
Pool Equity, Net	<u>\$ 1,906,782</u>
Equity of Internal Pool Participants	\$ 372,190
Equity of External Pool Participants (Voluntary & Involuntary)	1,534,592
Total Equity	<u>\$ 1,906,782</u>
Statement of Changes in Net Assets:	
Net Assets at July 1, 2011	\$ 2,025,690
Net Changes in Investments by Pool Participant	(118,908)
Net Assets at June 30, 2012	<u>\$ 1,906,782</u>

Bank deposits are reported based upon balances at June 30, 2012 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. As of December 31, 2010, the Dodd-Frank Wall Street Reform and Consumer Protection Act (DFA) fully guaranteed all funds in noninterest-bearing transaction deposit accounts held at FDIC insured depository institutions. As a result, the County's deposits with financial institutions in the amount of \$57,300 were fully insured as of June 30, 2012.

D. DEPOSITS WITH OTHERS

The County has total deposits with others of \$660. 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 \$455 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.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

V. RECEIVABLES

A. RECEIVABLES

The County's net receivables for the year ended June 30, 2012 for the individual funds; non-major funds and internal service funds are as follows:

Governmental Activities:	Interest	Taxes	Accounts	Other	Total Receivables
General Fund	\$ 489	\$ 57,610	\$	\$ 19,231	\$ 77,330
Child Support				1,426	1,426
Employer's Training Resource				1,849	1,849
Human Services	14		18,625	24,063	42,702
Mental Health	94		560	9,935	10,589
Roads	33		90	2,920	3,043
Structural Fire	7	6,357		5,288	11,652
Tobacco Securitization Proceeds					-
Other Non-major Governmental Funds	76	573		40,908	41,557
Internal Service Funds	169			372	541
Total Governmental Activities	<u>\$ 882</u>	<u>\$ 64,540</u>	<u>\$ 19,275</u>	<u>\$ 105,992</u>	<u>\$ 190,689</u>

The receivables category classified as Other is composed of receivables from various State sources. Of the \$18,625 of accounts receivable for Human Services, \$1,273 is estimated to be collected within one year, leaving \$17,352 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 \$64,540. Of this amount, \$57,610 is recorded in the General Fund, \$6,357 in the Structural Fire Fund and \$573 in the County Service Areas Non-major Governmental Fund – Special Revenue Fund. The Government-Wide receivables include an additional \$840 as detailed in the Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Assets – Governmental Activities.

Business-type Activities:	Interest	Taxes	Accounts	Other	Gross Receivables	Allowance for Uncollectibles	Total Receivables
Airports	\$ 6	\$	\$ 240	\$ 95	\$ 341	\$ 7	\$ 334
Kern Medical Center			411,514		411,514	282,520	128,994
Waste Management	106	1,777	885	2,859	5,627	7	5,620
Non-major Enterprise Funds	27	1,667		1	1,695		1,695
Total Business-type Activities	<u>\$ 139</u>	<u>\$ 3,444</u>	<u>\$ 412,639</u>	<u>\$ 2,955</u>	<u>\$ 419,177</u>	<u>\$ 282,534</u>	<u>\$ 136,643</u>

Kern Medical Center's accounts receivable balance is \$411,514. Of the accounts receivable balance, Kern Medical Center estimates not to collect \$282,520.

The total amount of taxes receivable not expected to be collected within one year is \$3,444. The \$3,444 taxes receivable is allocated to Waste Management, County Sanitation Districts, and Universal Collections in the amounts of \$1,777, \$516 and \$1,151, respectively.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

V. RECEIVABLES (CONTINUED)

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 Governmental Activities unearned revenue of \$19,429 is from Human Services. The various components of deferred revenue and unearned revenue reported at June 30, 2012 are as follows:

Governmental Activities:	Unavailable	Unearned
Delinquent Property Taxes Receivable		
General Fund	\$ 23,027	\$
Structural Fire	6,034	
Non-major Governmental Fund	521	
Accounts Receivable		
Human Services	6,224	
Aging and Adult Services	47	
Advance Funds		
Human Services		19,429
Total governmental activities	\$ 35,853	19,429
Government-Wide Activities		
Unearned Revenue		
Non-major Enterprise Funds		2,730
Total Deferred or Unearned Revenue		\$ 22,159

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

VI. INTERFUND TRANSACTIONS

A. DUE TO/FROM OTHER FUNDS

Due From and Due To Other Funds amounts will be repaid in the following fiscal year. Due From and Due To Other Funds at June 30, 2012 are as follows:

	Due From	Due To	Purpose
General Fund	\$ 66,790	\$	
Employers Training Resource		241	Expenditure Reimbursement
Human Services		6,306	Cash Flow
Kern Medical Center		55,068	Cash Flow
Non-major Governmental Funds		5,175	Realignment, Expenditure Reimbursement, Proposition 172 Revenue
	<u>66,790</u>	<u>66,790</u>	
Human Services	7,549		
Non-major Governmental Funds		7,549	Realignment
	<u>7,549</u>	<u>7,549</u>	
Mental Health	3,014		
Non-major Governmental Funds		3,014	Realignment
	<u>3,014</u>	<u>3,014</u>	
Structural Fire	365		
Non-major Governmental Funds		365	Proposition 172 Revenue
	<u>365</u>	<u>365</u>	
Kern Medical Center	1,462		
General Fund		1,462	Realignment
	<u>1,462</u>	<u>1,462</u>	
Non-major Governmental Funds	5,540		
Kern Asset Leasing		5,282	Expenditure Reimbursement
Mental Health		64	Realignment
Non-major Governmental Funds		194	Realignment
	<u>5,540</u>	<u>5,540</u>	
Internal Service Funds	141		
General Fund		118	Services Provided
Solid Waste		23	Services Provided
	<u>141</u>	<u>141</u>	
Total	<u>\$ 84,861</u>	<u>\$ 84,861</u>	

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

VI. INTERFUND TRANSACTIONS (CONTINUED)

B. ADVANCES TO/FROM OTHER FUNDS

Advances to or from Other Funds at June 30, 2012 are as follows:

Advances From	Advances To	Amount	Purpose
General Fund	Kern Medical Center	\$ 3,576	To cover cash flow.
	Non-major Governmental Funds	<u>85</u>	To cover cash flow.
		3,661	
Roads	Non-major Governmental Funds	26,500	To cover cash flow.
Solid Waste	Non-major Enterprise Funds	2,500	To cover cash flow.
Non-major Governmental Funds	Airports	4,715	To cover cash flow.
	Non-major Enterprise Funds	674	To cover cash flow.
	Non-major Governmental Funds	<u>1,000</u>	To cover cash flow.
		6,389	
		<u>\$ 39,050</u>	

C. TRANSFERS

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

Amounts transferred from the Garage internal service fund to governmental funds is \$199.

Of the \$1,937 of capital contributions reported in the Airports enterprise fund, \$550 represents intergovernmental capital asset activity and is reported as a transfer between the governmental and business-type activities on the Government-Wide Statement of Activities. The remaining \$1,387 is reported as a capital contribution in the Government-Wide Statement of Activities. The \$35 of capital contributions reported in the Kern Medical enterprise fund represents intergovernmental capital asset activity and is reported as a transfer between the governmental and business-type activities on the Government-Wide Statement of Activities.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

VI. INTERFUND TRANSACTIONS (CONTINUED)

C. TRANSFERS (CONTINUED)

A reconciliation of transfers is detailed below:

Transfers Out	Transfers In	Amount
General Fund	Airports	\$ 192
	Human Services	33,847
	Kern Asset Leasing	7,536
	Kern Medical Center	36,904
	Mental Health	1,609
	Roads	5,671
	Structural Fire	14,881
	Non-major Governmental	<u>9,770</u>
		110,410
Employers' Training Resource	General Fund	11,123
Human Services	General Fund	3,354
	Non-major Governmental	<u>1,751</u>
		5,105
Kern Asset Leasing	Non-major Governmental	10,403
Mental Health	Non-major Governmental	1,473
Structural Fire	General Fund	511
	Kern Asset Leasing	<u>559</u>
		1,070
Tobacco Securitization Proceeds	General Fund	1,000
Non-Major Funds	General Fund	99,633
	Employers' Training Resource	112
	Human Services	45,551
	Mental Health	26,246
	Roads	1,831
	Structural Fire	5,322
	Non-major Governmental	<u>10,216</u>
		<u>188,911</u>
		<u>\$ 329,495</u>

Garage equipment transfers to governmental funds netted to \$199. The entry is not shown on the governmental fund statements and is shown as other operating expense in the Garage fund statement.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

VII. CAPITAL ASSETS

A. CAPITAL ASSETS

Capital asset governmental activity for the year ended June 30, 2012 is as follows:

	Beginning Balance Restated*	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital Assets, not being depreciated:				
Land & Easement	\$ 25,191	\$ 959	\$ 467	\$ 25,683
Construction in Progress	79,602	34,407	18,699	95,310
Intangibles	1,104,217	1,070	6,489	1,098,798
Total Capital Assets, not being depreciated	<u>1,209,010</u>	<u>36,436</u>	<u>25,655</u>	<u>1,219,791</u>
Capital Assets, being depreciated and amortized:				
Infrastructure *	552,153	36,772	3,401	585,524
Structures & Improvements*	382,073	6,607	36	388,644
Equipment* **	178,557	7,906	7,983	178,480
Intangibles	3,144	167		3,311
Total Capital Assets, being depreciated and Amortized	<u>1,115,927</u>	<u>51,452</u>	<u>11,420</u>	<u>1,155,959</u>
Less: Accumulated Depreciation and Amortization for:				
Infrastructure	250,010	19,469	374	269,105
Structures & Improvements*	158,613	6,563	36	165,140
Equipment*	108,153	13,361	6,990	114,524
Intangibles	1,217	186		1,403
Total Accumulated Depreciation and Amortization	<u>517,993</u>	<u>39,579</u>	<u>7,400</u>	<u>550,172</u>
Total Capital Assets, being depreciated and amortized, net	<u>597,934</u>	<u>11,873</u>	<u>4,020</u>	<u>605,787</u>
Capital Assets, net	<u>\$ 1,806,944</u>	<u>\$ 48,309</u>	<u>\$ 29,675</u>	<u>\$ 1,825,578</u>

*As restated see Note II. A

**Equipment includes Transfer from Business-type Activities

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

VII. CAPITAL ASSETS (CONTINUED)

A. CAPITAL ASSETS (CONTINUED)

Capital asset business-type and component unit activity for the year ended June 30, 2012 is as follows:

	Beginning Balance Restated*	Additions	Deletions	Ending Balance
Business-type Activities:				
Capital Assets, not being depreciated:				
Land	\$ 26,962	\$ 448	\$ -	\$ 27,410
Land Acquisition in Progress	91	27	-	118
Construction in Progress	21,731	5,596	9,903	17,424
Works of Art*	198	-	-	198
Total Capital Assets, not being depreciated	<u>48,982</u>	<u>6,071</u>	<u>9,903</u>	<u>45,150</u>
Capital Assets, being depreciated and amortized:				
Structures & Improvements	233,302	10,319	9,548	234,073
Equipment* **	52,882	3,374	2,595	53,661
Intangibles**	14,108	253	-	14,361
Infrastructure	8,669	-	-	8,669
Total Capital Assets, being depreciated and amortized	<u>308,961</u>	<u>13,946</u>	<u>12,143</u>	<u>310,764</u>
Less: Accumulated Depreciation and Amortization for:				
Structures & Improvements*	104,384	7,204	9,404	102,184
Equipment* **	37,786	3,973	2,456	39,303
Intangibles**	11,715	533	-	12,248
Infrastructure*	5,612	89	-	5,701
Total Accumulated Depreciation and Amortization	<u>159,497</u>	<u>11,799</u>	<u>11,860</u>	<u>159,436</u>
Total Capital Assets, being depreciated and amortized, net	<u>149,464</u>	<u>2,147</u>	<u>283</u>	<u>151,328</u>
Capital Assets, net	<u>\$ 198,446</u>	<u>\$ 8,218</u>	<u>\$ 10,186</u>	<u>\$ 196,478</u>

*As restated see note II. A

**Reclass of KMC Equipment to Intangibles

The Tejon Ranch Public Facilities Financing Authority and the Housing Authority of the County of Kern component units do not have capital assets.

	Beginning Balance Restated*	Additions	Deletions	Ending Balance
First 5 Kern Component Unit Activities:				
Capital Assets, being depreciated:				
Vehicles	\$ 25	\$ -	\$ -	\$ 25
Equipment	66	-	-	66
Less: Accumulated Depreciation	49	19	-	68
Capital Assets, net	<u>\$ 42</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ 23</u>

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

VII. CAPITAL ASSETS (CONTINUED)

B. DEPRECIATION

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

Governmental Activities:	
General	\$ 4,548
Public Protection	11,356
Public Ways and Facilities	19,869
Health and Sanitation	529
Public Assistance	506
Education	688
Recreation and Culture	1,133
Depreciation on Capital Assets Held by the County's Internal Service Fund are charged to various functions based on usage of the assets	954
Total Depreciation and Amortization Expense - Governmental Activities	<u>\$ 39,583</u>
 Business-type Activities:	
Airports	\$ 3,108
Kern Medical Center	5,087
Waste Management	2,347
County Sanitation Districts	362
Golf Course	148
Public Transportation	747
Total Depreciation and Amortization Expense - Governmental Activities	<u>\$ 11,799</u>

C. CONSTRUCTION IN PROGRESS

Construction in progress for governmental funds represents work that is being performed on the, Seventh Standard Road Widening, Hageman Road Separation of Grade, Administration Center and Lerdo Solar Facility, Fire Department Station, Camp Owen Mess Hall, Information Technology Services (ITS) Replacement Facility, roads and a number of smaller projects. There are additional construction projects in progress for the business-type funds.

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, 2012 amounted to \$12,330. The following is a schedule of future minimum long-term operating lease payments for the Governmental Funds:

Year Ending June 30,	Amount
2013	11,767
2014	10,306
2015	8,621
2016	7,674
2017	7,517
2018 - 2022	30,842
2023 - 2027	29,043
2028 - 2032	7,826
Total	<u>\$ 113,596</u>

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

VIII. LEASES (CONTINUED)

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, 2012. 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
2013	4,627	1,515
2014	2,653	827
2015	2,574	691
2016	1,904	-
2017	803	-
2018 - 2020	1,204	-
Total Minimum Lease Payments	13,765	3,033
Less: Amount Representing Interest	(1,114)	(111)
Present Value of Minimum Lease Payments	<u>\$ 12,651</u>	<u>\$ 2,922</u>

Interest expense for the capital leases for Governmental Activities and for Business-Type Activities for the current fiscal year was \$545 and \$101, respectively. The interest expense is reported as direct expense in each function.

The following is a schedule of capital assets under capital leases by major classes at June 30, 2012:

Year Ending June 30, 2011	Governmental Activities	Business-Type Activities
Equipment	\$ 33,748	\$ 6,601
Total Capital Lease Assets, Gross	<u>\$ 33,748</u>	<u>\$ 6,601</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 \$1,049,852. 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, 2012 (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, 2012	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 55,065	\$ 34,795	\$ 36,205	\$ 53,655	\$ 32,192
Lease Purchase Agreements*	13,741	3,920	5,010	12,651	4,232
Certificates of Participation	102,442		3,039	99,403	3,166
Unamortized discount on Certificates of Participation	(55)		(6)	(49)	
Tobacco – Asset Backed Bonds	94,045		2,250	91,795	
Bonds Payable - Qualified Energy Conservation Bonds	4,337		106	4,231	262
Bonds Payable - Kern Public Services	11,250		235	11,015	360
Loans Payable – Sheriff/Retrofitting	820		403	417	417
Loans Payable – I Bank*	6,246		318	5,928	327
Pension Obligation Bonds (1995)*	120,979		15,905	105,074	18,526
Pension Obligation Bonds (2003)	190,789		4,833	185,956	5,916
Pension Obligation Bonds (2008) ⁽¹⁾	42,285			42,285	
Other Post-Employment Benefit Obligation	41,106	17,659		58,765	
Total Governmental Activities	683,050	56,374	68,298	671,126	65,398
Business-type Activities:					
Compensated Absences*	17,007	10,636	11,135	16,508	9,878
Lease Purchase Agreements	4,231		1,309	2,922	1,443
Certificates of Participation	29,458		12,551	16,907	2,554
Unamortized discount on Certificates of Participation	(292)	(261)	(48)	(505)	
Loans Payable – California Waste Management Board	576		64	512	64
Lease Payable - Airport	-	8,660		8,660	640
Pension Obligation Bonds (1995)*	22,554		2,965	19,589	3,454
Pension Obligation Bonds (2003)	27,409		694	26,715	850
Pension Obligation Bonds (2008) ⁽¹⁾	6,075			6,075	
Closure Liability	38,368		4,662	33,706	3,294
Post-Closure Liability	32,188	2,782		34,970	543
Other Post-Employment Benefit Obligation	9,939	4,198		14,137	
Total Business-type Activities	187,513	26,015	33,332	180,196	22,720
Total Government-wide Long-Term Liabilities	\$ 870,563	\$ 82,389	\$ 101,630	\$ 851,322	\$ 88,118

*As restated see Note II. A

⁽¹⁾ Refinance of 2003 B Pension Obligation Bonds

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

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 \$116,310 at fixed interest rates. The proceeds of these certificates of participation 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 of participation 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 \$99,403 is included in the governmental activities, \$7,787 is included as current and long-term debt of the Kern Medical Center Fund and \$9,120 is included as current and long-term debt of the Waste Management Fund.

The 2011 Solid Waste Refunding Certificates of Participation are paid from the Solid Waste Enterprise Fund. The 2011 Refunding Certificates of Participation are paid from the Kern Medical Center Fund and the Kern Asset Leasing. 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. 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:

2011 Refunding COP, Series A – Governmental Portion

The original issue amount of the 2011 Refunding COP, Series A – Governmental Portion, is \$6,431 and the expected maturity dates are from November 1, 2011 – 2019. The Refunding COP has fixed interest rates from 2.00% to 5.00%. The 2011 Refunding COP, Series A – Governmental Portion debt schedule is as follows:

Year Ending June 30,	Principal	Interest	Total
2013	796	249	1,045
2014	832	214	1,046
2015	863	184	1,047
2016	904	153	1,057
2017	948	98	1,046
2018 - 2020	1,345	91	1,436
Total	\$ 5,688	\$ 989	\$ 6,677

2011 Refunding COP, Series A – KMC Portion

The original issue amount of the 2011 Refunding COP, Series A – KMC, is \$8,558 and the expected maturity dates were from November 1, 2011 – 2019. The Refunding COP has fixed interest rates from 2.00% to 5.00%. The 2011 Refunding COP, Series A – KMC Portion debt schedule is as follows:

Year Ending June 30,	Principal	Interest	Total
2013	834	332	1,166
2014	873	285	1,158
2015	902	245	1,147
2016	941	204	1,145
2017	986	164	1,150
2018 - 2020	3,251	220	3,471
Total	\$ 7,787	\$ 1,450	\$ 9,237

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

B. CERTIFICATES OF PARTICIPATION (CONTINUED)

2009 Capital Improvement Projects

The original issue amount of the 2009 Capital Improvement Projects was \$95,410 and the expected maturity dates were 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
2013	2,225	4,714	6,939
2014	2,300	4,646	6,946
2015	2,370	4,573	6,943
2016	2,445	4,492	6,937
2017	2,535	4,401	6,936
2018 - 2022	14,385	20,310	34,695
2023 - 2027	18,315	16,394	34,709
2028 - 2032	23,930	10,777	34,707
2033 - 2036	24,745	3,010	27,755
Total	\$ 93,250	\$ 73,317	\$ 166,567

Rosamond Library

The original issue amount of the Rosamond Library Certificate of Participation 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
2013	145	25	170
2014	155	16	171
2015	165	5	170
Total	\$ 465	\$ 46	\$ 511

Refunding Certificates of Participation, Series 2011 – Solid Waste

The original issue amount of the Refunding Certificates of Participation, Series 2011 was \$10,860 and the expected maturity dates were from August 1, 2011 - 2016. The Refunding COP has fixed interest rates that range from 0.50% to 3.25%. The debt schedule for the Refunding COP, Series 2011 is as follows:

Year Ending June 30,	Principal	Interest	Total
2013	1,720	275	1,995
2014	1,740	233	1,973
2015	1,815	161	1,976
2016	1,890	94	1,984
2017	1,955	32	1,987
Total	\$ 9,120	\$ 795	\$ 9,915

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 services 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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

B. CERTIFICATES OF PARTICIPATION (CONTINUED)

Refunding Certificates of Participation, Series 2011 – Solid Waste (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. 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 of accounting, 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:

	2012	2011	2010	2009	2008
Operating Revenues					
Land Use Fee	\$ 20,624	\$ 19,908	\$ 19,583	\$ 18,796	\$ 17,375
Gate Fee	9,331	9,059	8,487	8,657	10,987
Bin Fee *	4,523	4,437	4,718	4,686	4,578
Other (Includes interest income)	2,937	2,353	3,186	2,989	4,478
Total Operating Revenue	37,415	35,757	35,974	35,128	37,418
Operating Expense					
Salaries	12,573	11,916	11,428	11,410	10,784
Services & Supplies	14,798	14,897	14,047	17,225	17,377
Transfer to Closure	235		3,211	1,162	2,626
Other (excluding depreciation)	435	865	546	276	492
Total Operating Expense	28,041	27,678	29,232	30,073	31,279
Net Operating Revenue	\$ 9,374	\$ 8,079	\$ 6,742	\$ 5,055	\$ 6,139
1994 Debt Service		\$	\$	\$ 1,536	\$ 1,675
2002 Debt Service	1,958	2,037	2,165	561	549
Total Debt Service	\$ 1,958	\$ 2,037	\$ 2,165	\$ 2,097	\$ 2,224
Debt Service Coverage Ratio 1	4.79	3.97	3.11	2.41	2.76

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (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 June 30, 2023. The 2003 COP (Airports – Capital Improvement) has fixed interest rates that range from 1.75% to 4.80%.

On December 12, 2011, the County issued the 2011 Refunding Certificates of Participation, Airports in the principal amount of \$8,660. The maturity date of the bonds is August 1, 2022. The 2003 Capital Improvement Project COP – Airports has been redeemed with the proceeds of the 2011 Series A certificates. The aggregate difference between the Airport 2011 Refunding COP and the Airport Capital Improvement Project COP Debt Service is \$936. Using the Effective Interest Rate Method, the refunding resulted in an economic gain of \$32. The Bonds have fixed interest rate of 3.080%.

C. LOANS PAYABLE

2011 Refunding COP – Airports

The original issue amount of the 2011 Refunding COP - Airports, is \$8,660 and the expected maturity date is August 1, 2022. The Refunding COP has fixed interest rate of 3.080%. The 2011 Refunding COP – Airports debt schedule is as follows:

Year Ending June 30,	Principal	Interest	Total
2013	640	298	938
2014	695	242	937
2015	715	220	935
2016	740	198	938
2017	760	175	935
2018 - 2022	4,185	505	4,690
2023	925	14	939
Total	\$ 8,660	\$ 1,652	\$ 10,312

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
2013	417	10	427
Total	\$ 417	\$ 10	\$ 427

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

C. LOANS PAYABLE (CONTINUED)

Fifth District Curb and Gutter Project (continued)

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
2013	327	153	480
2014	335	145	480
2015	344	135	479
2016	354	126	480
2017	363	117	480
2018 - 2022	1,965	431	2,396
2023 - 2027	2,240	152	2,392
Total	\$ 5,928	\$ 1,259	\$ 7,187

California Integrated Waste Management Board Loan (CIWMB)

On August 12, 2009, the Solid Waste Management Enterprise Fund was approved interest-free loans from the 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 was \$640 and will be repaid within ten years with an annual payment of \$64.

Year Ending June 30,	Principal	Interest	Total
2013	64		64
2014	64		64
2015	64		64
2016	64		64
2017	64		64
2018 - 2020	192		192
Total	\$ 512	\$	\$ 512

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 California County Tobacco Securitization Agency (except from loan payments by the Corporation) or the County and neither will the California County Tobacco Securitization Agency or the County be obligated to pay interest on or principal of these bonds. These bonds do not constitute a legal

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

D. BONDS PAYABLE (CONTINUED)

Tobacco Settlement Asset-Backed Bonds (continued)

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
2013		5,994	5,994
2014		5,994	5,994
2015		5,994	5,994
2016		5,963	5,963
2017		5,905	5,905
2018 - 2022	4,530	28,333	32,863
2023 - 2027	11,680	25,476	37,156
2028 - 2032	15,620	21,536	37,156
2033 - 2037	19,005	15,861	34,866
2038 - 2042	33,495	8,122	41,617
2043 - 2044	7,465	457	7,922
Total	\$ 91,795	\$ 129,635	\$ 221,430

2010 Lease Revenue Refunding

Upon taking over the administration of the Kern Public Services Financing Authority, the Authority refinanced the Lease Revenue Refunding Bonds, 2002 Series A bonds in the principal amount of \$11,095. The maturity date of the bonds was September 1, 2022.

On December 16, 2010, the County issued Lease Revenue Refunding Bonds, 2010 Series in the principal amount of \$11,250. The maturity date of the bonds is March 1, 2032. The Lease Revenue Refunding Bonds, 2002 Series A have been redeemed with the proceeds of the 2010 Series bonds. The aggregate difference between the 2010 Series and 2002 Series Bonds Debt Service is \$(4,231). Using the Effective Interest Rate Method, the refunding resulted in an economic loss of \$(210). The Bonds have interest rates that range from 3.00% to 5.75%. The debt related schedule is as follows:

Year Ending June 30,	Principal	Interest	Total
2013	360	545	905
2014	370	534	904
2015	380	523	903
2016	395	509	904
2017	410	495	905
2018 - 2022	2,310	2,200	4,510
2023 - 2027	2,950	1,566	4,516
2028 - 2032	3,840	676	4,516
Total	\$ 11,015	\$ 7,048	\$ 18,063

2011 Qualified Energy Conservation Bonds

On April 12, 2011, in order to facilitate the construction of Solar Power Systems for the County Administrative Center and the Lerdo Detention Facility, the County issued bonds in the principal amount of \$4,337. The bonds have a fixed interest rate of 5.94%, and the expected maturity dates are from January 1, 2012 to January 1, 2026. The Qualified Energy Conservation Bonds debt schedule is as follows:

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

D. BONDS PAYABLE (CONTINUED)

2011 Qualified Energy Conservation Bonds (continued)

Year Ending June 30,	Principal	Interest	Total
2013	262	247	509
2014	268	232	500
2015	273	216	489
2016	279	200	479
2017	285	183	468
2018 - 2022	1,523	651	2,174
2023 - 2026	1,341	181	1,522
Total	\$ 4,231	\$ 1,910	\$ 6,141

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 were 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, 2012, the amount of bonds included, as a component of the County's pension liability, was \$124,663. Of this amount, \$105,074 has been recorded in the governmental activities, and \$19,589 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.

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, 2012 interest payments related to the bonds were \$6,255. Of this amount, \$5,272 was paid out of governmental funds and \$983 was paid out of business-type funds. The following is a summary of the County's total funding requirements of the bonds:

Year Ending June 30,	Principal	Interest	Total
2013	21,980	4,772	26,752
2014	25,445	3,051	28,496
2015	29,298	1,063	30,361
2016	7,496	24,875	32,371
2017	7,382	27,159	34,541
2018 - 2022	33,062	159,266	192,328
Total	\$ 124,663	\$ 220,186	\$ 344,849

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

E. PENSION OBLIGATION BONDS (CONTINUED)

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 2003B 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 2008A in the Principal amount of \$50,000. The maturity date of the bonds is August 15, 2027. The Series 2003B Bonds have been redeemed with the proceeds of the Series 2008A Refunding bonds. The aggregate difference between the Series 2003B and Series 2008A Bonds Debt Service is \$4,132. Using the Effective Interest Rate Method, the refunding resulted in an economic gain of \$57. The 2008A Bonds have an adjustable rate. Adjustable rates follow LIBOR plus 0.75%. The rate, for the period of June 14, 2011 to July 14, 2012, ranges from .937% to 1.040%.

At June 30, 2012, the amount of bonds included as a component of the County's pension liability was \$261,031. 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, 2012 is \$170,452. The amount liquidated is reported in the statement of activities as direct expense in each function. The following is a summary of the County's total funding requirements of the Series 2003A bonds:

Year Ending June 30,	Principal	Interest	Total
2013	6,766	8,427	15,193
2014	8,101	8,121	16,222
2015	9,546	7,747	17,293
2016	11,113	7,297	18,410
2017	12,801	6,764	19,565
2018 - 2022	94,838	22,144	116,982
2023 - 2027	69,506	71,538	141,044
Total	\$ 212,671	\$ 132,038	\$ 344,709

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

Year Ending June 30,	Principal	Interest	Total
2013		458	458
2014		458	458
2015		458	458
2016		458	458
2017		458	458
2018 - 2022		2,292	2,292
2023 - 2027	11,495	2,238	13,733
2028	36,865	175	37,040
Total	\$ 48,360	\$ 6,995	\$ 55,355

**COUNTY OF KERN
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

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, 2012.

Beginning Balance	Additions	Deletions	Ending Balance
\$	\$ 200,000	\$ 200,000	\$

XI. FUND BALANCES/NET ASSETS

A. FUND BALANCE

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned and unassigned (see Note I. F for a description of these categories). Fund balances for all the major and non major governmental funds as of June 30, 2012, were distributed as follows:

COUNTY OF KERN
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

XI. FUND BALANCES/NET ASSETS (CONTINUED)

A. FUND BALANCE (CONTINUED)

	GENERAL FUND	DEPT OF CHILD SUPPORT	EMPLOYERS' TRAINING RESOURCE	HUMAN SERVICES	KERN ASSET LEASING	MENTAL HEALTH	ROADS	STRUCTURAL FIRE	TOBACCO SECURITIZATION PROCEEDS	OTHER GOVERNMENTAL FUNDS
Nonspendable:										
Receivables/Advances	20,025									2,370
Prepaid/Deposits/Revolving cash	1,332	96		101				2		
Inventory							1,064	959		
Capital projects										4,757
Total Nonspendable fund balance	21,357	96	-	101	-	-	1,064	961	-	7,127
Restricted for:										
General government	7,746									3,580
Public protection	5	1,332						5,159		43,339
Public ways and facilities							52,045			7,123
Health and sanitation	52					63,097				6,499
Public assistance			319	18,185						2,697
Education										771
Recreation and culture services	3									501
Capital projects									37,836	4,741
Debt service					29,426					12,397
Total Restricted fund balance	7,806	1,332	319	18,185	29,426	63,097	52,045	5,159	37,836	81,648
Committed to:										
General government										3,580
Public protection										13,420
Total Committed fund balance	-	-	-	-	-	-	-	-	-	17,000
Assigned to:										
General government	59,503									1,010
Public protection	3,760							7,083		351
Health and sanitation	88									
Public assistance	12,427		595							40
Education	1									7
Recreation and culture services	49									
Capital projects										10,884
Total Assigned fund balance	75,828	-	595	-	-	-	-	7,083	-	12,292
Unassigned fund balance:	102,110									(169)
Total fund balances	207,101	1,428	914	18,286	29,426	63,097	53,109	13,203	37,836	117,898

The General fund's restricted balance is made up of \$7,746 restricted for teeter's 1% and \$5 for Recorder, \$52 for Emergency Medical Services, and \$3 restricted for Parks. The General Fund's assigned fund balance is made up of the following: \$10,310 for miscellaneous encumbrances, \$4,080 for tax litigation, \$12,354 for Human Services, \$12,362 for retirement, \$6,000 for infrastructure replacement, \$977 for Sheriff's Aircraft, \$101 for Pilt/Tarp, \$29,553 for Tax Loss, and \$91 for capital assets.

B. 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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

XI. FUND BALANCES/NET ASSETS (CONTINUED)

B. RESTRICTED NET ASSETS (CONTINUED)

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 \$2,500 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 and contractual liability. Workers' compensation claims are self-insured up to \$1,250 per occurrence.

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, 2012.

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.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

A. RISK MANAGEMENT (CONTINUED)

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, 2012 and 2011 are as follows:

	July 1, 2011	Claims & Changes in Estimates	Claims Payments	June 30, 2012	Due Within One Year
General Liability	\$ 17,646	\$ 5,460	\$ 711	\$ 22,395	\$ 1,232
Group Health	13,860	100,341	100,918	13,283	13,283
Unemployment Compensation	1,427	3,366	3,576	1,217	1,217
Workers' Compensation	72,799	27,640	15,000	85,439	17,036
Total	\$ 105,732	\$ 136,807	\$ 120,205	\$ 122,334	\$ 32,768

	July 1, 2010	Claims & Changes in Estimates	Claims Payments	June 30, 2011
General Liability	\$ 12,697	\$ 6,704	\$ 1,755	\$ 17,646
Group Health	13,144	93,868	93,152	13,860
Unemployment Compensation	1,681	4,523	4,777	1,427
Workers' Compensation	67,157	19,639	13,997	72,799
Total	\$ 94,679	\$ 124,734	\$ 113,681	\$ 105,732

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 \$5,881 at June 30, 2012. KMC had a \$2,500 self-insured retention per occurrence for medical malpractice as of June 30, 2012. The primary policy included a \$10,000 per occurrence and in aggregate. Excess insurance is also maintained for \$20,000 per occurrence.

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,
2012	\$ 6,093	\$ 1,002	\$ 1,214	\$ 5,881
2011	\$ 6,425		\$ 332	6,093

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 on 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.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

B. SEGMENT INFORMATION FOR ENTERPRISE FUNDS (CONTINUED)

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.

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	\$ 1,952
Capital Assets	3,918
Total Assets	<u>5,870</u>
<u>LIABILITIES</u>	
Current Liabilities	35
Long-Term Liabilities	674
Total Liabilities	<u>709</u>
<u>NET ASSETS</u>	
Invested in Capital Assets, Net of Related Debt	\$ 3,918
Unrestricted	1,243
Total Net Assets	<u>\$ 5,161</u>
<u>Condensed Statement of Revenues, Expenses, and Changes in Net Assets</u>	
	<u>Golf Course</u>
Operating Revenues:	
Charges for Current Services	\$ 492
Total Operating Revenues	<u>492</u>
Operating Expenses:	
Services & Supplies	51
Other Charges	154
Depreciation and Amortization	148
Total Operating Expenses	<u>353</u>
Operating Income (Loss)	<u>139</u>
Non-Operating Revenues (Expenses):	
Interest on Bank Deposits & Investments	16
Interest Expense	(38)
Other Non-Operating Revenues	
Total Operating Revenues (Expenses)	<u>(22)</u>
Changes in Net Assets	117
Net Assets, July 1, 2011	5,044
Net Assets, June 30, 2012	<u>\$ 5,161</u>

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (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	\$ 188
Net Cash Provided by Non-Capital Financing Activities	(245)
Net Cash Used by Capital and Related Financing Activities	
Net Cash Provided by Investing Activities	<u>14</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(43)
Cash and Cash Equivalents, July 1, 2011	<u>1,995</u>
Cash and Cash Equivalents, June 30, 2012	<u>\$ 1,952</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, 2012, there were approximately 1,227 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 (RHS) is available to employees who choose continuous County health coverage upon retirement. At June 30, 2012, there were approximately 2,954 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. Both the RHPSP and RHS are single-employer benefit plans. Both the RHPSP and RHS are included as an internal service fund within these audited financial statements.

Funding Policies

County and employee contributions fund the RHPSP and County contributions fund all of the RHS. The RHPSP is paid on the pay-as-you-go method and monies are earmarked in the County's pooled cash. The RHPSP and RHS are accounted for in an internal service fund and do not maintain any assets in an irrevocable trust. To date, the County has paid the RHS 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 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, 2012 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

C. POST RETIREMENT HEALTH CARE BENEFITS (CONTINUED)

	RHPSP	RHS
Annual Required Contribution	\$ 23,585	\$ 1,383
Interest on net Other Post-Employment Benefits (OPEB) obligation	3,089	-
Adjustment to annual required contribution	<u>(1,852)</u>	<u>-</u>
Annual OPEB cost (expense)	24,822	1,383
Contributions made	<u>(3,412)</u>	<u>(1,383)</u>
Increase in net OPEB obligation	21,410	-
Net OPEB obligation - beginning of year	51,492	-
Net OPEB obligation - end of year	<u>\$ 72,902</u>	<u>\$ -</u>

Funded Status and Funding Progress

As of June 30, 2010, the most recent actuarial valuation date, the RHPSP and RHS were 0% funded. The actuarial accrued liability for RHPSP benefits was \$133,583, and the actuarial value of the assets was zero, resulting in an un-funded actuarial accrued liability (UAAL) of \$133,583. The actuarial accrued liability for RHS benefits was \$16,379, and the actuarial value of the assets was zero, resulting in an un-funded actuarial accrued liability (UAAL) of \$16,379. The covered payroll (annual payroll of active employees covered by the plan) was \$481,701 for both plans, and the ratio of the UAAL to the covered payroll was 27.73% for RHPSP and 3.40% for RHS.

County Contributions for the RHPSP were \$3,422, in addition to employee contributions of \$5,830 for the year ended June 30, 2012. The Retiree Health Stipend is funded by County contributions of approximately \$163 (not in Thousands) per active employee per year, which totaled \$1,383 for the year ended June 30, 2012.

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.

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, 2010 actuarial valuations for RHPSP and the Retiree Health Stipend, the entry age normal actuarial cost method was used. The amortization period is 26 years closed.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

C. POST RETIREMENT HEALTH CARE BENEFITS (CONTINUED)

Actuarial Methods and Assumptions (continued)

The actuarial assumptions include a 6.0% investment rate of return, a 4% annual salary increase, a 4% inflation rate, a 7.5% post retirement benefit increase, and a 6.5% trend rate increase. Rates apply to both the RHPSP and the Retiree Health Stipend. The RHPSP's is being funded on the pay-as-you-go basis. The Retiree Health Stipend is being funded on the pay-as-you-go basis.

For fiscal year ended June 30, 2012 the RHPSP Annual Required Contribution was \$23,585, or 4.9% of the County's estimated annual covered payroll. This included the normal cost for the year for current active employees of \$10,322, and \$13,263 for UAAL amortization. The County's contribution to the RHPSP Plan for fiscal year ended June 30, 2012 was \$3,422. The County's contribution to the RHS Plan for fiscal year ended June 30, 2012 was \$1,383.

Retiree Health Premium Supplement Program (RHPSP) *			
<u>Year Ended June 30,</u>	<u>Annual RHPSP Cost</u>	<u>Percentage of Cost Contributed</u>	<u>Net OPEB Obligation</u>
2010	\$ 3,413	23%	31,294
2011	3,413	16%	51,452
2012	3,413	16%	72,902

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

Retiree Health Stipend*			
<u>Year Ended June 30,</u>	<u>Annual RHS Cost</u>	<u>Percentage of Cost Contributed</u>	<u>Net OPEB Obligation</u>
2010	1,454	100%	-
2011	1,573	100%	-
2012	1,383	100%	-

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

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

D. CONTINGENT LIABILITIES (CONTINUED)

Mental Health Department Medicare and Medi-Cal Revenues (continued)

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, 2012, assessment appeals are pending before the County Assessment Appeals Board (AAB) in the amount of \$146,970 plus interest of \$7,248.

The following is a summary of the estimated contingent tax liability as of June 30, 2012:

	Principal	Interest	Total
Contingent Tax Liability:	\$ 146,970	\$ 7,248	\$ 154,218
Total Pending AAB Matters	\$ 146,970	\$ 7,248	\$ 154,218

The County's share of the estimated contingent tax liability is \$54,528. The County and other agencies accumulate and maintain tax impound reserves for disputed property taxes. As of June 30, 2012, the County had a total of \$4,911 accumulated in its tax reserve of which \$4,080 was reserved in the General fund and \$832 was reserved in the Structural Fire fund. The result is a net liability of \$33,411 for the General fund and \$16,206 net liability to the Fire fund.

The disputed assessments involved numerous individual cases. A significant portion of assessment appeals are attributable to oil and gas activity. If all cases were settled at one point in time against the County, the County would fund the \$49,616 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.

E. OUTSTANDING ENCUMBRANCES

Outstanding encumbrances were allowed to carryover. As of June 30, 2012 the County reported significant encumbrances of \$19,738. These encumbrances included \$17,506 of funds that are already restricted and \$2,232 of funds that are assigned. The following is a list of significant encumbrances by fund:

	GENERAL FUND	MENTAL HEALTH	ROADS	OTHER GOVERN- MENTAL FUNDS
Assigned	\$ 2,232	\$	\$	\$
Restricted		5,205	8,993	3,308

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

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 employees.

The Small Business Job Protection Act of 1996 changed the Internal Revenue Code Section 457 to protect participant assets from the creditors of a bankrupt or financially troubled public jurisdiction. The County has complied with the provisions of this act. As of June 30, 2012 there was \$358,263 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, \$1,937 continues to be held in Fund A.

As of December 31, 2011, there was \$31,522 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.

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.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

H. PENSION PLAN (CONTINUED)

Plan Description (continued)

Separate audited financial statements can be obtained from the Association at 11125 River Run Blvd., Bakersfield, California 93311.

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 of Retirement's pleasure. The Administrator is responsible for the processing and computing of applications for retirement benefits, refunds, beneficiary allowances, death benefits, reciprocity, and any other duties the Board of Retirement may assign. The Administrator also acts as Secretary for all Board of Retirement and Committee meetings and performs other activities as directed by the Board of Retirement. The KCERA Plan provides for retirement, disability, death, beneficiary and cost-of-living benefits. As of June 30, 2012, employee membership data related to the pension plan was as follows:

	General	Safety	Total
Active Employees	6,498	1,762	8,260
Terminated Employees	888	145	1,033
Retirees and Beneficiaries			
Currently Receiving Benefits	5,185	1,712	6,897
	12,571	3,619	16,190

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 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.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

H. PENSION PLAN (CONTINUED)

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 12%. 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. Securities of a single non-investment grade issuer should not represent more than 2% of the market value of the portfolio. The KCERA's investment portfolio contained no investments in any one single issuer greater than 5% of plan net assets as of June 30, 2012 (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 2012, the employer contribution rates were actuarially determined by using the Entry Age Funding method.

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 March 2012 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 start to pay, in the second year of the agreement, one-sixth of the employee's normal contribution to retirement. In the third year the employee's normal contribution will increase to one-third. All general members hired on or after the first day of payroll period 04-16 shall pay 100% of the new employees' normal contribution to retirement. The MOUs adopted

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

H. PENSION PLAN (CONTINUED)

Funding Policy (continued)

in March 2012 between the County of Kern and its safety employees states that all safety members, depending on MOU, hired before the range March 2007 – October 2007, will contribute one-sixth of the employee's normal contribution to retirement in the second year of the agreement. In the third year the employee's normal contribution will increase to one-third. The Kern County Prosecutors' Association's MOU adopted in March 2012 states that all employees hired prior to pay period 05-05 will start to pay one-third of the employee's normal contribution to retirement in the first year, an additional one-third in the second and an additional one-third in the third year. In addition any safety employee hired on or after the adoption of the new MOU will have a lower retirement tier of 2% at age 50.

For the year ended June 30, 2012, the County's total payroll for all employees amounted to \$542,564. The County's total covered payroll for the same period amounted to \$481,701. 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, 2012, were determined in accordance with an actuarial valuation performed June 30, 2010. 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 2012, the plan had no excess earnings and the current funding for the cost-of living reserve is included in the employers' contributions. At June 30, 2012, contributions to KCERA were \$208,557 of which \$189,837 were employer contributions, and \$18,720 were regular employee contributions (35% and 3% of covered payroll, respectively). The total contribution consisted of \$105,301 normal cost (20% of covered payroll) plus \$123,593 amortization of the under-funded actuarial accrued liability (23% of covered payroll).

The County Administrative Office 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, in August 2004.

The County's contribution represented 90% 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.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

H. PENSION PLAN (CONTINUED)

Funding Policy (continued)

The following table summarizes the required contribution rates in effect on June 30, 2012. 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	6.34% - 11.25%	34.98%
General Members Tier II	4.51% - 8.60%	34.98%
General Members - Courts Tier I	6.34% - 11.25%	34.83%
General Members - Courts Tier II	4.51% - 8.60%	34.83%
Safety Members Tier I	11.14% - 17.42%	51.30%
Safety Members Tier II	6.96% - 11.66%	51.30%
Safety members - Firefighters, Probation and Detention Officer Lieutenants Tier I (flat rate)	12.30%	51.30%
Safety members - Firefighters, Probation and Detention Officer Lieutenants Tier II (flat rate)	8.56%	51.30%
Special Districts (electing MOU)	6.34% - 11.25%	35.87%
Special Districts (not electing MOU)	6.34% - 11.25%	34.28%
Special Districts (full pickup)	6.34% - 11.25%	36.36%
Special Districts (3%@60 prospectively only)	6.34% - 11.25%	32.96%
Special Districts (adopted Tier II)	4.51% - 8.60%	33.06%

For fiscal years ended June 30, 2012 and 2011, separate employer contribution rates are required to fund the unfunded 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, 2012:				
Normal Cost	21.78%	19.62%	18.74%	28.86%
Amortization of UAAL	17.30%	17.30%	19.29%	28.36%
Total	39.08%	36.92%	38.03%	57.22%
June 30, 2011:				
Normal Cost	23.17%	23.17%	21.68%	31.02%
Amortization of UAAL	15.18%	15.18%	16.17%	23.35%
Total	38.35%	38.35%	37.85%	54.37%

Annual Pension Cost

Fiscal Year Ended June 30,	Annual Pension Percentage of APC		Net Pension Obligation
	Annual Required Contribution	Percentage Contributed	
2012	\$ 189,837	100.00%	\$
2011	177,444	100.00%	
2010	151,127	100.00%	

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

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, the County of Kern established a designated reserve account to fund closure expense and a pledge of future revenue to fund post closure maintenance. As of June 30, 2012, the Solid Waste Management Enterprise Fund had a designated cash reserve of \$23,470 for closure expenses. Estimated closure and post closure maintenance costs are based on the most recent preliminary closure and post closure plans approved by the State of California. State regulations require the County to prepare detailed preliminary closure and post closure plans for each landfill. For closure expense, the engineer's cost estimate includes closure design, construction of final cover, construction of monitoring systems and other related activities. For post closure maintenance expense, the engineer's cost estimate includes monitoring and erosion control. If, at some future date, these closure and post closure plans and cost estimates change (due to changes in inflation, deflation, technology, regulations, etc.), the County is required to make corresponding changes in the estimated total closure costs and post closure maintenance costs. The liabilities for closure and post closure maintenance are recognized based on the percent of the landfill capacity used to date.

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.

Estimated closure and post closure liabilities as of June 30, 2012 are \$87,965 and \$52,050 respectively. The County's landfills are listed below, along with their estimated remaining useful lives, total capacity and percentage of capacity used:

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

I. LANDFILLS (CONTINUED)

Facility Name	Remaining		Percent Incurred
	Useful Lives	Capacity in Cubic Yards	
Arvin ¹	0	N/A	100%
Bena I ¹	0	7,299,653	100%
Bena II A	31	38,939,952	13%
Boron	28	1,002,819	83%
Buttonwillow ²	0	N/A	100%
China Grade ²	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 (Phase 1) ²	0	N/A	100%
Lost Hills (Phase 2) ¹	Unknown	N/A	0%
McFarland/Delano ²	0	N/A	100%
Mojave/Rosamond	7	2,262,243	74%
Ridgecrest	31	10,129,636	55%
Shafter/Wasco	45	21,895,179	32%
Taft	69	10,457,653	26%
Tehachapi	4	<u>3,388,723</u>	87%
Total		<u><u>95,375,858</u></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 ongoing maintenance and operation of any capital improvements that are constructed.

The current designated reserve account of \$2,000 is expected to satisfy all capital expenditures to implement corrective action at the 17 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, 2012, the landfill closure liability is \$33,706 and the post closure liability is \$34,970 as recorded in the liabilities of the Solid Waste Enterprise Fund. These represent the cumulative liabilities to date. The remaining \$54,259 and \$17,080 anticipated closure and post closure liabilities, respectively, will be recognized in future years.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (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 by \$122 from \$2,047 at June 30, 2011, to \$2,169 at June 30, 2012.

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.

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

K. SECURITIZATION OF TOBACCO SETTLEMENT REVENUES (CONTINUED)

purchased from the County. For the year ended June 30, 2012, \$7,462 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

Waste Management Department has the following pollution remediation liability for the remediation of 25 burn dumps that were either owned or operated by the County prior to 1971. The County intends to follow the guidelines set forth by the California Integrated Waste Management Board's Local Enforcement Agency (LEA) Advisory #56, dated November 4, 1998 to remediate each burn dump. Site Characterization and Environmental Assessments have been conducted for 23 of the 25 burn dumps. Based on the Site Characterization and Environmental Assessments, a remediation plan has been developed for each burn dump. Costs are based on the remediation plan for each site and on our experience with similar sites, which we have previously remediated. We do not anticipate any recoveries regarding these burn dumps. In addition to the burn dumps, Waste Management is also remediating a stockpile of contaminated soil adjacent to one of the County's landfills. That site is in progress and a liability was also recorded for the remediation of the site. Cost is based on the remediation plan for the site and on the various contracts entered into with outside firms. The County also has six underground storage tank sites that are in the process of being remediated. 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 sites.

XIII. SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 28, 2012, which is the date the basic financial statements were available to be issued. The following events have occurred that would require disclosure.

A. TAX AND REVENUE ANTICIPATION NOTES

On July 2, 2012, the County issued Tax and Revenue Anticipation Notes (TRAN) totaling \$200,000 due on June 30, 2013. 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, 2012. A pledge of property taxes, income, revenue and other monies of the County allocable solely to fiscal year 2011-12 and legally available secure the TRAN.

B. 2011-12 CURRENT SECURED PROPERTY TAXES

As of December 10, 2012, there is a potential correction to the property tax roll, however the amount is not yet determined.



**REQUIRED
SUPPLEMENTARY
INFORMATION**

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

Page 1 of 10

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
General Government:				
Board of Supervisors				
Other Revenues	\$ 5	\$ 5	\$ 4	\$ (1)
	<u>5</u>	<u>5</u>	<u>4</u>	<u>(1)</u>
Administrative Office				
Charges for Current Services	700	700	740	40
Other Revenues	3	3	10	7
	<u>703</u>	<u>703</u>	<u>750</u>	<u>47</u>
Clerk of the Board				
Charges for Current Services	88	78	71	(7)
Other Revenues		10	11	1
	<u>88</u>	<u>88</u>	<u>82</u>	<u>(6)</u>
Special Services				
Charges for Current Services	12	12	8	(4)
Other Revenues			1	1
	<u>12</u>	<u>12</u>	<u>9</u>	<u>(3)</u>
Auditor-Controller				
Charges for Current Services	907	907	1,025	118
Other Revenues	3	3		(3)
	<u>910</u>	<u>910</u>	<u>1,025</u>	<u>115</u>
Discretionary Revenue				
Taxes	301,475	307,474	329,415	21,941
Licenses, Permits and Franchises	7,966	7,966	6,688	(1,278)
Fines, Forfeitures and Penalties	8,500	8,500	8,281	(219)
Revenues from Use of Money and Property	9,543	9,543	8,155	(1,388)
Aid from Other Governmental Agencies	9,449	9,449	13,300	3,851
Charges for Current Services	8,419	8,497	8,157	(340)
Other Revenues	448	370	595	225
	<u>345,800</u>	<u>351,799</u>	<u>374,591</u>	<u>22,792</u>
Treasurer-Tax Collector				
Fines, Forfeitures and Penalties	200	200	121	(79)
Charges for Current Services	3,444	3,443	3,586	143
Other Revenues	320	320	311	(9)
	<u>3,964</u>	<u>3,963</u>	<u>4,018</u>	<u>55</u>
Assessor-Recorder				
Charges for Current Services	2,210	2,210	1,919	(291)
Other Revenues			1	1
	<u>2,210</u>	<u>2,210</u>	<u>1,920</u>	<u>(290)</u>
Information Technology Services				
Charges for Current Services	5,662	5,705	6,168	463
Other Revenues			1	1
	<u>5,662</u>	<u>5,705</u>	<u>6,169</u>	<u>464</u>
County Counsel				
Charges for Current Services	5,936	6,036	5,854	(182)
Other Revenues	10	10		(10)
	<u>5,946</u>	<u>6,046</u>	<u>5,854</u>	<u>(192)</u>
Personnel				
Charges for Current Services	65	65	50	(15)
Other Revenues			1	1
	<u>65</u>	<u>65</u>	<u>51</u>	<u>(14)</u>
Elections				
Aid from Other Governmental Agencies			91	91
Charges for Current Services	110	110	189	79
Other Revenues	11	11	10	(1)
	<u>121</u>	<u>121</u>	<u>290</u>	<u>169</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
General Government (Continued):				
General Services				
Fines, Forfeitures and Penalties	95	95	81	(14)
Aid from Other Governmental Agencies		20	20	
Charges for Current Services	1,776	1,859	1,953	94
Other Revenues	6	6	5	(1)
	<u>1,877</u>	<u>1,980</u>	<u>2,059</u>	<u>79</u>
Utility Payments				
Aid from Other Governmental Agencies	203	203	203	
Charges for Current Services	1,063	1,063	1,128	65
Other Revenues	2	2	249	247
	<u>1,268</u>	<u>1,268</u>	<u>1,580</u>	<u>312</u>
Construction Services - General Services				
Charges for Current Services	1,132	1,132	1,226	94
Other Revenues	45	45		(45)
	<u>1,177</u>	<u>1,177</u>	<u>1,226</u>	<u>49</u>
General Services - Major Maintenance				
Aid from Other Governmental Agencies	1,351	1,396	1,070	(326)
Charges for Current Services			21	21
Other Revenues		246	233	(13)
	<u>1,351</u>	<u>1,642</u>	<u>1,324</u>	<u>(318)</u>
Board of Trade				
Charges for Current Services	5	5		(5)
Other Revenues	13	13	15	2
	<u>18</u>	<u>18</u>	<u>15</u>	<u>(3)</u>
Engineering and Survey Services				
Aid from Other Governmental Agencies			10	10
Charges for Current Services	3,151	2,576	2,307	(269)
Other Revenues		576	590	14
	<u>3,151</u>	<u>3,152</u>	<u>2,907</u>	<u>(245)</u>
Risk Management				
Charges for Current Services	4,454	4,454	3,490	(964)
Other Revenues	25	25	87	62
	<u>4,479</u>	<u>4,479</u>	<u>3,577</u>	<u>(902)</u>
Capital Projects				
Aid from Other Governmental Agencies			425	425
Charges for Current Services			1,617	1,617
Other Revenues			200	200
			<u>2,242</u>	<u>2,242</u>
Total General Government	<u>378,807</u>	<u>385,343</u>	<u>409,693</u>	<u>24,350</u>
Public Protection:				
Contribution - Trial Court Funding				
Fines, Forfeitures and Penalties	5,295	5,295	4,634	(661)
Charges for Current Services	4,691	4,691	4,157	(534)
Other Revenues			170	170
	<u>9,986</u>	<u>9,986</u>	<u>8,961</u>	<u>(1,025)</u>
County Clerk				
Licenses, Permits and Franchises	145	145	169	24
Charges for Current Services	298	298	313	15
	<u>443</u>	<u>443</u>	<u>482</u>	<u>39</u>
Grand Jury				
Other Revenues		1	1	
		<u>1</u>	<u>1</u>	

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

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	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Public Protection (Continued):				
Indigent Defense Services				
Aid from Other Governmental Agencies	1,220	1,220	1,400	180
Charges for Current Services	125	125	104	(21)
	<u>1,345</u>	<u>1,345</u>	<u>1,504</u>	<u>159</u>
District Attorney				
Fines, Forfeitures and Penalties	35	35	1	(34)
Aid from Other Governmental Agencies	3,364	3,566	4,761	1,195
Charges for Current Services	2,788	2,788	2,255	(533)
Other Revenues	450	450	706	256
	<u>6,637</u>	<u>6,839</u>	<u>7,723</u>	<u>884</u>
Public Defender				
Aid from Other Governmental Agencies	1,047	1,047	1,045	(2)
Charges for Current Services	545	545	559	14
	<u>1,592</u>	<u>1,592</u>	<u>1,604</u>	<u>12</u>
Forensic Sciences-Division of District Attorney				
Fines, Forfeitures and Penalties	100	100	133	33
Aid from Other Governmental Agencies	609	1,178	957	(221)
Charges for Current Services	620	620	425	(195)
Other Revenues	5	5	30	25
	<u>1,334</u>	<u>1,903</u>	<u>1,545</u>	<u>(358)</u>
Sheriff				
Licenses, Permits and Franchises	329	329	428	99
Fines, Forfeitures and Penalties	63	63	20	(43)
Aid from Other Governmental Agencies	4,713	3,387	4,407	1,020
Charges for Current Services	21,531	12,603	15,428	2,825
Other Revenues	797	797	361	(436)
	<u>27,433</u>	<u>17,179</u>	<u>20,644</u>	<u>3,465</u>
Probation				
Fines, Forfeitures and Penalties	2	2	2	
Revenues from Use of Money and Property	10	10	10	
Aid from Other Governmental Agencies	19,093	13,159	12,903	(256)
Charges for Current Services	1,649	1,649	1,725	76
Other Revenues	30	30	22	(8)
	<u>20,784</u>	<u>14,850</u>	<u>14,662</u>	<u>(188)</u>
Agricultural Commissioner				
Licenses, Permits and Franchises	19	19	23	4
Fines, Forfeitures and Penalties	28	28	33	5
Aid from Other Governmental Agencies	2,379	2,845	3,024	179
Charges for Current Services	1,932	2,092	2,203	111
Other Revenues			1	1
	<u>4,358</u>	<u>4,984</u>	<u>5,284</u>	<u>300</u>
Code Compliance				
Charges for Current Services	465	465	408	(57)
	<u>465</u>	<u>465</u>	<u>408</u>	<u>(57)</u>
Contribution Recorder				
Charges for Current Services		387	209	(178)
		<u>387</u>	<u>209</u>	<u>(178)</u>
Development Services Agency				
Charges for Current Services	787	787	705	(82)
Other Revenues	10	10		(10)
	<u>797</u>	<u>797</u>	<u>705</u>	<u>(92)</u>
Planning				
Licenses, Permits and Franchises	441	441	528	87
Fines, Forfeitures and Penalties	9	9	13	4
Aid from Other Governmental Agencies	696	545	90	(455)
Charges for Current Services	3,673	3,673	3,419	(254)
Other Revenues	21	21	108	87
	<u>4,840</u>	<u>4,689</u>	<u>4,158</u>	<u>(531)</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

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	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Public Protection (Continued):				
Animal Control				
Licenses, Permits and Franchises	460	460	351	(109)
Fines, Forfeitures and Penalties	2	2	1	(1)
Aid from Other Governmental Agencies	891	891	897	6
Charges for Current Services	742	742	900	158
Other Revenues	15	74	39	(35)
	<u>2,110</u>	<u>2,169</u>	<u>2,188</u>	<u>19</u>
Superior Court				
Fines, Forfeitures and Penalties	598	598	518	(80)
Charges for Current Services	478	478	330	(148)
	<u>1,076</u>	<u>1,076</u>	<u>848</u>	<u>(228)</u>
East Kern Municipal Court				
Fines, Forfeitures and Penalties	281	281	267	(14)
Charges for Current Services	339	339	271	(68)
Other Revenues				
	<u>620</u>	<u>620</u>	<u>538</u>	<u>(82)</u>
North Kern Municipal Court				
Fines, Forfeitures and Penalties	251	251	231	(20)
Charges for Current Services	322	322	282	(40)
Other Revenues				
	<u>573</u>	<u>573</u>	<u>513</u>	<u>(60)</u>
South Kern Municipal Court				
Fines, Forfeitures and Penalties	637	637	532	(105)
Charges for Current Services	433	433	362	(71)
Other Revenues				
	<u>1,070</u>	<u>1,070</u>	<u>894</u>	<u>(176)</u>
Total Public Protection	85,463	70,967	72,870	1,903
Health and Sanitation:				
Department of Public Health				
Aid from Other Governmental Agencies	21,268	20,768	19,210	(1,558)
Charges for Current Services	3,849	3,875	3,774	(101)
Other Revenues	170	170	180	10
	<u>25,287</u>	<u>24,813</u>	<u>23,164</u>	<u>(1,649)</u>
Environmental Health				
Licenses, Permits and Franchises	2,748	2,748	2,677	(71)
Fines, Forfeitures and Penalties	15	15		(15)
Aid from Other Governmental Agencies	138	346	268	78
Charges for Current Services	3,176	3,176	2,969	(207)
Other Revenues	12	92	73	(19)
	<u>6,089</u>	<u>6,377</u>	<u>5,987</u>	<u>(390)</u>
Emergency Medical Services				
Licenses, Permits and Franchises	145	145	139	(6)
Aid from Other Governmental Agencies	127	126	214	88
Charges for Current Services	134	134	134	
Other Revenues	1	1		(1)
	<u>407</u>	<u>406</u>	<u>487</u>	<u>81</u>
KMC Enterprise Fund - County Contribution				
Aid from Other Governmental Agencies	14,737	19,336	17,624	(1,712)
	<u>14,737</u>	<u>19,336</u>	<u>17,624</u>	<u>(1,712)</u>
California Children Services				
Aid from Other Governmental Agencies	7,248	7,248	6,395	(853)
Charges for Current Services	124	124	142	18
Other Revenues	25	25	34	9
	<u>7,397</u>	<u>7,397</u>	<u>6,571</u>	<u>(826)</u>
Mental Health				
Aid from Other Governmental Agencies	21,117	21,117	520	(20,597)
	<u>21,117</u>	<u>21,117</u>	<u>520</u>	<u>(20,597)</u>
Total Health and Sanitation	75,034	79,446	54,353	(25,093)

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

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	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Public Assistance:				
Veterans' Services				
Aid from Other Governmental Agencies	114	114	97	(17)
	114	114	97	(17)
IHSS County Contribution				
Aid from Other Governmental Agencies	6,357	6,357	6,357	
	6,357	6,357	6,357	
Employers' Training Resource				
Aid from Other Governmental Agencies				
Other Revenues	1	1		(1)
	1	1		(1)
Human Services Contribution				
Aid from Other Governmental Agencies	16,546	16,546	16,546	
	16,546	16,546	16,546	
Aging and Adult Contribution				
Aid from Other Governmental Agencies	514	514	514	
	514	514	514	
Total Public Assistance	23,532	23,532	23,514	(18)
Education:				
Kern County Library				
Revenues from Use of Money and Property	117	80	75	(5)
Aid from Other Governmental Agencies	80	161	288	127
Charges for Current Services	554	341	329	(12)
Other Revenues	71	74	55	(19)
	822	656	747	91
Farm and Home Advisor				
Other Revenues	3	3	1	(2)
	3	3	1	(2)
Total Education	825	659	748	89
Culture and Recreation:				
Parks and Recreation				
Fines, Forfeitures and Penalties	20	20	14	(6)
Revenues from Use of Money and Property	188	188	157	(31)
Aid from Other Governmental Agencies			88	88
Charges for Current Services	1,868	1,868	1,601	(267)
Other Revenues	12	42	343	301
Total Culture and Recreation	2,088	2,118	2,203	85
Debt Service:				
Revenues from Use of Money and Property	2,470	2,470	5,402	2,932
Total Debt Service	2,470	2,470	5,402	2,932
Total Revenue	568,219	564,535	568,783	4,248
EXPENDITURES:				
General Government:				
Board of Supervisors				
Salaries & Benefits	2,228	2,231	2,123	108
Services & Supplies	195	201	134	67
	2,423	2,432	2,257	175

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

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	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
General Government (Continued):				
Administrative Office				
Salaries & Benefits	2,643	2,643	2,580	63
Services & Supplies	292	292	101	191
Transfers & Reimbursements	(175)	(175)	(165)	(10)
	<u>2,760</u>	<u>2,760</u>	<u>2,516</u>	<u>244</u>
Clerk of the Board				
Salaries & Benefits	659	660	658	2
Services & Supplies	220	219	209	10
Transfers & Reimbursements	(95)	(95)	(107)	12
	<u>784</u>	<u>784</u>	<u>760</u>	<u>24</u>
Special Services				
Salaries & Benefits	272	352	341	11
Services & Supplies	4,801	4,707	2,139	2,568
Other Charges	1,132	1,132	848	284
	<u>6,205</u>	<u>6,191</u>	<u>3,328</u>	<u>2,863</u>
Auditor-Controller				
Salaries & Benefits	5,006	5,108	5,104	4
Services & Supplies	447	528	520	8
Capital Assets	13	13		13
Transfers & Reimbursements	(259)	(291)	(321)	30
	<u>5,207</u>	<u>5,358</u>	<u>5,303</u>	<u>55</u>
Treasurer - Tax Collector				
Salaries & Benefits	2,959	2,959	2,891	68
Services & Supplies	2,221	2,218	2,090	128
Other Charges		3		3
	<u>5,180</u>	<u>5,180</u>	<u>4,981</u>	<u>199</u>
Assessor-Recorder				
Salaries & Benefits	10,417	10,417	9,907	510
Services & Supplies	715	715	500	215
Transfers & Reimbursements	(302)	(302)		(302)
	<u>10,830</u>	<u>10,830</u>	<u>10,407</u>	<u>423</u>
Information Technology Service				
Salaries & Benefits	6,541	6,585	6,581	4
Services & Supplies	5,427	5,364	5,113	251
Capital Assets	6	210	259	(49)
Transfers & Reimbursements	(2,047)	(2,047)	(1,940)	(107)
	<u>9,927</u>	<u>10,112</u>	<u>10,013</u>	<u>99</u>
County Counsel				
Salaries & Benefits	7,609	7,734	7,731	3
Services & Supplies	564	539	353	186
Other Charges	2	2	22	(20)
Transfers & Reimbursements	(665)	(665)	(905)	240
	<u>7,510</u>	<u>7,610</u>	<u>7,201</u>	<u>409</u>
Personnel				
Salaries & Benefits	1,878	1,986	1,981	5
Services & Supplies	205	205	178	27
Transfers & Reimbursements	(48)	(48)	(27)	(21)
	<u>2,035</u>	<u>2,143</u>	<u>2,132</u>	<u>11</u>
Elections				
Salaries & Benefits	1,203	1,203	1,159	44
Services & Supplies	2,808	2,808	2,058	750
Capital Assets	12	12		12
Transfers & Reimbursements	(72)	(72)	(11)	(61)
	<u>3,951</u>	<u>3,951</u>	<u>3,206</u>	<u>745</u>
General Services				
Salaries & Benefits	9,456	9,624	9,569	55
Services & Supplies	1,970	2,132	2,109	23
Capital Assets	15	93	92	1
Transfers & Reimbursements	(1,395)	(1,650)	(1,693)	43
	<u>10,046</u>	<u>10,199</u>	<u>10,077</u>	<u>122</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

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	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
General Government (Continued):				
Utility Payments				
Services & Supplies	7,811	7,787	7,541	246
Other Charges	837	837	837	
Transfers & Reimbursements	(676)	(676)	(626)	(50)
	<u>7,972</u>	<u>7,948</u>	<u>7,752</u>	<u>196</u>
Construction Services-Division General Service				
Salaries & Benefits	2,499	2,499	2,140	359
Services & Supplies	310	287	238	49
Capital Assets		23	14	9
Transfers & Reimbursements	(1,242)	(1,242)	(1,128)	(114)
	<u>1,567</u>	<u>1,567</u>	<u>1,264</u>	<u>303</u>
General Services-Major Maintenance				
Services & Supplies	7,746	7,904	6,790	1,114
Transfers & Reimbursements				
	<u>7,746</u>	<u>7,904</u>	<u>6,790</u>	<u>1,114</u>
Board of Trade				
Salaries & Benefits	561	561	435	126
Services & Supplies	110	153	148	5
Transfers & Reimbursements	(10)	(10)		(10)
	<u>661</u>	<u>704</u>	<u>583</u>	<u>121</u>
Engineering & Survey Services				
Salaries & Benefits	4,390	4,390	4,362	28
Services & Supplies	750	749	613	136
Other Charges		1		1
Transfers & Reimbursements	(180)	(180)	(403)	223
	<u>4,960</u>	<u>4,960</u>	<u>4,572</u>	<u>388</u>
Risk Management				
Salaries & Benefits	3,150	3,150	2,537	613
Services & Supplies	1,857	1,857	1,454	403
Other Charges	693	1,693	1,521	172
Transfers & Reimbursements	(584)	(584)	(546)	(38)
	<u>5,116</u>	<u>6,116</u>	<u>4,966</u>	<u>1,150</u>
Capital Projects				
Capital Assets	15,054	16,605	13,960	2,645
	<u>15,054</u>	<u>16,605</u>	<u>13,960</u>	<u>2,645</u>
Total General Government	109,934	113,354	102,068	11,286
Public Protection:				
Contribution - Trial Court Funding				
Services & Supplies	16,689	16,689	15,990	699
	<u>16,689</u>	<u>16,689</u>	<u>15,990</u>	<u>699</u>
County Clerk				
Salaries & Benefits	300	300	241	59
Services & Supplies	167	167	90	77
	<u>467</u>	<u>467</u>	<u>331</u>	<u>136</u>
Grand Jury				
Salaries & Benefits	88	91	88	3
Services & Supplies	150	150	166	(16)
	<u>238</u>	<u>241</u>	<u>254</u>	<u>(13)</u>
Indigent Defense Services				
Services & Supplies	5,263	6,163	6,176	(13)
	<u>5,263</u>	<u>6,163</u>	<u>6,176</u>	<u>(13)</u>
District Attorney				
Salaries & Benefits	26,160	26,156	26,116	40
Services & Supplies	2,208	2,652	2,296	356
Other Charges	59	59	59	
Transfers & Reimbursements	(117)	(117)	(110)	(7)
	<u>28,310</u>	<u>28,750</u>	<u>28,361</u>	<u>389</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

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	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Public Protection (Continued):				
Public Defender				
Salaries & Benefits	13,017	13,211	12,758	453
Services & Supplies	830	830	676	154
	<u>13,847</u>	<u>14,041</u>	<u>13,434</u>	<u>607</u>
Forensic Sciences-Division of District Attorney				
Salaries & Benefits	4,386	4,516	4,517	(1)
Services & Supplies	1,954	2,051	1,632	419
Other Charges	195	195	109	86
Capital Assets		566	528	38
Transfers & Reimbursements	(100)	(100)	(64)	(36)
	<u>6,435</u>	<u>7,228</u>	<u>6,722</u>	<u>506</u>
Sheriff				
Salaries & Benefits	141,633	151,950	151,934	16
Services & Supplies	30,244	25,497	25,302	195
Other Charges	4,974	5,254	5,254	
Capital Assets	334	747	896	(149)
Transfers & Reimbursements	(50)	(50)		(50)
	<u>177,135</u>	<u>183,398</u>	<u>183,386</u>	<u>12</u>
Probation				
Salaries & Benefits	55,484	58,305	57,468	837
Services & Supplies	6,062	7,078	6,879	199
Other Charges	958	958	749	209
Capital Assets		758	730	28
Transfers & Reimbursements	(4)	(4)	(3)	(1)
	<u>62,500</u>	<u>67,095</u>	<u>65,823</u>	<u>1,272</u>
Agricultural Commissioner				
Salaries & Benefits	4,758	5,384	5,355	29
Services & Supplies	943	943	898	45
Capital Assets	28	28	28	
	<u>5,729</u>	<u>6,355</u>	<u>6,281</u>	<u>74</u>
Code Compliance				
Salaries & Benefits	919	919	827	92
Services & Supplies	630	612	446	166
	<u>1,549</u>	<u>1,531</u>	<u>1,273</u>	<u>258</u>
Development Services Agency				
Salaries & Benefits	1,691	1,621	1,506	115
Services & Supplies	121	121	86	35
Other Charges	7	77	25	52
Capital Assets	11	11	9	2
Transfers & Reimbursements	(295)	(295)	(288)	(7)
	<u>1,535</u>	<u>1,535</u>	<u>1,338</u>	<u>197</u>
Planning				
Salaries & Benefits	2,995	3,616	3,616	
Services & Supplies	4,150	3,939	3,151	788
Other Charges	10	10	10	
Transfers & Reimbursements			(8)	8
	<u>7,155</u>	<u>7,565</u>	<u>6,769</u>	<u>796</u>
Animal Control				
Salaries & Benefits	3,689	3,780	3,761	19
Services & Supplies	1,537	1,802	1,824	(22)
Capital Assets		640	25	615
	<u>5,226</u>	<u>6,222</u>	<u>5,610</u>	<u>612</u>
Total Public Protection	<u>332,078</u>	<u>347,280</u>	<u>341,748</u>	<u>5,532</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

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	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Health and Sanitation:				
Department of Public Health				
Salaries & Benefits	25,904	25,311	24,582	729
Services & Supplies	4,073	4,240	3,361	879
Other Charges	2,051	2,002	1,780	222
Capital Assets	289	290	397	(107)
Transfers & Reimbursements	(300)	(300)	(346)	46
	<u>32,017</u>	<u>31,543</u>	<u>29,774</u>	<u>1,769</u>
Environmental Health				
Salaries & Benefits	6,250	6,271	5,534	737
Services & Supplies	1,197	1,303	1,084	219
Capital Assets	177	200	183	17
Transfers & Reimbursements			(7)	7
	<u>7,624</u>	<u>7,774</u>	<u>6,794</u>	<u>980</u>
Emergency Medical Services				
Salaries & Benefits	824	824	746	78
Services & Supplies	247	283	218	65
Transfers & Reimbursements	(175)	(175)	(89)	(86)
	<u>896</u>	<u>932</u>	<u>875</u>	<u>57</u>
California Children Services				
Salaries & Benefits	6,590	6,440	5,367	1,073
Services & Supplies	1,230	1,810	1,806	4
Other Charges	4	5	5	
Transfers & Reimbursements			(3)	3
	<u>7,824</u>	<u>8,255</u>	<u>7,175</u>	<u>1,080</u>
Total Health and Sanitation	<u>48,361</u>	<u>48,504</u>	<u>44,618</u>	<u>3,886</u>
Public Assistance:				
Veterans' Services				
Salaries & Benefits	709	709	694	15
Services & Supplies	52	52	40	12
	<u>761</u>	<u>761</u>	<u>734</u>	<u>27</u>
Employers' Training Resource				
Salaries & Benefits	10,191	10,302	8,951	1,351
Services & Supplies	3,164	3,168	2,212	956
Other Charges	89	89	56	33
	<u>13,444</u>	<u>13,559</u>	<u>11,219</u>	<u>2,340</u>
Community Development Program Agency				
Salaries & Benefits	1,470	1,470	1,432	38
Services & Supplies	290	290	232	58
Transfers & Reimbursements	(10)	(10)	(4)	(6)
	<u>1,750</u>	<u>1,750</u>	<u>1,660</u>	<u>90</u>
Total Public Assistance	<u>15,955</u>	<u>16,070</u>	<u>13,613</u>	<u>2,457</u>
Education:				
Kern County Library				
Salaries & Benefits	6,045	5,852	5,839	13
Services & Supplies	1,357	1,749	1,686	63
Capital Assets	99	99	99	
Transfers & Reimbursements		(205)	(271)	66
	<u>7,501</u>	<u>7,495</u>	<u>7,353</u>	<u>142</u>
Farm & Home Advisor				
Salaries & Benefits	312	312	302	10
Services & Supplies	91	91	85	6
	<u>403</u>	<u>403</u>	<u>387</u>	<u>16</u>
Total Education	<u>7,904</u>	<u>7,898</u>	<u>7,740</u>	<u>158</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

Page 10 of 10

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Culture and Recreation:				
Parks and Recreation				
Salaries & Benefits	8,642	8,504	7,872	632
Services & Supplies	3,812	3,878	3,685	193
Other Charges	100	228	226	2
Capital Assets	136	84	84	
Transfers & Reimbursements			(5)	5
Total Culture and Recreation	12,690	12,694	11,862	832
Debt Service - General Fund:				
Services & Supplies	411	445	513	(68)
Other Charges	300	300	748	(448)
Debt Service - Interest	14,116	14,116	5,967	8,149
Total Debt Service - General Fund	14,827	14,861	7,228	7,633
Contingencies and Reserves:				
Appropriations for Contingencies	12,284	11,201		11,201
Total Expenditures	554,033	571,862	528,877	42,985
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,186	(7,327)	39,906	47,233
OTHER FINANCING SOURCES (USES):				
Transfers In	108,329	121,664	115,621	(6,043)
Transfers Out	(128,980)	(133,287)	(110,410)	22,877
Total Other Financing Sources (Uses)	(20,651)	(11,623)	5,211	16,834
Net Change in Fund Balance (Deficit)	\$ (6,466)	\$ (18,950)	45,117	\$ 64,067
Fund Balance, July 1, 2011			151,993	
Prior Period Adjustments (Modified Accrual Basis of Accounting, p. 27)			(320)	
Fund Balance, June 30, 2012			<u>196,790</u>	

Note: The Fund Balance at July 1, 2011 for Budgetary Basis is recorded on the modified accrual basis of accounting, excluding prior year encumbrances.

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>568,783</u>
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule	\$ 528,877
Differences - Budget to GAAP	
Encumbrances for supplies and services ordered but not received within the recognition period	(10,311)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	3,920
Total expenditures as reported on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ <u>522,486</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 KERN COUNTY DEPARTMENT OF CHILD SUPPORT
 YEAR ENDED JUNE 30, 2012 (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	\$ 26	\$ 16	\$ 17	\$ 1
Aid from Other Governmental Agencies	22,348	22,348	22,297	(51)
Charges for Current Services		10	9	(1)
Other Revenues			50	50
Total Revenues	<u>22,374</u>	<u>22,374</u>	<u>22,373</u>	<u>(1)</u>
EXPENDITURES:				
Current:				
Public Protection				
Salaries & Benefits	18,383	17,812	17,664	148
Services & Supplies	3,526	3,876	3,830	46
Other Charges	461	556	528	28
Capital Assets		127	116	11
Appropriation for Contingencies		7		7
Total Expenditures	<u>22,370</u>	<u>22,378</u>	<u>22,138</u>	<u>240</u>
Excess (Deficiency) of Revenues Over (Under)Expenditures	<u>4</u>	<u>(4)</u>	<u>235</u>	<u>239</u>
Net Change in Fund Balance (Deficit)	4	(4)	235	239
Fund Balance, July 1, 2011	<u>1,185</u>	<u>1,185</u>	<u>1,185</u>	
Fund Balance, June 30, 2012	<u>\$ 1,189</u>	<u>\$ 1,181</u>	<u>\$ 1,420</u>	<u>\$ 239</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 \$ 22,373

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 22,138
 Differences - Budget to GAAP
 Encumbrances for supplies and services ordered but not received within the recognition period (8)
 Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 22,130

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
EMPLOYERS' TRAINING RESOURCE
YEAR ENDED JUNE 30, 2012 (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	\$ 9	\$ (10)
Aid from Other Governmental Agencies	21,898	21,898	15,500	(6,398)
Charges for Current Services	953	953	806	(147)
Other Revenues	<u>52</u>	<u>52</u>	<u>110</u>	<u>58</u>
Total Revenues	<u>22,922</u>	<u>22,922</u>	<u>16,425</u>	<u>(6,497)</u>
EXPENDITURES:				
Current:				
Public Assistance				
Services & Supplies	190	190	8	182
Other Charges	9,539	9,539	5,982	3,557
Appropriation for Contingencies	<u> </u>	<u>905</u>	<u> </u>	<u>905</u>
Total Expenditures	<u>9,729</u>	<u>10,634</u>	<u>5,990</u>	<u>4,644</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>13,193</u>	<u>12,288</u>	<u>10,435</u>	<u>(1,853)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u> </u>	116	112	(4)
Transfers Out	<u>(13,443)</u>	<u>(13,559)</u>	<u>(11,123)</u>	<u>2,436</u>
Total Other Financing Sources (Uses)	<u>(13,443)</u>	<u>(13,443)</u>	<u>(11,011)</u>	<u>2,432</u>
Net Change in Fund Balance (Deficit)	(250)	(1,155)	(576)	579
Fund Balance, July 1, 2011	<u>1,477</u>	<u>1,477</u>	<u>1,477</u>	<u> </u>
Fund Balance, June 30, 2012	<u>\$ 1,227</u>	<u>\$ 322</u>	<u>\$ 901</u>	<u>\$ 579</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 \$ 16,425

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 5,990
Differences - Budget to GAAP (13)
Encumbrances for other charges 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 \$ 5,977

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
HUMAN SERVICES
YEAR ENDED JUNE 30, 2012 (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	\$ 150	\$ 150	\$ 146	\$ (4)
Aid from Other Governmental Agencies	339,345	290,775	266,613	(24,162)
Charges for Current Services	183	183	207	24
Other Revenues	<u>2,162</u>	<u>2,162</u>	<u>52</u>	<u>(2,110)</u>
Total Revenues	<u>341,840</u>	<u>293,270</u>	<u>267,018</u>	<u>(26,252)</u>
EXPENDITURES:				
Current:				
Public Assistance				
Salaries & Benefits	118,157	118,397	108,934	9,463
Services & Supplies	36,631	36,540	29,848	6,692
Other Charges	234,521	234,521	204,985	29,536
Capital Assets	303	503	350	153
Appropriation for Contingencies		<u>1,342</u>		<u>1,342</u>
Total Expenditures	<u>389,612</u>	<u>391,303</u>	<u>344,117</u>	<u>47,186</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(47,772)</u>	<u>(98,033)</u>	<u>(77,099)</u>	<u>20,934</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	34,391	83,311	79,398	(3,913)
Transfers Out	<u>(1,751)</u>	<u>(5,106)</u>	<u>(5,105)</u>	<u>1</u>
Total Other Financing Sources (Uses)	<u>32,640</u>	<u>78,205</u>	<u>74,293</u>	<u>(3,912)</u>
Net Change in Fund Balance (Deficit)	(15,132)	(19,828)	(2,806)	17,022
Fund Balance, July 1, 2011	19,898	19,898	19,898	
Prior Period Adjustments			<u>(56)</u>	<u>(56)</u>
Fund Balance, June 30, 2012	<u>\$ 4,766</u>	<u>\$ 70</u>	<u>\$ 17,036</u>	<u>\$ 16,966</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

\$ 267,018

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 344,117

Differences - Budget to GAAP

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

(1,002)

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

(222)

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

(26)

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

\$ 342,867

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
MENTAL HEALTH
YEAR ENDED JUNE 30, 2012 (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	\$ 326	\$ 376	\$ 410	\$ 34
Aid from Other Governmental Agencies	48,352	45,007	35,583	(9,424)
Charges for Current Services	32,380	32,543	32,613	70
Other Revenues	<u>204</u>	<u>84</u>	<u>929</u>	<u>845</u>
Total Revenues	<u>81,262</u>	<u>78,010</u>	<u>69,535</u>	<u>(8,475)</u>
EXPENDITURES:				
Current:				
Health and Sanitation				
Salaries & Benefits	50,859	51,067	47,645	3,422
Services & Supplies	71,417	72,402	66,828	5,574
Other Charges	17,498	16,926	17,085	(159)
Capital Assets		18	18	
Appropriation for Contingencies	<u>2,950</u>	<u>2,844</u>		<u>2,844</u>
Total Expenditures	<u>142,724</u>	<u>143,257</u>	<u>131,576</u>	<u>11,681</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(61,462)</u>	<u>(65,247)</u>	<u>(62,041)</u>	<u>3,206</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	48,911	53,825	27,855	(25,970)
Transfers Out	<u>(23,905)</u>	<u>(27,977)</u>	<u>(1,473)</u>	<u>26,504</u>
Total Other Financing Sources (Uses)	<u>25,006</u>	<u>25,848</u>	<u>26,382</u>	<u>534</u>
Net Change in Fund Balance (Deficit)	(36,456)	(39,399)	(35,659)	3,740
Fund Balance, July 1, 2011	72,325	72,325	72,325	
Prior Period Adjustments			<u>1,394</u>	<u>1,394</u>
Fund Balance, June 30, 2012	<u>\$ 35,869</u>	<u>\$ 32,926</u>	<u>\$ 38,060</u>	<u>\$ 5,134</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 \$ 69,535

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 131,576
Differences - Budget to GAAP
Encumbrances for supplies and services ordered but not received within the recognition period (21,324)
Encumbrances for other charges ordered but not received within the recognition period (3,713)
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 106,539

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
ROADS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Taxes	\$ 1,585	\$ 1,585	\$ 3,628	\$ 2,043
Licenses, Permits and Franchises	1,367	1,367	2,860	1,493
Revenues from Use of Money and Property	756	756	451	(305)
Aid from Other Governmental Agencies	27,358	27,358	34,956	7,598
Charges for Current Services	3,825	3,825	4,236	411
Other Revenues	3,337	3,337	404	(2,933)
Total Revenues	<u>38,228</u>	<u>38,228</u>	<u>46,535</u>	<u>8,307</u>
EXPENDITURES:				
Current:				
Public Ways and Facilities				
Salaries & Benefits	21,831	21,831	18,494	3,337
Services & Supplies	54,209	54,098	40,153	13,945
Other Charges	2,122	2,122	1,845	277
Capital Assets	2,645	2,756	2,568	188
Appropriation for Contingencies		97		97
Total Expenditures	<u>80,807</u>	<u>80,904</u>	<u>63,060</u>	<u>17,844</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(42,579)</u>	<u>(42,676)</u>	<u>(16,525)</u>	<u>26,151</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	11,203	11,203	7,502	(3,701)
Transfers Out	(3,045)	(3,045)		3,045
Total Other Financing Sources (Uses)	<u>8,158</u>	<u>8,158</u>	<u>7,502</u>	<u>(656)</u>
Net Change in Fund Balance (Deficit)	<u>(34,421)</u>	<u>(34,518)</u>	<u>(9,023)</u>	<u>25,495</u>
Fund Balance, July 1, 2011	<u>50,081</u>	<u>50,081</u>	<u>50,081</u>	
Fund Balance, June 30, 2012	<u>\$ 15,660</u>	<u>\$ 15,563</u>	<u>\$ 41,058</u>	<u>\$ 25,495</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 \$ 46,535

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 63,060
Differences - Budget to GAAP
 Encumbrances for supplies and services ordered but not received within the recognition period (12,046)
 Capital Outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources (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 \$ 51,009

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
STRUCTURAL FIRE
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Taxes	\$ 76,851	\$ 76,851	\$ 79,341	\$ 2,490
Licenses, Permits and Franchises	350	350	378	28
Fines, Forfeitures and Penalties	105	105	91	(14)
Revenues from Use of Money and Property	144	144		(144)
Aid from Other Governmental Agencies	6,005	9,614	6,811	(2,803)
Charges for Current Services	21,120	21,120	24,026	2,906
Other Revenues	352	457	243	(214)
Total Revenues	<u>104,927</u>	<u>108,641</u>	<u>110,890</u>	<u>2,249</u>
EXPENDITURES:				
Current:				
Public Protection				
Salaries & Benefits	109,930	110,180	108,917	1,263
Services & Supplies	10,249	12,349	10,996	1,353
Other Charges	7,483	7,233	5,791	1,442
Capital Assets	1,320	2,935	2,551	384
Total Expenditures	<u>128,982</u>	<u>132,697</u>	<u>128,255</u>	<u>4,442</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(24,055)</u>	<u>(24,056)</u>	<u>(17,365)</u>	<u>6,691</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	22,326	22,326	20,203	(2,123)
Transfers Out	<u>(2,075)</u>	<u>(2,579)</u>	<u>(1,070)</u>	<u>1,509</u>
Total Other Financing Sources (Uses)	<u>20,251</u>	<u>19,747</u>	<u>19,133</u>	<u>(614)</u>
Net Change in Fund Balance (Deficit)	(3,804)	(4,309)	1,768	6,077
Fund Balance, July 1, 2011	<u>10,301</u>	<u>10,301</u>	<u>10,301</u>	
Fund Balance, June 30, 2012	<u>\$ 6,497</u>	<u>\$ 5,992</u>	<u>\$ 12,069</u>	<u>\$ 6,077</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 \$ 110,890

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 128,255
Differences - Budget to GAAP
Encumbrances for supplies and services ordered but not received within the recognition period (583)
Capital Outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources (551)
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 127,121

COUNTY OF KERN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended June 30, 2012 (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, Animal Care Donations, Animal Control Feline Carcasses, ARRA Cal-MMET Jag, ARRA CD-HPRP, ARRA CD-NSP 3 Grant, ARRA Energy Grant, ARRA Justice Assistance, ARRA Roads, Automated Co. Warrant System, Automated Fingerprint, A-C Farm Adv. Research, Bio Terrorism Grant, Board of Trade Advertising, Building Inspection, Child Restraint Loaner, Community Correction Performance Incentive, Community Development, County Local Revenue Fund, County Service Areas, Criminal Justice Facility, Criminalistics Laboratories, DA Court Ordered Penalties, DA/Sheriff/Probation DNA Fund, DA Equipment Automation, DA Federal Forfeiture, DA Local Forfeiture, DHS Wraparound Savings, DIVCA LCL Franchise Fee, Domestic Violence, Drug Program, Emergency Medical Payments, EMS Week-Donations, H1N1 Public Response, Health-MAA TCM, Health NNFP, Health Local Option, HIDTA State Asset Forfeiture, Hospital Preparedness Program, IHSS Public Authority, Juvenile Inmate Welfare, KCI RT Fund, Kern County Children's Fund, KNET Asset Forfeiture, Library Books, Litter Cleanup, Local Public Safety, Micrographics, NSP Grant, Off Hwy. Motor Vehicle License, Oildale Revitalization, Parcel Map In-Lieu Fees, Parks-Tehachapi Mtn. Forest, Planned Local Drainage Facility, Planned Sewer, Planning Admin Surcharge, Probation Asset Forfeiture, Probation DJJ Realignment, Probation Training, Public Health Misc., Public Improvement Districts, Range Improvement, Real Estate Fraud, Recorder's, Recorder's Electronic Recording, Recorder Modernization, Recorder SSN Truncation, Redemption Systems, RMA-Hazardous Waste, Shelter Care, Sheriff Cal I.D., Sheriff Civil Automated, Sheriff Civil Subpoena, Sheriff Controlled Substance, Sheriff Drug Abuse Gang Diversion, Sheriff Drug Awareness Program, Sheriff Facility Training, Sheriff Inmate Welfare, Sheriff Judgment Debtor Fee, Sheriff Sidearm Conversion, Sheriff State Asset Forfeiture, Sheriff Training Fund, Sheriff's Volunteer Service Group, Sheriff Work Release, Solid Waste Enforcement, Solid Waste LEA Grant, Strong Motion Instrumentation, Tehachapi Trans Impact Fee Non-Core, Tobacco Education Control, Vital Health Statistics-County Clerk, Vital Health Statistics- Health, Vital Health Statistics-Recorder, Wildlife Resources, 2009 Capital Projects, 7th Standard Road Widening, Accumulative Capital Outlay Fire, Accumulative Capital Outlay General, Hageman Road, Separation of Grade, and Wheeler Ridge Overpass.

COUNTY OF KERN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended June 30, 2012 (IN THOUSANDS)

I. BUDGETARY BASIS OF ACCOUNTING (CONTINUED)

A. BUDGETARY INFORMATION (CONTINUED)

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.

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 \$17,795 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, 2012. 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, 2012 (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	\$ 196,790	\$ (3,920)	\$ 3,920	\$ 10,311	\$ 207,101
Child Support	1,420			8	1,428
Employers' Training Resource	901			13	914
Human Services	17,036			1,250	18,286
Mental Health	38,060			25,037	63,097
Roads	41,058			12,051	53,109
Structural Fire	12,069			1,134	13,203
Total	\$ 307,334	\$ (3,920)	\$ 3,920	\$ 49,804	\$ 357,138

**COUNTY OF KERN
SCHEDULES OF FUNDING PROGRESS
PENSION AND OTHER POST-EMPLOYMENT BENEFITS
FOR THE YEAR ENDING JUNE 30, 2012 (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)
6/30/2008		114,972	114,972	0.00%	499,274	23.03%
6/30/2008		114,972	114,972	0.00%	502,420	22.88%
6/30/2010		133,583	133,583	0.00%	487,323	27.41%
6/30/2010		133,583	133,583	0.00%	481,701	27.73%

Source: Kern County Retiree Health Premium Supplement Program Actuarial Valuation, June 30, 2010.

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) (b-a)	Funded Ratio (a/b) (a/b)	Covered Payroll (c)	UAAL as a Percentage of Annual Covered Payroll ((b-a)/c)
6/30/2008		14,031	14,031	0.00%	499,274	2.81%
6/30/2008		14,031	14,031	0.00%	502,420	2.79%
6/30/2010		16,379	16,379	0.00%	487,323	3.36%
6/30/2010		16,379	16,379	0.00%	481,701	3.40%

Source: Kern County Retiree Health Stipend Actuarial Valuation, June 30, 2010.

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) (b-a)	Funded Ratio (a/b) (a/b)	Covered Payroll (d)	UAAL as a Percentage of Annual Covered Payroll (c/d)
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%
6/30/2009	2,780,215	4,205,200	1,424,985	66.11%	559,872	254.52%
6/30/2010	2,794,644	4,457,038	1,662,394	62.70%	559,380	297.19%
6/30/2011	2,839,747	4,672,348	1,832,601	60.78%	539,836	339.47%

Source: Kern County Employees' Retirement Association Actuarial Valuation, June 30, 2011.

COUNTY OF KERN
 ACTUARIAL ASSUMPTIONS AND METHODOLOGY
 OTHER POST-EMPLOYMENT BENEFITS
 FOR THE YEAR ENDING JUNE 30, 2012 (IN THOUSANDS)

Retiree Health Premium Supplement Program (RHPSP)

Retiree Health Stipend

Valuation Date:	June 30, 2010
Investment Return:	4% 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:	4.0%
Increase in Medical Plan Premiums (Trend):	6.5%
Actuarial Cost Method:	Entry Age Normal

Retiree Health Premium Supplement Program (RHPSP) ONLY

Monthly Premium Contributions for Future Retirees:

Managed Care Systems (POS)	\$	669.00
Managed Care Systems (EPO)		599.00
Health Net (HMO)		891.54
Kaiser (HMO)		793.28

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:

Coverage	Stipend
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, 2012 (IN THOUSANDS)**

Retiree Health Premium Supplement Program (RHPSP)*

Year Ended June 30,	Annual RHPSP Cost	Percentage of Cost Contributed	Net OPEB Obligation
2010	\$ 3,413	23%	31,294
2011	3,413	16%	51,452
2012	3,413	16%	72,902

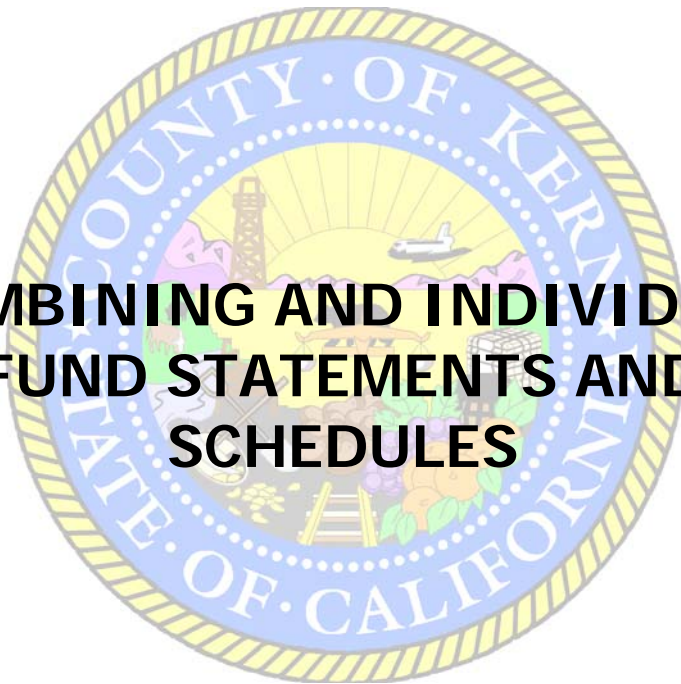
* Plan funded by the pay-as-you-go method

Retiree Health Stipend*

Year Ended June 30,	Annual RHS Cost	Percentage of Cost Contributed	Net OPEB Obligation
2010	1,454	100%	-
2011	1,573	100%	-
2012	1,383	100%	-

* 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, 2012 (IN THOUSANDS)

	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
ASSETS				
Assets:				
Pooled Cash and Investments	\$ 71,492	\$ 26,532	\$ 180	\$ 98,204
Revolving Fund Cash	12			12
Cash and Investments Deposited with Trustee			12,217	12,217
Interest Receivable	32	44		76
Taxes Receivable	573			573
Accrued Revenue	31,009	9,899		40,908
Due from Other Funds	258	5,282		5,540
Advances Receivable		6,389		6,389
Due from Other Agencies	1,018			1,018
Total Assets	<u>\$ 104,394</u>	<u>\$ 48,146</u>	<u>\$ 12,397</u>	<u>\$ 164,937</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 1,891	\$ 264		\$ 2,155
Salaries and Employee Benefits Payable	434			434
Due to Other Funds	16,297			16,297
Advances from Other Funds	85	27,500		27,585
Deferred Revenue	568			568
Total Liabilities	<u>19,275</u>	<u>27,764</u>		<u>47,039</u>
Fund Balances:				
Nonspendable	2,370	4,757		7,127
Restricted	64,510	4,741	12,397	81,648
Committed	17,000			17,000
Assigned	1,408	10,884		12,292
Unassigned	(169)			(169)
Total Fund Balances	<u>85,119</u>	<u>20,382</u>	<u>12,397</u>	<u>117,898</u>
Total Liabilities and Fund Balances	<u>\$ 104,394</u>	<u>\$ 48,146</u>	<u>\$ 12,397</u>	<u>\$ 164,937</u>

COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>TOTAL NON-MAJOR GOVERNMENTAL FUNDS</u>
REVENUES:				
Taxes	\$ 2,889	\$	\$	\$ 2,889
Licenses, Permits and Franchises	10,464			10,464
Fines, Forfeitures and Penalties	8,283			8,283
Revenues from Use of Money and Property	647	183	563	1,393
Aid from Other Governmental Agencies	195,970	13,100	7,462	216,532
Charges for Current Services	6,107			6,107
Other Revenues	5,427	235	36,717	42,379
Total Revenues	<u>229,787</u>	<u>13,518</u>	<u>44,742</u>	<u>288,047</u>
EXPENDITURES:				
Current:				
General Government	3		647	650
Public Protection	9,247			9,247
Public Ways and Facilities	2,606			2,606
Health and Sanitation	2,196			2,196
Public Assistance	31,480			31,480
Capital Outlay		23,794		23,794
Debt Service:				
Principal			24,055	24,055
Interest			20,278	20,278
Total Expenditures	<u>45,532</u>	<u>23,794</u>	<u>44,980</u>	<u>114,306</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>184,255</u>	<u>(10,276)</u>	<u>(238)</u>	<u>173,741</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	17,299	16,314		33,613
Transfers Out	<u>(178,745)</u>	<u>(5,911)</u>	<u>(4,255)</u>	<u>(188,911)</u>
Total Other Financing Sources (Uses)	<u>(161,446)</u>	<u>10,403</u>	<u>(4,255)</u>	<u>(155,298)</u>
Net Changes in Fund Balances	22,809	127	(4,493)	18,443
Fund Balances, July 1, 2011	62,228	20,255	17,049	99,532
Prior Period Adjustment	82		(159)	(77)
Fund Balances, June 30, 2012	<u>\$ 85,119</u>	<u>\$ 20,382</u>	<u>\$ 12,397</u>	<u>\$ 117,898</u>

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS

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

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

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

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

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

Animal Care – This fund holds funds collected from horse adoption proceeds.

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

Animal Control Feline Carcasses – This fund accounts for deposits of monies related to the sale of feline carcasses.

ARRA CAL-MMET Jag – This fund accounts for funds dedicated to the California Multi-jurisdictional Methamphetamine Enforcement Team Recovery Act Program.

ARRA CD-HPRP – This fund accounts for funds awarded by the U.S. Department of Housing and Urban Development under the American Recovery and Reinvestment Act (ARRA).

ARRA CD-NSP 3 Grant – This fund accounts for ARRA grant funds which are restricted for use in addressing the effects of abandoned and foreclosed properties in Kern County.

ARRA Energy Grant – This fund accounts for funds awarded to Kern County under the American Recovery and Reinvestment Act.

ARRA Justice Assistance – The fund accounts for funds awarded to Kern County under the American Recovery and Reinvestment Act.

ARRA Roads – This fund accounts for funds awarded to Roads under the American Recovery and Reinvestment Act.

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 AGT Research – This fund holds grant money received to be used for the support of specific field research activities conducted by the Farm & Home Advisors.

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.

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS (Continued)

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.

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

Community Correction Performance Incentive - This fund accounts for realignment tax revenue.

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 Local Revenue Fund – This fund accounts for realignment tax revenue.

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 (DA) Court Ordered Penalties – This fund accounts for court-ordered penalties occurring within the County and are for the exclusive use by the district attorney for the enforcement of consumer protection laws.

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

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

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

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

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

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

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

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

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

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS (Continued)

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

H1N1 Public Response – This fund accounts for grant funds utilized to respond to the H1N1 virus.

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

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.

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

Hospital Preparedness Program– This fund accounts for the advance of federal funds from the California Department of Public Health in order to purchase equipment and training in relation to hospital disaster preparedness.

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

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

KCIRT Fund– This fund accounts for donations to be used to benefit Mental Health clients.

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

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

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.

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

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

Oildale Revitalization – The fund accounts for donations received for Oildale Revitalization.

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

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS (Continued)

Parks-Tehachapi Mtn. 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 Forfeitures – 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 Health Miscellaneous – This fund accounts for various private donations.

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

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

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

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

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

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

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS (Continued)

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

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

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

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

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

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

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

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

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

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

Solid Waste LEA Grant – The fund accounts for funds received from the Local Enforcement Agency Grant to supplement costs incurred from the solid waste facilities permit and inspection program.

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.

Tehachapi Trans Impact Fee Non-Core – This fund accounts for fees collected to aid in the community's infill, sprawl and smart growth in the non-core area.

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

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

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

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS (Continued)

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

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

Other Special Revenue Funds – These funds account for revenues received for various activities and programs including: ARRA Aging & Adult, County-wide Crime Prevention, Graffiti Abatement, Juvenile Justice Facility, Sheriff Rural Crime, Sterilization, Asset Forfeiture 15% Probation, Health-State LUST Program, and Tehachapi Trans Impact Fee Core.



**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2012 (IN THOUSANDS)**

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	<u>TOTAL</u>	<u>ABATEMENT COST</u>	<u>AGING & ADULT SERVICES</u>	<u>ALCOHOL ABUSE</u>	<u>ALCOHOL PROGRAM</u>
ASSETS					
Pooled Cash and Investments	\$ 71,492	\$ 155	\$ 117	\$ 84	\$ 68
Revolving Fund Cash	12		2		
Interest Receivable	32				
Taxes Receivable	573				
Accrued Revenue	31,009		1,511		
Due from Other Funds	258		194		
Due from Other Agencies	1,018			10	13
Total Assets	<u>\$ 104,394</u>	<u>\$ 155</u>	<u>\$ 1,824</u>	<u>\$ 94</u>	<u>\$ 81</u>
LIABILITIES AND FUND BALANCES (DEFICITS)					
Liabilities:					
Accounts Payable	\$ 1,891	\$	\$ 136	\$	\$
Salaries and Employee Benefits Payable	434		270		
Due to Other Funds	16,297				
Advances from Other Funds	85				
Deferred Revenue	568		47		
Total Liabilities	<u>19,275</u>		<u>453</u>		
Fund Balances (Deficits):					
Nonspendable	2,370				
Restricted	64,510		1,331	94	81
Committed	17,000	155			
Assigned	1,408		40		
Unassigned	(169)				
Total Fund Balances (Deficits)	<u>85,119</u>	<u>155</u>	<u>1,371</u>	<u>94</u>	<u>81</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 104,394</u>	<u>\$ 155</u>	<u>\$ 1,824</u>	<u>\$ 94</u>	<u>\$ 81</u>

<u>ANIMAL CARE</u>	<u>ANIMAL CARE DONATIONS</u>	<u>ANIMAL CONTROL FELINE CARCASSES</u>	<u>ARRA CAL-MMET JAG</u>	<u>ARRA CD-HPRP</u>	<u>ARRA CD-NSP 3 GRANT</u>	
\$ 20	\$ 44	\$ 12	\$	\$	\$	
				89	116	
<u>\$ 20</u>	<u>\$ 44</u>	<u>\$ 12</u>	<u>\$</u>	<u>\$ 89</u>	<u>\$ 116</u>	
						<u>ASSETS</u>
						Pooled Cash and Investments
						Revolving Fund Cash
						Interest Receivable
						Taxes Receivable
						Accrued Revenue
						Due from Other Funds
						Due from Other Agencies
						Total Assets
						<u>LIABILITIES AND FUND BALANCES (DEFICITS)</u>
\$	\$	\$	\$	\$ 89	\$ 116	
						Liabilities:
						Accounts Payable
						Salaries and Employee Benefits Payable
						Due to Other Funds
						Advances from Other Funds
						Deferred Revenue
						Total Liabilities
						Fund Balances (Deficits):
						Nonspendable
						Restricted
						Committed
						Assigned
						Unassigned
20	44	12				
<u>20</u>	<u>44</u>	<u>12</u>	<u></u>	<u></u>	<u></u>	
<u>\$ 20</u>	<u>\$ 44</u>	<u>\$ 12</u>	<u>\$</u>	<u>\$ 89</u>	<u>\$ 116</u>	Total Liabilities and Fund Balances (Deficits)

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
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	<u>ARRA ENERGY GRANT</u>	<u>ARRA JUSTICE ASSISTANCE</u>	<u>ARRA ROADS</u>	<u>AUTOMATED CO. WARRANT SYSTEM</u>	<u>AUTOMATED FINGERPRINT</u>
<u>ASSETS</u>					
Pooled Cash and Investments	\$ 8	\$ 104	\$	\$ 33	\$ 1,488
Revolving Fund Cash					
Interest Receivable					
Taxes Receivable					
Accrued Revenue					
Due from Other Funds					
Due from Other Agencies				8	31
Total Assets	<u>\$ 8</u>	<u>\$ 104</u>	<u>\$</u>	<u>\$ 41</u>	<u>\$ 1,519</u>
<u>LIABILITIES AND FUND BALANCES (DEFICITS)</u>					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Due to Other Funds					
Advances from Other Funds					
Deferred Revenue					
Total Liabilities					
Fund Balances (Deficits):					
Nonspendable					
Restricted	8	104		41	1,519
Committed					
Assigned					
Unassigned					
Total Fund Balances (Deficits)	<u>8</u>	<u>104</u>		<u>41</u>	<u>1,519</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 8</u>	<u>\$ 104</u>	<u>\$</u>	<u>\$ 41</u>	<u>\$ 1,519</u>

<u>A-C FARM ADV AGT RESEARCH</u>	<u>BIO TERRORISM GRANT</u>	<u>BOARD OF TRADE ADVERTISING</u>	<u>BUILDING INSPECTION</u>	<u>CHILD RESTRAINT LOANER</u>	
\$	\$ 141	\$ 92	\$ 12,258	\$ 151	ASSETS
			6		Pooled Cash and Investments
			20		Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
					Due from Other Agencies
<u>\$</u>	<u>\$ 141</u>	<u>\$ 92</u>	<u>\$ 12,284</u>	<u>\$ 151</u>	Total Assets
					LIABILITIES AND FUND BALANCES (DEFICITS)
\$	\$	\$	\$ 7	\$	Liabilities:
			97		Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Other Funds
					Deferred Revenue
			104		Total Liabilities
					Fund Balances (Deficits):
	141		8	151	Nonspendable
			12,172		Restricted
		92			Committed
					Assigned
					Unassigned
<u>\$</u>	<u>\$ 141</u>	<u>\$ 92</u>	<u>\$ 12,180</u>	<u>\$ 151</u>	Total Fund Balances (Deficits)
<u>\$</u>	<u>\$ 141</u>	<u>\$ 92</u>	<u>\$ 12,284</u>	<u>\$ 151</u>	Total Liabilities and Fund Balances (Deficits)

**COUNTY OF KERN
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	<u>COMMUNITY CORRECTION PERFORMANCE INCENTIVE</u>	<u>COMMUNITY DEVELOPMENT</u>	<u>COUNTY LOCAL REVENUE FUND</u>	<u>COUNTY SERVICE AREAS</u>	<u>CRIMINAL JUSTICE FACILITY</u>
<u>ASSETS</u>					
Pooled Cash and Investments	\$ 15	\$ 550	\$ 1,439	\$ 9,158	\$ 2,021
Revolving Fund Cash					
Interest Receivable					
Taxes Receivable				573	
Accrued Revenue		447	18,144		
Due from Other Funds			64		
Due from Other Agencies					318
Total Assets	<u>\$ 15</u>	<u>\$ 997</u>	<u>\$ 19,647</u>	<u>\$ 9,731</u>	<u>\$ 2,339</u>
<u>LIABILITIES AND FUND BALANCES (DEFICITS)</u>					
Liabilities:					
Accounts Payable	\$	\$ 284	\$	\$ 189	\$
Salaries and Employee Benefits Payable					
Due to Other Funds		162	11,315		
Advances from Other Funds				85	
Deferred Revenue				521	
Total Liabilities		<u>446</u>	<u>11,315</u>	<u>795</u>	
Fund Balances (Deficits):					
Nonspendable					
Restricted	15	551	8,332	8,936	2,339
Committed					
Assigned					
Unassigned					
Total Fund Balances (Deficits)	<u>15</u>	<u>551</u>	<u>8,332</u>	<u>8,936</u>	<u>2,339</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 15</u>	<u>\$ 997</u>	<u>\$ 19,647</u>	<u>\$ 9,731</u>	<u>\$ 2,339</u>

<u>CRIMINALISTICS LABORATORIES</u>	<u>DA COURT ORDERED PENALTIES</u>	<u>DA/SHERIFF PROBATION DNA FUND</u>	<u>DA EQUIPMENT AUTOMATION</u>	<u>DA FEDERAL FORFEITURES</u>	
\$ 200	\$ 1,608	\$ 474	\$ 641	\$ 91	
		51			
<u>\$ 200</u>	<u>\$ 1,608</u>	<u>\$ 525</u>	<u>\$ 641</u>	<u>\$ 91</u>	
					<u>ASSETS</u>
					Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
					Due from Other Agencies
					Total Assets
					<u>LIABILITIES AND FUND BALANCES (DEFICITS)</u>
\$	\$	\$	\$	\$	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Other Funds
					Deferred Revenue
					Total Liabilities
					Fund Balances (Deficits):
					Nonspendable
					Restricted
					Committed
					Assigned
					Unassigned
200	1,608	525	641	91	Total Fund Balances (Deficits)
<u>200</u>	<u>1,608</u>	<u>525</u>	<u>641</u>	<u>91</u>	Total Liabilities and Fund Balances (Deficits)
<u>\$ 200</u>	<u>\$ 1,608</u>	<u>\$ 525</u>	<u>\$ 641</u>	<u>\$ 91</u>	

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
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	<u>DA LOCAL FORFEITURES</u>	<u>DHS WRAPAROUND SAVINGS</u>	<u>DIVCA LCL FRANCHISE FEE</u>	<u>DOMESTIC VIOLENCE</u>	<u>DRUG PROGRAM</u>
<u>ASSETS</u>					
Pooled Cash and Investments	\$ 547	\$ 2,786	\$ 714	\$ 32	\$ 334
Revolving Fund Cash					
Interest Receivable					
Taxes Receivable					
Accrued Revenue					
Due from Other Funds				7	
Due from Other Agencies					1
Total Assets	<u>\$ 547</u>	<u>\$ 2,786</u>	<u>\$ 714</u>	<u>\$ 39</u>	<u>\$ 335</u>
<u>LIABILITIES AND FUND BALANCES (DEFICITS)</u>					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Due to Other Funds					
Advances from Other Funds					
Deferred Revenue					
Total Liabilities					
Fund Balances (Deficits):					
Nonspendable		2,282			
Restricted	547	504	714	39	335
Committed					
Assigned					
Unassigned					
Total Fund Balances (Deficits)	<u>547</u>	<u>2,786</u>	<u>714</u>	<u>39</u>	<u>335</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 547</u>	<u>\$ 2,786</u>	<u>\$ 714</u>	<u>\$ 39</u>	<u>\$ 335</u>

<u>EMERGENCY MEDICAL PAYMENTS</u>	<u>EMS WEEK DONATIONS</u>	<u>H1N1 PUBLIC RESPONSE</u>	<u>HEALTH-MAA TCM</u>	<u>HEALTH NNFP</u>	
\$ 738	\$ 24	\$	\$ 69	\$ 2	
<u>176</u>					
<u>\$ 914</u>	<u>\$ 24</u>	<u>\$</u>	<u>\$ 69</u>	<u>\$ 2</u>	
					<u>ASSETS</u>
					Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
					Due from Other Agencies
					Total Assets
					<u>LIABILITIES AND FUND BALANCES (DEFICITS)</u>
\$ 33	\$	\$	\$	\$	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Other Funds
					Deferred Revenue
<u>33</u>					Total Liabilities
					Fund Balances (Deficits):
					Nonspendable
881	24		69	2	Restricted
					Committed
					Assigned
					Unassigned
<u>881</u>	<u>24</u>		<u>69</u>	<u>2</u>	Total Fund Balances (Deficits)
<u>\$ 914</u>	<u>\$ 24</u>	<u>\$</u>	<u>\$ 69</u>	<u>\$ 2</u>	Total Liabilities and Fund Balances (Deficits)

**COUNTY OF KERN
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
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	<u>HEALTH LOCAL OPTION</u>	<u>HIDTA-STATE ASSET FORFEITURES</u>	<u>HOSPITAL PREPAREDNESS PROGRAM</u>	<u>IHSS PUBLIC AUTHORITY</u>	<u>JUVENILE INMATE WELFARE</u>
<u>ASSETS</u>					
Pooled Cash and Investments	\$ 19	\$ 150	\$ 1	\$ 331	\$ 185
Revolving Fund Cash					
Interest Receivable					
Taxes Receivable					
Accrued Revenue			195	520	
Due from Other Funds					
Due from Other Agencies					
Total Assets	<u>\$ 19</u>	<u>\$ 150</u>	<u>\$ 196</u>	<u>\$ 851</u>	<u>\$ 185</u>
<u>LIABILITIES AND FUND BALANCES (DEFICITS)</u>					
Liabilities:					
Accounts Payable	\$	\$	\$	1,020	\$
Salaries and Employee Benefits Payable					
Due to Other Funds			195		
Advances from Other Funds					
Deferred Revenue					
Total Liabilities			<u>195</u>	<u>1,020</u>	
Fund Balances (Deficits):					
Nonspendable					
Restricted	19	150	1		185
Committed					
Assigned					
Unassigned				(169)	
Total Fund Balances (Deficits)	<u>19</u>	<u>150</u>	<u>1</u>	<u>(169)</u>	<u>185</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 19</u>	<u>\$ 150</u>	<u>\$ 196</u>	<u>\$ 851</u>	<u>\$ 185</u>

<u>KCIRT FUND</u>	<u>KERN COUNTY CHILDREN'S FUND</u>	<u>KNET ASSET FORFEITURES</u>	<u>LIBRARY BOOKS</u>	<u>LITTER CLEANUP</u>	
\$ 1	\$ 547	\$ 137	\$ 694	\$ 2	
					ASSETS
					Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
				1	Due from Other Agencies
\$ 1	\$ 547	\$ 137	\$ 694	\$ 3	Total Assets
					LIABILITIES AND FUND BALANCES (DEFICITS)
\$	\$	\$	\$	\$	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Other Funds
					Deferred Revenue
					Total Liabilities
					Fund Balances (Deficits):
	88				Nonspendable
1	459	137	687	3	Restricted
			7		Committed
					Assigned
					Unassigned
1	547	137	694	3	Total Fund Balances (Deficits)
\$ 1	\$ 547	\$ 137	\$ 694	\$ 3	Total Liabilities and Fund Balances (Deficits)

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
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	<u>LOCAL PUBLIC SAFETY</u>	<u>MICROGRAPHICS</u>	<u>NSP GRANT</u>	<u>OFF HWY MOTOR VEH LICENSE</u>	<u>OILDALE REVITALIZATION</u>
<u>ASSETS</u>					
Pooled Cash and Investments	\$	\$ 125	\$	\$ 352	\$ 8
Revolving Fund Cash					
Interest Receivable					
Taxes Receivable					
Accrued Revenue	9,987				
Due from Other Funds					
Due from Other Agencies					
Total Assets	<u>\$ 9,987</u>	<u>\$ 125</u>	<u>\$</u>	<u>\$ 352</u>	<u>\$ 8</u>
<u>LIABILITIES AND FUND BALANCES (DEFICITS)</u>					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Due to Other Funds	3,792				
Advances from Other Funds					
Deferred Revenue					
Total Liabilities	<u>3,792</u>				
Fund Balances (Deficits):					
Nonspendable					
Restricted	6,195	125		352	8
Committed					
Assigned					
Unassigned					
Total Fund Balances (Deficits)	<u>6,195</u>	<u>125</u>	<u></u>	<u>352</u>	<u>8</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 9,987</u>	<u>\$ 125</u>	<u>\$</u>	<u>\$ 352</u>	<u>\$ 8</u>

<u>PARCEL MAP IN-LIEU FEES</u>	<u>PARKS-TEHACHAPI MTN FOREST</u>	<u>PLANNED LOCAL DRAINAGE</u>	<u>PLANNED SEWER</u>	<u>PLANNING ADMIN SURCHARGE</u>	
\$ 501	\$ 84	\$ 1,093	\$ 3,612	\$ 918	
<u>501</u>	<u>84</u>	<u>1,093</u>	<u>3,612</u>	<u>918</u>	
					ASSETS
					Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
					Due from Other Agencies
					Total Assets
					LIABILITIES AND FUND BALANCES (DEFICITS)
\$	\$	\$	\$	\$	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Other Funds
					Deferred Revenue
					Total Liabilities
					Fund Balances (Deficits):
					Nonspendable
					Restricted
					Committed
					Assigned
					Unassigned
501	84	1,093	32	918	
<u>501</u>	<u>84</u>	<u>1,093</u>	<u>3,612</u>	<u>918</u>	Total Fund Balances (Deficits)
<u>501</u>	<u>84</u>	<u>1,093</u>	<u>3,612</u>	<u>918</u>	Total Liabilities and Fund Balances (Deficits)

**COUNTY OF KERN
 COMBINING BALANCE SHEET
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 JUNE 30, 2012 (IN THOUSANDS)**

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	<u>PROBATION ASSET FORFEITURES</u>	<u>PROBATION DJJ REALIGNMENT</u>	<u>PROBATION TRAINING</u>	<u>PUBLIC HEALTH MISC</u>	<u>PUBLIC IMPROVEMENT DISTRICTS</u>
<u>ASSETS</u>					
Pooled Cash and Investments	\$ 57	\$ 1,804	\$ 36	\$ 12	\$ 103
Revolving Fund Cash					
Interest Receivable					
Taxes Receivable					
Accrued Revenue					
Due from Other Funds					
Due from Other Agencies					
Total Assets	<u>\$ 57</u>	<u>\$ 1,804</u>	<u>\$ 36</u>	<u>\$ 12</u>	<u>\$ 103</u>
<u>LIABILITIES AND FUND BALANCES (DEFICITS)</u>					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Due to Other Funds		833			
Advances from Other Funds					
Deferred Revenue					
Total Liabilities		<u>833</u>			
Fund Balances (Deficits):					
Nonspendable					
Restricted	57	971	36	12	103
Committed					
Assigned					
Unassigned					
Total Fund Balances (Deficits)	<u>57</u>	<u>971</u>	<u>36</u>	<u>12</u>	<u>103</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 57</u>	<u>\$ 1,804</u>	<u>\$ 36</u>	<u>\$ 12</u>	<u>\$ 103</u>

<u>RANGE IMPROVEMENT</u>	<u>REAL ESTATE FRAUD</u>	<u>RECORDERS</u>	<u>RECORDER'S ELECTRONIC RECORDING</u>	<u>RECORDER MODERNIZATION</u>	
\$ 93	\$ 376	\$ 268	\$ 385	\$ 2,670	
		4			
				400	
<u>\$ 93</u>	<u>\$ 376</u>	<u>\$ 272</u>	<u>\$ 385</u>	<u>\$ 3,070</u>	Total Assets
<u>LIABILITIES AND FUND BALANCES (DEFICITS)</u>					
\$	\$	\$ 17	\$		Liabilities:
		67			Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Other Funds
					Deferred Revenue
		84			Total Liabilities
					Fund Balances (Deficits):
93	376	167	385	3,070	Nonspendable
		21			Restricted
					Committed
					Assigned
					Unassigned
<u>93</u>	<u>376</u>	<u>188</u>	<u>385</u>	<u>3,070</u>	Total Fund Balances (Deficits)
<u>\$ 93</u>	<u>\$ 376</u>	<u>\$ 272</u>	<u>\$ 385</u>	<u>\$ 3,070</u>	Total Liabilities and Fund Balances (Deficits)

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 COMBINING BALANCE SHEET
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	<u>RECORDER SSN TRUNCATION</u>	<u>REDEMPTION SYSTEMS</u>	<u>RMA HAZARDOUS WASTE</u>	<u>SHELTER CARE</u>	<u>SHERIFF CAL I.D.</u>
<u>ASSETS</u>					
Pooled Cash and Investments	\$ 262	\$ 2,826	\$ 836	\$ 207	\$ 2,776
Revolving Fund Cash					
Interest Receivable					
Taxes Receivable					
Accrued Revenue					
Due from Other Funds					
Due from Other Agencies					
Total Assets	<u>\$ 262</u>	<u>\$ 2,826</u>	<u>\$ 836</u>	<u>\$ 207</u>	<u>\$ 2,776</u>
<u>LIABILITIES AND FUND BALANCES (DEFICITS)</u>					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Due to Other Funds					
Advances from Other Funds					
Deferred Revenue					
Total Liabilities					
Fund Balances (Deficits):					
Nonspendable					
Restricted	262	2,826	836	207	2,776
Committed					
Assigned					
Unassigned					
Total Fund Balances (Deficits)	<u>262</u>	<u>2,826</u>	<u>836</u>	<u>207</u>	<u>2,776</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 262</u>	<u>\$ 2,826</u>	<u>\$ 836</u>	<u>\$ 207</u>	<u>\$ 2,776</u>

<u>SHERIFF CIVIL AUTOMATED</u>	<u>SHERIFF CIVIL SUBPOENA</u>	<u>SHERIFF CONTROLLED SUBSTANCE</u>	<u>SHERIFF DRUG ABUSE GANG DIVERSION</u>	<u>SHERIFF DRUG AWARENESS PROGRAM</u>	
\$ 810	\$ 23	\$ 1,064	\$ 261	\$ 926	
<hr/>					
<u>\$ 810</u>	<u>\$ 23</u>	<u>\$ 1,064</u>	<u>\$ 261</u>	<u>\$ 926</u>	ASSETS
					Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
					Due from Other Agencies
					Total Assets
LIABILITIES AND FUND BALANCES (DEFICITS)					
\$	\$	\$	\$	\$	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Other Funds
					Deferred Revenue
<hr/>					Total Liabilities
<hr/>					
					Fund Balances (Deficits):
					Nonspendable
					Restricted
					Committed
					Assigned
					Unassigned
<hr/>					
<u>810</u>	<u>23</u>	<u>1,064</u>	<u>261</u>	<u>846</u>	Total Fund Balances (Deficits)
<hr/>					
<u>\$ 810</u>	<u>\$ 23</u>	<u>\$ 1,064</u>	<u>\$ 261</u>	<u>\$ 926</u>	Total Liabilities and Fund Balances (Deficits)

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2012 (IN THOUSANDS)**

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	<u>SHERIFF FACILITY TRAINING</u>	<u>SHERIFF INMATE WELFARE</u>	<u>SHERIFF JUDGEMENT DEBTOR FEE</u>	<u>SHERIFF SIDEARM CONVERSION</u>	<u>SHERIFF STATE ASSET FORFEITURES</u>
<u>ASSETS</u>					
Pooled Cash and Investments	\$ 62	\$ 6,519	\$ 736	\$ 73	\$ 356
Revolving Fund Cash					
Interest Receivable		12			
Taxes Receivable					
Accrued Revenue					
Due from Other Funds					
Due from Other Agencies					
Total Assets	<u>\$ 62</u>	<u>\$ 6,531</u>	<u>\$ 736</u>	<u>\$ 73</u>	<u>\$ 356</u>
<u>LIABILITIES AND FUND BALANCES (DEFICITS)</u>					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Due to Other Funds					
Advances from Other Funds					
Deferred Revenue					
Total Liabilities					
Fund Balances (Deficits):					
Nonspendable					
Restricted	62	6,531	736		356
Committed					
Assigned				73	
Unassigned					
Total Fund Balances (Deficits)	<u>62</u>	<u>6,531</u>	<u>736</u>	<u>73</u>	<u>356</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 62</u>	<u>\$ 6,531</u>	<u>\$ 736</u>	<u>\$ 73</u>	<u>\$ 356</u>

<u>SHERIFF TRAINING FUND</u>	<u>SHERIFF'S VOLUNTEER SERVICE GROUP</u>	<u>SHERIFF WORK RELEASE</u>	<u>SOLID WASTE ENFORCEMENT</u>	<u>SOLID WASTE LEA GRANT</u>	
\$ 13	\$ 99	\$ 276	\$ 373	\$ 30	
<hr/>					
<u>\$ 13</u>	<u>\$ 99</u>	<u>\$ 276</u>	<u>\$ 373</u>	<u>\$ 30</u>	ASSETS
					Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
					Due from Other Agencies
					Total Assets
					LIABILITIES AND FUND BALANCES (DEFICITS)
					Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Other Funds
					Deferred Revenue
<hr/>					Total Liabilities
<hr/>					
					Fund Balances (Deficits):
					Nonspendable
					Restricted
					Committed
					Assigned
					Unassigned
13		276	373	30	
<hr/>					
<u>13</u>	<u>99</u>	<u>276</u>	<u>373</u>	<u>30</u>	Total Fund Balances (Deficits)
<u>\$ 13</u>	<u>\$ 99</u>	<u>\$ 276</u>	<u>\$ 373</u>	<u>\$ 30</u>	Total Liabilities and Fund Balances (Deficits)

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2012 (IN THOUSANDS)**

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	<u>STRONG MOTION INSTRUMENTATION</u>	<u>TEHACHAPI TRANS IMPACT FEE NON-CORE</u>	<u>TOBACCO EDUCATION CONTROL</u>	<u>VITAL HEALTH STATISTICS COUNTY CLERK</u>	<u>VITAL HEALTH STATISTICS</u>
<u>ASSETS</u>					
Pooled Cash and Investments	\$ 258	\$ 1,206	\$ 21	\$ 1	\$ 84
Revolving Fund Cash					
Interest Receivable					
Taxes Receivable					
Accrued Revenue					
Due from Other Funds					
Due from Other Agencies					
Total Assets	<u>\$ 258</u>	<u>\$ 1,206</u>	<u>\$ 21</u>	<u>\$ 1</u>	<u>\$ 84</u>
<u>LIABILITIES AND FUND BALANCES (DEFICITS)</u>					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Due to Other Funds					
Advances from Other Funds					
Deferred Revenue					
Total Liabilities					
Fund Balances (Deficits):					
Nonspendable					
Restricted	258	1,206	21	1	84
Committed					
Assigned					
Unassigned					
Total Fund Balances (Deficits)	<u>258</u>	<u>1,206</u>	<u>21</u>	<u>1</u>	<u>84</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 258</u>	<u>\$ 1,206</u>	<u>\$ 21</u>	<u>\$ 1</u>	<u>\$ 84</u>

<u>VITAL HEALTH STATISTICS RECORDER</u>	<u>WILDLIFE RESOURCES</u>	<u>OTHER SPECIAL REVENUE FUNDS</u>			
			<u>ASSETS</u>		
\$ 351	\$ 16	\$ 245	\$	Pooled Cash and Investments	
				Revolving Fund Cash	
				Interest Receivable	
				Taxes Receivable	
				Accrued Revenue	
				Due from Other Funds	
	2			Due from Other Agencies	
<u>\$ 351</u>	<u>\$ 18</u>	<u>\$ 245</u>	\$	Total Assets	
			<u>LIABILITIES AND FUND BALANCES (DEFICITS)</u>		
			Liabilities:		
\$	\$	\$	\$	Accounts Payable	
				Salaries and Employee Benefits Payable	
				Due to Other Funds	
				Advances from Other Funds	
				Deferred Revenue	
				Total Liabilities	
			Fund Balances (Deficits):		
				Nonspendable	
				Restricted	
				Committed	
				Assigned	
				Unassigned	
				Total Fund Balances (Deficits)	
<u>\$ 351</u>	<u>\$ 18</u>	<u>\$ 245</u>	\$	Total Liabilities and Fund Balances (Deficits)	

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, 2012 (IN THOUSANDS)

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	<u>TOTAL</u>	<u>ABATEMENT COST</u>	<u>AGING & ADULT SERVICES</u>	<u>ALCOHOL ABUSE</u>	<u>ALCOHOL PROGRAM</u>
REVENUES:					
Taxes	\$ 2,889	\$ 4	\$	\$	
Licenses, Permits and Franchises	10,464				
Fines, Forfeitures and Penalties	8,283			104	118
Revenues from Use of Money and Property	647		30		1
Aid from Other Governmental Agencies	195,970		7,151		
Charges for Current Services	6,107		1,034		
Other Revenues	5,427		243		
Total Revenues	<u>229,787</u>	<u>4</u>	<u>8,458</u>	<u>104</u>	<u>119</u>
EXPENDITURES:					
General Government	3				
Public Protection	9,247				
Public Ways and Facilities	2,606				
Health and Sanitation	2,196				
Public Assistance	31,480		11,059		
Total Expenditures	<u>45,532</u>		<u>11,059</u>		
Excess (Deficiency) of Revenues Over(Under) Expenditures	<u>184,255</u>	<u>4</u>	<u>(2,601)</u>	<u>104</u>	<u>119</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	17,299		2,874		
Transfers Out	(178,745)	(82)		(78)	(191)
Total Other Financing Sources (Uses)	<u>(161,446)</u>	<u>(82)</u>	<u>2,874</u>	<u>(78)</u>	<u>(191)</u>
Net Changes in Fund Balances (Deficits)	22,809	(78)	273	26	(72)
Fund Balances (Deficits), July 1, 2011	62,228	233	1,098	68	153
Prior Period Adjustment	82				
Fund Balances (Deficits), June 30, 2012	<u>\$ 85,119</u>	<u>\$ 155</u>	<u>\$ 1,371</u>	<u>\$ 94</u>	<u>\$ 81</u>

ANIMAL CARE	ANIMAL CARE DONATIONS	ANIMAL CONTROL FELINE CARCASSES	ARRA CAL-MMET JAG	ARRA CD-HPRP	ARRA CD-NSP 3 GRANT	
\$	\$	\$	\$	\$	\$	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
						Public Ways and Facilities
						Health and Sanitation
						Public Assistance
						Total Expenditures
						Excess (Deficiency) of Revenues Over(Under) Expenditures
						OTHER FINANCING SOURCES (USES):
						Transfers In
						Transfers Out
						Total Other Financing Sources (Uses)
						Net Changes in Fund Balances (Deficits)
						Fund Balances (Deficits), July 1, 2011
						Prior Period Adjustment
\$	\$	\$	\$	\$	\$	Fund Balances (Deficits), June 30, 2012

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, 2012 (IN THOUSANDS)

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	ARRA ENERGY GRANT	ARRA JUSTICE ASSISTANCE	ARRA ROADS	AUTOMATED CO. WARRANT SYSTEM	AUTOMATED FINGERPRINT
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties				73	333
Revenues from Use of Money and Property	7		1		12
Aid from Other Governmental Agencies	2,330		1,402		
Charges for Current Services					
Other Revenues					
Total Revenues	<u>2,337</u>		<u>1,403</u>	<u>73</u>	<u>345</u>
EXPENDITURES:					
General Government					
Public Protection					
Public Ways and Facilities					
Health and Sanitation					
Public Assistance					
Total Expenditures					
Excess (Deficiency) of Revenues Over(Under) Expenditures	<u>2,337</u>		<u>1,403</u>	<u>73</u>	<u>345</u>
OTHER FINANCING SOURCES (USES):					
Transfers In					
Transfers Out	(2,329)	(174)	(1,403)	(90)	(431)
Total Other Financing Sources (Uses)	<u>(2,329)</u>	<u>(174)</u>	<u>(1,403)</u>	<u>(90)</u>	<u>(431)</u>
Net Changes in Fund Balances (Deficits)	8	(174)		(17)	(86)
Fund Balances (Deficits), July 1, 2011		278		58	1,605
Prior Period Adjustment					
Fund Balances (Deficits), June 30, 2012	<u>\$ 8</u>	<u>\$ 104</u>	<u>\$</u>	<u>\$ 41</u>	<u>\$ 1,519</u>

A-C FARM ADV AGT RESEARCH	BIO TERRORISM GRANT	BOARD OF TRADE ADVERTISING	BUILDING INSPECTION	CHILD RESTRAINT LOANER	
\$	\$	\$	\$	\$	REVENUES:
			9,504		Taxes
					Licenses, Permits and Franchises
		1	27		Fines, Forfeitures and Penalties
	569				Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
		84	15	52	Charges for Current Services
					Other Revenues
	<u>569</u>	<u>85</u>	<u>9,546</u>	<u>52</u>	Total Revenues
					EXPENDITURES:
			4,577		General Government
					Public Protection
					Public Ways and Facilities
				6	Health and Sanitation
					Public Assistance
			<u>4,577</u>	<u>6</u>	Total Expenditures
	<u>569</u>	<u>85</u>	<u>4,969</u>	<u>46</u>	Excess (Deficiency) of Revenues Over(Under) Expenditures
			8		OTHER FINANCING SOURCES (USES):
	(685)	(43)		(5)	Transfers In
					Transfers Out
	<u>(685)</u>	<u>(43)</u>	<u>8</u>	<u>(5)</u>	Total Other Financing Sources (Uses)
	(116)	42	4,977	41	Net Changes in Fund Balances (Deficits)
	257	50	7,203	110	Fund Balances (Deficits), July 1, 2011
					Prior Period Adjustment
<u>\$</u>	<u>\$ 141</u>	<u>\$ 92</u>	<u>\$ 12,180</u>	<u>\$ 151</u>	Fund Balances (Deficits), June 30, 2012

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, 2012 (IN THOUSANDS)

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	COMMUNITY CORRECTION PERFORMANCE INCENTIVE	COMMUNITY DEVELOPMENT	COUNTY LOCAL REVENUE FUND	COUNTY SERVICE AREAS	CRIMINAL JUSTICE FACILITY
REVENUES:					
Taxes	\$	\$	\$	\$ 2,885	\$
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties				47	3,427
Revenues from Use of Money and Property	5			72	
Aid from Other Governmental Agencies	965	5,781	107,106	6	
Charges for Current Services					
Other Revenues		266		17	
Total Revenues	970	6,047	107,106	3,027	3,427
EXPENDITURES:					
General Government					
Public Protection			1,435	26	
Public Ways and Facilities				2,606	
Health and Sanitation				521	
Public Assistance		3,321			
Total Expenditures		3,321	1,435	3,153	
Excess (Deficiency) of Revenues Over(Under) Expenditures	970	2,726	105,671	(126)	3,427
OTHER FINANCING SOURCES (USES):					
Transfers In		2	1,473	157	
Transfers Out	(955)	(2,688)	(98,812)	(108)	(3,300)
Total Other Financing Sources (Uses)	(955)	(2,686)	(97,339)	49	(3,300)
Net Changes in Fund Balances (Deficits)	15	40	8,332	(77)	127
Fund Balances (Deficits), July 1, 2011		511		8,978	2,212
Prior Period Adjustment				35	
Fund Balances (Deficits), June 30, 2012	\$ 15	\$ 551	\$ 8,332	\$ 8,936	\$ 2,339

CRIMINALISTICS LABORATORIES	DA COURT ORDERED PENALTIES	DA/SHERIFF/ PROBATION DNA FUND	DA EQUIPMENT AUTOMATION	DA-FEDERAL FORFEITURES	
\$	\$	\$	\$	\$	REVENUES:
					Taxes
107	113	553		12	Licenses, Permits and Franchises
			4	1	Fines, Forfeitures and Penalties
					Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
<u>107</u>	<u>113</u>	<u>553</u>	<u>4</u>	<u>13</u>	Total Revenues
		51			EXPENDITURES:
					General Government
					Public Protection
					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
					Total Expenditures
<u>107</u>	<u>113</u>	<u>553</u>	<u>4</u>	<u>13</u>	Excess (Deficiency) of Revenues Over(Under) Expenditures
		(488)			OTHER FINANCING SOURCES (USES):
					Transfers In
					Transfers Out
		(488)			Total Other Financing Sources (Uses)
107	113	65	4	13	Net Changes in Fund Balances (Deficits)
93	1,495	460	637	78	Fund Balances (Deficits), July 1, 2011
					Prior Period Adjustment
<u>\$ 200</u>	<u>\$ 1,608</u>	<u>\$ 525</u>	<u>\$ 641</u>	<u>\$ 91</u>	Fund Balances (Deficits), June 30, 2012

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, 2012 (IN THOUSANDS)

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	DA LOCAL FORFEITURES	DHS WRAPAROUND SAVINGS	DIVCA LCL FRANCHISE FEE	DOMESTIC VIOLENCE	DRUG PROGRAM
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises			344	95	
Fines, Forfeitures and Penalties	48			58	27
Revenues from Use of Money and Property	5				3
Aid from Other Governmental Agencies					
Charges for Current Services					
Other Revenues		513			
Total Revenues	<u>53</u>	<u>513</u>	<u>344</u>	<u>153</u>	<u>30</u>
EXPENDITURES:					
General Government			3	7	1
Public Protection					
Public Ways and Facilities					
Health and Sanitation					
Public Assistance					
Total Expenditures			<u>3</u>		
Excess (Deficiency) of Revenues Over(Under) Expenditures	<u>53</u>	<u>513</u>	<u>341</u>	<u>153</u>	<u>30</u>
OTHER FINANCING SOURCES (USES):					
Transfers In		1,751			
Transfers Out		(544)		(200)	(22)
Total Other Financing Sources (Uses)		<u>1,207</u>		<u>(200)</u>	<u>(22)</u>
Net Changes in Fund Balances (Deficits)	53	1,720	341	(47)	8
Fund Balances (Deficits), July 1, 2011	494	1,066	373	86	327
Prior Period Adjustment					
Fund Balances (Deficits), June 30, 2012	<u>\$ 547</u>	<u>\$ 2,786</u>	<u>\$ 714</u>	<u>\$ 39</u>	<u>\$ 335</u>

EMERGENCY MEDICAL PAYMENTS	EMS WEEK DONATIONS	H1N1 PUBLIC RESPONSE	HEALTH-MAA TCM	HEALTH NNFP	
\$	\$	\$	\$	\$	REVENUES:
1,896					Taxes
7					Licenses, Permits and Franchises
			69	1	Fines, Forfeitures and Penalties
					Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
<u>1,903</u>			<u>69</u>	<u>1</u>	Total Revenues
176					EXPENDITURES:
					General Government
					Public Protection
1,669					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
<u>1,669</u>					Total Expenditures
<u>234</u>			<u>69</u>	<u>1</u>	Excess (Deficiency) of Revenues Over(Under) Expenditures
					OTHER FINANCING SOURCES (USES):
<u>(437)</u>		<u>(3)</u>	<u>(69)</u>	<u>(100)</u>	Transfers In
					Transfers Out
<u>(437)</u>		<u>(3)</u>	<u>(69)</u>	<u>(100)</u>	Total Other Financing Sources (Uses)
(203)		(3)		(99)	Net Changes in Fund Balances (Deficits)
1,084	24	3	69	101	Fund Balances (Deficits), July 1, 2011
					Prior Period Adjustment
<u>\$ 881</u>	<u>\$ 24</u>	<u>\$</u>	<u>\$ 69</u>	<u>\$ 2</u>	Fund Balances (Deficits), June 30, 2012

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, 2012 (IN THOUSANDS)

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	HEALTH LOCAL OPTION	HIDTA-STATE ASSET FORFEITURES	HOST PREPAREDNESS PROGRAM	IHSS PUBLIC AUTHORITY	JUVENILE INMATE WELFARE
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties			293		
Revenues from Use of Money and Property		1		2	18
Aid from Other Governmental Agencies				2,040	
Charges for Current Services					
Other Revenues					
Total Revenues		<u>1</u>	<u>293</u>	<u>2,042</u>	<u>18</u>
EXPENDITURES:					
General Government					
Public Protection					
Public Ways and Facilities					
Health and Sanitation					
Public Assistance				9,875	
Total Expenditures				<u>9,875</u>	
Excess (Deficiency) of Revenues Over(Under) Expenditures		<u>1</u>	<u>293</u>	<u>(7,833)</u>	<u>18</u>
OTHER FINANCING SOURCES (USES):					
Transfers In				7,664	
Transfers Out	(11)		(292)		
Total Other Financing Sources (Uses)	<u>(11)</u>		<u>(292)</u>	<u>7,664</u>	
Net Changes in Fund Balances (Deficits)	(11)	1	1	(169)	18
Fund Balances (Deficits), July 1, 2011	30	149			167
Prior Period Adjustment					
Fund Balances (Deficits), June 30, 2012	<u>\$ 19</u>	<u>\$ 150</u>	<u>\$ 1</u>	<u>\$ (169)</u>	<u>\$ 185</u>

KCIRT FUND	KERN COUNTY CHILDREN'S FUND	KNET ASSET FORFEITURES	LIBRARY BOOKS	LITTER CLEANUP	
\$	\$	\$	\$	\$	REVENUES:
		15			Taxes
		1	4	4	Licenses, Permits and Franchises
	45				Fines, Forfeitures and Penalties
	158				Revenues from Use of Money and Property
			211		Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
	203	16	215	4	Total Revenues
				0	EXPENDITURES:
		12			General Government
					Public Protection
					Public Ways and Facilities
	201				Health and Sanitation
					Public Assistance
	201	12			Total Expenditures
	2	4	215	4	Excess (Deficiency) of Revenues Over(Under) Expenditures
			(172)	(4)	OTHER FINANCING SOURCES (USES):
					Transfers In
					Transfers Out
			(172)	(4)	Total Other Financing Sources (Uses)
	2	4	43		Net Changes in Fund Balances (Deficits)
1	545	133	651	3	Fund Balances (Deficits), July 1, 2011
					Prior Period Adjustment
\$ 1	\$ 547	\$ 137	\$ 694	\$ 3	Fund Balances (Deficits), June 30, 2012

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, 2012 (IN THOUSANDS)

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	LOCAL PUBLIC SAFETY	MICROGRAPHICS	NSP GRANT	OFF HWY MOTOR VEH LICENSE	OILDALE REVITALIZATION
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties					
Revenues from Use of Money and Property					
Aid from Other Governmental Agencies	60,420		4,043	144	
Charges for Current Services		162			
Other Revenues					8
Total Revenues	<u>60,420</u>	<u>162</u>	<u>4,043</u>	<u>144</u>	<u>8</u>
EXPENDITURES:					
General Government					
Public Protection					
Public Ways and Facilities					
Health and Sanitation					
Public Assistance			3,988		
Total Expenditures			<u>3,988</u>		
Excess (Deficiency) of Revenues Over(Under) Expenditures	<u>60,420</u>	<u>162</u>	<u>55</u>	<u>144</u>	<u>8</u>
OTHER FINANCING SOURCES (USES):					
Transfers In					
Transfers Out	(54,225)	(98)	(55)	(35)	
Total Other Financing Sources (Uses)	<u>(54,225)</u>	<u>(98)</u>	<u>(55)</u>	<u>(35)</u>	
Net Changes in Fund Balances (Deficits)	6,195	64		109	8
Fund Balances (Deficits), July 1, 2011		61		196	
Prior Period Adjustment				47	
Fund Balances (Deficits), June 30, 2012	<u>\$ 6,195</u>	<u>\$ 125</u>	<u>\$</u>	<u>\$ 352</u>	<u>\$ 8</u>

PARCEL MAP IN-LIEU FEES	PARKS-TEHACHAPI MTN FOREST	PLANNED LOCAL DRAINAGE	PLANNED SEWER	PLANNING ADMIN SURCHARGE	
\$	\$	\$	\$	\$	REVENUES:
	79	1			Taxes
12		8	321	4	Licenses, Permits and Franchises
3			98	427	Fines, Forfeitures and Penalties
					Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
<u>15</u>	<u>79</u>	<u>9</u>	<u>419</u>	<u>431</u>	Total Revenues
					EXPENDITURES:
					General Government
					Public Protection
					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
					Total Expenditures
<u>15</u>	<u>79</u>	<u>9</u>	<u>419</u>	<u>431</u>	Excess (Deficiency) of Revenues Over(Under) Expenditures
					OTHER FINANCING SOURCES (USES):
30					Transfers In
(282)				(249)	Transfers Out
<u>(252)</u>				<u>(249)</u>	Total Other Financing Sources (Uses)
(237)	79	9	419	182	Net Changes in Fund Balances (Deficits)
738	5	1,084	3,193	736	Fund Balances (Deficits), July 1, 2011
					Prior Period Adjustment
<u>\$ 501</u>	<u>\$ 84</u>	<u>\$ 1,093</u>	<u>\$ 3,612</u>	<u>\$ 918</u>	Fund Balances (Deficits), June 30, 2012

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, 2012 (IN THOUSANDS)

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	PROBATION ASSET FORFEITURES	PROBATION DJJ REALIGNMENT	PROBATION TRAINING	PUBLIC HEALTH MISC	PUBLIC IMPROVEMENT DISTRICTS
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties	4				
Revenues from Use of Money and Property		4			
Aid from Other Governmental Agencies			238	5	
Charges for Current Services				4	
Other Revenues					
Total Revenues	<u>4</u>	<u>4</u>	<u>238</u>	<u>9</u>	
EXPENDITURES:					
General Government					
Public Protection					
Public Ways and Facilities					
Health and Sanitation					
Public Assistance					
Total Expenditures					
Excess (Deficiency) of Revenues Over(Under) Expenditures	<u>4</u>	<u>4</u>	<u>238</u>	<u>9</u>	
OTHER FINANCING SOURCES (USES):					
Transfers In		2,630			
Transfers Out		<u>(2,670)</u>	<u>(223)</u>	<u>(71)</u>	
Total Other Financing Sources (Uses)		<u>(40)</u>	<u>(223)</u>	<u>(71)</u>	
Net Changes in Fund Balances (Deficits)	4	(36)	15	(62)	
Fund Balances (Deficits), July 1, 2011	53	1,007	21	74	103
Prior Period Adjustment					
Fund Balances (Deficits), June 30, 2012	<u>\$ 57</u>	<u>\$ 971</u>	<u>\$ 36</u>	<u>\$ 12</u>	<u>\$ 103</u>

<u>RANGE IMPROVEMENT</u>	<u>REAL ESTATE FRAUD</u>	<u>RECORDERS ELECTRONIC RECORDING</u>	<u>RECORDERS FEE</u>	<u>RECORDER MODERNIZATION</u>	
\$	\$	\$	\$	\$	REVENUES:
		4			Taxes
2	3	2	3		Licenses, Permits and Franchises
10		2,324			Fines, Forfeitures and Penalties
	179	2	162	594	Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
<u>12</u>	<u>182</u>	<u>2,332</u>	<u>165</u>	<u>594</u>	Total Revenues
					EXPENDITURES:
7	66	2,851	67	6	General Government
					Public Protection
					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
<u>7</u>	<u>66</u>	<u>2,851</u>	<u>67</u>	<u>6</u>	Total Expenditures
<u>5</u>	<u>116</u>	<u>(519)</u>	<u>98</u>	<u>588</u>	Excess (Deficiency) of Revenues Over(Under) Expenditures
		707			OTHER FINANCING SOURCES (USES):
	(171)		(48)	(260)	Transfers In
					Transfers Out
	(171)	707	(48)	(260)	Total Other Financing Sources (Uses)
5	(55)	188	50	328	Net Changes in Fund Balances (Deficits)
88	431		335	2,742	Fund Balances (Deficits), July 1, 2011
					Prior Period Adjustment
<u>\$ 93</u>	<u>\$ 376</u>	<u>\$ 188</u>	<u>\$ 385</u>	<u>\$ 3,070</u>	Fund Balances (Deficits), June 30, 2012

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, 2012 (IN THOUSANDS)

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	RECORDER SSN TRUNCATION	REDEMPTION SYSTEMS	RMA-HAZARDOUS WASTE	SHELTER CARE	SHERIFF CAL-I.D.
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties		200	27		662
Revenues from Use of Money and Property					14
Aid from Other Governmental Agencies					
Charges for Current Services	163				
Other Revenues				18	
Total Revenues	<u>163</u>	<u>200</u>	<u>27</u>	<u>18</u>	<u>676</u>
EXPENDITURES:					
General Government					
Public Protection					
Public Ways and Facilities					
Health and Sanitation					
Public Assistance				4	
Total Expenditures				<u>4</u>	
Excess (Deficiency) of Revenues Over(Under) Expenditures	<u>163</u>	<u>200</u>	<u>27</u>	<u>14</u>	<u>676</u>
OTHER FINANCING SOURCES (USES):					
Transfers In					
Transfers Out	(35)	(522)	(15)		(596)
Total Other Financing Sources (Uses)	<u>(35)</u>	<u>(522)</u>	<u>(15)</u>		<u>(596)</u>
Net Changes in Fund Balances (Deficits)	128	(322)	12	14	80
Fund Balances (Deficits), July 1, 2011	134	3,148	824	193	2,696
Prior Period Adjustment					
Fund Balances (Deficits), June 30, 2012	<u>\$ 262</u>	<u>\$ 2,826</u>	<u>\$ 836</u>	<u>\$ 207</u>	<u>\$ 2,776</u>

SHERIFF CIVIL AUTOMATED	SHERIFF CIVIL SUBPOENA	SHERIFF CONTROLLED SUBSTANCE	SHERIFF DRUG ABUSE GANG DIVERSION	SHERIFF DRUG AWARENESS PROGRAM	
\$	\$	\$	\$	\$	REVENUES:
		22		108	Taxes
4			2	5	Licenses, Permits and Franchises
184					Fines, Forfeitures and Penalties
	7				Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
<u>188</u>	<u>7</u>	<u>22</u>	<u>2</u>	<u>113</u>	Total Revenues
					EXPENDITURES:
					General Government
					Public Protection
					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
					Total Expenditures
<u>188</u>	<u>7</u>	<u>22</u>	<u>2</u>	<u>113</u>	Excess (Deficiency) of Revenues Over(Under) Expenditures
			3		OTHER FINANCING SOURCES (USES):
(35)		(35)	(40)	(14)	Transfers In
					Transfers Out
<u>(35)</u>		<u>(35)</u>	<u>(37)</u>	<u>(14)</u>	Total Other Financing Sources (Uses)
153	7	(13)	(35)	99	Net Changes in Fund Balances (Deficits)
657	16	1,077	296	827	Fund Balances (Deficits), July 1, 2011
					Prior Period Adjustment
<u>\$ 810</u>	<u>\$ 23</u>	<u>\$ 1,064</u>	<u>\$ 261</u>	<u>\$ 926</u>	Fund Balances (Deficits), June 30, 2012

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, 2012 (IN THOUSANDS)

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	SHERIFF FACILITY TRAINING	SHERIFF INMATE WELFARE	SHERIFF JUDGEMENT DEBTOR FEE	SHERIFF SIDEARM CONVERSION	SHERIFF STATE ASSET FORFEITURES
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties					18
Revenues from Use of Money and Property		45			
Aid from Other Governmental Agencies					
Charges for Current Services	218		184		
Other Revenues		3,327		6	
Total Revenues	<u>218</u>	<u>3,372</u>	<u>184</u>	<u>6</u>	<u>18</u>
EXPENDITURES:					
General Government					
Public Protection					
Public Ways and Facilities					
Health and Sanitation					
Public Assistance					
Total Expenditures					
Excess (Deficiency) of Revenues Over(Under) Expenditures	<u>218</u>	<u>3,372</u>	<u>184</u>	<u>6</u>	<u>18</u>
OTHER FINANCING SOURCES (USES):					
Transfers In					
Transfers Out	(215)	(3,317)	(100)		(3)
Total Other Financing Sources (Uses)	<u>(215)</u>	<u>(3,317)</u>	<u>(100)</u>		<u>(3)</u>
Net Changes in Fund Balances (Deficits)	3	55	84	6	15
Fund Balances (Deficits), July 1, 2011	59	6,476	652	67	341
Prior Period Adjustment					
Fund Balances (Deficits), June 30, 2012	<u>\$ 62</u>	<u>\$ 6,531</u>	<u>\$ 736</u>	<u>\$ 73</u>	<u>\$ 356</u>

SHERIFF TRAINING FUND	SHERIFF'S VOLUNTEER SERVICE GROUP	SHERIFF WORK RELEASE	SOLID WASTE ENFORCEMENT	SOLID WASTE LEA GRANT	
\$	\$	\$	\$	\$	REVENUES:
			4		Taxes
				144	Licenses, Permits and Franchises
			15		Fines, Forfeitures and Penalties
				30	Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
<u>184</u>	<u>8</u>	<u>497</u>	<u>159</u>	<u>30</u>	Total Revenues
<u>184</u>	<u>8</u>	<u>501</u>	<u>159</u>	<u>30</u>	
					EXPENDITURES:
					General Government
					Public Protection
					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
					Total Expenditures
<u>184</u>	<u>8</u>	<u>501</u>	<u>159</u>	<u>30</u>	Excess (Deficiency) of Revenues Over(Under) Expenditures
					OTHER FINANCING SOURCES (USES):
					Transfers In
					Transfers Out
<u>(190)</u>	<u>(5)</u>	<u>(650)</u>	<u>(207)</u>	<u>(30)</u>	Total Other Financing Sources (Uses)
<u>(190)</u>	<u>(5)</u>	<u>(650)</u>	<u>(207)</u>	<u>(30)</u>	
(6)	3	(149)	(48)		Net Changes in Fund Balances (Deficits)
19	96	425	421	30	Fund Balances (Deficits), July 1, 2011
					Prior Period Adjustment
<u>\$ 13</u>	<u>\$ 99</u>	<u>\$ 276</u>	<u>\$ 373</u>	<u>\$ 30</u>	Fund Balances (Deficits), June 30, 2012

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, 2012 (IN THOUSANDS)

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	STRONG MOTION INSTRUMENTATION	TEHACHAPI TRANSP IMPACT FEE NON-CORE	TOBACCO EDUCATION CONTROL	VITAL HEALTH STATISTICS COUNTY CLERK	VITAL HEALTH STATISTICS
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises	352	46			
Fines, Forfeitures and Penalties					
Revenues from Use of Money and Property		8	1		
Aid from Other Governmental Agencies			194		
Charges for Current Services				1	53
Other Revenues					
Total Revenues	<u>352</u>	<u>54</u>	<u>195</u>	<u>1</u>	<u>53</u>
EXPENDITURES:					
General Government					
Public Protection	192				
Public Ways and Facilities					
Health and Sanitation					
Public Assistance					
Total Expenditures	<u>192</u>				
Excess (Deficiency) of Revenues Over(Under) Expenditures	<u>160</u>	<u>54</u>	<u>195</u>	<u>1</u>	<u>53</u>
OTHER FINANCING SOURCES (USES):					
Transfers In					
Transfers Out			(178)	(1)	(46)
Total Other Financing Sources (Uses)			<u>(178)</u>	<u>(1)</u>	<u>(46)</u>
Net Changes in Fund Balances (Deficits)	160	54	17		7
Fund Balances (Deficits), July 1, 2011	98	1,152	4	1	77
Prior Period Adjustment					
Fund Balances (Deficits), June 30, 2012	<u>\$ 258</u>	<u>\$ 1,206</u>	<u>\$ 21</u>	<u>\$ 1</u>	<u>\$ 84</u>

VITAL HEALTH STATISTICS RECORDER	WILDLIFE RESOURCES	OTHER SPECIAL REVENUE	
\$	\$	\$	REVENUES:
		39	Taxes
	11	3	Licenses, Permits and Franchises
			Fines, Forfeitures and Penalties
			Revenues from Use of Money and Property
79		13	Aid from Other Governmental Agencies
			Charges for Current Services
			Other Revenues
<u>79</u>	<u>11</u>	<u>55</u>	Total Revenues
			EXPENDITURES:
	8		General Government
			Public Protection
			Public Ways and Facilities
			Health and Sanitation
			Public Assistance
	<u>8</u>		Total Expenditures
<u>79</u>	<u>3</u>	<u>55</u>	Excess (Deficiency) of Revenues Over(Under) Expenditures
			OTHER FINANCING SOURCES (USES):
			Transfers In
(63)		(17)	Transfers Out
<u>(63)</u>		<u>(17)</u>	Total Other Financing Sources (Uses)
16	3	38	Net Changes in Fund Balances (Deficits)
335	15	207	Fund Balances (Deficits), July 1, 2011
			Prior Period Adjustment
<u>\$ 351</u>	<u>\$ 18</u>	<u>\$ 245</u>	Fund Balances (Deficits), June 30, 2012

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	ABATEMENT COST				AGING AND ADULT SERVICES			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	4	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property					44	44	30	(14)
Aid from Other Governmental Agencies					8,643	8,092	7,151	(941)
Charges for Current Services					1,020	1,020	1,034	14
Other Revenues					260	260	243	(17)
Total Revenues			4	4	9,967	9,416	8,458	(958)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits					8,400	8,862	7,431	1,431
Services & Supplies					2,892	3,039	2,857	182
Other Charges					699	838	771	67
Appropriation for Contingencies					776	648		648
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures					12,767	13,387	11,059	2,328
Excess (Deficiency) of Revenues Over (Under) Expenditures			4	4	(2,800)	(3,971)	(2,601)	1,370
OTHER FINANCING SOURCES (USES):								
Transfers In					1,715	2,875	2,874	(1)
Transfers Out	(200)	(200)	(82)	118				
Total Other Financing Sources (Uses)	(200)	(200)	(82)	118	1,715	2,875	2,874	(1)
Net Changes in Fund Balances (Deficits)	(200)	(200)	(78)	122	(1,085)	(1,096)	273	1,369
Fund Balances, July 1, 2011	233	233	233		1,098	1,098	1,098	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 33	\$ 33	\$ 155	\$ 122	\$ 13	\$ 2	\$ 1,371	\$ 1,369

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	\$ 4	\$ 8,458
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule		\$ 11,059
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Differences - Budget to GAAP

Encumbrances for supplies and services ordered but not received within the recognition period		
Encumbrances for other charges 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		\$ 11,059
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**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	ALCOHOL ABUSE				ALCOHOL PROGRAM			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties	78	78	104	26	100	100	118	18
Revenues from Use of Money and Property					5	5	1	(4)
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	78	78	104	26	105	105	119	14
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	78	78	104	26	105	105	119	14
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(78)	(78)	(78)		(192)	(192)	(191)	
Total Other Financing Sources (Uses)	(78)	(78)	(78)		(192)	(192)	(191)	1
Net Changes in Fund Balances (Deficits)			26	26	(87)	(87)	(72)	15
Fund Balances, July 1, 2011	68	68	68		153	153	153	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 68	\$ 68	\$ 94	\$ 26	\$ 66	\$ 66	\$ 81	\$ 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

\$ 104

\$ 119

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	ANIMAL CARE				ANIMAL CARE DONATIONS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$		\$	\$	\$		\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	1	1	1				1	1
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	1	1	1		11	11	21	10
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	1	1	1		11	11	22	11
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(62)	(62)	(42)	20	(11)	(50)	(16)	34
Total Other Financing Sources (Uses)	(62)	(62)	(42)	20	(11)	(50)	(16)	34
Net Changes in Fund Balances (Deficits)	(61)	(61)	(41)	20		(39)	6	45
Fund Balances, July 1, 2011	61	61	61		38	38	38	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$	\$	\$ 20	\$ 20	\$ 38	\$ (1)	\$ 44	\$ 45

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				\$ 1			\$ 22	
Expenditures								
Actual amount budgetary basis from the budgetary comparison schedule								
Differences - Budget to GAAP								
Encumbrances for supplies and services ordered but not received within the recognition period								
Encumbrances for other charges 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								

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	ANIMAL CONTROL FELINE CARCASSES				ARRA CAL-MMET JAG			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies					120	145	138	(7)
Charges for Current Services								
Other Revenues								
Total Revenues					120	145	138	(7)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures					120	145	138	(7)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out		(35)	(24)	11	(120)	(145)	(138)	7
Total Other Financing Sources (Uses)		(35)	(24)	11	(120)	(145)	(138)	7
Net Changes in Fund Balances (Deficits)		(35)	(24)	11				
Fund Balances, July 1, 2011		36	36					
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$	\$ 1	\$ 12	\$ 11	\$	\$	\$	\$

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

\$ _____

\$ 138

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	ARRA CD-HRP				ARRA CD-NSP 3 GRANT			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies	1,243	1,243	1,029	(214)	5,170	5,170	2,111	(3,059)
Charges for Current Services								
Other Revenues								
Total Revenues	1,243	1,243	1,029	(214)	5,170	5,170	2,111	(3,059)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies	1,217	1,187	994	193	4,940	4,940	2,038	2,902
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures	1,217	1,187	994	(193)	4,940	4,940	2,038	2,902
Excess (Deficiency) of Revenues Over (Under) Expenditures	26	56	35	(21)	230	230	73	(157)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(9)	(39)	(35)	4	(230)	(230)	(73)	157
Total Other Financing Sources (Uses)	(9)	(39)	(35)	4	(230)	(230)	(73)	157
Net Changes in Fund Balances (Deficits)	17	17		(17)				
Fund Balances, July 1, 2011								
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 17	\$ 17	\$	\$ (17)	\$	\$	\$	\$

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	\$	1,029	\$	2,111
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule	\$	994	\$	2,038
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Differences - Budget to GAAP

Encumbrances for supplies and services ordered but not received within the recognition period				
Encumbrances for other charges 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	\$	994	\$	2,038
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**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	ARRA ENERGY GRANT				ARRA JUSTICE ASSISTANCE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property			7	7				
Aid from Other Governmental Agencies	2,313	2,313	2,330	17				
Charges for Current Services								
Other Revenues								
Total Revenues	2,313	2,313	2,337	24				
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,313	2,313	2,337	24				
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(2,330)	(2,330)	(2,329)	1	(174)	(174)	(174)	
Total Other Financing Sources (Uses)	(2,330)	(2,330)	(2,329)	1	(174)	(174)	(174)	
Net Changes in Fund Balances (Deficits)	(17)	(17)	8	25	(174)	(174)	(174)	
Fund Balances, July 1, 2011					278	278	278	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ (17)	\$ (17)	\$ 8	\$ 25	\$ 104	\$ 104	\$ 104	\$

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

\$ 2,337

\$

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	ARRA ROADS				AUTOMATED CO. WARRANT SYSTEM			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties					91	91	73	(18)
Revenues from Use of Money and Property			1	1				
Aid from Other Governmental Agencies	2,137	2,137	1,402	(735)				
Charges for Current Services								
Other Revenues								
Total Revenues	<u>2,137</u>	<u>2,137</u>	<u>1,403</u>	<u>(734)</u>	<u>91</u>	<u>91</u>	<u>73</u>	<u>(18)</u>
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,137</u>	<u>2,137</u>	<u>1,403</u>	<u>(734)</u>	<u>91</u>	<u>91</u>	<u>73</u>	<u>(18)</u>
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	<u>(2,137)</u>	<u>(2,137)</u>	<u>(1,403)</u>	<u>734</u>	<u>(90)</u>	<u>(90)</u>	<u>(90)</u>	
Total Other Financing Sources (Uses)	<u>(2,137)</u>	<u>(2,137)</u>	<u>(1,403)</u>	<u>734</u>	<u>(90)</u>	<u>(90)</u>	<u>(90)</u>	
Net Changes in Fund Balances (Deficits)					1	1	(17)	(18)
Fund Balances, July 1, 2011					58	58	58	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 59</u>	<u>\$ 59</u>	<u>\$ 41</u>	<u>\$ (18)</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

\$ 1,403

\$ 73

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	AUTOMATED FINGERPRINT				A-C FARM ADV AGT RESEARCH			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties	300	300	333	33				
Revenues from Use of Money and Property	30	30	12	(18)				
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	330	330	345	15				
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	330	330	345	15				
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(574)	(574)	(431)	143				
Total Other Financing Sources (Uses)	(574)	(574)	(431)	143				
Net Changes in Fund Balances (Deficits)	(244)	(244)	(86)	158				
Fund Balances, July 1, 2011	1,605	1,605	1,605					
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 1,361	\$ 1,361	\$ 1,519	\$ 158	\$	\$	\$	\$

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

\$ 345

\$

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	BIO TERRORISM GRANT				BOARD OF TRADE ADVERTISING			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property					1	1	1	
Aid from Other Governmental Agencies	686	686	569	(117)				
Charges for Current Services								
Other Revenues								
Total Revenues	686	686	569	(117)	53	54	84	31
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	686	686	569	(117)	54	54	85	31
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(686)	(686)	(685)		(54)	(97)	(43)	54
Total Other Financing Sources (Uses)	(686)	(686)	(685)	1	(54)	(97)	(43)	54
Net Changes in Fund Balances (Deficits)			(116)	(116)		(43)	42	85
Fund Balances, July 1, 2011	257	257	257		50	50	50	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 257	\$ 257	\$ 141	\$ (116)	\$ 50	\$ 7	\$ 92	\$ 85

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

\$ 569

\$ 85

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	BUILDING INSPECTION				CHILD RESTRAINT LOANER			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$ 3,008	\$ 3,004	\$ 9,504	\$ 6,500	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	60	60	27	(33)				
Aid from Other Governmental Agencies								
Charges for Current Services					63	63	52	(11)
Other Revenues	1	3	15	12				
Total Revenues	3,069	3,067	9,546	6,479	63	63	52	(11)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits	3,071	3,051	2,710	341				
Services & Supplies	541	581	555	26				
Other Charges	1,146	1,319	1,319					
Capital Assets		7	6	1				
Appropriation for Contingencies	550	350		350				
Health and Sanitation								
Services & Supplies							6	6
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures	5,308	5,308	4,590	718			6	6
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,239)	(2,241)	4,956	7,197	63	63	46	(17)
OTHER FINANCING SOURCES (USES):								
Transfers In			8	8				
Transfers Out						(5)	(5)	
Total Other Financing Sources (Uses)			8	8		(5)	(5)	
Net Changes in Fund Balances (Deficits)	(2,239)	(2,241)	4,964	7,205	63	58	41	(17)
Fund Balances, July 1, 2011	7,203	7,203	7,203		110	110	110	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 4,964	\$ 4,962	\$ 12,167	\$ 7,205	\$ 173	\$ 168	\$ 151	\$ (17)

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	\$ 9,546	\$ 52
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule	\$ 4,590	\$ 6
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Differences - Budget to GAAP

Encumbrances for supplies and services ordered but not received within the recognition period	(13)	
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Encumbrances for other charges ordered but not received within the recognition period		
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Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 4,577	\$ 6
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**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	COMMUNITY CORRECTION PERFORMANCE INCENTIVE				COMMUNITY DEVELOPMENT			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property		2	5	3				
Aid from Other Governmental Agencies		964	965	1	15,658	15,788	5,781	(10,007)
Charges for Current Services								
Other Revenues					510	510	266	(244)
Total Revenues		966	970	4	16,168	16,298	6,047	(10,251)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits					12,036	11,503	3,321	8,182
Services & Supplies								
Other Charges								
Appropriation for Contingencies					2,235	2,052		2,052
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures					14,271	13,555	3,321	10,234
Excess (Deficiency) of Revenues Over (Under) Expenditures		966	970	4	1,897	2,743	2,726	(17)
OTHER FINANCING SOURCES (USES):								
Transfers In					12	12	2	(10)
Transfers Out		(966)	(955)	11	(2,337)	(3,183)	(2,688)	495
Total Other Financing Sources (Uses)		(966)	(955)	11	(2,325)	(3,171)	(2,686)	485
Net Changes in Fund Balances (Deficits)			15	15	(428)	(428)	40	468
Fund Balances, July 1, 2011					511	511	511	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$	\$	\$ 15	\$ 15	\$ 83	\$ 83	\$ 551	\$ 468

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>970</u>	\$	<u>6,047</u>
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$	3,321
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Differences - Budget to GAAP

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

Encumbrances for other charges 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

\$	<u>3,321</u>
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**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	COUNTY LOCAL REVENUE FUND				COUNTY SERVICE AREAS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$				\$ 2,797	\$ 2,808	\$ 2,885	\$ 77
Licenses, Permits and Franchises							47	47
Fines, Forfeitures and Penalties					293	295	72	(223)
Revenues from Use of Money and Property		101,508	107,106	5,598	6	6	6	
Aid from Other Governmental Agencies						103	17	(86)
Charges for Current Services								
Other Revenues								
Total Revenues		101,508	107,106	5,598		3,212	3,027	(185)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies						49	17	32
Capital Assets						88	10	78
Public Protection						149		149
Salaries & Benefits		1,550	1,435	115				
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies						28		28
Health and Sanitation								
Services & Supplies						918		918
Other Charges						382		382
Capital Assets							351	(351)
Appropriation for Contingencies						116	171	(55)
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies						2,488		2,488
Other Charges						723		723
Capital Assets							1,970	(1,970)
Appropriation for Contingencies						255	642	(387)
Total Expenditures		1,550	1,435	(115)		5,196	3,161	2,035
Excess (Deficiency) of Revenues Over (Under) Expenditures		99,958	105,671	5,713		(1,984)	(134)	1,850
OTHER FINANCING SOURCES (USES):								
Transfers In			1,473	1,473			1,473	1,473
Transfers Out		(99,958)	(98,812)	1,146		(150)	(108)	42
Total Other Financing Sources (Uses)		(99,958)	(97,339)	2,619		(150)	1,365	1,515
Net Changes in Fund Balances (Deficits)			8,332	8,332		(2,134)	1,231	3,365
Fund Balances, July 1, 2011					8,978	8,978	8,978	
Prior Period Adjustment							35	
Fund Balances (Deficits), June 30, 2012	\$	\$	\$ 8,332	\$ 8,332	\$ 8,978	\$ 6,844	\$ 10,244	\$ 3,365

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	\$	107,106	\$	3,027
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule	\$	1,435	\$	3,161
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Differences - Budget to GAAP

Encumbrances for supplies and services ordered but not received within the recognition period				(8)
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Encumbrances for other charges ordered but not received within the recognition period				
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Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$	1,435	\$	3,153
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**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	CRIMINAL JUSTICE FACILITY				CRIMINALISTICS LABORATORIES			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties	4,214	4,214	3,427	(787)	130	130	107	(23)
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	4,214	4,214	3,427	(787)	130	130	107	(23)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,214	4,214	3,427	(787)	130	130	107	(23)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(3,300)	(3,300)	(3,300)		(130)	(130)		130
Total Other Financing Sources (Uses)	(3,300)	(3,300)	(3,300)		(130)	(130)		130
Net Changes in Fund Balances (Deficits)	914	914	127	(787)			107	107
Fund Balances, July 1, 2011	2,212	2,212	2,212		93	93	93	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 3,126	\$ 3,126	\$ 2,339	\$ (787)	\$ 93	\$ 93	\$ 200	\$ 107

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

\$ 3,427

\$ 107

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	DA COURT ORDERED PENALTIES				DA/SHERIFF/PROBATION DNA FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties	50	50	113	63	678	678	553	(125)
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	50	50	113	63	678	678	553	(125)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	50	50	113	63	678	678	553	(125)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(260)	(260)		260	(661)	(661)	(488)	173
Total Other Financing Sources (Uses)	(260)	(260)		260	(661)	(661)	(488)	173
Net Changes in Fund Balances (Deficits)	(210)	(210)	113	323	17	17	65	48
Fund Balances, July 1, 2011	1,495	1,495	1,495		460	460	460	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 1,285	\$ 1,285	\$ 1,608	\$ 323	\$ 477	\$ 477	\$ 525	\$ 48

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

\$ 553

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	DA EQUIPMENT AUTOMATION				DA FEDERAL FORFEITURES			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties	5	5	4	(5)	2	2	12	10
Revenues from Use of Money and Property				4			1	1
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	5	5	4	(1)	2	2	13	11
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	5	5	4	(1)	2	2	13	11
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(100)	(100)		100	(40)	(40)		40
Total Other Financing Sources (Uses)	(100)	(100)		100	(40)	(40)		40
Net Changes in Fund Balances (Deficits)	(95)	(95)	4	99	(38)	(38)	13	51
Fund Balances, July 1, 2011	637	637	637		78	78	78	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 542	\$ 542	\$ 641	\$ 99	\$ 40	\$ 40	\$ 91	\$ 51

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

\$ 4

\$ 13

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	DA LOCAL FORFEITURES				DHS WRAPAROUND SAVINGS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties	50	50	48	(2)				
Revenues from Use of Money and Property			5	5				
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	50	50	53	3	3,000	3,000	513	(2,487)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance					3,000	3,000		3,000
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures					3,000	3,000		3,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	50	50	53	3			513	513
OTHER FINANCING SOURCES (USES):								
Transfers In					1,751	1,751	1,751	
Transfers Out	(500)	(500)		500	(544)	(544)	(544)	
Total Other Financing Sources (Uses)	(500)	(500)		500	1,207	1,207	1,207	
Net Changes in Fund Balances (Deficits)	(450)	(450)	53	503	1,207	1,207	1,720	513
Fund Balances, July 1, 2011	494	494	494		1,066	1,066	1,066	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 44	\$ 44	\$ 547	\$ 503	\$ 2,273	\$ 2,273	\$ 2,786	\$ 513

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

\$ 53

\$ 513

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	DIVCA LCL FRANCHISE FEE				DOMESTIC VIOLENCE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$ 280	\$ 280	\$ 347	\$ 67	\$ 92	\$ 92	\$ 95	\$ 3
Licenses, Permits and Franchises					44	44	58	14
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	1	1	(3)	(4)				
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	281	281	344	63	136	136	153	17
EXPENDITURES:								
Current:								
General Government								
Services & Supplies	200	39	37	2				
Capital Assets		161	161					
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures	200	200	198	2				
Excess (Deficiency) of Revenues Over (Under) Expenditures	81	81	146	65	136	136	153	17
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out					(200)	(200)	(200)	
Total Other Financing Sources (Uses)					(200)	(200)	(200)	
Net Changes in Fund Balances (Deficits)	81	81	146	65	(64)	(64)	(47)	17
Fund Balances, July 1, 2011	373	373	373		86	86	86	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 454	\$ 454	\$ 519	\$ 65	\$ 22	\$ 22	\$ 39	\$ 17

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

	\$ 344	\$ 153
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

	\$ 198
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Differences - Budget to GAAP

Encumbrances for supplies and services ordered but not received within the recognition period	(161)
Encumbrances for other charges ordered but not received within the recognition period	(34)

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
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**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	DRUG PROGRAM				EMERGENCY MEDICAL PAYMENTS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties	22	22	27	5	1,956	1,956	1,896	(60)
Revenues from Use of Money and Property			3	3	11	11	7	(4)
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	22	22	30	8	1,967	1,967	1,903	(64)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation					1,502	1,669	1,669	
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures					1,502	1,669	1,669	
Excess (Deficiency) of Revenues Over (Under) Expenditures	22	22	30	8	465	298	234	(64)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(22)	(22)	(22)		(465)	(465)	(437)	
Total Other Financing Sources (Uses)	(22)	(22)	(22)		(465)	(465)	(437)	28
Net Changes in Fund Balances (Deficits)			8	8		(167)	(203)	(36)
Fund Balances, July 1, 2011	327	327	327		1,084	1,084	1,084	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 327	\$ 327	\$ 335	\$ 8	\$ 1,084	\$ 917	\$ 881	\$ (36)

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>30</u>	\$	<u>1,903</u>
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$	1,669
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Differences - Budget to GAAP

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

Encumbrances for other charges 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

\$	<u>1,669</u>
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**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	EMS WEEK-DONATIONS				H1N1 PUBLIC RESPONSE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies					5	5		(5)
Charges for Current Services								
Other Revenues	1	1		(1)				
Total Revenues	1	1		(1)	5	5		(5)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	1	1		(1)	5	5		(5)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(1)	(1)		1	(5)	(5)	(3)	2
Total Other Financing Sources (Uses)	(1)	(1)		1	(5)	(5)	(3)	2
Net Changes in Fund Balances (Deficits)							(3)	(3)
Fund Balances, July 1, 2011	24	24	24		3	3	3	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 24	\$ 24	\$ 24	\$	\$ 3	\$ 3	\$	\$ (3)

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

\$ _____

\$ _____

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	HEALTH-MAA TCM				HEALTH NNFP			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property					1	1	1	
Aid from Other Governmental Agencies	100	100	69	(31)				
Charges for Current Services					99	99		(99)
Other Revenues								
Total Revenues	100	100	69	(31)	100	100	1	(99)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	100	100	69	(31)	100	100	1	(99)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(100)	(100)	(69)		(100)	(100)	(100)	
Total Other Financing Sources (Uses)	(100)	(100)	(69)	31	(100)	(100)	(100)	
Net Changes in Fund Balances (Deficits)							(99)	(99)
Fund Balances, July 1, 2011	69	69	69		101	101	101	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 69	\$ 69	\$ 69	\$	\$ 101	\$ 101	\$ 2	\$ (99)

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

\$ 1

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	HEALTH LOCAL OPTION				HIDTA-STATE ASSET FORFEITURES			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties					5	5		(5)
Revenues from Use of Money and Property	1	1		(1)	3	3	1	(2)
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	1	1		(1)	8	8	1	(7)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	1	1		(1)	8	8	1	(7)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out		(11)	(11)					
Total Other Financing Sources (Uses)		(11)	(11)					
Net Changes in Fund Balances (Deficits)	1	(10)	(11)	(1)	8	8	1	(7)
Fund Balances, July 1, 2011	30	30	30		149	149	149	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 31	\$ 20	\$ 19	\$ (1)	\$ 157	\$ 157	\$ 150	\$ (7)

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

\$ _____

\$ _____ 1

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	HOSPITAL PREPAREDNESS PROGRAM				IHSS PUBLIC AUTHORITY			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	1	1		(1)	8	8	2	(6)
Aid from Other Governmental Agencies	447	447	293	(154)	2,279	2,279	2,040	(239)
Charges for Current Services								
Other Revenues								
Total Revenues	448	448	293	(155)	2,287	2,287	2,042	(245)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies					43	43	40	3
Other Charges					10,330	10,330	9,835	495
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures					10,373	10,373	9,875	498
Excess (Deficiency) of Revenues Over (Under) Expenditures	448	448	293	(155)	(8,086)	(8,086)	(7,833)	253
OTHER FINANCING SOURCES (USES):								
Transfers In					8,086	8,086	7,664	(422)
Transfers Out	(448)	(448)	(292)					
Total Other Financing Sources (Uses)	(448)	(448)	(292)	156	8,086	8,086	7,664	(422)
Net Changes in Fund Balances (Deficits)			1	1			(169)	(169)
Fund Balances, July 1, 2011								
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$	\$	\$ 1	\$ 1	\$	\$	\$ (169)	\$ (169)

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

	\$ 293	\$ 2,042
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

	\$ 9,875
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Differences - Budget to GAAP

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

Encumbrances for other charges 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

	\$ 9,875
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**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	JUVENILE INMATE WELFARE				KCIRT FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	22	22	18	(4)				
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	22	22	18	(4)	1	1		(1)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	22	22	18	(4)	1	1		(1)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(50)	(50)			(1)	(1)		1
Total Other Financing Sources (Uses)	(50)	(50)		50	(1)	(1)		1
Net Changes in Fund Balances (Deficits)	(28)	(28)	18	46				
Fund Balances, July 1, 2011	167	167	167		1	1	1	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 139	\$ 139	\$ 185	\$ 46	\$ 1	\$ 1	\$ 1	\$

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

\$ 18

\$

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

Encumbrances for supplies and services ordered but not received within the recognition period
Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	KERN COUNTY CHILDREN'S FUND				KNET ASSET FORFEITURES			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties					30	30	15	(15)
Revenues from Use of Money and Property	8	8		(8)	3	3	1	(2)
Aid from Other Governmental Agencies	44	44	45	1				12
Charges for Current Services	183	183	158	(25)				
Other Revenues								
Total Revenues	235	235	203	(32)	33	33	16	(5)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies							12	(12)
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies	656	656	226	430				
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures	656	656	226	430			12	(12)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(421)	(421)	(23)	398	33	33	4	(29)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out								
Total Other Financing Sources (Uses)								
Net Changes in Fund Balances (Deficits)	(421)	(421)	(23)	398	33	33	4	(29)
Fund Balances, July 1, 2011	545	545	545		133	133	133	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 124	\$ 124	\$ 522	\$ 398	\$ 166	\$ 166	\$ 137	\$ (29)

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	\$ 203	\$ 16
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule	\$ 226	\$ 12
Differences - Budget to GAAP		
Encumbrances for supplies and services ordered but not received within the recognition period	\$ (25)	
Encumbrances for other charges 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	\$ 201	\$ 12

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	LIBRARY BOOKS				LITTER CLEANUP			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	16	10	4	(6)	7	7	4	(3)
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues	80	86	211	125				
Total Revenues	96	96	215	119	7	7	4	(3)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	96	96	215	119	7	7	4	(3)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out		(172)	(172)		(7)	(7)	(4)	3
Total Other Financing Sources (Uses)		(172)	(172)		(7)	(7)	(4)	3
Net Changes in Fund Balances (Deficits)	96	(76)	43	119				
Fund Balances, July 1, 2011	651	651	651		3	3	3	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 747	\$ 575	\$ 694	\$ 119	\$ 3	\$ 3	\$ 3	\$

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

\$ 215

\$ 4

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	LOCAL PUBLIC SAFETY				MICROGRAPHICS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$		\$	
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies	54,225	54,225	60,420	6,195	180	180	162	(18)
Charges for Current Services								
Other Revenues								
Total Revenues	<u>54,225</u>	<u>54,225</u>	<u>60,420</u>	<u>6,195</u>	<u>180</u>	<u>180</u>	<u>162</u>	<u>(18)</u>
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>54,225</u>	<u>54,225</u>	<u>60,420</u>	<u>6,195</u>	<u>180</u>	<u>180</u>	<u>162</u>	<u>(18)</u>
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(54,225)	(54,225)	(54,225)		(196)	(196)	(98)	98
Total Other Financing Sources (Uses)	<u>(54,225)</u>	<u>(54,225)</u>	<u>(54,225)</u>		<u>(196)</u>	<u>(196)</u>	<u>(98)</u>	<u>98</u>
Net Changes in Fund Balances (Deficits)			6,195	6,195	(16)	(16)	64	80
Fund Balances, July 1, 2011					61	61	61	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	<u>\$</u>	<u>\$</u>	<u>\$ 6,195</u>	<u>\$ 6,195</u>	<u>\$ 45</u>	<u>\$ 45</u>	<u>\$ 125</u>	<u>\$ 80</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>60,420</u>		\$	<u>162</u>
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	NSP GRANT				OFF HWY MOTOR VEHICLE LICENSE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$		\$	\$	\$	
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies	4,705	4,705	4,043	(662)	140	140	144	4
Charges for Current Services								
Other Revenues								
Total Revenues	<u>4,705</u>	<u>4,705</u>	<u>4,043</u>	<u>(662)</u>	<u>140</u>	<u>140</u>	<u>144</u>	<u>4</u>
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies	4,564	4,564	3,988	576				
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures	<u>4,564</u>	<u>4,564</u>	<u>3,988</u>	<u>576</u>				
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>141</u>	<u>141</u>	<u>55</u>	<u>(86)</u>	<u>140</u>	<u>140</u>	<u>144</u>	<u>4</u>
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(141)	(141)	(55)	86	(70)	(70)	(35)	35
Total Other Financing Sources (Uses)	<u>(141)</u>	<u>(141)</u>	<u>(55)</u>	<u>86</u>	<u>(70)</u>	<u>(70)</u>	<u>(35)</u>	<u>35</u>
Net Changes in Fund Balances (Deficits)					70	70	109	39
Fund Balances, July 1, 2011					196	196	196	
Prior Period Adjustment							47	
Fund Balances (Deficits), June 30, 2012	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 266</u>	<u>\$ 266</u>	<u>\$ 352</u>	<u>\$ 39</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

	\$	4,043	\$	144
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

	\$	3,988
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Differences - Budget to GAAP

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

Encumbrances for other charges 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

	\$	3,988
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**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	OILDALE REVITALIZATION				PARCEL MAP IN-LIEU FEES			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property					6	6	12	6
Aid from Other Governmental Agencies								
Charges for Current Services					5	5	3	(2)
Other Revenues			8	8				
Total Revenues			8	8	11	11	15	4
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies	35	35		35				
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures	35	35		35				
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35)	(35)	8	43	11	11	15	4
OTHER FINANCING SOURCES (USES):								
Transfers In	35	35		(35)			30	30
Transfers Out					(100)	(296)	(282)	14
Total Other Financing Sources (Uses)	35	35		(35)	(100)	(296)	(252)	44
Net Changes in Fund Balances (Deficits)			8	8	(89)	(285)	(237)	48
Fund Balances, July 1, 2011					738	738	738	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$	\$	\$ 8	\$ 8	\$ 649	\$ 453	\$ 501	\$ 48

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

\$ 15

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	PARKS-TEHACHAPI MTN. FOREST				PLANNED LOCAL DRAINAGE FACILITY			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises							1	1
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	10	10	79	69	12	12	8	(4)
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	10	10	79	69	12	12	9	(3)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies					781	781		781
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures					781	781		781
Excess (Deficiency) of Revenues Over (Under) Expenditures	10	10	79	69	(769)	(769)	9	778
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out								
Total Other Financing Sources (Uses)								
Net Changes in Fund Balances (Deficits)	10	10	79	69	(769)	(769)	9	778
Fund Balances, July 1, 2011	5	5	5		1,084	1,084	1,084	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 15	\$ 15	\$ 84	\$ 69	\$ 315	\$ 315	\$ 1,093	\$ 778

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

\$ 79

\$ 9

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	PLANNED SEWER				PLANNING ADMIN. SURCHARGE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	15	15	321	306	6	6	4	(2)
Aid from Other Governmental Agencies								
Charges for Current Services	49	49	98	49	350	350	427	77
Other Revenues								
Total Revenues	64	64	419	355	356	356	431	75
EXPENDITURES:								
Current:								
General Government								
Services & Supplies	1,655	1,655		1,655				
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures	1,655	1,655		1,655				
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,591)	(1,591)	419	2,010	356	356	431	75
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out					(285)	(285)	(249)	36
Total Other Financing Sources (Uses)					(285)	(285)	(249)	36
Net Changes in Fund Balances (Deficits)	(1,591)	(1,591)	419	2,010	71	71	182	111
Fund Balances, July 1, 2011	3,193	3,193	3,193		736	736	736	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 1,602	\$ 1,602	\$ 3,612	\$ 2,010	\$ 807	\$ 807	\$ 918	\$ 111

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

	\$ 419	\$ 431
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

- Encumbrances for supplies and services ordered but not received within the recognition period
- Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	PROBATION ASSET FORFEITURES				PROBATION DJJ REALIGNMENT			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties			4	4				
Revenues from Use of Money and Property	1	1		(1)	14	14	4	(10)
Aid from Other Governmental Agencies					2,835			
Charges for Current Services								
Other Revenues								
Total Revenues	1	1	4	3	2,849	14	4	(10)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	1	1	4	3	2,849	14	4	(10)
OTHER FINANCING SOURCES (USES):								
Transfers In						2,835	2,630	(205)
Transfers Out	(2)	(2)		2	(2,849)	(2,849)	(2,670)	
Total Other Financing Sources (Uses)	(2)	(2)		2	(2,849)	(14)	(40)	(26)
Net Changes in Fund Balances (Deficits)	(1)	(1)	4	5			(36)	(36)
Fund Balances, July 1, 2011	53	53	53		1,007	1,007	1,007	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 52	\$ 52	\$ 57	\$ 5	\$ 1,007	\$ 1,007	\$ 971	\$ (36)

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

	\$ 4		\$ 4
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

- Encumbrances for supplies and services ordered but not received within the recognition period
- Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	PROBATION TRAINING				PUBLIC HEALTH MISC.			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$		\$	\$	\$	
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies	223	223	238	15	6	6	5	(1)
Charges for Current Services					2	2	4	2
Other Revenues								
Total Revenues	223	223	238	15	8	8	9	1
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	223	223	238	15	8	8	9	1
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(223)	(223)	(223)		(75)	(75)	(71)	
Total Other Financing Sources (Uses)	(223)	(223)	(223)		(75)	(75)	(71)	4
Net Changes in Fund Balances (Deficits)			15	15	(67)	(67)	(62)	5
Fund Balances, July 1, 2011	21	21	21		74	74	74	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 21	\$ 21	\$ 36	\$ 15	\$ 7	\$ 7	\$ 12	\$ 5

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			\$ 238				\$ 9	
Expenditures								
Actual amount budgetary basis from the budgetary comparison schedule								
Differences - Budget to GAAP								
Encumbrances for supplies and services ordered but not received within the recognition period								
Encumbrances for other charges 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								

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	PUBLIC IMPROVEMENT DISTRICTS				RANGE IMPROVEMENT			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property					3	3	2	(1)
Aid from Other Governmental Agencies	5,907	5,907		(5,907)	10	10	10	
Charges for Current Services								
Other Revenues								
Total Revenues	5,907	5,907		(5,907)	13	13	12	(1)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies					55	55		55
Other Charges					7	7	7	
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets	9,219	9,219		9,219				
Appropriation for Contingencies								
Total Expenditures	9,219	9,219		9,219	62	62	7	55
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,312)	(3,312)		3,312	(49)	(49)	5	54
OTHER FINANCING SOURCES (USES):								
Transfers In	200	200		(200)				
Transfers Out								
Total Other Financing Sources (Uses)	200	200		(200)				
Net Changes in Fund Balances (Deficits)	(3,112)	(3,112)		3,112	(49)	(49)	5	54
Fund Balances, July 1, 2011	103	103	103		88	88	88	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	<u>\$ (3,009)</u>	<u>\$ (3,009)</u>	<u>\$ 103</u>	<u>\$ 3,112</u>	<u>\$ 39</u>	<u>\$ 39</u>	<u>\$ 93</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				\$			\$	12
Expenditures								
Actual amount budgetary basis from the budgetary comparison schedule							\$	7
Differences - Budget to GAAP								
Encumbrances for supplies and services ordered but not received within the recognition period								
Encumbrances for other charges 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							\$	7

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	REAL ESTATE FRAUD				RECORDERS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$	\$	\$
Licenses, Permits and Franchises					4	4	4	
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	5	5	3	(2)			2	2
Aid from Other Governmental Agencies								
Charges for Current Services	170	170	179	9	2,483	2,483	2,324	(159)
Other Revenues					1	1	2	1
Total Revenues	175	175	182	7	2,488	2,488	2,332	(156)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits					2,042	2,042	1,847	195
Services & Supplies	180	110	66	44	1,642	1,198	512	686
Other Charges					166	578	556	22
Capital Assets					110	143	108	35
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures	180	110	66	44	3,960	3,961	3,023	938
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5)	65	116	51	(1,472)	(1,473)	(691)	782
OTHER FINANCING SOURCES (USES):								
Transfers In					1,359	1,359	707	(652)
Transfers Out	(100)	(171)	(171)					
Total Other Financing Sources (Uses)	(100)	(171)	(171)		1,359	1,359	707	(652)
Net Changes in Fund Balances (Deficits)	(105)	(106)	(55)	51	(113)	(114)	16	130
Fund Balances, July 1, 2011	431	431	431					
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 326	\$ 325	\$ 376	\$ 51	\$ (113)	\$ (114)	\$ 16	\$ 130

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	\$ 2,332
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule	\$ 66	\$ 3,023
Differences - Budget to GAAP		
Encumbrances for supplies and services ordered but not received within the recognition period		\$ (172)
Encumbrances for other charges 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	\$ 66	\$ 2,851

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	RECORDER'S ELECTRONIC RECORDING				RECORDER MODERNIZATION				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	
REVENUES:									
Taxes	\$	\$	\$		\$	\$	\$		
Licenses, Permits and Franchises									
Fines, Forfeitures and Penalties									
Revenues from Use of Money and Property		5	5	3	(2)				
Aid from Other Governmental Agencies									
Charges for Current Services		183	183	162	(21)	625	625	594	(31)
Other Revenues									
Total Revenues		188	188	165	(23)	625	625	594	(31)
EXPENDITURES:									
Current:									
General Government									
Services & Supplies									
Capital Assets									
Public Protection									
Salaries & Benefits									
Services & Supplies									
Other Charges		108	81	67	14			6	(6)
Capital Assets									
Appropriation for Contingencies									
Health and Sanitation									
Services & Supplies									
Other Charges									
Capital Assets									
Appropriation for Contingencies									
Public Assistance									
Salaries & Benefits									
Services & Supplies									
Other Charges									
Appropriation for Contingencies									
Public Ways and Facilities									
Services & Supplies									
Other Charges									
Capital Assets									
Appropriation for Contingencies									
Total Expenditures		108	81	67	14			6	(6)
Excess (Deficiency) of Revenues Over (Under) Expenditures		80	107	98	(9)	625	625	588	(37)
OTHER FINANCING SOURCES (USES):									
Transfers In									
Transfers Out		(21)	(48)	(48)		(837)	(837)	(260)	577
Total Other Financing Sources (Uses)		(21)	(48)	(48)		(837)	(837)	(260)	577
Net Changes in Fund Balances (Deficits)		59	59	50	(9)	(212)	(212)	328	540
Fund Balances, July 1, 2011		335	335	335		2,742	2,742	2,742	
Prior Period Adjustment									
Fund Balances (Deficits), June 30, 2012	\$	394	394	385	(9)	2,530	2,530	3,070	540

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	\$	594
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule	\$	67		6
Differences - Budget to GAAP				
Encumbrances for supplies and services ordered but not received within the recognition period				
Encumbrances for other charges 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	\$	67		6

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	RECORDER SSN TRUNCATION				REDEMPTION SYSTEMS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties					654	654	200	(454)
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies								
Charges for Current Services	180	180	163	(17)				
Other Revenues								
Total Revenues	180	180	163	(17)	654	654	200	(454)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	180	180	163	(17)	654	654	200	(454)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(137)	(137)	(35)	102	(654)	(654)	(522)	132
Total Other Financing Sources (Uses)	(137)	(137)	(35)	102	(654)	(654)	(522)	132
Net Changes in Fund Balances (Deficits)	43	43	128	85			(322)	(322)
Fund Balances, July 1, 2011	134	134	134		3,148	3,148	3,148	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 177	\$ 177	\$ 262	\$ 85	\$ 3,148	\$ 3,148	\$ 2,826	\$ (322)

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

\$ 163

\$ 200

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	RMA-HAZARDOUS WASTE				SHELTER CARE				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	
REVENUES:									
Taxes	\$	\$	\$	\$	\$	\$	\$	\$	
Licenses, Permits and Franchises									
Fines, Forfeitures and Penalties		50	50	27	(23)				
Revenues from Use of Money and Property									
Aid from Other Governmental Agencies									
Charges for Current Services									
Other Revenues									
Total Revenues		50	50	27	(23)	12	12	18	6
EXPENDITURES:									
Current:									
General Government									
Services & Supplies									
Capital Assets									
Public Protection									
Salaries & Benefits									
Services & Supplies									
Other Charges									
Capital Assets									
Appropriation for Contingencies									
Health and Sanitation									
Services & Supplies									
Other Charges									
Capital Assets									
Appropriation for Contingencies									
Public Assistance									
Salaries & Benefits					100	100	4	96	
Services & Supplies									
Other Charges									
Appropriation for Contingencies									
Public Ways and Facilities									
Services & Supplies									
Other Charges									
Capital Assets									
Appropriation for Contingencies									
Total Expenditures					100	100	4	96	
Excess (Deficiency) of Revenues Over (Under) Expenditures		50	50	27	(23)	(88)	(88)	14	102
OTHER FINANCING SOURCES (USES):									
Transfers In									
Transfers Out		(349)	(362)	(15)	347				
Total Other Financing Sources (Uses)		(349)	(362)	(15)	347				
Net Changes in Fund Balances (Deficits)		(299)	(312)	12	324	(88)	(88)	14	102
Fund Balances, July 1, 2011		824	824	824		193	193	193	
Prior Period Adjustment									
Fund Balances (Deficits), June 30, 2012	\$	525	512	836	324	105	105	207	102

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	\$	27	\$	18
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule	\$	4
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Differences - Budget to GAAP

Encumbrances for supplies and services ordered but not received within the recognition period		
Encumbrances for other charges 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
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**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	SHERIFF CAL I.D.				SHERIFF CIVIL AUTOMATED			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties	650	650	662	12				
Revenues from Use of Money and Property	40	40	14	(26)	8	8	4	(4)
Aid from Other Governmental Agencies								
Charges for Current Services					120	120	184	64
Other Revenues								
Total Revenues	690	690	676	(14)	128	128	188	60
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	690	690	676	(14)	128	128	188	60
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(730)	(730)	(596)		(116)	(116)	(35)	
Total Other Financing Sources (Uses)	(730)	(730)	(596)	134	(116)	(116)	(35)	81
Net Changes in Fund Balances (Deficits)	(40)	(40)	80	120	12	12	153	141
Fund Balances, July 1, 2011	2,696	2,696	2,696		657	657	657	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 2,656	\$ 2,656	\$ 2,776	\$ 120	\$ 669	\$ 669	\$ 810	\$ 141

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

\$ 676

\$ 188

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	SHERIFF CIVIL SUBPOENA				SHERIFF CONTROLLED SUBSTANCE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties					65	67	22	(45)
Revenues from Use of Money and Property					2			
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	6	6	7	1	67	67	22	(45)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	6	6	7	1	67	67	22	(45)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out						(35)	(35)	
Total Other Financing Sources (Uses)						(35)	(35)	
Net Changes in Fund Balances (Deficits)	6	6	7	1	67	32	(13)	(45)
Fund Balances, July 1, 2011	16	16	16		1,077	1,077	1,077	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 22	\$ 22	\$ 23	\$ 1	\$ 1,144	\$ 1,109	\$ 1,064	\$ (45)

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

\$ 22

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	SHERIFF DRUG ABUSE GANG DIVERSION				SHERIFF DRUG AWARENESS PROGRAM			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	4	4	2	(2)	1	80	108	28
Aid from Other Governmental Agencies						10	5	(5)
Charges for Current Services								
Other Revenues								
Total Revenues	4	4	2	(2)	1	90	113	23
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	4	4	2	(2)	1	90	113	23
OTHER FINANCING SOURCES (USES):								
Transfers In		20	3	(17)				
Transfers Out		(40)	(40)			(35)	(14)	21
Total Other Financing Sources (Uses)		(20)	(37)	(17)		(35)	(14)	21
Net Changes in Fund Balances (Deficits)	4	(16)	(35)	(19)	1	55	99	44
Fund Balances, July 1, 2011	296	296	296		827	827	827	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 300	\$ 280	\$ 261	\$ (19)	\$ 828	\$ 882	\$ 926	\$ 44

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

\$ 113

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	SHERIFF FACILITY TRAINING				SHERIFF INMATE WELFARE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property					90	90	45	(45)
Aid from Other Governmental Agencies								
Charges for Current Services	160	160	218	58	2,500	2,500	3,327	827
Other Revenues								
Total Revenues	160	160	218	58	2,590	2,590	3,372	782
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	160	160	218	58	2,590	2,590	3,372	782
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(215)	(215)	(215)		(3,345)	(3,345)	(3,317)	28
Total Other Financing Sources (Uses)	(215)	(215)	(215)		(3,345)	(3,345)	(3,317)	28
Net Changes in Fund Balances (Deficits)	(55)	(55)	3	58	(755)	(755)	55	810
Fund Balances, July 1, 2011	59	59	59		6,476	6,476	6,476	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 4	\$ 4	\$ 62	\$ 58	\$ 5,721	\$ 5,721	\$ 6,531	\$ 810

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	\$ 218	\$ 3,372
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	SHERIFF JUDGEMENT DEBTOR FEE				SHERIFF SIDEARM CONVERSION			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$		\$	\$	\$	
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property						1		(1)
Aid from Other Governmental Agencies								
Charges for Current Services	160	160	184	24	35	35	6	(29)
Other Revenues								
Total Revenues	160	160	184	24	35	36	6	(30)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	160	160	184	24	35	36	6	(30)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(100)	(100)	(100)					
Total Other Financing Sources (Uses)	(100)	(100)	(100)					
Net Changes in Fund Balances (Deficits)	60	60	84	24	35	36	6	(30)
Fund Balances, July 1, 2011	652	652	652		67	67	67	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 712	\$ 712	\$ 736	\$ 24	\$ 102	\$ 103	\$ 73	\$ (30)

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

\$ 184

\$ 6

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	SHERIFF STATE ASSET FORFEITURES				SHERIFF TRAINING FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties	15	15	18	3				
Revenues from Use of Money and Property					3	3		(3)
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues					171	171	184	13
Total Revenues	15	15	18	3	174	174	184	10
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	15	15	18	3	174	174	184	10
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(20)	(20)	(3)	17	(190)	(190)	(190)	
Total Other Financing Sources (Uses)	(20)	(20)	(3)	17	(190)	(190)	(190)	
Net Changes in Fund Balances (Deficits)	(5)	(5)	15	20	(16)	(16)	(6)	10
Fund Balances, July 1, 2011	341	341	341		19	19	19	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 336	\$ 336	\$ 356	\$ 20	\$ 3	\$ 3	\$ 13	\$ 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

\$ 18 \$ 184

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	SHERIFF'S VOLUNTEER SERVICE GROUP				SHERIFF WORK RELEASE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property					5	5	4	(1)
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
	<u>7</u>	<u>7</u>	<u>8</u>	<u>1</u>	<u>525</u>	<u>525</u>	<u>497</u>	<u>(28)</u>
Total Revenues	<u>7</u>	<u>7</u>	<u>8</u>	<u>1</u>	<u>530</u>	<u>530</u>	<u>501</u>	<u>(29)</u>
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures	<u>7</u>	<u>7</u>	<u>8</u>	<u>1</u>	<u>530</u>	<u>530</u>	<u>501</u>	<u>(29)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>7</u>	<u>7</u>	<u>8</u>	<u>1</u>	<u>530</u>	<u>530</u>	<u>501</u>	<u>(29)</u>
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(5)	(5)	(5)		(650)	(650)	(650)	
Total Other Financing Sources (Uses)	<u>(5)</u>	<u>(5)</u>	<u>(5)</u>		<u>(650)</u>	<u>(650)</u>	<u>(650)</u>	
Net Changes in Fund Balances (Deficits)	2	2	3	1	(120)	(120)	(149)	(29)
Fund Balances, July 1, 2011	96	96	96		425	425	425	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	<u>\$ 98</u>	<u>\$ 98</u>	<u>\$ 99</u>	<u>\$ 1</u>	<u>\$ 305</u>	<u>\$ 305</u>	<u>\$ 276</u>	<u>\$ (29)</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

\$ 501

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	SOLID WASTE ENFORCEMENT				SOLID WASTE LEA GRANT			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property			144	144	1	1		(1)
Aid from Other Governmental Agencies			15	(285)	30	30	30	
Charges for Current Services	300	300						
Other Revenues								
Total Revenues	300	300	159	(141)	31	31	30	(1)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	300	300	159	(141)	31	31	30	(1)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(493)	(493)	(207)	286	(30)	(30)	(30)	
Total Other Financing Sources (Uses)	(493)	(493)	(207)	286	(30)	(30)	(30)	
Net Changes in Fund Balances (Deficits)	(193)	(193)	(48)	145	1	1		(1)
Fund Balances, July 1, 2011	421	421	421		30	30	30	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 228	\$ 228	\$ 373	\$ 145	\$ 31	\$ 31	\$ 30	\$ (1)

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

\$ 159

\$ 30

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	STRONG MOTION INSTRUMENTATION				TEHACHAPI TRANS IMPACT FEE NON-CORE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$ 221	\$ 221	\$ 352	\$ 131	\$ 134	\$ 134	46	\$ (88)
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property					9	9	8	(1)
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	221	221	352	131	143	143	54	(89)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies	226	226	192	34				
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures	226	226	192	34				
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5)	(5)	160	165	143	143	54	(89)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out								
Total Other Financing Sources (Uses)								
Net Changes in Fund Balances (Deficits)	(5)	(5)	160	165	143	143	54	(89)
Fund Balances, July 1, 2011	98	98	98		1,152	1,152	1,152	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 93	\$ 93	\$ 258	\$ 165	\$ 1,295	\$ 1,295	\$ 1,206	\$ (89)

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

	\$ 352		\$ 54
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

	\$ 192
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Differences - Budget to GAAP

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

Encumbrances for other charges 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

	\$ 192
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**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	TOBACCO EDUCATION CONTROL				VITAL HEALTH STATS-CO. CLERK			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	4	4	1	(3)				
Aid from Other Governmental Agencies	300	300	194	(106)				
Charges for Current Services					1	1	1	
Other Revenues								
Total Revenues	304	304	195	(109)	1	1	1	
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	304	304	195	(109)	1	1	1	
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(300)	(300)	(178)	122	(2)	(2)	(1)	1
Total Other Financing Sources (Uses)	(300)	(300)	(178)	122	(2)	(2)	(1)	1
Net Changes in Fund Balances (Deficits)	4	4	17	13	(1)	(1)		1
Fund Balances, July 1, 2011	4	4	4		1	1	1	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 8	\$ 8	\$ 21	\$ 13	\$ 1	\$ 1	\$ 1	\$ 1

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

\$ 1

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	VITAL HEALTH STATISTICS-HEALTH				VITAL HEALTH STATISTICS-RECORDER			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies								
Charges for Current Services					86	86	79	(7)
Other Revenues								
Total Revenues	<u>59</u>	<u>59</u>	<u>53</u>	<u>(6)</u>	<u>86</u>	<u>86</u>	<u>79</u>	<u>(7)</u>
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>59</u>	<u>59</u>	<u>53</u>	<u>(6)</u>	<u>86</u>	<u>86</u>	<u>79</u>	<u>(7)</u>
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	<u>(59)</u>	<u>(59)</u>	<u>(46)</u>	<u>13</u>	<u>(168)</u>	<u>(168)</u>	<u>(63)</u>	<u>105</u>
Total Other Financing Sources (Uses)	<u>(59)</u>	<u>(59)</u>	<u>(46)</u>	<u>13</u>	<u>(168)</u>	<u>(168)</u>	<u>(63)</u>	<u>105</u>
Net Changes in Fund Balances (Deficits)			7	7	(82)	(82)	16	98
Fund Balances, July 1, 2011	77	77	77		335	335	335	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	<u>\$ 77</u>	<u>\$ 77</u>	<u>\$ 84</u>	<u>\$ 7</u>	<u>\$ 253</u>	<u>\$ 253</u>	<u>\$ 351</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

\$ 53

\$ 79

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

Encumbrances for other charges 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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	WILDLIFE RESOURCES				OTHER SPECIAL REVENUE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$		\$	\$	\$	\$
Licenses, Permits and Franchises						33	39	6
Fines, Forfeitures and Penalties	6	6	11	5			3	3
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies							13	13
Charges for Current Services								
Other Revenues								
Total Revenues	<u>6</u>	<u>6</u>	<u>11</u>	<u>5</u>		<u>33</u>	<u>55</u>	<u>22</u>
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies	1	1	1					
Other Charges	14	14	7	7				
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures	<u>15</u>	<u>15</u>	<u>8</u>	<u>7</u>				
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9)</u>	<u>(9)</u>	<u>3</u>	<u>12</u>		<u>33</u>	<u>55</u>	<u>22</u>
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out						(33)	(17)	16
Total Other Financing Sources (Uses)						<u>(33)</u>	<u>(17)</u>	<u>16</u>
Net Changes in Fund Balances (Deficits)	(9)	(9)	3	12			38	38
Fund Balances, July 1, 2011	15	15	15		207	207	207	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 18</u>	<u>\$ 12</u>	<u>\$ 207</u>	<u>\$ 207</u>	<u>\$ 245</u>	<u>\$ 38</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>11</u>	\$	<u>55</u>
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Expenditures

Actual amount budgetary basis from the budgetary comparison schedule	\$	<u>8</u>		
Differences - Budget to GAAP				
Encumbrances for supplies and services ordered but not received within the recognition period				
Encumbrances for other charges 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	\$	<u>8</u>		

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.

2009 Capital Projects – This fund accounts for the proceeds of the 2009 Certificates of Participation B Series for the completion of various local transportation projects including, but not limited to, reconstructions, curbs, gutters and sidewalks, overlays, and widening.

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 7th Standard Road from Coffee Road to Santa Fe Way and for an over crossing of the railroad tracks at Santa Fe Way.

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

Hageman Road – This fund accounts for the proceeds of Proposition 1B funds, transportation impact fees, County Certificates of Participation bond funds, and various other contributions, for the construction of the Hageman Road/BNSF separation of grade project.

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 7th Standard Road interchange modification and Separation of Grade construction projects.

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.

COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECT FUNDS
 JUNE 30, 2012 (IN THOUSANDS)

	<u>TOTAL</u>	<u>2009 CAPITAL PROJECTS</u>	<u>7TH STANDARD ROAD WIDENING</u>	<u>ACCUMULATIVE CAPITAL OUTLAY FIRE</u>
<u>ASSETS</u>				
Pooled Cash and Investments	\$ 26,532	\$ 2,376	\$ 6,174	\$ 271
Interest Receivable	44		11	
Accrued Revenue	9,899		1,961	
Due From Other Funds	5,282	1,420	3,862	
Advances to Other Funds	6,389			
Total Assets	<u>\$ 48,146</u>	<u>\$ 3,796</u>	<u>\$ 12,008</u>	<u>\$ 271</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accrued Expenditures	\$ 264	\$ 264	\$	\$
Advances from Other Funds	27,500	3,500	12,000	
Total Liabilities	<u>27,764</u>	<u>3,764</u>	<u>12,000</u>	
Fund Balances:				
Nonspendable	4,757			
Restricted	4,741	32	8	
Assigned	10,884			271
Total Fund Balances	<u>20,382</u>	<u>32</u>	<u>8</u>	<u>271</u>
Total Liabilities and Fund Balances	<u>\$ 48,146</u>	<u>\$ 3,796</u>	<u>\$ 12,008</u>	<u>\$ 271</u>

<u>ACCUMULATIVE CAPITAL OUTLAY GENERAL</u>	<u>HAGEMAN ROAD</u>	<u>SEPARATION OF GRADE</u>	<u>WHEELER RIDGE OVERPASS</u>	
\$ 8,968	\$ 4,050	\$ 4,503	\$ 190	
13	12	8		
	7,938			
<u>6,389</u>				
<u>\$ 15,370</u>	<u>\$ 12,000</u>	<u>\$ 4,511</u>	<u>\$ 190</u>	
				<u>ASSETS</u>
				Pooled Cash and Investments
				Interest Receivable
				Accrued Revenue
				Due From Other Funds
				Advances to Other Funds
				Total Assets
				<u>LIABILITIES AND FUND BALANCES</u>
				Liabilities:
				Accrued Expenditures
				Advances from Other Funds
				Total Liabilities
				Fund Balances:
				Nonspendable
				Restricted
				Assigned
				Total Fund Balances
				Total Liabilities and Fund Balances

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECT FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	<u>TOTAL</u>	<u>2009 CAPITAL PROJECTS</u>	<u>7TH STANDARD ROAD WIDENING</u>	<u>ACCUMULATIVE CAPITAL OUTLAY FIRE</u>
REVENUES:				
Revenues from Use of Money	\$ 183	\$	\$ 5	\$ 2
Aid from Other Governments	13,100		1,961	
Other Revenues	235		235	
Total Revenues	<u>13,518</u>		<u>2,201</u>	<u>2</u>
EXPENDITURES:				
Capital Outlay	<u>23,794</u>	<u>7,374</u>	<u>2,370</u>	
Total Expenditures	<u>23,794</u>	<u>7,374</u>	<u>2,370</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,276)</u>	<u>(7,374)</u>	<u>(169)</u>	<u>2</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	16,314	13,263	176	
Transfers Out	<u>(5,911)</u>	<u>(5,911)</u>		
Total Other Financing Sources (Uses)	<u>10,403</u>	<u>7,352</u>	<u>176</u>	
Net Changes In Fund Balances	127	(22)	7	2
Fund Balances, July 1, 2011	<u>20,255</u>	<u>54</u>	<u>1</u>	<u>269</u>
Fund Balances, June 30, 2012	<u>\$ 20,382</u>	<u>\$ 32</u>	<u>\$ 8</u>	<u>\$ 271</u>

ACCUMULATIVE CAPITAL OUTLAY GENERAL	HAGEMAN ROAD	SEPARATION OF GRADE	WHEELER RIDGE OVERPASS	
\$ 144	\$ 11,139	\$ 30	\$ 2	REVENUES:
				Revenues from Use of Money
				Aid from Other Governments
				Other Revenues
<u>144</u>	<u>11,139</u>	<u>30</u>	<u>2</u>	Total Revenues
	14,015	35		EXPENDITURES:
	14,015	35		Capital Outlay
				Total Expenditures
<u>144</u>	<u>(2,876)</u>	<u>(5)</u>	<u>2</u>	Excess (Deficiency) of Revenues Over (Under) Expenditures
	2,875			OTHER FINANCING SOURCES (USES):
				Transfers In
				Transfers Out
	<u>2,875</u>			Total Other Financing Sources (Uses)
144	(1)	(5)	2	Net Changes In Fund Balances
<u>15,226</u>	<u>1</u>	<u>4,516</u>	<u>188</u>	Fund Balances, July 1, 2011
<u>\$ 15,370</u>	<u>\$</u>	<u>\$ 4,511</u>	<u>\$ 190</u>	Fund Balances, June 30, 2012

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 TOBACCO SECURITIZATION PROCEEDS
 YEAR ENDED JUNE 30, 2012 (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	\$	\$ 6,382	\$ 1,011	\$ (5,370)
Aid From Other Governments		<u>33,035</u>		<u>(33,035)</u>
Total Revenues		<u>39,417</u>	<u>1,011</u>	<u>(38,406)</u>
EXPENDITURES:				
General Government				
Capital Outlay		<u>36,856</u>		<u>36,856</u>
Total Expenditures		<u>36,856</u>		<u>36,856</u>
Excess of Revenues over Expenditures		<u>2,561</u>	<u>1,011</u>	<u>(1,550)</u>
OTHER FINANCING USES:				
Transfers Out		<u>(1,250)</u>	<u>(1,000)</u>	<u>(250)</u>
Total Other Financing Uses		<u>(1,250)</u>	<u>(1,000)</u>	<u>(250)</u>
Net Change in Fund Balance		1,311	11	(1,300)
Fund Balance, July 1, 2011	<u>39,026</u>	<u>39,026</u>	<u>39,026</u>	
Fund Balance, June 30, 2012	<u>\$ 39,265</u>	<u>\$ 40,337</u>	<u>\$ 39,037</u>	<u>\$ (1,300)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	2009 CAPITAL PROJECTS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Other Revenues	\$ _____	\$ 56,650	\$ _____	\$ (56,650)
Total Revenues	_____	56,650	_____	(56,650)
EXPENDITURES:				
General Government Capital Outlay	_____	42,715	7,374	35,341
Total Expenditures	_____	42,715	7,374	35,341
Excess (Deficiency) of Revenues Over (Under) Expenditures	_____	13,935	(7,374)	(21,309)
OTHER FINANCING SOURCES (USES)				
Transfers In	_____	20,065	13,263	(6,802)
Transfers Out	_____	(34,000)	(5,911)	28,089
Total Other Financing Sources (Uses)	_____	(13,935)	7,352	21,287
Net Change in Fund Balance			(22)	(22)
Fund Balance, July 1, 2011	54	54	54	_____
Fund Balance, June 30, 2012	\$ 54	\$ 54	\$ 32	\$ (22)

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	7TH STANDARD ROAD WIDENING			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Revenues From Use of Money	\$	\$ 24	\$ 5	\$ (19)
Aid From Other Governments		25,146	1,961	(23,185)
Other Revenues		500	235	(265)
Total Revenues		<u>25,670</u>	<u>2,201</u>	<u>(23,469)</u>
EXPENDITURES:				
General Government				
Capital Outlay		<u>42,646</u>	<u>2,370</u>	<u>40,276</u>
Total Expenditures		<u>42,646</u>	<u>2,370</u>	<u>40,276</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures		<u>(16,976)</u>	<u>(169)</u>	<u>16,807</u>
OTHER FINANCING SOURCES				
Transfers In		<u>17,000</u>	<u>176</u>	<u>(16,824)</u>
Total Other Financing Sources		<u>17,000</u>	<u>176</u>	<u>(16,824)</u>
Net Change in Fund Balance		24	7	(17)
Fund Balance, July 1, 2011	<u>1</u>	<u>1</u>	<u>1</u>	
Fund Balance, June 30, 2012	<u>\$ 1</u>	<u>\$ 25</u>	<u>\$ 8</u>	<u>\$ (17)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	<u>ACCUMULATIVE CAPITAL OUTLAY FIRE</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	\$ _____	\$ _____ 3	\$ _____ 2	\$ _____ (1)
Total Revenues	_____	_____ 3	_____ 2	_____ (1)
Excess of Revenues Over Expenditures	_____	_____ 3	_____ 2	_____ (1)
Net Change in Fund Balance		3	2	(1)
Fund Balance, July 1, 2011	_____ 269	_____ 269	_____ 269	_____
Fund Balance, June 30, 2012	\$ <u>_____ 269</u>	\$ <u>_____ 272</u>	\$ <u>_____ 271</u>	\$ <u>_____ (1)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

ACCUMULATIVE CAPITAL OUTLAY GENERAL

	<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	\$ _____	\$ 216	\$ 144	\$ (72)
Total Revenues	_____	216	144	(72)
Excess of Revenues Over Expenditures	_____	216	144	(72)
Net Change in Fund Balance		216	144	(72)
Fund Balance, July 1, 2011	15,226	15,226	15,226	
Fund Balance, June 30, 2012	<u>\$ 15,226</u>	<u>\$ 15,442</u>	<u>\$ 15,370</u>	<u>\$ (72)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

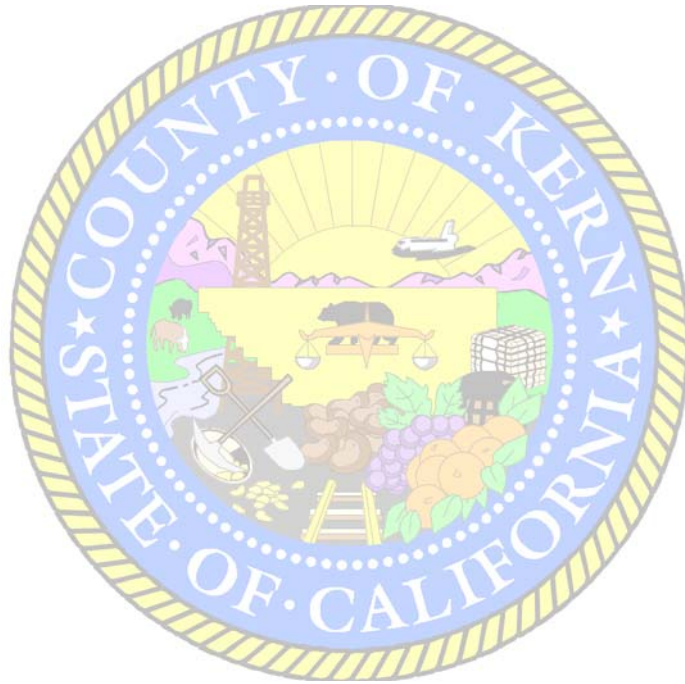
	HAGEMAN ROAD			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Revenues From Use of Money	\$	\$ 20	\$	\$ (20)
Aid From Other Governments		17,650	11,139	(6,511)
Other Revenues		3,000		(3,000)
Total Revenues		<u>20,670</u>	<u>11,139</u>	<u>(9,531)</u>
EXPENDITURES:				
General Government				
Capital Outlay		<u>39,000</u>	<u>14,015</u>	<u>24,985</u>
Total Expenditures		<u>39,000</u>	<u>14,015</u>	<u>24,985</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures		<u>(18,330)</u>	<u>(2,876)</u>	<u>15,454</u>
OTHER FINANCING SOURCES				
Transfers In		<u>18,350</u>	<u>2,875</u>	<u>(15,475)</u>
Total Other Financing Sources		<u>18,350</u>	<u>2,875</u>	<u>(15,475)</u>
Net Change in Fund Balance (Deficit)		20	(1)	(21)
Fund Balance, July 1, 2011	<u>1</u>	<u>1</u>	<u>1</u>	
Fund Balance, June 30, 2012	<u>\$ 1</u>	<u>\$ 21</u>	<u>\$</u>	<u>\$ (21)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	SEPARATION OF GRADE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Revenues From Use of Money	\$	\$ 133	\$ 30	\$ (103)
Aid From Other Governments		19,300		(19,300)
Other Revenues		9,543		(9,543)
Total Revenues		<u>28,976</u>	<u>30</u>	<u>(28,946)</u>
EXPENDITURES:				
General Government				
Capital Outlay		<u>28,956</u>	<u>35</u>	<u>28,921</u>
Total Expenditures		<u>28,956</u>	<u>35</u>	<u>28,921</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures		<u>20</u>	<u>(5)</u>	<u>(25)</u>
Net Change in Fund Balance (Deficit)		20	(5)	(25)
Fund Balance, July 1, 2011	<u>4,516</u>	<u>4,516</u>	<u>4,516</u>	
Fund Balance, June 30, 2012	<u>\$ 4,516</u>	<u>\$ 4,536</u>	<u>\$ 4,511</u>	<u>\$ (25)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	WHEELER RIDGE OVERPASS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
Revenues From Use of Money	\$	\$ 2	\$ 2	\$
Aid From Other Governments		5,200		(5,200)
Other Revenues		4,500		(4,500)
Total Revenues		9,702	2	(9,700)
EXPENDITURES:				
General Government				
Capital Outlay		9,700		9,700
Total Expenditures		9,700		9,700
Excess of Revenues Over Expenditures		2	2	
Net Change in Fund Balance		2	2	
Fund Balance, July 1, 2011	188	188	188	
Fund Balance, June 30, 2012	\$ 188	\$ 190	\$ 190	\$



NON-MAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS DESCRIPTIONS

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

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

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

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

Qualified Energy Conservation Bonds- This fund administers the debt service payments related to the Solar Power Systems for the County Administrative Center and the Lerdo Detention Facility.

Rexland Acres Sewer Project – This fund administers the debt service payments related to the Rexland Acres bonds.

SW Shafter Water Project – This fund administers the debt service payments related to the southwest Shafter water loan.

**COUNTY OF KERN
COMBINING BALANCE SHEET
NON-MAJOR DEBT SERVICE FUNDS
JUNE 30, 2012 (IN THOUSANDS)**

	<u>TOTAL</u>	<u>KERN COUNTY TOBACCO FUNDING CORP.</u>	<u>PENSION OBLIGATION BOND TRUSTEE</u>	<u>PUBLIC SERVICES FINANCING AUTHORITY</u>
<u>ASSETS</u>				
Pooled Cash and Investments	\$ 180	\$	\$	\$ 180
Cash and Investments Deposited with Trustee	<u>12,217</u>	<u>10,747</u>	<u>554</u>	<u>916</u>
Total Assets	<u>\$ 12,397</u>	<u>\$ 10,747</u>	<u>\$ 554</u>	<u>\$ 1,096</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts Payable	\$ _____	\$ _____	\$ _____	\$ _____
Total Liabilities	_____	_____	_____	_____
Fund Balances:				
Restricted	<u>12,397</u>	<u>10,747</u>	<u>554</u>	<u>1,096</u>
Total Fund Balances	<u>12,397</u>	<u>10,747</u>	<u>554</u>	<u>1,096</u>
Total Liabilities and Fund Balances	<u>\$ 12,397</u>	<u>\$ 10,747</u>	<u>\$ 554</u>	<u>\$ 1,096</u>

<u>QUALIFIED ENERGY CONSERVATION BONDS</u>	<u>REXLAND ACRES SEWER PROJECT</u>	<u>SW SHAFTER WATER PROJECT</u>	
			<u>ASSETS</u>
\$ _____	\$ _____	\$ _____	Pooled Cash and Investments
			Cash and Investments Deposited with Trustee
\$ _____	\$ _____	\$ _____	Total Assets
			<u>LIABILITIES AND FUND BALANCES</u>
\$ _____	\$ _____	\$ _____	Liabilities:
			Accounts Payable
_____	_____	_____	Total Liabilities
_____	_____	_____	Fund Balances:
			Restricted
_____	_____	_____	Total Fund Balances
\$ _____	\$ _____	\$ _____	Total Liabilities and Fund Balances

**COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR DEBT SERVICE FUNDS
 YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	<u>TOTAL</u>	<u>KERN COUNTY TOBACCO FUNDING CORP.</u>	<u>PENSION OBLIGATION BOND TRUSTEE</u>	<u>PUBLIC SERVICES FINANCING AUTHORITY</u>
REVENUES:				
Revenues from Use of Money and Property	\$ 563	\$ 548		\$ 11
Tobacco Settlement	7,462	7,462		
Other Revenues	36,717		35,295	1,420
Total Revenues	<u>44,742</u>	<u>8,010</u>	<u>35,295</u>	<u>1,431</u>
EXPENDITURES:				
General Government	647	155	1	483
Debt Service:				
Principal	24,055	2,250	21,570	235
Interest	20,278	5,754	13,858	666
Total Expenditures	<u>44,980</u>	<u>8,159</u>	<u>35,429</u>	<u>1,384</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(238)</u>	<u>(149)</u>	<u>(134)</u>	<u>47</u>
OTHER FINANCING SOURCES (USES):				
Transfer Out	<u>(4,255)</u>			
Total Other Financing Sources (Uses)	<u>(4,255)</u>			
Net Changes in Fund Balances	(4,493)	(149)	(134)	47
Fund Balances, July 1, 2011	17,049	10,896	688	1,049
Prior Period Adjustment	<u>(159)</u>			
Fund Balances, June 30, 2012	<u>\$ 12,397</u>	<u>\$ 10,747</u>	<u>\$ 554</u>	<u>\$ 1,096</u>

QUALIFIED ENERGY CONSERVATION BONDS	REXLAND ACRES SEWER PROJECT	SW SHAFTER WATER PROJECT
\$ 4	\$	\$
<u>2</u>	<u></u>	<u></u>
<u>6</u>	<u></u>	<u></u>
8	<u></u>	<u></u>
<u>8</u>	<u></u>	<u></u>
<u>(2)</u>	<u></u>	<u></u>
<u>(4,255)</u>	<u></u>	<u></u>
<u>(4,255)</u>	<u></u>	<u></u>
(4,257)	<u></u>	<u></u>
4,257	139	20
<u></u>	<u>(139)</u>	<u>(20)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>

REVENUES:

Revenues from Use of Money and Property
Tobacco Settlement
Other Revenues

Total Revenues

EXPENDITURES:

General Government
Debt Service:
Principal
Interest

Total Expenditures

Excess (Deficiency) of Revenues Over (Under) Expenditures

OTHER FINANCING SOURCES (USES):

Transfer Out

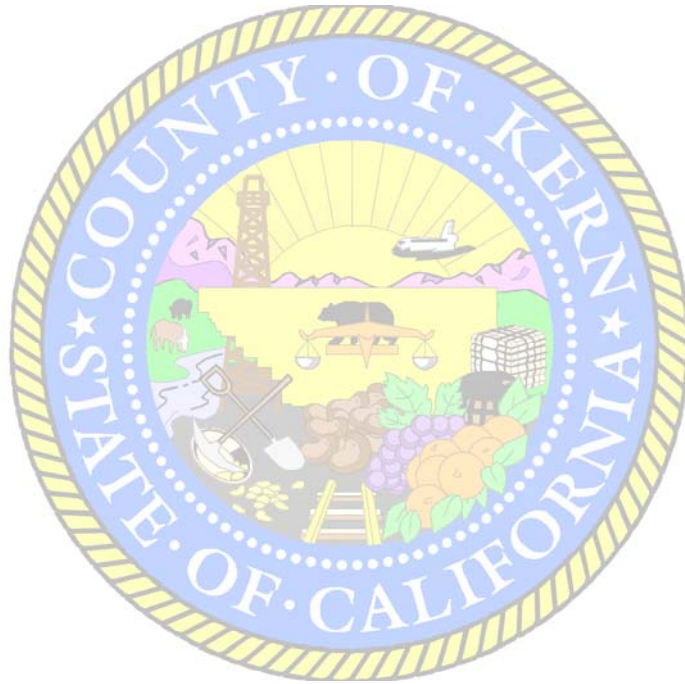
Total Other Financing Sources (Uses)

Net Changes in Fund Balances

Fund Balances, July 1, 2011

Prior Period Adjustment

Fund Balances, June 30, 2012





**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 the 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 hauling of residential waste from the universal collection area that encompasses the more densely populated unincorporated areas of metropolitan Bakersfield, South Taft, Lost Hills, Rosamond and South Shafter.

**COUNTY OF KERN
COMBINING STATEMENT OF NET ASSETS
NON-MAJOR ENTERPRISE FUNDS
JUNE 30, 2012 (IN THOUSANDS)**

	<u>TOTAL</u>	<u>COUNTY SANITATION DISTRICTS</u>	<u>GOLF COURSE</u>	<u>PUBLIC TRANSPORTATION</u>	<u>UNIVERSAL COLLECTION</u>
ASSETS					
Current Assets:					
Pooled Cash and Investments	\$ 21,254	\$ 10,857	\$ 1,952	\$ 3,857	\$ 4,588
Interest Receivable	27	10		9	8
Accrued Revenue	1	1			
Net Pension Asset	100			100	
Total Current Assets	<u>21,382</u>	<u>10,868</u>	<u>1,952</u>	<u>3,966</u>	<u>4,596</u>
Non-Current Assets:					
Taxes Receivable - Net	1,667	516			1,151
Investment in Joint Venture	2,169	2,169			
Capital Assets:					
Non-Depreciable:					
Land	668	603	65		
Depreciable:					
Structures and Improvements	15,288	8,519	6,483	286	
Equipment	10,434	1,105		9,329	
Intangible Assets	48	48			
Infrastructure	8,669	8,669			
Accumulated Depreciation and Amortization	<u>(18,489)</u>	<u>(10,553)</u>	<u>(2,630)</u>	<u>(5,306)</u>	
Total Non-Current Assets	<u>20,454</u>	<u>11,076</u>	<u>3,918</u>	<u>4,309</u>	<u>1,151</u>
Total Assets	<u>\$ 41,836</u>	<u>\$ 21,944</u>	<u>\$ 5,870</u>	<u>\$ 8,275</u>	<u>\$ 5,747</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$ 1,235	\$ 676	\$ 24	\$ 535	
Salaries and Employee Benefits Payable	69	58		11	
Current Portion of Long-Term Debt	65	50		15	
Interest Payable - Current	23	9	11	3	
Compensated Absences - Current	85	80		5	
Deferred Income	<u>2,730</u>			<u>2,730</u>	
Total Current Liabilities	<u>4,207</u>	<u>873</u>	<u>35</u>	<u>3,299</u>	
Non-Current Liabilities:					
Advances Payable	3,174		674		2,500
Compensated Absences Payable	56	53		3	
Long-Term Debt - Pension Obligation Bonds	802	615		187	
Interest Payable - Pension Obligation Bonds	313	239		74	
Other Post-Employment Benefits (OPEB) Obligations	<u>179</u>	<u>155</u>		<u>24</u>	
Total Non-Current Liabilities	<u>4,524</u>	<u>1,062</u>	<u>674</u>	<u>288</u>	<u>2,500</u>
Total Liabilities	<u>8,731</u>	<u>1,935</u>	<u>709</u>	<u>3,587</u>	<u>2,500</u>
NET ASSETS					
Invested in Capital Assets, Net of Related Debt	16,618	8,391	3,918	4,309	
Unrestricted	<u>16,487</u>	<u>11,618</u>	<u>1,243</u>	<u>379</u>	<u>3,247</u>
Total Net Assets	<u>\$ 33,105</u>	<u>\$ 20,009</u>	<u>\$ 5,161</u>	<u>\$ 4,688</u>	<u>\$ 3,247</u>

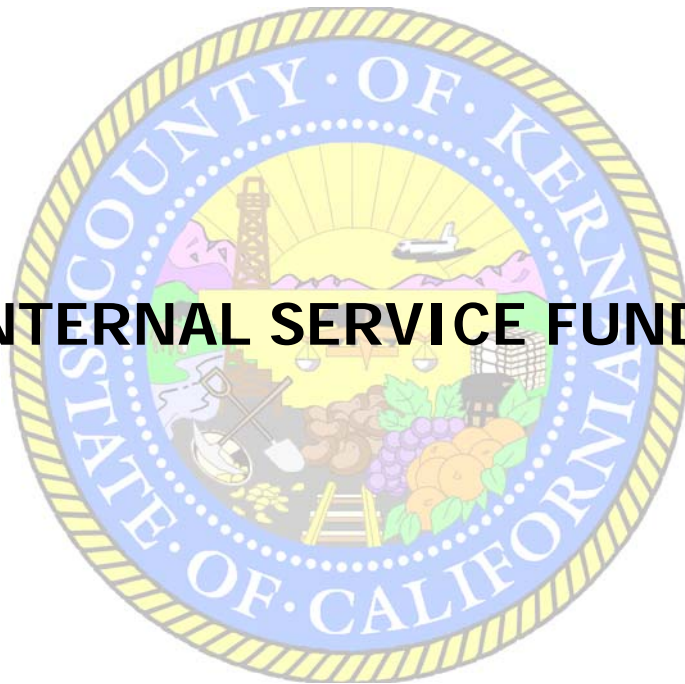
COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
NON-MAJOR ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

	<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	\$ 15,914	\$ 3,866	\$ 492	\$ 899	\$ 10,657
Revenues from Use of Property	129	81		44	4
Total Operating Revenues	16,043	3,947	492	943	10,661
OPERATING EXPENSES:					
Salaries and Employee Benefits	1,860	1,518		342	
Services and Supplies	19,320	1,602	51	7,114	10,553
Other Charges	234	54	154	26	
Depreciation and Amortization	1,257	362	148	747	
Total Operating Expenses	22,671	3,536	353	8,229	10,553
Operating Income (Loss)	(6,628)	411	139	(7,286)	108
NON-OPERATING REVENUES (EXPENSES):					
Taxes and Assessments	5,684			5,684	
Fines, Forfeitures and Penalties	205	60			145
Interest on Bank Deposits and Investments	142	60	16	44	22
Aid from Other Governmental Agencies	600			600	
Interest Expense	(125)	(51)	(38)	(16)	(20)
Other Non-Operating Revenues	129	122		7	
Gain (Loss) on Sale of Fixed Assets	7			7	
Total Non-Operating Revenues (Expenses)	6,642	191	(22)	6,326	147
Income (loss) before transfers	14	602	117	(960)	255
OTHER FINANCING SOURCES (USES)					
Capital Contributions	2,191			2,191	
Total Other Financing Sources (Uses)	2,191			2,191	
Change in Net Assets	2,205	602	117	1,231	255
Net Assets, July 1, 2011	33,003	20,696	5,044	3,457	3,806
Prior Period Adjustment	(2,103)	(1,289)			(814)
Net Assets, June 30, 2012	\$ 33,105	\$ 20,009	\$ 5,161	\$ 4,688	\$ 3,247

**COUNTY OF KERN
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	TOTAL	COUNTY SANITATION DISTRICTS	GOLF COURSE	PUBLIC TRANSPORTATION	UNIVERSAL COLLECTION
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash Received for Current Services	\$ 15,683	\$ 3,787	\$ 492	\$ 899	\$ 10,505
Cash Received for Use of Property	129	81		44	4
Cash Paid for Salaries and Benefits	(1,784)	(1,448)		(336)	
Cash Paid for Services and Supplies	(18,928)	(1,178)	(150)	(7,047)	(10,553)
Cash Paid for Interfund Services and Supplies	(298)	(233)		(65)	
Cash Paid for Other Charges	(234)	(54)	(154)	(26)	
Net Cash Provided (Used) by Operating Activities	<u>(5,432)</u>	<u>955</u>	<u>188</u>	<u>(6,531)</u>	<u>(44)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:					
Cash Received From Other Funds	7			7	
Cash Received for Other Operations	206	61			145
Cash Received as Fines, Forfeitures, and Penalties	5,685			5,685	
Taxes and Special Assessments	(203)		(203)		
Cash Paid on Advances	1,623			1,623	
Aid from Other Governmental Agencies	(56)	(43)		(13)	
Payment of Long-Term Debt - Pension Obligation Bond	(97)	(27)	(42)	(8)	(20)
Interest Paid					
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>7,165</u>	<u>(9)</u>	<u>(245)</u>	<u>7,294</u>	<u>125</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Acquisition or Construction of Capital Assets	<u>(2,079)</u>	<u>(85)</u>		<u>(1,994)</u>	
Net Cash Used by Capital and Related Financing Activities	<u>(2,079)</u>	<u>(85)</u>		<u>(1,994)</u>	
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest on Bank Deposits and Investments	142	59	14	45	24
Net Cash Provided by Investing Activities	<u>142</u>	<u>59</u>	<u>14</u>	<u>45</u>	<u>24</u>
Net Increase (Decrease) in Cash and investments	(204)	920	(43)	(1,186)	105
Cash and Investments, July 1, 2011	21,458	9,937	1,995	5,043	4,483
Cash and Investments, June 30, 2012	<u>\$ 21,254</u>	<u>\$ 10,857</u>	<u>\$ 1,952</u>	<u>\$ 3,857</u>	<u>\$ 4,588</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating Income (Loss)	\$ (6,628)	\$ 411	\$ 139	\$ (7,286)	\$ 108
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation and Amortization	1,257	362	148	747	
Changes in Assets and Liabilities:					
(Increase) Decrease in Accrued Revenue	(231)	(79)			(152)
(Increase) Decrease in Net Pension Asset	6			6	
Increase (Decrease) in Accrued Expenses	94	191	(99)	2	
Increase (Decrease) in Salaries & Benefits Payable	9	12		(3)	
Increase (Decrease) in Compensated Absences Payable	8	12		(4)	
Increase (Decrease) in Other Post-Employment Benefits (OPEB) Obligations	53	46		7	
Total Adjustments	<u>1,196</u>	<u>544</u>	<u>49</u>	<u>755</u>	<u>(152)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (5,432)</u>	<u>\$ 955</u>	<u>\$ 188</u>	<u>\$ (6,531)</u>	<u>\$ (44)</u>
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:					
Decrease in Fair Value of Investment	\$ 122	\$ 122			
Total Non-cash Investing, Capital, and Financing Activities	<u>\$ 122</u>	<u>\$ 122</u>			

INTERNAL SERVICE FUNDS



INTERNAL SERVICE FUNDS DESCRIPTIONS

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

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

General Services - Garage - This fund provides funding for 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, 2012 (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	\$ 95,754	\$ 7,360	\$ 3,688	\$ 28,090
Interest Receivable	169	13	6	48
Accrued Revenue	372		103	240
Due from Other Funds	141		141	
Prepaid Items	79			
Net Pension Asset	96		96	
Inventory - Materials and Supplies	94		94	
Total Current Assets	<u>96,705</u>	<u>7,373</u>	<u>4,128</u>	<u>28,378</u>
Non-Current Assets:				
Deposits with Others	455			455
Equipment	9,062		9,062	
Intangible	37		37	
Accumulated Depreciation	<u>(5,452)</u>		<u>(5,452)</u>	
Total Non-Current Assets	<u>4,102</u>		<u>3,647</u>	<u>455</u>
Total Assets	<u>\$ 100,807</u>	<u>\$ 7,373</u>	<u>\$ 7,775</u>	<u>\$ 28,833</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 2,797	\$ 9	\$ 64	\$ 2,283
Salaries and Employee Benefits Payable	61		61	
Long-Term Debt - Current	53		53	
Interest Payable - Current	7		7	
Compensated Absences - Current	64		64	
Liability for Self-Insurance - Current	<u>32,768</u>	<u>1,232</u>		<u>13,283</u>
Total Current Liabilities	<u>35,750</u>	<u>1,241</u>	<u>249</u>	<u>15,566</u>
Non-Current Liabilities				
Compensated Absences Payable	43		43	
Liability for Self-Insurance - Long-Term	89,566	21,163		
Long-Term Debt - Pension Obligation Bonds	421		421	
Interest Payable - Long-Term Debt- Pension Obligation Bonds	272		272	
Other Post-Employment Benefits (OPEB) Obligations	<u>60</u>		<u>60</u>	
Total Non-Current Liabilities	<u>90,362</u>	<u>21,163</u>	<u>796</u>	
Total Liabilities	<u>126,112</u>	<u>22,404</u>	<u>1,045</u>	<u>15,566</u>
NET ASSETS (DEFICITS)				
Invested in Capital Assets, Net of Related Debt	3,647		3,647	
Restricted	455			455
Unrestricted	<u>(29,407)</u>	<u>(15,031)</u>	<u>3,083</u>	<u>12,812</u>
Total Net Assets (Deficits)	<u>\$ (25,305)</u>	<u>\$ (15,031)</u>	<u>\$ 6,730</u>	<u>\$ 13,267</u>

<u>RETIREE GROUP HEALTH</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>WORKERS' COMPENSATION</u>	<u>ASSETS</u>	
\$ 45,507	\$ 4,088	\$ 7,021	Current Assets:	
77	9	16	Pooled Cash and Investments	
29			Interest Receivable	
			Accrued Revenue	
		79	Due from Other Funds	
			Prepaid Items	
			Net Pension Asset	
			Inventory- Materials and Supplies	
<u>45,613</u>	<u>4,097</u>	<u>7,116</u>	Total Current Assets	
			Non-Current Assets:	
			Deposits with Others	
			Equipment	
			Intangible	
			Accumulated Depreciation	
			Total Non-Current Assets	
<u>\$ 45,613</u>	<u>\$ 4,097</u>	<u>\$ 7,116</u>	Total Assets	
			<u>LIABILITIES</u>	
\$	\$ 2	\$ 439	Current Liabilities:	
			Accounts Payable	
			Salaries and Employee Benefits Payable	
			Long-Term Debt - Current	
			Interest Payable - Current	
			Compensated Absences - Current	
			Liability for Self-Insurance- Current	
	<u>1,217</u>	<u>17,036</u>	Total Current Liabilities	
	<u>1,219</u>	<u>17,475</u>	Non-Current Liabilities	
			Compensated Absences Payable	
		68,403	Liability for Self-Insurance - Long-Term	
			Long-Term Debt - Pension Obligation Bonds	
			Interest Payable - Long-Term Debt- Pension Obligation Bonds	
			Other Post-Employment Benefits (OPEB) Obligations	
		<u>68,403</u>	Total Non-Current Liabilities	
	<u>1,219</u>	<u>85,878</u>	Total Liabilities	
			<u>NET ASSETS (DEFICITS)</u>	
			Invested in Capital Assets, Net of Related Debt	
			Restricted	
			Unrestricted	
<u>45,613</u>	<u>2,878</u>	<u>(78,762)</u>	Total Net Assets (Deficits)	
<u>\$ 45,613</u>	<u>\$ 2,878</u>	<u>\$ (78,762)</u>		

COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS (DEFICITS)
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

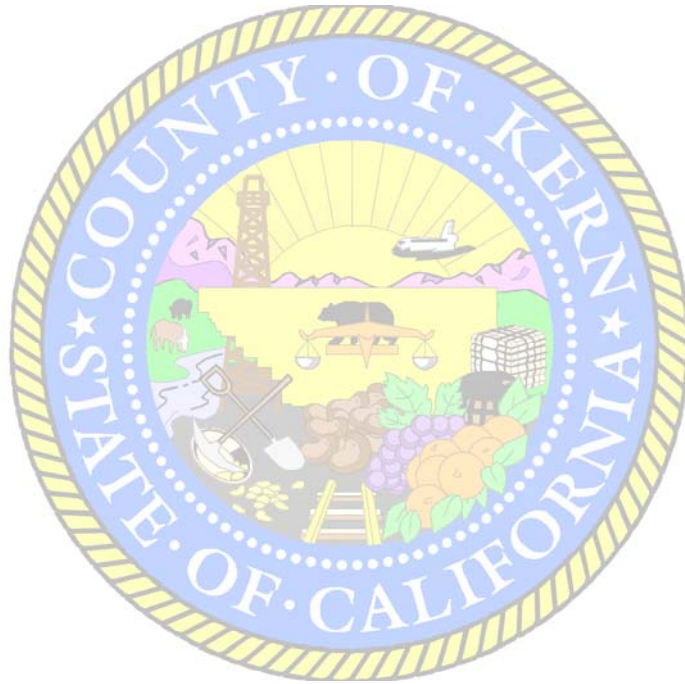
	<u>TOTAL</u>	<u>GENERAL LIABILITY</u>	<u>GENERAL SERVICES- GARAGE</u>	<u>GROUP HEALTH</u>
OPERATING REVENUES:				
Charges for Current Services	\$ 142,871	\$ 3,747	\$ 4,315	\$ 101,511
Total Operating Revenues	<u>142,871</u>	<u>3,747</u>	<u>4,315</u>	<u>101,511</u>
OPERATING EXPENSES:				
Salaries and Employee Benefits	9,666		1,624	
Services and Supplies	20,066	3,189	1,665	10,149
Claims Incurred	137,196	5,461		100,341
Other Charges	7,850	5,606	194	2,006
Depreciation Expense	954		954	
Total Operating Expenses	<u>175,732</u>	<u>14,256</u>	<u>4,437</u>	<u>112,496</u>
Operating Income (Loss)	<u>(32,861)</u>	<u>(10,509)</u>	<u>(122)</u>	<u>(10,985)</u>
NON-OPERATING REVENUES (EXPENSES):				
Interest on Bank Deposits and Investments	727	60	21	295
Aid from Other Governmental Agencies	34			34
Other Revenues	6,227	4,772	43	
Interest Expense	(47)		(47)	
Other Non-Operating Expenses	(199)		(199)	
Loss on Sale of Capital Assets	(154)		(154)	
Total Non-Operating Revenues (Expenses)	<u>6,588</u>	<u>4,832</u>	<u>(336)</u>	<u>329</u>
Income (Loss) before Contributions and Transfers	<u>(26,273)</u>	<u>(5,677)</u>	<u>(458)</u>	<u>(10,656)</u>
OTHER FINANCING SOURCES (USES)				
Capital Contributions	9		9	
Total Other Financing Sources (Uses)	<u>9</u>		<u>9</u>	
Change in Net Assets (Deficits)	(26,264)	(5,677)	(449)	(10,656)
Net Assets (Deficits), July 1, 2011 (as previously reported)	969	(9,354)	7,189	23,923
Prior Period Adjustments	(10)		(10)	
Net Assets (Deficits), June 30, 2012	<u>\$ (25,305)</u>	<u>\$ (15,031)</u>	<u>\$ 6,730</u>	<u>\$ 13,267</u>

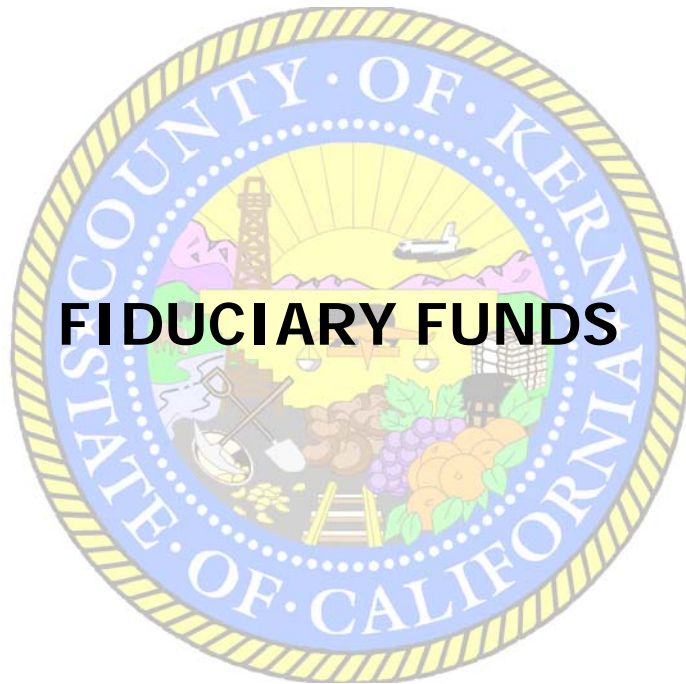
RETIREE GROUP HEALTH	UNEMPLOYMENT COMPENSATION	WORKERS' COMPENSATION	
\$ 10,957	\$ 3,494	\$ 18,847	OPERATING REVENUES:
			Charges for Current Services
<u>10,957</u>	<u>3,494</u>	<u>18,847</u>	Total Operating Revenues
8,042			OPERATING EXPENSES:
212	19	4,832	Salaries and Employee Benefits
	3,375	28,019	Services and Supplies
		44	Claims Incurred
			Other Charges
			Depreciation Expense
<u>8,254</u>	<u>3,394</u>	<u>32,895</u>	Total Operating Expenses
<u>2,703</u>	<u>100</u>	<u>(14,048)</u>	Operating Income (Loss)
267	29	55	NON-OPERATING REVENUES (EXPENSES):
			Interest on Bank Deposits and Investments
			Aid from Other Governmental Agencies
32		1,380	Other Revenues
			Interest Expense
			Other Non-Operating Expenses
			Loss on Sale of Capital Assets
<u>299</u>	<u>29</u>	<u>1,435</u>	Total Non-Operating Revenues (Expenses)
<u>3,002</u>	<u>129</u>	<u>(12,613)</u>	Income (Loss) before Contributions and Transfers
			OTHER FINANCING SOURCES (USES)
			Capital Contributions
			Total Other Financing Sources (Uses)
3,002	129	(12,613)	Change in Net Assets (Deficits)
42,611	2,749	(66,149)	Net Assets (Deficits), July 1, 2011 (as previously reported)
			Prior Period Adjustments
<u>\$ 45,613</u>	<u>\$ 2,878</u>	<u>\$ (78,762)</u>	Net Assets (Deficits), June 30, 2012

**COUNTY OF KERN
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)**

	<u>TOTAL</u>	<u>GENERAL LIABILITY</u>	<u>GENERAL SERVICES- GARAGE</u>	<u>GROUP HEALTH</u>
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received for Current Services	\$ 142,528	\$ 3,747	\$ 4,201	\$ 101,313
Cash Received for Other Operations				
Cash Paid for Salaries and Benefits	(9,583)		(1,541)	
Cash Paid for Services and Supplies	(18,790)	(3,342)	(1,683)	(9,046)
Cash Paid for Reported Claims	(120,661)	(710)		(100,918)
Cash Paid for Other Charges	(7,851)	(5,607)	(194)	(2,006)
Net Cash Provided (Used) by Operating Activities	<u>(14,357)</u>	<u>(5,912)</u>	<u>783</u>	<u>(10,657)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Cash Received From Other Funds	6,184	4,772		
Cash Received for Other Operations	43		43	
Aid from Other Governmental Agencies	33			33
Pension Obligation Bond Principal Paid	(46)		(46)	
Interest Paid	(20)		(20)	
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>6,194</u>	<u>4,772</u>	<u>(23)</u>	<u>33</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds From Sale of Capital Assets	66		66	
Acquisition or Construction of Capital Assets	(663)		(663)	
Net Cash Used by Capital and Related Financing Activities	<u>(597)</u>		<u>(597)</u>	
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on Bank Deposits and Investments	761	65	22	323
Net Increase (Decrease) in Cash and Investments	(7,999)	(1,075)	185	(10,301)
Beginning Cash and Investments at July 1, 2011	103,753	8,435	3,503	38,391
Ending Cash and Investments at June 30, 2012	<u>\$ 95,754</u>	<u>\$ 7,360</u>	<u>\$ 3,688</u>	<u>\$ 28,090</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating Income (Loss)	\$ (32,861)	\$ (10,509)	\$ (122)	\$ (10,985)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	954		954	
Changes in Assets and Liabilities:				
(Increase) Decrease in Inventory	(5)		(5)	
(Increase) Decrease in Accrued Revenue	(443)		(104)	(240)
(Increase) Decrease in Due from Others	32		(10)	42
(Increase) Decrease in Net Pension Asset	27		27	
Increase (Decrease) in Accrued Expenses	1,321	(153)	(14)	1,103
Increase (Decrease) in Due to Others	(42)			
Increase (Decrease) in Salaries & Benefits Payable	17		17	
Increase (Decrease) in Compensated Absences Payable	22		22	
Increase (Decrease) in Provision for Liability Claims	16,603	4,750		(577)
Increase (Decrease) in Other Post-Employment Benefits Obligation	18		18	
Total Adjustments	<u>18,504</u>	<u>4,597</u>	<u>905</u>	<u>328</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (14,357)</u>	<u>\$ (5,912)</u>	<u>\$ 783</u>	<u>\$ (10,657)</u>
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:				
Net Transfers of Capital Assets (To) From Other Funds	\$ (190)		\$ (190)	
Total Non-cash Investing, Capital, and Financing Activities	<u>\$ (190)</u>		<u>\$ (190)</u>	

<u>RETIREE GROUP HEALTH</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>WORKERS' COMPENSATION</u>	
\$ 10,928	\$ 3,494	\$ 18,845	CASH FLOWS FROM OPERATING ACTIVITIES:
(8,042)			Cash Received for Current Services
(254)	(19)	(4,446)	Cash Received for Other Operations
	(3,584)	(15,449)	Cash Paid for Salaries and Benefits
		(44)	Cash Paid for Services and Supplies
			Cash Paid for Reported Claims
			Cash Paid for Other Charges
<u>2,632</u>	<u>(109)</u>	<u>(1,094)</u>	Net Cash Provided (Used) by Operating Activities
			CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:
32		1,380	Cash Received From Other Funds
			Cash Received for Other Operations
			Aid from Other Governmental Agencies
			Pension Obligation Bond Principal Paid
			Interest Paid
<u>32</u>		<u>1,380</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>264</u>	<u>31</u>	<u>56</u>	Interest on Bank Deposits and Investments
2,928	(78)	342	Net Increase (Decrease) in Cash and Investments
<u>42,579</u>	<u>4,166</u>	<u>6,679</u>	Beginning Cash and Investments at July 1, 2011
\$ <u>45,507</u>	\$ <u>4,088</u>	\$ <u>7,021</u>	Ending Cash and Investments at June 30, 2012
			RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:
\$ <u>2,703</u>	\$ <u>100</u>	\$ <u>(14,048)</u>	Operating Income (Loss)
			Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:
			Depreciation
			Changes in Assets and Liabilities:
			(Increase) Decrease in Inventory
(29)		(70)	(Increase) Decrease in Accrued Revenue
			(Increase) Decrease in Due from Others
			(Increase) Decrease in Net Pension Asset
(42)	1	384	Increase (Decrease) in Accrued Expenses
			Increase (Decrease) in Due to Others
			Increase (Decrease) in Salaries & Benefits Payable
			Increase (Decrease) in Compensated Absences Payable
	(210)	12,640	Increase (Decrease) in Provision for Liability Claims
			Increase (Decrease) in Other Post-Employment Benefits Obligation
<u>(71)</u>	<u>(209)</u>	<u>12,954</u>	Total Adjustments
\$ <u>2,632</u>	\$ <u>(109)</u>	\$ <u>(1,094)</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

FIDICIARY FUNDS DESCRIPTIONS

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

COUNTY OF KERN
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

Page 1 of 2

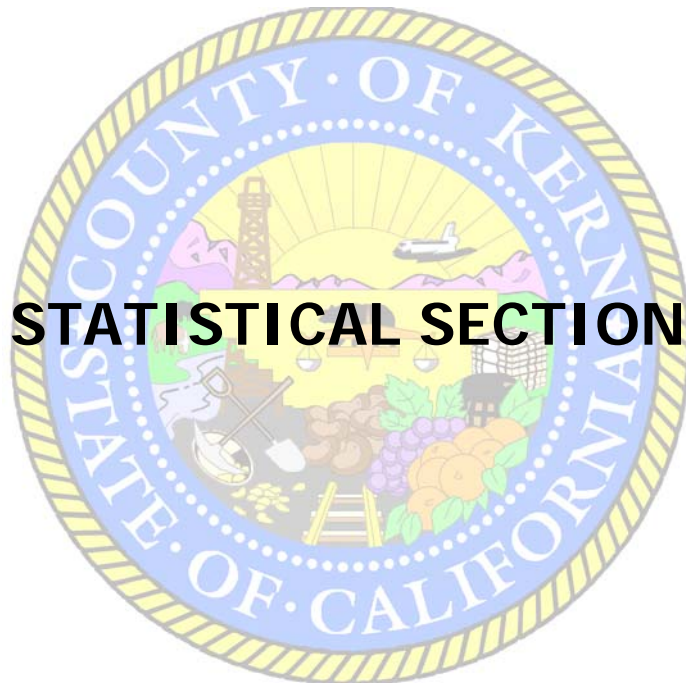
	BALANCE JUNE 30, 2011	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2012
TOTAL AGENCY FUNDS				
ASSETS				
Pooled Cash and Investments	\$ 162,076	\$ 5,170,987	\$ 5,124,263	\$ 208,800
Investments		1,317	1,317	
Accounts Receivable	4	52	55	1
Interest Receivable	228	261	214	275
Taxes Receivable	65,959	1,178,978	1,181,791	63,146
Due from Other Agencies	8,140	7,905	8,744	7,301
Total Assets	<u>\$ 236,407</u>	<u>\$ 6,359,500</u>	<u>\$ 6,316,384</u>	<u>\$ 279,523</u>
LIABILITIES				
Accounts Payable	\$ 10	\$ 303	\$ 305	\$ 8
Warrants Payable	13,592	2,613,695	2,610,737	16,550
Interest Payable		1,391	398	993
Due to Other Agencies	222,485	2,826,198	2,787,031	261,652
Unapportioned Installment Redemptions	320			320
Total Liabilities	<u>\$ 236,407</u>	<u>\$ 5,441,587</u>	<u>\$ 5,398,471</u>	<u>\$ 279,523</u>
CLEARING FUNDS				
ASSETS				
Pooled Cash and Investments	\$ 459	\$ 866,751	\$ 866,790	\$ 420
Investments		1,317	1,317	
Accounts Receivable	4	52	55	1
Due from Other Agencies		3		3
Total Assets	<u>\$ 463</u>	<u>\$ 868,123</u>	<u>\$ 868,162</u>	<u>\$ 424</u>
LIABILITIES				
Due to Other Agencies	\$ 463	\$ 937,651	\$ 937,690	\$ 424
Total Liabilities	<u>\$ 463</u>	<u>\$ 937,651</u>	<u>\$ 937,690</u>	<u>\$ 424</u>
WARRANT CLEARANCE FUNDS				
ASSETS				
Pooled Cash and Investments	\$ 13,599	\$ 2,600,770	\$ 2,596,894	\$ 17,475
Total Assets	<u>\$ 13,599</u>	<u>\$ 2,600,770</u>	<u>\$ 2,596,894</u>	<u>\$ 17,475</u>
LIABILITIES				
Warrants Payable	\$ 13,592	\$ 2,613,695	\$ 2,610,737	\$ 16,550
Due to Other Agencies	7	925	7	925
Total Liabilities	<u>\$ 13,599</u>	<u>\$ 2,614,620</u>	<u>\$ 2,610,744</u>	<u>\$ 17,475</u>

COUNTY OF KERN
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
 AGENCY FUNDS
 YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

Page 2 of 2

	BALANCE JUNE 30, 2011	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2012
STATE FUNDS				
ASSETS				
Pooled Cash and Investments	\$ 8,416	\$ 48,928	\$ 49,302	\$ 8,042
Total Assets	<u>\$ 8,416</u>	<u>\$ 48,928</u>	<u>\$ 49,302</u>	<u>\$ 8,042</u>
LIABILITIES				
Due to Other Agencies	\$ 8,416	\$ 45,542	\$ 45,916	\$ 8,042
Total Liabilities	<u>\$ 8,416</u>	<u>\$ 45,542</u>	<u>\$ 45,916</u>	<u>\$ 8,042</u>
OTHER FUNDS				
ASSETS				
Pooled Cash and Investments	\$ 122,555	\$ 453,799	\$ 412,370	\$ 163,984
Interest Receivable	117	126	106	137
Due from Other Agencies	7,915	7,778	8,438	7,255
Total Assets	<u>\$ 130,587</u>	<u>\$ 461,703</u>	<u>\$ 420,914</u>	<u>\$ 171,376</u>
LIABILITIES				
Accounts Payable	\$ 10	\$ 303	\$ 305	\$ 8
Due to Other Agencies	130,577	623,115	582,324	171,368
Total Liabilities	<u>\$ 130,587</u>	<u>\$ 623,418</u>	<u>\$ 582,629</u>	<u>\$ 171,376</u>
UNAPPORTIONED FUNDS				
ASSETS				
Pooled Cash and Investments	\$ 17,047	\$ 1,200,739	\$ 1,198,907	\$ 18,879
Interest Receivable	111	135	108	138
Taxes Receivable	65,959	1,178,978	1,181,791	63,146
Due from Other Agencies	225	124	306	43
Total Assets	<u>\$ 83,342</u>	<u>\$ 2,379,976</u>	<u>\$ 2,381,112</u>	<u>\$ 82,206</u>
LIABILITIES				
Interest Payable	\$	\$ 1,391	\$ 398	\$ 993
Due to Other Agencies	83,022	1,218,965	1,221,094	80,893
Unapportioned Installment Redemptions	320			320
Total Liabilities	<u>\$ 83,342</u>	<u>\$ 1,220,356</u>	<u>\$ 1,221,492</u>	<u>\$ 82,206</u>





STATISTICAL SECTION

STATISTICAL SECTION

CONTENTS

Financial Trends

The financial trend schedules contain trend information to assist the reader in understanding how the County's financial performance and well-being have changed over time and to help the reader follow the direction the County's economic condition is heading. These schedules also provide information to assist the user in comprehending how spending priorities and funding sources have changed from year to year.

Revenue Capacity

The revenue capacity schedules contain information to help the reader assess the factors affecting the County's ability to generate its most significant revenue source, property taxes. The schedules have information to help the user assess the tax burden on the taxpayers. Information is provided to help the user evaluate whether the County is disproportionately dependent on a single taxpayer.

Debt Capacity

The debt capacity schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. Information is provided to give users an idea of the burden of debt on the taxpayers, both the direct burden and the portion of debt issued by other governmental entities for which the County's taxpayers are responsible.

Demographic and Economic Information

The demographic and economic information schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

Operating Information

The operating information schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs. The schedules provide information to give the user a sense of the size of the County, the types of services it provides, the volume of these services and the non-financial resources used to provide those services.

Sources: Unless otherwise noted, the information in the statistical schedules is derived from the Comprehensive Annual Financial Reports (CAFR) for the relevant years.

COUNTY OF KERN
NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS (IN THOUSANDS)
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year				
	2003	2004	2005	2006	2007
Governmental Activities:					
Invested in Capital Assets, Net of Related Debt	\$ 217,758	\$ 258,993	\$ 309,886	\$ 417,677	\$ 494,591
Restricted	27,478	35,816	35,653	15,349	15,352
Unrestricted (deficit)	46,970	(111,616)	(141,419)	(122,898)	(74,478)
Total Governmental Activities Net Assets	<u>\$ 292,206</u>	<u>\$ 183,193</u>	<u>\$ 204,120</u>	<u>\$ 310,128</u>	<u>\$ 435,465</u>
Business-type Activities:					
Invested in Capital Assets, Net of Related Debt	\$ 92,288	\$ 92,994	\$ 94,418	\$ 124,631	\$ 140,235
Restricted	7,623	9,701	9,724	8,428	12,060
Unrestricted (deficit)	(34,857)	(39,612)	(37,436)	(52,275)	(79,592)
Total Business-type Activities Net Assets	<u>\$ 65,054</u>	<u>\$ 63,083</u>	<u>\$ 66,706</u>	<u>\$ 80,784</u>	<u>\$ 72,703</u>
Primary Government:					
Invested in Capital Assets, Net of Related Debt	\$ 310,046	\$ 351,987	\$ 404,304	\$ 542,308	\$ 634,826
Restricted	35,101	45,517	45,377	23,777	27,412
Unrestricted (deficit)	12,113	(151,228)	(178,855)	(175,173)	(154,070)
Total Primary Government Net Assets	<u>\$ 357,260</u>	<u>\$ 246,276</u>	<u>\$ 270,826</u>	<u>\$ 390,912</u>	<u>\$ 508,168</u>

Fiscal Year					
2008	2009	2010	2011	2012	
\$ 508,638	\$ 473,897	\$ 1,542,559	\$ 1,639,648	\$ 1,670,584	Governmental Activities:
13,975	230,225	229,285	319,828	335,190	Invested in Capital Assets, Net of Related Debt
(62,710)	(198,015)	(122,364)	(264,616)	(267,076)	Restricted
\$ 459,903	\$ 506,107	\$ 1,649,480	\$ 1,694,860	\$ 1,738,698	Unrestricted (deficit)
					Total Governmental Activities Net Assets
					Business-type Activities:
\$ 146,013	\$ 154,030	\$ 160,640	\$ 173,527	\$ 171,053	Invested in Capital Assets, Net of Related Debt
5,646	4,904	4,240	3,037	2,022	Restricted
(85,454)	(70,079)	(44,226)	(52,834)	(48,674)	Unrestricted (deficit)
\$ 66,205	\$ 88,855	\$ 120,654	\$ 123,730	\$ 124,401	Total Business-type Activities Net Assets
					Primary Government:
\$ 654,651	\$ 627,927	\$ 1,703,199	\$ 1,813,175	\$ 1,841,637	Invested in Capital Assets, Net of Related Debt
19,621	235,129	233,525	322,865	337,212	Restricted
(148,164)	(268,094)	(166,590)	(317,450)	(315,750)	Unrestricted (deficit)
\$ 526,108	\$ 594,962	\$ 1,770,134	\$ 1,818,590	\$ 1,863,099	Total Primary Government Net Assets

COUNTY OF KERN
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS (IN THOUSANDS)
 (ACCRUAL BASIS OF ACCOUNTING)

Page 1 of 2

	Fiscal Year				
	2003	2004	2005	2006	2007
Governmental Activities:					
Expenses:					
General Government	\$ 86,271	\$ 67,409	\$ 78,057	\$ 82,788	\$ 76,033
Public Protection	311,333	325,240	342,347	374,303	377,961
Public Ways and Facilities	36,774	29,721	22,146	38,348	55,913
Health and Sanitation	158,830	180,518	194,836	126,815	127,676
Public Assistance	354,479	349,772	369,097	381,836	363,655
Education	10,697	8,596	8,852	9,002	10,143
Culture and Recreation	7,790	4,923	12,915	10,556	13,459
Interest on Short and Long-term Debt	14,396	38,204	39,428	41,864	42,788
Total Expenses	<u>980,570</u>	<u>1,004,383</u>	<u>1,067,678</u>	<u>1,065,512</u>	<u>1,067,628</u>
Program Revenues:					
Charges for Services:					
General Government	54,658	49,552	55,580	53,668	42,294
Public Protection	75,771	81,960	85,930	87,368	74,051
Health and Sanitation	89,824	110,355	120,522	48,041	29,760
Other	13,466	13,281	17,186	18,310	21,230
Operating Grants and Contributions	616,677	596,585	595,660	606,855	617,358
Capital Grants and Contributions	5,619	10,037	9,165	6,564	15,149
Total Program Revenues	<u>856,015</u>	<u>861,770</u>	<u>884,043</u>	<u>820,806</u>	<u>799,842</u>
Total Governmental Activities, Net Program Expenses	<u>(124,555)</u>	<u>(142,613)</u>	<u>(183,635)</u>	<u>(244,706)</u>	<u>(267,786)</u>
General Revenues:					
Taxes:					
Property Taxes	139,434	109,176	148,204	181,729	213,535
Vehicle License Taxes ^a			43,739	61,061	77,620
Aircraft Taxes	175	247	150	156	170
Sales and Use Taxes	22,808	22,804	27,423	33,182	35,602
Transient Occupancy Tax	1,172	1,300	1,338	1,414	1,688
Special Assessments					
Transfer Taxes	2,780	3,612	5,909	7,402	5,334
Other Taxes	963	942	590	795	864
Grants and Contributions not Restricted to Specific Programs:					
Unrestricted Investment Earnings	12,312	8,819	10,502	14,682	28,310
Miscellaneous	2,413	1,244	3,041	20,488	69,578
Special Items					
Transfers	<u>(31,767)</u>	<u>(25,520)</u>	<u>(30,166)</u>	<u>(36,337)</u>	<u>(40,607)</u>
Total General Revenues and Transfers	<u>150,290</u>	<u>122,624</u>	<u>210,730</u>	<u>284,572</u>	<u>392,094</u>
Total Governmental Activities Change in Net Assets	<u>\$ 25,735</u>	<u>\$ (19,989)</u>	<u>\$ 27,095</u>	<u>\$ 39,866</u>	<u>\$ 124,308</u>

Notes:

^a Due to a change in the State's method of distribution, beginning in fiscal year 04-05, vehicle license fees are reported separately as vehicle license taxes. In prior years, they were reported under operating grants and contributions.

Fiscal Year					
2008	2009	2010	2011	2012	
Governmental Activities:					
Expenses:					
\$ 95,918	\$ 52,916	\$ 92,049	\$ 110,846	\$ 93,530	General Government
480,002	487,167	449,054	491,209	516,808	Public Protection
50,878	44,648	60,510	10,594	63,955	Public Ways and Facilities
149,023	151,741	143,156	144,971	155,261	Health and Sanitation
400,263	411,388	421,154	422,059	395,498	Public Assistance
10,159	9,372	8,436	9,093	1,984	Education
15,256	14,440	12,747	13,521	14,690	Culture and Recreation
42,412	44,354	42,013	40,717	42,670	Interest on Short and Long-term Debt
<u>1,243,911</u>	<u>1,216,026</u>	<u>1,229,119</u>	<u>1,243,010</u>	<u>1,284,396</u>	Total Expenses
Program Revenues:					
Charges for Services:					
59,209	62,485	65,670	64,151	58,153	General Government
97,856	97,993	93,839	99,898	90,771	Public Protection
54,205	53,702	40,064	41,944	46,539	Health and Sanitation
18,340	17,095	13,451	16,034	13,473	Other
679,220	656,815	724,772	683,830	690,413	Operating Grants and Contributions
9,478	22,800	19,123	31,685	20,560	Capital Grants and Contributions
<u>918,308</u>	<u>910,890</u>	<u>956,919</u>	<u>937,542</u>	<u>919,909</u>	Total Program Revenues
<u>(325,603)</u>	<u>(305,136)</u>	<u>(272,200)</u>	<u>(305,468)</u>	<u>(364,487)</u>	Total Governmental Activities, Net Program Expenses
General Revenues:					
Taxes:					
244,636	227,163	226,528	241,326	256,744	Property Taxes
86,828	91,737	85,897	90,382	92,660	Vehicle License Taxes ^a
227	232	201	142	85	Aircraft Taxes
39,618	40,502	33,414	36,997	57,915	Sales and Use Taxes
1,506	1,676	1,346	1,658	1,732	Transient Occupancy Tax
3,141	3,093	3,375	3,484	2,888	Special Assessments
3,166	2,407	2,423	3,817	2,556	Transfer Taxes
1,385	856	711	1,189	1,318	Other Taxes
Grants and Contributions not Restricted to Specific Programs:					
28,043	25,681	18,976	13,980	18,338	Unrestricted Investment Earnings
6,428	9,802	14,260	3,668	7,591	Miscellaneous
3,112			(2,406)		Special Items
<u>(49,304)</u>	<u>(51,809)</u>	<u>(32,591)</u>	<u>(33,921)</u>	<u>(37,681)</u>	Transfers
<u>368,786</u>	<u>351,340</u>	<u>354,540</u>	<u>360,316</u>	<u>404,146</u>	Total General Revenues and Transfers
<u>\$ 43,183</u>	<u>\$ 46,204</u>	<u>\$ 82,340</u>	<u>\$ 54,848</u>	<u>\$ 39,659</u>	Total Governmental Activities Change in Net Assets

COUNTY OF KERN
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS (IN THOUSANDS)
 (ACCRUAL BASIS OF ACCOUNTING)

Page 2 of 2

	2003	2004	2005	2006	2007
Business-type Activities:					
Expenses:					
Airports	\$ 3,888	\$ 4,427	\$ 5,608	\$ 6,223	\$ 5,962
County Sanitation Districts	2,328	2,778	3,061	3,429	3,199
Golf Course	4,555	4,438	4,400	4,725	5,011
Kern Medical Center	167,710	188,031	192,186	240,742	246,210
Public Transportation	5,153	5,174	5,376	5,652	6,014
Universal Collection	5,962	6,710	7,557	7,930	8,594
Waste Management	28,514	28,295	26,631	36,237	40,305
Total Expenses	218,110	239,853	244,819	304,938	315,295
Revenues:					
Charges for Services:					
Airports	2,548	2,480	2,905	3,396	3,705
County Sanitation Districts	2,510	2,463	3,124	3,580	3,381
Golf Course	4,492	4,340	4,368	4,937	5,274
Kern Medical Center	93,626	106,453	153,310	205,985	192,987
Public Transportation	3,865	3,230	5,009	4,567	4,350
Universal Collection	5,926	7,434	7,853	8,390	8,970
Waste Management	23,234	29,725	31,236	32,960	32,603
Operating Grants and Contributions	34,275	49,654	686	1,853	7,324
Capital Grants and Contributions	1,283	5,626	4,505	9,674	
Total Revenues	171,759	211,405	212,996	275,342	258,594
Total Business-type Activities, Net Program Expenses	(46,351)	(28,448)	(31,823)	(29,596)	(56,701)
General Revenues:					
Grants and Contributions not Restricted to Specific Programs:					
Unrestricted Investment Earnings	1,929	797	1,294	1,404	8,432
Miscellaneous	2,441	2,895	3,575	3,593	2,470
Gain (Loss) on Sale of Capital Assets			52	(4)	
Transfers	31,767	25,520	30,166	36,337	40,607
Total General Revenues and Transfers	36,137	29,212	35,087	41,330	51,509
Total Business-type Activities Change in Net Assets	\$ (10,214)	\$ 764	\$ 3,264	\$ 11,734	\$ (5,192)
Total Primary Government Change in Net Assets	\$ 15,521	\$ (19,225)	\$ 30,359	\$ 51,600	\$ 119,116

Fiscal Year					
2008	2009	2010	2011	2012	
					Business-type Activities:
					Expenses:
\$ 8,408	\$ 7,626	\$ 7,301	\$ 7,111	\$ 7,089	Airports
3,378	3,319	3,593	3,820	3,620	County Sanitation Districts
4,083	412	302	231	391	Golf Course
266,490	259,558	255,248	279,515	287,972	Kern Medical Center
6,759	6,787	6,892	7,109	8,250	Public Transportation
9,314	9,797	10,203	10,418	10,573	Universal Collection
35,119	35,115	31,869	32,208	31,404	Waste Management
<u>333,551</u>	<u>322,614</u>	<u>315,408</u>	<u>340,412</u>	<u>349,299</u>	Total Expenses
					Revenues:
					Charges for Services:
4,140	3,785	3,610	3,789	4,136	Airports
4,301	3,696	4,008	4,011	4,007	County Sanitation Districts
4,863	421	468	458	492	Golf Course
199,666	222,054	206,106	182,959	118,038	Kern Medical Center
5,236	5,134	5,211	5,719	6,634	Public Transportation
9,644	9,610	10,815	10,656	10,806	Universal Collection
34,212	32,885	34,635	34,123	36,137	Waste Management
15,666	6,109	34,579	63,175	127,176	Operating Grants and Contributions
	2,131	4,300	3,490	3,811	Capital Grants and Contributions
<u>277,728</u>	<u>285,825</u>	<u>303,732</u>	<u>308,380</u>	<u>311,237</u>	Total Revenues
<u>(55,823)</u>	<u>(36,789)</u>	<u>(11,676)</u>	<u>(32,032)</u>	<u>(38,062)</u>	Total Business-type Activities, Net Program Expenses
					General Revenues:
					Grants and Contributions not Restricted to Specific Programs:
3,556	3,062	1,386	865	598	Unrestricted Investment Earnings
3,570	4,568	426	6,844	2,770	Miscellaneous
374			(38)		Gain (Loss) on Sale of Capital Assets
49,304	51,809	32,591	33,921	37,681	Transfers
<u>56,804</u>	<u>59,439</u>	<u>34,403</u>	<u>41,592</u>	<u>41,049</u>	Total General Revenues and Transfers
<u>\$ 981</u>	<u>\$ 22,650</u>	<u>\$ 22,727</u>	<u>\$ 9,560</u>	<u>\$ 2,987</u>	Total Business-type Activities Change in Net Assets
<u>\$ 44,164</u>	<u>\$ 68,854</u>	<u>\$ 105,067</u>	<u>\$ 64,408</u>	<u>\$ 42,646</u>	Total Primary Government Change in Net Assets

COUNTY OF KERN
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS (IN THOUSANDS)
 (ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year				
	2003	2004	2005	2006	2007
General Fund Balances:					
Reserved	\$ 67,965	\$ 27,552	\$ 22,892	\$ 45,409	\$ 85,976
Unreserved	30,349	46,148	56,413	80,986	89,163
Nonspendable					
Restricted					
Committed					
Assigned					
Unassigned					
Total General Fund Balances	<u>\$ 98,314</u>	<u>\$ 73,700</u>	<u>\$ 79,305</u>	<u>\$ 126,395</u>	<u>\$ 175,139</u>
All Other Governmental Fund Balances:					
Reserved	\$ 100,131	\$ 101,974	\$ 56,889	\$ 45,301	\$ 50,273
Unreserved, reported in:					
Special Revenue Funds	43,386	33,151	69,451	69,210	64,416
Capital Projects Funds	66,646	64,662	60,930	57,068	62,562
Debt Service					
Nonspendable					
Restricted					
Committed					
Assigned					
Unassigned					
Total All Other Governmental Fund Balances	<u>\$ 210,163</u>	<u>\$ 199,787</u>	<u>\$ 187,270</u>	<u>\$ 171,579</u>	<u>\$ 177,251</u>

¹ GASB 54 was implemented as of June 30, 2011.

Fiscal Year					
2008	2009	2010	2011 ¹	2012	
\$ 87,876	\$ 64,283	\$ 27,536	\$	\$	General Fund Balances:
63,759	80,008	112,674			Reserved
			37,768	21,357	Unreserved
			2,553	7,806	Nonspendable
			56		Restricted
			34,838	75,828	Committed
			76,778	102,110	Assigned
\$ 151,635	144,291	140,210	151,993	207,101	Unassigned
					Total General Fund Balances
\$ 74,362	\$ 207,722	\$ 184,907	\$	\$	All Other Governmental Fund Balances:
					Reserved
50,494	71,212	148,114			Unreserved, reported in:
98,835	24,129	2,721			Special Revenue Funds
					Capital Projects Funds
					Debt Service
			7,969	9,349	Nonspendable
			304,849	289,047	Restricted
			22,381	17,000	Committed
			5,113	19,970	Assigned
				(169)	Unassigned
\$ 223,691	\$ 303,063	\$ 335,742	\$ 340,312	\$ 335,197	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				
	2003	2004	2005	2006	2007
REVENUES:					
Taxes	\$ 168,142	\$ 138,075	\$ 226,259	\$ 282,594	\$ 340,224
Licenses, Permits and Franchises	11,988	13,276	15,084	14,786	15,052
Fines, Forfeitures and Penalties	17,878	21,009	23,026	22,058	20,387
Revenues from Use of Money and Property	13,246	8,540	10,549	15,403	31,470
Aid from Other Governmental Agencies	624,447	603,631	604,825	613,417	646,381
Charges for Current Services	124,171	135,431	142,872	151,193	148,274
Other Revenues	91,856	105,810	119,878	42,073	54,386
Total Revenues	1,051,728	1,025,772	1,142,493	1,141,524	1,256,174
EXPENDITURES:					
Current:					
General Government	87,676	85,318	77,566	82,454	93,611
Public Protection	321,502	327,726	347,724	378,004	418,472
Health and Sanitation	161,553	180,341	196,003	127,005	136,085
Public Assistance	355,787	350,059	368,630	381,301	386,087
Education	10,258	8,055	8,313	8,610	10,151
Cultural and Recreation Services	10,268	11,231	12,489	12,168	13,720
Public Ways and Facilities	28,380	29,337	30,649	43,419	50,344
Capital Outlay	11,808	24,264	7,284	9,878	4,598
Debt Service:					
Principal	13,277	16,197	32,933	20,563	11,790
Interest	14,356	27,290	31,905	33,646	35,700
Cost of Issuance					
Total Expenditures	1,014,865	1,059,818	1,113,496	1,097,048	1,160,558
Excess (deficiency) of Revenues over (under) Expenditures	36,863	(34,046)	28,997	44,476	95,616
Other Financing Sources (Uses):					
Transfers In	115,710	105,977	122,073	124,528	127,530
Transfers Out	(147,412)	(131,018)	(152,352)	(161,174)	(168,137)
Bonds Issued					
Refunding Bonds Issued					
Premium on Bond Issuance					
Payment to Refunded Bonds Escrow Agent					
Proceeds from Long-term Debt		3,943			
Inception of Capital Leases	786	12,762	539	6,110	2,326
Proceeds from Issuance of Certificates of Participation					
Discount on Certificates of Participation					
Total Other Financing Sources (Uses)	(30,916)	(8,336)	(29,740)	(30,536)	(38,281)
SPECIAL ITEMS					
Return Excess Contribution					
Residual Equity Transfer					
Total Special Items					
Net Changes in Fund Balances (Deficits)	\$ 5,947	\$ (42,382)	\$ (743)	\$ 13,940	\$ 57,335
Debt Service as a Percentage of Non-Capital Expenditures	2.83%	4.50%	6.16%	5.31%	4.45%

Fiscal Year						
	2008	2009	2010	2011	2012	
						REVENUES:
\$	377,096	\$ 378,753	\$ 345,287	\$ 378,742	\$ 415,273	Taxes
	15,598	15,438	15,937	19,857	24,706	Licenses, Permits and Franchises
	25,662	26,859	25,653	25,466	23,255	Fines, Forfeitures and Penalties
	26,283	23,562	17,506	13,159	17,774	Revenues from Use of Money and Property
	687,017	676,572	741,615	714,023	711,018	Aid from Other Governmental Agencies
	172,837	175,442	161,995	165,271	150,515	Charges for Current Services
	48,235	49,309	50,344	49,423	48,614	Other Revenues
	<u>1,352,728</u>	<u>1,345,935</u>	<u>1,358,337</u>	<u>1,365,941</u>	<u>1,391,155</u>	Total Revenues
						EXPENDITURES:
						Current:
	106,020	106,683	95,160	93,808	96,661	General Government
	490,835	494,087	471,037	483,341	497,464	Public Protection
	150,612	154,796	146,496	144,240	153,265	Health and Sanitation
	401,952	416,377	426,193	420,716	393,863	Public Assistance
	10,224	9,945	9,185	8,625	7,740	Education
	15,558	14,051	13,184	11,858	11,813	Cultural and Recreation Services
	63,124	51,609	53,974	53,841	53,615	Public Ways and Facilities
	4,650	42,755	34,921	45,088	29,331	Capital Outlay
						Debt Service:
	13,613	16,674	18,684	21,177	27,094	Principal
	33,824	30,533	30,794	29,024	31,359	Interest
		3,020	7	406		Cost of Issuance
	<u>1,290,412</u>	<u>1,340,530</u>	<u>1,299,635</u>	<u>1,312,124</u>	<u>1,302,205</u>	Total Expenditures
	<u>62,316</u>	<u>5,405</u>	<u>58,702</u>	<u>53,817</u>	<u>88,950</u>	Excess (deficiency) of Revenues over (under) Expenditures
						Other Financing Sources (Uses):
	159,309	219,293	232,934	240,134	292,399	Transfers In
	(208,355)	(270,997)	(265,526)	(273,465)	(329,495)	Transfers Out
				4,337		Bonds Issued
		50,000		17,840		Refunding Bonds Issued
				(103)		Premium on Bond Issuance
		(50,000)		(19,038)		Payment to Refunded Bonds Escrow Agent
						Proceeds from Long-term Debt
	3,337	22,823	2,882	627	3,920	Inception of Capital Leases
		95,410				Proceeds from Issuance of Certificates of Participation
		(1,195)				Discount on Certificates of Participation
	<u>(45,709)</u>	<u>65,334</u>	<u>(29,710)</u>	<u>(29,668)</u>	<u>(33,176)</u>	Total Other Financing Sources (Uses)
						SPECIAL ITEMS
				(2,710)		Return Excess Contribution
				304		Residual Equity Transfer
				<u>(2,406)</u>		Total Special items
\$	<u>16,607</u>	<u>\$ 70,739</u>	<u>\$ 28,992</u>	<u>\$ 21,743</u>	<u>\$ 55,774</u>	Net Changes in Fund Balances (Deficits)
	3.86%	3.76%	3.94%	4.11%	4.64%	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)

<u>Fiscal Year</u>	<u>Secured^a</u>	<u>Unsecured^b</u>	<u>Unitary^c</u>	<u>Exempt^d</u>	<u>Total Taxable Assessed Value^e</u>	<u>Total Direct Tax Rate</u>
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%
2009 - 10	77,907,802	2,972,208	1,709,625	(766,760)	81,822,876	1.00000%
2010 - 11	77,939,499	3,097,293	1,750,730	(773,994)	82,013,529	1.00000%
2011 - 12	79,892,194	3,023,565	1,880,462	(769,539)	84,026,683	1.00000%

Notes:

- ^a Secured property is generally real property, defined as land, mines, minerals, timber and improvements such as buildings, structures, crops, trees and vines.
- ^b Unsecured property is generally personal property including machinery, equipment, office tools and supplies.
- ^c Unitary properties are railroads and utilities crossing the County and are assessed by the State Board of Equalization.
- ^d Exempt properties include numerous full and partial exclusions/exemptions provided by the State Constitution and the legislature that relieve certain taxpayers from the burden of paying property taxes.
- ^e Due to 1978 passage of the property tax initiative Proposition 13 (Prop 13), the County does not track the estimated actual value of all County properties. Under Prop 13, property is assessed at the 1978 market value with an annual increase limited to the lesser of 2% or the Consumer Price Index on properties not involved in a change of ownership or properties that did not undergo new construction. Newly acquired property is assessed at its new market value (usually the purchase price) and the value of any new construction is added to the existing base value of a parcel. As a result, similar properties can have substantially different assessed values based on the date of purchase. Additionally, Prop 13 limits the property tax rate to 1% of assessed value plus the rate necessary to fund local voter-approved bonds and special assessments.

Source: Auditor - Controller - County Clerk, County of Kern



COUNTY OF KERN
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(RATE PER \$1,000 OF ASSESSED VALUE)

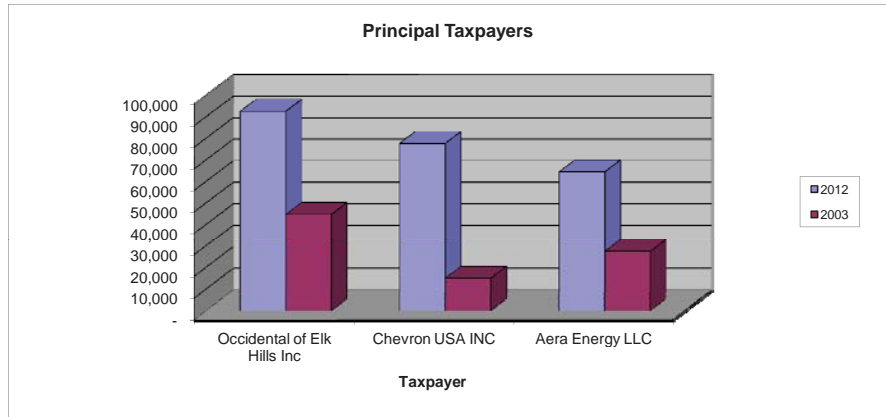
	Fiscal Year				
	2003	2004	2005	2006	2007
County of Kern					
Total County Rate	1.00000%	1.00000%	1.00000%	1.00000%	1.00000%
Range of Overlapping Rates					
Total City Rate					
City of Bakersfield	N/A	N/A	N/A	N/A	N/A
Total School District Rate	.01009% to .20786%	.00564% to .17094%	.01358% to .18265%	.00618% to .18853%	.00497% to .09654%
Total Special District Rate	.00458% to .31250%	.00402% to .31250%	.00545% to .31250%	.00609% to .31250%	.00585% to .31250%

Source: Auditor-Controller-County Clerk, County of Kern

Fiscal Year					
2008	2009	2010	2011	2012	
1.00000%	1.00000%	1.00000%	1.00000%	1.00000%	County of Kern Total County Rate
					Range of Overlapping Rates
N/A	N/A	N/A	N/A	N/A	Total City Rate
.00064% to .09683%	0% to .10913%	0% to .05657%	0% to .08854%	0% to .084810%	City of Bakersfield Total School District Rate
.00279% to .31250%	0% to .15321%	.00304% to .31250%	.00290% to .07049%	.004433% to .121990%	Total Special District Rate

COUNTY OF KERN
 PRINCIPAL PROPERTY TAXPAYERS
 JUNE 30, 2012 (IN THOUSANDS)

TAXPAYER	2012				2003			
	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	\$ 8,675,168	1	\$ 92,541	12.56%	\$ 4,297,344	1	\$ 44,672	10.34%
Chevron USA INC	7,253,041	2	77,643	10.50%	1,416,166	3	15,004	3.41%
Aera Energy LLC	6,208,869	3	64,468	8.99%	2,664,382	2	27,414	6.41%
Berry Petroleum Company	1,469,013	4	15,585	2.13%				
Plains Exploration Production Company	1,317,456	5	13,674	1.91%				
Pacific Gas & Electric Co	692,628	6	9,571	1.91%	356,312	7	4,097	
Seneca Resources Corp	623,895	7	6,535	0.90%				
Southern California Edison Co	412,973	8	5,706	0.60%				
Nations Petroleum (California) LLC	518,790	9	5,556	0.75%				
Macpherson Oil Co	471,548	10	5,397	0.68%				
Texaco California					781,956	5	7,984	1.88%
Texaco Exploration & Product Devlp					1,135,453	4	11,985	2.73%
La Paloma Generating Trust LTD					425,619	6	4,338	1.02%
US Borax, Inc					376,063	8	4,030	0.91%
Nuevo Energy Co					358,048	9	3,691	0.86%
Equilon Entrprises LLC					253,579	10	3,137	0.61%
Total	\$ 27,643,381		\$ 296,676	40.92%	\$ 12,064,922		\$ 126,352	28.18%



Source: The principal property taxpayers for June 30, 2003 was obtained from the "2002-2003 Tax Rates and Assessed Valuations Report." The 2012 Information was obtained from the "2011-2012 Tax Rates and Assessed Valuations Report."



**COUNTY OF KERN
PROPERTY TAX LEVIES AND COLLECTIONS
JUNE 30, 2012 (IN THOUSANDS)**

	Fiscal Year				
	2003 ^a	2004 ^a	2005 ^a	2006 ^a	2007 ^a
Original Levy	\$ 599,911	\$ 638,344	\$ 698,397	\$ 808,644	\$ 979,872
Adjustments to Original Levy	19,541	(4,780)	(1,546)	(1,372)	(2,564)
Taxes Levied	619,452	633,564	696,851	807,272	977,308
Collected within the Fiscal Year of the Levy: ^b					
Amount	\$ 600,525	\$ 611,060	\$ 669,983	\$ 763,771	\$ 915,429
Percentage of Adjusted Levy	96.94%	96.45%	96.14%	94.61%	93.67%
Collections in subsequent years	17,231	16,621	18,461	17,938	20,545
Total Collections to Date:					
Amount	\$ 617,756	\$ 627,680	\$ 688,444	\$ 781,709	\$ 935,974
Percentage of Adjusted Levy	99.73%	99.07%	98.79%	96.83%	95.77%

Notes:

^a Denotes Secured, Unsecured and Supplemental Property Taxes.

^b The above amounts do not include any penalties collected or any penalties due with delinquency amount.

Source: Auditor - Controller - County Clerk, County of Kern

Fiscal Year						
	2008 ^a	2009 ^a	2010 ^a	2011 ^a	2012 ^a	
\$	1,067,044	\$ 1,091,610	\$ 1,039,467	\$ 1,095,026	\$ 1,109,525	Original Levy
	4,812	(4,995)	(28)	6,250	17,931	Adjustments to Original Levy
	1,071,856	1,086,615	1,039,439	1,101,276	1,127,456	Taxes Levied
						Collected within the Fiscal Year of the Levy: ^b
\$	1,008,928	\$ 1,038,395	\$ 994,181	\$ 1,066,441	\$ 1,099,267	Amount
	94.13%	95.56%	95.65%	96.84%	97.50%	Percentage of Adjusted Levy
	29,238	42,409	34,057	29,153	23,278	Collections in subsequent years
						Total Collections to Date:
\$	1,038,165	\$ 1,080,803	\$ 1,028,238	\$ 1,095,593	\$ 1,122,544	Amount
	96.86%	99.47%	98.92%	99.48%	99.56%	Percentage of Adjusted Levy

**COUNTY OF KERN
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS (IN THOUSANDS, EXCEPT PER CAPITIA)**

	Fiscal Year				
	2003	2004	2005	2006	2007
Governmental Activities:					
Capital Leases	\$ 6,336	\$ 8,337	\$ 5,364	\$ 7,103	\$ 5,419
Certificates of Participation	68,515	56,865	30,320	16,565	14,105
Bonds Payable	225	104,720	103,290	102,640	101,490
Loans Payable	9,390	11,868	10,307	8,380	6,001
Pension Obligation Bonds	470,802	467,929	463,987	458,849	407,365
Total Governmental Activities	<u>555,268</u>	<u>649,719</u>	<u>613,268</u>	<u>593,537</u>	<u>534,380</u>
Business-type Activities:					
Capital Leases	25	17	3	2	
Loans Payable					
Certificates of Participation	49,125	58,525	54,530	50,580	46,465
Landfill Closure / Post closure Costs		60,411	58,337	64,241	71,417
Pension Obligation Bonds	33,232	32,709	31,992	31,056	64,813
Total Business-type Activities	<u>82,382</u>	<u>151,662</u>	<u>144,862</u>	<u>145,879</u>	<u>182,695</u>
Total Primary Government	<u>\$ 637,650</u>	<u>\$ 801,381</u>	<u>\$ 758,130</u>	<u>\$ 739,416</u>	<u>\$ 717,075</u>
Percentage of Personal Income ^a	3.89%	4.69%	4.21%	3.91%	3.26%
Per Capita ^b	898	1,094	1,007	960	875
General Bonded Debt	539,317	524,794	494,307	475,414	421,470
General Bonded Debt Ratio ^c	1.27%	1.17%	1.02%	0.85%	0.61%

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.

^c Refer to the "Assessed Value of Taxable Property and Actual Value of Property" for taxable property used in this ratio.

Source: Auditor - Controller - County Clerk, County of Kern

Fiscal Year					
2008	2009	2010	2011	2012	
Governmental Activities:					
\$ 3,820	\$ 20,192	\$ 17,516	\$ 12,921	\$ 12,651	Capital Leases
11,520	106,000	105,020	102,387	99,354	Certificates of Participation
101,056	98,632	96,258	110,041	107,041	Bonds Payable
7,608	12,887	10,876	10,120	6,345	Loans Payable
398,117	386,402	371,959	354,510	333,315	Pension Obligation Bonds
<u>522,121</u>	<u>624,113</u>	<u>601,629</u>	<u>589,979</u>	<u>558,706</u>	Total Governmental Activities
Business-type Activities:					
	2,495	4,996	4,231	11,582	Capital Leases
		640	576	512	Loans Payable
40,760	36,230	33,305	29,166	16,402	Certificates of Participation
74,983	76,130	75,147	70,556	68,676	Landfill Closure / Post closure Costs
63,179	61,125	58,608	55,580	52,379	Pension Obligation Bonds
<u>178,922</u>	<u>175,980</u>	<u>172,696</u>	<u>160,109</u>	<u>149,551</u>	Total Business-type Activities
<u>\$ 701,043</u>	<u>\$ 800,093</u>	<u>\$ 774,325</u>	<u>\$ 750,088</u>	<u>\$ 708,257</u>	Total Primary Government
3.00%	3.25%	3.28%	3.18%	2.60%	Percentage of Personal Income ^a
834	969	912	914	833	Per Capita ^b
409,637	492,402	476,979	456,897	432,669	General Bonded Debt
0.52%	0.59%	0.58%	0.56%	0.51%	General Bonded Debt Ratio ^c

**COUNTY OF KERN
ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT
JUNE 30, 2012 (IN THOUSANDS)**

2011 - 2012 Assessed Value (includes unitary utility valuation)	\$ 84,668,017,299
Redevelopment Incremental Valuation ^a	2,988,401,714
Adjusted Assessed Valuation	<u>\$ 81,679,615,585</u>

	<u>Debt 05/01/12</u>	<u>Percentage Applicable</u>
Overlapping Tax and Assessment Debt		
Kern Community College Safety, Repair and Improvement District	\$ 96,288	92.458
Antelope Valley Joint Community College District and West Kern Community College District	41,455	6.237 & 100
Mojave Unified School District School Facilities Improvement Districts No. 1 and No. 2	34,776	100.
Sierra Sands Unified School District	23,232	98.652
Other Unified School Districts	60,211	92.168-100
Kern High School District	226,471	100.
Other Union High School District	56,300	.019-100
Bakersfield School District	36,530	100.
Delano Union School District	40,471	100.
Fruitvale School District	23,425	100.
Greenfield Union School District	16,208	100.
Richland School District	22,234	100.
Taft School District	17,464	100.
Other School Districts	122,231	70.269-100
Water Districts	1,609	100.
Water Storage Districts	4,920	100.
Tehachapi Valley Healthcare District	13,493	100.
Bear Valley Community Services District, I.D. No. 2	3,190	100.
Buttonwillow Recreation and Park District	4,740	100.
Community Facilities Districts	114,155	100.
1915 Act Bonds (Estimated)	94,073	100.
Total Gross Overlapping Tax and Assessment Debt	<u>\$ 1,053,476</u>	
Less:		
Water Storage Districts (100% self-supporting)	3,625	
Total Net Overlapping Tax and Assessment Debt	<u>\$ 1,049,851</u>	
Overlapping General Fund Debt		
Kern County Board of Education Certificates of Participation	\$ 43,565	100.
Community College District Certificates of Participation and Other Post-Employment Benefit bonds	174,960	Various
Kern High School District Certificates of Participation	121,540	100.
Unified School District General Fund Obligations	33,979	Various
School District General Fund Obligations	57,625	100.
City of Bakersfield General Fund Obligations	24,710	100.
City of Delano Certificates of Participation	25,860	100.
Other City General Fund Obligations	8,935	100.
Total Overlapping General Fund Debt	<u>\$ 491,174</u>	
Total Net Overlapping Debt	<u>\$ 1,541,025</u>	
Direct General Fund Debt		
Kern County Certificates of Participation	\$ 127,655	^{a,c} 100.
Kern County Pension Obligations	399,106	^a 100.
Total Direct General Fund Debt	526,761	
Total Gross Direct and Overlapping Debt	<u>\$ 2,071,411</u>	^b
Total Net Direct and Overlapping Debt	<u>\$ 2,067,786</u>	

Ratios to 2011 - 2012 Assessed Valuation:	
Total Gross Overlapping Tax and Assessment Debt	1.24%
Total Net Overlapping Tax and Assessment Debt	1.24%

Ratios to Adjusted Assessed Valuation:	
Combined Direct Debt (\$526,761)	0.64%
Gross Combined Total Debt	2.54%
Net Combined Total Debt	2.53%

Notes:

^a Excludes issue 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 Refunding Series 2010.

Source: 2012- 2013 TRAN

COUNTY OF KERN
COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 2012 (IN THOUSANDS)

Legislation does not mandate a debt limit for County of Kern.

**COUNTY OF KERN
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN FISCAL YEARS**

	Fiscal Year ^a				
	2003	2004	2005	2006	2007
Population ^b	710,064	732,401	753,070	770,424	819,157
Personal Income (in Thousands) ^b	16,371,293	17,100,000	18,000,000	18,900,000	22,000,000
Per Capita Personal Income ^b	23,056	23,348	22,483	22,704	25,977
Unemployment Rate County of Kern ^c	12.2%	12.4%	9.1%	7.6%	7.6%
School Enrollment ^d	154,913	160,157	165,817	170,362	171,585

Notes:

^a Calendar year

^b Population for 2010, source U.S. Census Bureau; For 2003 and 2004 estimated by California Department of Finance.
 All others 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

Fiscal Year ^a					
2008	2009	2010	2011	2012	
840,904	837,131	839,631	846,883	850,006	Population ^b
23,400,000	24,600,000	23,600,000	23,600,000	27,200,000	Personal Income (in Thousands) ^b
26,523	28,076	27,287	29,270	29,735	Per Capita Personal Income ^b
9.50%	14%	16%	15%	14%	Unemployment Rate County of Kern ^c
174,289	174,135	174,106	173,740	175,480	School Enrollment ^d

COUNTY OF KERN
 PRINCIPAL EMPLOYERS
 CURRENT YEAR AND NINE YEARS AGO

June 30, 2012

EMPLOYER	EMPLOYEES	RANK	PERCENTAGE OF TOTAL COUNTY EMPLOYMENT	INDUSTRY
Edwards Air Force Base	11,000	1	3.80%	Federal Government - National Security
County of Kern	8,868	2	3.07%	County Government
China Lake Naval Air Weapons Station	6,000	3	2.07%	Federal Government - National Security
Grimmway Farms	4,600	4	1.59%	Agriculture
Giumarra Vineyards	3,500	5	1.21%	Agriculture
Wm. Bolt House Farms, Inc.	2,350	6	0.81%	Agriculture
San Joaquin Community Hospital	1,600	7	0.55%	Health Care
Sun World	1,600	8	0.55%	Agriculture
City of Bakersfield	1,477	9	0.51%	Government
Mercy and Memorial Hospitals	1,474	10	0.51%	Health Care
Total	42,469		14.67%	

June 30, 2003

EMPLOYER ^a	EMPLOYEES ^a	RANK	PERCENTAGE OF TOTAL COUNTY EMPLOYMENT	INDUSTRY
Edwards Air Force Base	10,365	1	3.98%	Federal Government - National Security
County of Kern	9,384	2	3.60%	County Government
China Lake Naval Air Weapons Station	5,654	3	2.17%	Federal Government - National Security
Grimmway Farms	4,745	4	1.82%	Agriculture
Giumarra Vineyards	3,610	5	1.39%	Agriculture
Wm. Bolt House Farms, Inc.	2,424	6	0.93%	Agriculture
San Joaquin Community Hospital	1,242	7	0.48%	Health Care
Sun World	1,650	8	0.63%	Agriculture
City of Bakersfield	1,539	9	0.59%	Government
Mercy and Memorial Hospitals	1,145	10	0.44%	Health Care
Total	41,758		16.03%	

^a The information for 2003 was not available. An estimate was obtained using information from the 2012-2013 TRAN.

Sources:

Kern Economic Development Corporation, Labor Market Information Division
 Kern Employment Development Department



**COUNTY OF KERN
 FULL - TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS**

Function / Program	FULL - TIME EQUIVALENT EMPLOYEES AS OF JUNE 30				
	2003	2004	2005	2006	2007
General Government:					
Assessor	89	90	85	86	85
Information Technology	62	61	60	56	59
County Counsel	67	66	68	73	48
Other	399	368	357	362	432
Public Protection:					
District Attorney	206	195	185	423	210
Public Defender	78	76	77	81	82
Sheriff - Coroner	1,059	1,044	1,050	1,084	1,100
Probation	421	444	435	456	490
Fire Department	530	532	537	552	574
Other	476	460	441	200	443
Public Ways & Facilities:					
Roads	154	161	147	156	164
Health and Sanitation:					
Public Health	265	257	260	298	260
Mental Health Services	394	396	409	453	482
Other	189	154	166	123	181
Public Assistance:					
Human Services	1,184	1,217	1,309	1,375	1,375
Other	263	255	247	242	228
Education:					
Library	149	141	138	131	137
Other	5	5	6	6	6
Culture & Recreation	111	109	109	106	117
Airports	18	17	18	22	22
Kern Medical Center	1,328	1,336	1,310	1,398	1,516
Public Transportation	4	3	3	3	3
Waste Management	84	106	107	110	115
Total Full - Time Employees	7,535	7,493	7,524	7,796	8,129

Source: County Personnel Department

FULL - TIME EQUIVALENT EMPLOYEES AS OF JUNE 30

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	Function / Program
					General Government:
90	97	104	102	95	Assessor
56	55	59	50	49	Information Technology
48	47	49	45	44	County Counsel
456	418	415	337	350	Other
					Public Protection:
200	235	250	214	214	District Attorney
96	92	92	86	84	Public Defender
1,154	1,212	1,283	1,102	1,136	Sheriff - Coroner
534	531	518	478	483	Probation
603	567	634	544	558	Fire Department
458	397	429	381	380	Other
					Public Ways & Facilities:
187	178	204	176	173	Roads
					Health and Sanitation:
288	283	272	229	233	Public Health
469	457	433	395	400	Mental Health Services
181	178	175	146	142	Other
					Public Assistance:
1,451	1,418	1,431	1,196	1,201	Human Services
235	231	211	186	173	Other
					Education:
140	138	66	56	54	Library
6	6	6	4	3	Other
119	109	94	86	83	Culture & Recreation
19	20	20	15	17	Airports
1,554	1,582	1,603	1,382	1,393	Kern Medical Center
3	3	4	4	3	Public Transportation
133	121	116	109	106	Waste Management
<u>8,480</u>	<u>8,375</u>	<u>8,468</u>	<u>7,323</u>	<u>7,374</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				
	2003	2004	2005	2006	2007
Governmental Activities:					
General Government					
Assessor - Recorder					
Recorded documents	280,713	345,906	397,341	410,684	339,822
County Counsel					
Litigated & administrative hearings	N/A	N/A	1,964	2,325	2,254
Attorneys	N/A	N/A	28	28	29
Attorneys per capita	N/A	N/A	0.000037	0.000037	0.000037
Personnel					
Applications received	12,075	12,517	17,300	19,531	27,955
County Clerk - Elections					
Marriage certificates issued	4,288	4,388	4,435	4,484	N/A
Marriage licenses	3,877	4,321	4,382	4,484	4,745
Wedding ceremonies	1,389	1,756	1,836	1,944	2,091
Fictitious business names	5,701	6,428	7,551	6,993	7,460
Public Protection					
District Attorney					
Misdemeanors cases filed	32,574	34,775	33,419	34,158	35,947
Felony cases filed	5,950	6,195	6,579	6,992	7,294
Information filed	1,444	1,195	1,532	1,661	1,788
Cases with juries	237	235	169	170	141
Public Defender					
Public defense cases accepted/received	25,698	31,152	35,768	34,153	36,084
Public defense cases opened	19,710	20,731	20,131	21,262	22,188
Public defense cases closed	20,466	22,330	23,699	29,990	31,115
Public defense cases closed within 12 months	20,466	22,330	23,699	29,990	31,115
Sheriff - Coroner					
Dispatched calls for service	257,998	255,326	253,986	125,803	266,988
Violent crimes:	3,742	N/A	N/A	N/A	3,930
Homicide	46	N/A	N/A	N/A	31
Forcible rape	203	N/A	N/A	N/A	108
Robbery	784	286 ^a	337 ^a	398 ^a	342
Aggravated assault	2,709	N/A	N/A	N/A	3,449
Property crimes	15,961	5,508 ^a	4,770 ^a	5,389 ^a	4,402
Total larceny - theft	17,743	5,159	6,838	6,705	6,053
Bookings	42,514	41,709	45,362	48,127	22,631
Fingerprints	4,607	5,505	6,769	2,850	4,710
Fire Department					
Total incident calls	29,960	33,292	34,192	30,510	38,421
Fire calls	3,193	3,498	3,667	3,239	4,153
Fireworks explosion (no fire) calls	27	49	59	22	N/A
Illegal fireworks complaint calls	497	640	802	596	N/A
EMS / rescue calls	17,421	19,850	20,840	17,786	21,729
Hazardous condition calls	1,705	1,656	1,755	1,465	1,816
Public service calls	3,219 ^a	3,118 ^a	1,945 ^a	1,435 ^a	1,823
False calls	1,821	1,985	1,927	1,365	1,898

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
2008	2009	2010	2011	2012	
					Governmental Activities:
					<u>General Government</u>
					Assessor - Recorder
260,106	202,396	195,597	194,072	191,495	Recorded documents
					County Counsel
8,308	8,347	9,092	9,660	10,444	Litigated & administrative hearings
30	30	28	27	27	Attorneys
0.000370	0.000036	0.0000334	0.000032	0.000032	Attorneys per capita
					Personnel
32,244	17,332	8,150	18,386	16,199	Applications received
					County Clerk - Elections
N/A	N/A	N/A	N/A	N/A	Marriage certificates issued
4,620	3,732	4,084	4,268	4,501	Marriage licenses
2,102	0	0	0	0	Wedding ceremonies
7,046	5,844	6,411	6,339	6,343	Fictitious business names
					<u>Public Protection</u>
					District Attorney
36,771	36,910	33,504	32,320	29,636	Misdemeanors cases filed
6,592	6,955	6,555	6,891	7,285	Felony cases filed
1,762	1,601	1,502	1,533	1,789	Felony information filed
176	151	142	143	167	Felony cases with juries
					Public Defender
38,352	39,235	34,296	36,984	34,893	Public defense cases accepted/received
21,480	21,532	19,903	20,236	19,636	Public defense cases opened
33,280	34,193	31,627	32,073	31,180	Public defense cases closed
33,280	34,193	31,627	32,073	31,180	Public defense cases closed within 12 months
					Sheriff - Coroner
277,073	279,544	295,374	272,247	203,914	Dispatched calls for service
4,007	4,620	4,871	4,722	4,538	Violent crimes:
22	34	40	28	25	Homicide
104	117	100	107	98	Forcible rape
391	482	498	378	415	Robbery
3,490	3,987	4,233	4,209	1,389	Aggravated assault
4,056	5,097	5,117	10,065	10,907	Property crimes
5,321	5,690	5,146	5,246	5,534	Total larceny - theft
22,864	21,930	20,596	19,814	16,806	Bookings
7,906	6,672	5,944	5,671	5,957	Fingerprints
					Fire Department
39,151	39,166	38,001	38,001	40,640	Total incident calls
3,509	3,167	2,845	3,087	3,333	Fire calls
N/A	167	360	194	236	Fireworks explosion (no fire) calls
N/A	395	491	448	635	Illegal fireworks complaint calls
23,305	23,405	22,672	22,650	23,079	EMS / rescue calls
1,961	1,884	1,717	1,834	1,711	Hazardous condition calls
1,643	1,803	1,820	1,786	1,859	Public service calls
1,771	1,681	1,604	1,465	1,606	False calls

COUNTY OF KERN
 OPERATING INDICATORS BY FUNCTION / PROGRAM
 LAST TEN FISCAL YEARS

Page 2 of 2

Function / Program	2003	2004	2005	2006	2007
Building Inspection					
Building permits issued	8,390	10,280	11,122	12,515	6,808
Animal Control					
Received calls for response	N/A	N/A	22,186	21,251	21,668
Animals impounded	27,615	28,979	N/A	N/A	N/A
Animals redeemed	982	1,138	1,174	1,417	1,596
Animals adopted	2,143	2,564	2,772	3,054	3,147
Animals euthanized	21,649	21,958	18,171	16,904	16,743
Public Ways & Facilities					
Roads					
Maintained road lanes (in miles)	6,665.56	6,668.59	6,667.78	6,600.00	6,654.42
Health and Sanitation					
Mental Health Services					
Unique clients served	18,967	18,928	19,210	18,392	20,563
Unique clients served with outpatient services	18,841	18,805	19,104	18,211	16,380
Unique clients served with intensive services	1,590	1,482	1,551	1,539	4,183
Public Assistance					
Aging & Adult Services					
Senior Nutrition participation:					
Congregate senior participants	5,678	5,319	5,123	4,398	4,239
Congregate meals	206,097	186,322	186,857	177,675	180,754
Home delivered senior participants	2,657	2,223	2,269	2,122	2,185
Home delivered meals	285,509	272,905	280,422	245,042	258,222
Human Services					
Number of Children Admitted to Jamison:					
Protective Custody/New Intakes	2,908	2,713	5,191	2,626	2,637
Change of Placement	2,581	2,263	4,353	2,341	2,399
Children released from Jamison	347	450	838	452	238
Average day stay in Jamison	2,895	N/A	N/A	N/A	2,633
Admissions - Breakdown by Age:	N/A	N/A	N/A	N/A	4
Newborn - 5 years	1,084	1,106	2,087	1,115	1,028
6 - 12 years	956	759	1,488	734	741
13 - 18 years	833	817	1,556	873	847
Over 18					5
Culture and Recreation & Education					
Parks & Recreation					
Annual Boat Permits	4,281	5,339	4,606	4,623	4,170
Day Use Boat Fees	23,793	25,381	22,359	20,530	40,318
Business - type Activities:					
Waste Management					
Landfill capacity in cubic yards	95,100,966	95,459,239	98,948,413	110,042,325	98,576,606

Source: Departments of the County of Kern

Notes:

N/A - Information was not available.

Fiscal Year					Function / Program
2008	2009	2010	2011	2012	
8,375	7,047	N/A	3,839	6,018	Building Inspection Building permits issued
21,724	25,445	24,519	29,781	21,766	Animal Control Received calls for response
N/A	N/A	31,660	30,350	31,433	Animals impounded
1,621	1,474	1,452	1,267	1,276	Animals redeemed
3,485	3,681	3,160	2,683	2,695	Animals adopted
18,984	20,067	18,594	19,103	20,062	Animals euthanized
					Public Ways & Facilities
					Roads Maintained road lanes (in miles)
					Health and Sanitation
					Mental Health Services Unique clients served
22,547	25,765	19,575	20,225	24,030	Unique clients served with outpatient services
18,471	17,591	18,521	20,167	23,979	Unique clients served with intensive services
4,076	8,174	1,054	1,323	660	
					Public Assistance
					Aging & Adult Services Senior Nutrition participation:
4,500	4,096	3,740	3,637	3,267	Congregate senior participants
187,208	180,285	165,437	163,373	156,213	Congregate meals
2,065	1,897	1,763	1,652	1,624	Home delivered senior participants
263,405	256,517	235,505	228,407	223,608	Home delivered meals
					Human Services Number of Children Admitted to Jamison:
2,537	2,663	2,468	2,308	2,202	Protective Custody/New Intakes
2,358	2,501	2,257	2,127	1,981	Change of Placement
179	162	211	181	221	Children released from Jamison
2,549	2,498	2,263	2,155	1,968	Average day stay in Jamison
3	3	4	3.5	4	Admissions - Breakdown by Age:
997	1,054	978	943	847	Newborn - 5 years
688	646	560	519	507	6 - 12 years
835	799	709	661	627	13 - 18 years
1	2	10	4		Over 18
					Culture and Recreation & Education
					Parks & Recreation Annual Boat Permits
5,645	N/A	2,233	3,305	4,375	Day Use Boat Fees
19,177	N/A	16,354	9,570	17,092	
					Business - type Activities:
					Waste Management Landfill capacity in cubic yards
99,371,429	98,996,451	109,631,108	95,027,021	95,027,021	

COUNTY OF KERN
 CAPITAL ASSET STATISTICS BY FUNCTION
 LAST TEN FISCAL YEARS

Function / Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
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	7	8	8	8
County Golf Courses	3	3	3	3	3	3	3	3	3	3
Public Works										
Miles of County Roads	6,666	6,669	6,668	6,600	6,654	6,656	6,660	6,802	6,648	6,647
Public Safety										
Number of Sheriff Stations	16	16	16	16	14	14	16	15	15	15
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