

**SUPPLEMENTAL SCHEDULE TO ANNUAL
COMPREHENSIVE FINANCIAL REPORT**

BUDGETARY COMPARISON SCHEDULE BY OBJECT

FISCAL YEAR ENDED JUNE 30, 2023



COUNTY OF KERN

Prepared by the Office of Aimee X. Espinoza, Auditor-Controller-County Clerk

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:			
General Government:			
Administrative Office			
Licenses, Permits and Franchises	9	9	-
Aid from Other Governmental Agencies	-	161	161
Charges for Current Services	-	50	50
Other Revenues	-	24	24
	<u>9</u>	<u>244</u>	<u>235</u>
Clerk of the Board			
Charges for Current Services	136	149	13
	<u>136</u>	<u>149</u>	<u>13</u>
Special Services			
Aid from Other Governmental Agencies	4,541	2,414	(2,127)
Charges for Current Services	52	82	30
Other Revenues	-	381	381
	<u>4,593</u>	<u>2,877</u>	<u>(1,716)</u>
Auditor-Controller			
Charges for Current Services	1,000	1,265	265
Other Revenues	30	731	701
	<u>1,030</u>	<u>1,997</u>	<u>966</u>
Discretionary Revenue			
Taxes	402,350	435,178	32,828
Licenses, Permits and Franchises	19,000	19,627	627
Fines, Forfeitures and Penalties	9,550	10,585	1,035
Revenues from Use of Money and Property	12,160	16,760	4,600
Aid from Other Governmental Agencies	25,273	23,873	(1,400)
Charges for Current Services	2,907	5,560	2,653
Other Revenues	370	1,586	1,216
	<u>471,610</u>	<u>513,168</u>	<u>41,559</u>
Treasurer-Tax Collector			
Fines, Forfeitures and Penalties	250	304	54
Revenues from Use of Money and Property	-	575	575
Charges for Current Services	4,470	5,198	728
Other Revenues	744	1,051	307
	<u>5,464</u>	<u>7,128</u>	<u>1,664</u>
Assessor			
Revenues from Use of Money and Property	28	56	28
Charges for Current Services	2,958	3,052	94
	<u>2,986</u>	<u>3,108</u>	<u>122</u>
Information Technology Services			
Aid from Other Governmental Agencies	-	450	450
Charges for Current Services	12,930	11,860	(1,070)
Other Revenues	500	-	(500)
	<u>13,430</u>	<u>12,310</u>	<u>(1,120)</u>
County Counsel			
Charges for Current Services	7,766	7,373	(393)
Other Revenues	73	62	(11)
	<u>7,839</u>	<u>7,435</u>	<u>(404)</u>
Human Resources			
Charges for Current Services	1,928	1,803	(124)
	<u>1,928</u>	<u>1,803</u>	<u>(124)</u>
Elections			
Aid from Other Governmental Agencies	372	189	(183)
Charges for Current Services	1,095	2,001	906
Other Revenues	7	7	-
	<u>1,473</u>	<u>2,197</u>	<u>723</u>
General Services			
Fines, Forfeitures and Penalties	32	272	240
Revenues from Use of Money and Property	335	302	(33)
Aid from Other Governmental Agencies	-	150	150
Charges for Current Services	4,974	5,140	165
Other Revenues	426	802	377
	<u>5,767</u>	<u>6,666</u>	<u>899</u>
Utility Payments			
Aid from Other Governmental Agencies	1	20	19
Charges for Current Services	1,934	1,807	(127)
Other Revenues	134	15	(119)
	<u>2,069</u>	<u>1,841</u>	<u>(227)</u>
Construction Services - General Services			
Charges for Current Services	801	380	(421)
	<u>801</u>	<u>380</u>	<u>(421)</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
General Services - Major Maintenance			
Aid from Other Governmental Agencies	33,879	395	(33,484)
Charges for Current Services	1,348	1	(1,347)
Other Revenues	1,664	288	(1,376)
	<u>36,891</u>	<u>684</u>	<u>(36,207)</u>
Board of Trade			
Charges for Current Services	11	34	23
	<u>11</u>	<u>34</u>	<u>23</u>
Risk Management			
Charges for Current Services	5,022	3,989	(1,033)
	<u>5,022</u>	<u>3,989</u>	<u>(1,033)</u>
Capital Projects			
Aid from Other Governmental Agencies	-	50	50
Charges for Current Services	-	394	394
Other Revenues	350	85	(265)
	<u>350</u>	<u>530</u>	<u>179</u>
Total General Government	<u>561,408</u>	<u>566,540</u>	<u>5,132</u>
Public Protection:			
Contribution -Trial Court Funding			
Fines, Forfeitures and Penalties	2,175	2,814	639
Charges for Current Services	2,436	2,427	(9)
Other Revenues	925	765	(160)
	<u>5,536</u>	<u>6,006</u>	<u>470</u>
Indigent Defense Services			
Aid from Other Governmental Agencies	2,300	2,333	33
Charges for Current Services	350	276	(74)
	<u>2,650</u>	<u>2,609</u>	<u>(41)</u>
District Attorney			
Aid from Other Governmental Agencies	6,703	6,233	(470)
Charges for Current Services	3,202	3,016	(186)
Other Revenues	300	315	15
	<u>10,205</u>	<u>9,564</u>	<u>(641)</u>
Public Defender			
Aid from Other Governmental Agencies	903	966	63
Charges for Current Services	2,889	1,708	(1,181)
	<u>3,792</u>	<u>2,674</u>	<u>(1,118)</u>
Local Public Safety Contribution			
Revenues from Use of Money and Property	-	(72)	(72)
	<u>-</u>	<u>(72)</u>	<u>(72)</u>
Forensic Sciences-Division of District Attorney			
Fines, Forfeitures and Penalties	100	-	(100)
Aid from Other Governmental Agencies	825	788	(37)
Charges for Current Services	500	275	(225)
	<u>1,425</u>	<u>1,064</u>	<u>(361)</u>
Sheriff			
Licenses, Permits and Franchises	855	742	(113)
Fines, Forfeitures and Penalties	3	8	6
Aid from Other Governmental Agencies	1,413	1,638	225
Charges for Current Services	20,719	19,729	(990)
Other Revenues	1,580	387	(1,192)
	<u>24,569</u>	<u>22,504</u>	<u>(2,065)</u>
Probation			
Licenses, Permits and Franchises			
Fines, Forfeitures and Penalties	3	22	19
Revenues from Use of Money and Property	13	11	(2)
Aid from Other Governmental Agencies	6,387	7,164	777
Charges for Current Services	7,810	5,845	(1,965)
Other Revenues	20	(180)	(200)
	<u>14,233</u>	<u>12,862</u>	<u>(1,371)</u>
Agricultural Commissioner			
Licenses, Permits and Franchises	28	30	3
Fines, Forfeitures and Penalties	75	52	(23)
Aid from Other Governmental Agencies	3,802	3,420	(382)
Charges for Current Services	2,409	2,399	(9)
Other Revenues	(10)	1	11
	<u>6,304</u>	<u>5,902</u>	<u>(402)</u>
Contribution To Recorder			
Charges for Current Services	725	412	(313)
	<u>725</u>	<u>412</u>	<u>(313)</u>
Planning			
Licenses, Permits and Franchises	499	563	64
Fines, Forfeitures and Penalties	16	14	(2)
Aid from Other Governmental Agencies	375	208	(167)
Charges for Current Services	4,767	4,458	(310)
Other Revenues	18	33	16
	<u>5,674</u>	<u>5,276</u>	<u>(399)</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Animal Services			
Licenses, Permits and Franchises	250	198	(52)
Aid from Other Governmental Agencies	1,502	1,503	1
Charges for Current Services	386	412	27
Other Revenues	673	712	40
	<u>2,810</u>	<u>2,825</u>	<u>15</u>
Superior Court - Metro Division			
Fines, Forfeitures and Penalties	199	820	621
Charges for Current Services	465	260	(205)
Other Revenues		(136)	(136)
	<u>664</u>	<u>944</u>	<u>280</u>
East Kern Municipal Court			
Fines, Forfeitures and Penalties	126	330	204
Charges for Current Services	62	66	4
	<u>188</u>	<u>396</u>	<u>208</u>
North Kern Municipal Court			
Fines, Forfeitures and Penalties	134	376	242
Charges for Current Services	63	69	6
	<u>197</u>	<u>444</u>	<u>248</u>
South Kern Municipal Court			
Fines, Forfeitures and Penalties	207	550	342
Charges for Current Services	66	92	25
	<u>274</u>	<u>641</u>	<u>368</u>
Total Public Protection	<u>79,245</u>	<u>74,050</u>	<u>(5,195)</u>
Health and Sanitation:			
Department of Public Health			
Licenses, Permits and Franchises	828	789	(39)
Fines, Forfeitures and Penalties	75	20	(55)
Aid from Other Governmental Agencies	47,461	27,146	(20,315)
Charges for Current Services	4,478	4,066	(412)
Other Revenues	220	460	239
	<u>53,063</u>	<u>32,481</u>	<u>(20,582)</u>
Contribution to Environmental Health			
Aid from Other Governmental Agencies	112	112	-
	<u>112</u>	<u>112</u>	<u>-</u>
KMC Enterprise Fund - County Contribution			
Charges for Current Services	360	281	(79)
	<u>360</u>	<u>281</u>	<u>(79)</u>
California Children Services			
Aid from Other Governmental Agencies	7,460	6,608	(851)
Charges for Current Services	48	221	173
Other Revenues	-	3	3
	<u>7,507</u>	<u>6,832</u>	<u>(675)</u>
Contribution for Mental Health (BHRS)			
Aid from Other Governmental Agencies	4,770	4,087	(683)
	<u>4,770</u>	<u>4,087</u>	<u>(683)</u>
Total Health and Sanitation	<u>65,812</u>	<u>43,794</u>	<u>(22,019)</u>
Public Assistance:			
Veterans Service			
Aid from Other Governmental Agencies	313	326	13
	<u>313</u>	<u>326</u>	<u>13</u>
IHSS County Contribution			
Aid from Other Governmental Agencies	10,777	10,749	(28)
	<u>10,777</u>	<u>10,749</u>	<u>(28)</u>
Employers' Training Resource			
Aid from Other Governmental Agencies		4	4
Other Revenues	-	4	4
	<u>-</u>	<u>4</u>	<u>4</u>
Human Services Contribution			
Aid from Other Governmental Agencies	139,339	133,279	(6,060)
	<u>139,339</u>	<u>133,279</u>	<u>(6,060)</u>
Aging and Adult Contribution			
Aid from Other Governmental Agencies	862	869	7
	<u>862</u>	<u>869</u>	<u>7</u>
Total Public Assistance	<u>151,290</u>	<u>145,227</u>	<u>(6,063)</u>
Education:			
Kern County Library			
Revenues from Use of Money and Property	68	57	(11)
Aid from Other Governmental Agencies	-	1,025	1,025
Charges for Current Services	60	47	(13)
Other Revenues	558	680	122
	<u>686</u>	<u>1,809</u>	<u>1,123</u>
Total Education	<u>686</u>	<u>1,809</u>	<u>1,123</u>
Total Revenue	<u>858,442</u>	<u>831,419</u>	<u>(27,023)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
EXPENDITURES:			
General Government:			
Board of Supervisors			
Salaries & Benefits	2,537	2,303	235
Services & Supplies	130	102	28
	<u>2,668</u>	<u>2,405</u>	<u>263</u>
Administrative Office			
Salaries & Benefits	3,254	3,219	35
Services & Supplies	131	91	40
Capital Assets	11	11	-
Transfers & Reimbursements	(290)	(218)	(72)
	<u>3,106</u>	<u>3,103</u>	<u>3</u>
Clerk of the Board			
Salaries & Benefits	713	701	12
Services & Supplies	260	258	2
Transfers & Reimbursements	(95)	(64)	(30)
	<u>879</u>	<u>895</u>	<u>(17)</u>
Special Services			
Salaries & Benefits	675	491	184
Services & Supplies	12,610	7,964	4,646
Other Charges	980	947	32
Capital Assets	18	17	1
	<u>14,283</u>	<u>9,419</u>	<u>4,864</u>
Auditor-Controller			
Salaries & Benefits	3,714	10,074	(6,360)
Services & Supplies	726	678	48
Transfers & Reimbursements	(270)	(467)	197
	<u>4,170</u>	<u>10,285</u>	<u>(6,115)</u>
Treasurer - Tax Collector			
Salaries & Benefits	3,406	3,119	287
Services & Supplies	3,183	3,145	38
	<u>6,589</u>	<u>6,264</u>	<u>325</u>
Assessor			
Salaries & Benefits	9,215	8,741	474
Services & Supplies	719	631	88
	<u>9,934</u>	<u>9,371</u>	<u>563</u>
Information Technology Service			
Salaries & Benefits	12,334	11,583	751
Services & Supplies	17,087	8,234	8,853
Capital Assets	4,295	1,833	2,462
Transfers & Reimbursements	(6,994)	(6,916)	(78)
	<u>26,722</u>	<u>14,734</u>	<u>11,988</u>
County Counsel			
Salaries & Benefits	9,079	8,938	141
Services & Supplies	1,197	915	282
Other Charges	1,162	863	299
Transfers & Reimbursements	(286)	(151)	(136)
	<u>11,152</u>	<u>10,566</u>	<u>586</u>
Human Resources			
Salaries & Benefits	4,225	3,948	277
Services & Supplies	415	302	113
Capital Assets	11	11	-
Transfers & Reimbursements	(139)	(42)	(96)
	<u>4,513</u>	<u>4,219</u>	<u>294</u>
Elections			
Salaries & Benefits	1,683	1,513	170
Services & Supplies	5,565	5,135	430
Other Charges	5	5	-
	<u>7,253</u>	<u>6,653</u>	<u>599</u>
General Services			
Salaries & Benefits	15,779	15,621	158
Services & Supplies	9,062	8,192	870
Capital Assets	147	147	-
Transfers & Reimbursements	(1,624)	(1,625)	1
	<u>23,365</u>	<u>22,335</u>	<u>1,028</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Utility Payments			
Services & Supplies	18,239	18,395	(156)
Transfers & Reimbursements	(268)	(258)	(10)
	<u>17,971</u>	<u>18,137</u>	<u>(166)</u>
Construction Services-Division General Service			
Salaries & Benefits	2,825	2,543	282
Services & Supplies	198	206	(7)
Capital Assets	2	2	-
Transfers & Reimbursements	(1,800)	(1,952)	152
	<u>1,225</u>	<u>798</u>	<u>427</u>
General Service-Major Maintenance-General Services & Supplies	<u>92,975</u>	<u>70,120</u>	<u>22,855</u>
	<u>92,975</u>	<u>70,120</u>	<u>22,855</u>
Board of Trade			
Salaries & Benefits	756	685	71
Services & Supplies	525	404	121
Capital Assets	127	124	4
Transfers & Reimbursements	(15)	(20)	5
	<u>1,394</u>	<u>1,193</u>	<u>200</u>
Risk Management			
Salaries & Benefits	3,542	2,774	768
Services & Supplies	2,781	2,967	(186)
Other Charges	4	2	2
Transfers & Reimbursements	(1,309)	(1,409)	100
	<u>5,018</u>	<u>4,334</u>	<u>684</u>
Capital Projects			
Capital Assets	11,274	8,109	3,165
	<u>11,274</u>	<u>8,109</u>	<u>3,165</u>
Total General Government	<u>244,490</u>	<u>202,940</u>	<u>41,547</u>
Public Protection:			
Contribution - Trial Court Funding			
Services & Supplies	19,200	17,549	1,651
	<u>19,200</u>	<u>17,549</u>	<u>1,651</u>
Local Emergency Relief			
Services & Supplies	100	-	100
	<u>100</u>	<u>-</u>	<u>100</u>
Grand Jury			
Services & Supplies	176	168	8
	<u>176</u>	<u>168</u>	<u>8</u>
Indigent Defense Services			
Services & Supplies	9,820	9,597	223
	<u>9,820</u>	<u>9,597</u>	<u>223</u>
District Attorney			
Salaries & Benefits	35,020	31,881	3,140
Services & Supplies	4,533	3,160	1,373
Transfers & Reimbursements	(171)	(266)	95
	<u>39,382</u>	<u>34,774</u>	<u>4,608</u>
Public Defender			
Salaries & Benefits	18,243	16,679	1,564
Services & Supplies	1,721	1,094	627
Capital Assets	27	27	-
	<u>19,991</u>	<u>17,800</u>	<u>2,191</u>
Forensic Sciences-Division of District Attorney			
Salaries & Benefits	4,456	4,272	184
Services & Supplies	1,424	1,113	311
Other Charges	-	1,413	(1,413)
Capital Assets	135	109	26
	<u>6,015</u>	<u>6,906</u>	<u>(892)</u>
Sheriff			
Salaries & Benefits	214,073	205,911	8,161
Services & Supplies	50,838	48,596	2,242
Other Charges	452	250	202
Capital Assets	17,527	13,438	4,089
Transfers & Reimbursements	-	(200)	200
	<u>282,889</u>	<u>267,995</u>	<u>14,895</u>
Probation			
Salaries & Benefits	90,589	83,400	7,190
Services & Supplies	18,543	13,583	4,960
Other Charges	2,899	1,738	1,161
Capital Assets	5,391	738	4,653
Transfers & Reimbursements	(1)	(1)	-
	<u>117,422</u>	<u>99,458</u>	<u>17,963</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Agricultural Commissioner			
Salaries & Benefits	6,104	5,466	638
Services & Supplies	1,345	1,331	14
Capital Assets	25	25	-
	<u>7,474</u>	<u>6,822</u>	<u>651</u>
Planning			
Salaries & Benefits	6,978	6,165	813
Services & Supplies	5,019	4,200	819
Transfers & Reimbursements	(520)	(383)	(137)
	<u>11,478</u>	<u>9,983</u>	<u>1,495</u>
Animal Services			
Salaries & Benefits	5,054	4,968	86
Services & Supplies	3,292	3,275	17
Capital Assets	202	116	86
Transfers & Reimbursements	-	(14)	14
	<u>8,547</u>	<u>8,345</u>	<u>202</u>
Total Public Protection	<u>522,494</u>	<u>479,396</u>	<u>43,098</u>
Health and Sanitation:			
Department of Public Health			
Salaries & Benefits	34,198	22,951	11,246
Services & Supplies	21,229	13,464	7,765
Other Charges	2,596	1,549	1,047
Capital Assets	1,151	562	589
Transfers & Reimbursements	(1,024)	(360)	(664)
	<u>58,151</u>	<u>38,167</u>	<u>19,984</u>
KMC County Contribution			
Other Charges	38,900	38,454	446
	<u>38,900</u>	<u>38,454</u>	<u>446</u>
California Children Services			
Salaries & Benefits	5,413	4,259	1,155
Services & Supplies	2,528	2,534	(6)
Capital Assets	12	50	(38)
Transfers & Reimbursements	(17)	(34)	17
	<u>7,936</u>	<u>6,809</u>	<u>1,128</u>
Total Health and Sanitation	<u>104,986</u>	<u>83,429</u>	<u>21,557</u>
Public Assistance:			
Veterans Service			
Salaries & Benefits	1,160	1,034	126
Services & Supplies	108	82	26
	<u>1,268</u>	<u>1,116</u>	<u>152</u>
Employers Training Resource			
Salaries & Benefits	16,442	13,154	3,288
Services & Supplies	3,968	3,401	568
Capital Assets	104	-	104
	<u>20,514</u>	<u>16,554</u>	<u>3,960</u>
Community Development Program Agency			
Salaries & Benefits	1,441	1,174	267
Services & Supplies	2,241	541	1,701
Transfers & Reimbursements	-	(30)	30
	<u>3,683</u>	<u>1,685</u>	<u>1,998</u>
Total Public Assistance	<u>25,465</u>	<u>19,355</u>	<u>6,110</u>
Education:			
Kern County Library			
Salaries & Benefits	5,922	5,543	378
Services & Supplies	2,838	2,269	570
	<u>8,760</u>	<u>7,812</u>	<u>948</u>
Farm & Home Advisor			
Salaries & Benefits	359	359	1
Services & Supplies	113	99	15
	<u>472</u>	<u>457</u>	<u>15</u>
Total Education	<u>9,232</u>	<u>8,269</u>	<u>963</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Debt Service - General Fund:			
Services & Supplies	843	226	616
Other Charges	775	-	775
Debt Service - Principal	4,529	17,659	(13,130)
Debt Service - Interest	4,277	1,206	3,072
Total Debt Service - General Fund	<u>10,425</u>	<u>19,091</u>	<u>(8,666)</u>
Contingencies and Reserves:			
Appropriations for Contingencies	8,358	-	8,358
Total Expenditures	<u>925,450</u>	<u>812,480</u>	<u>112,967</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(67,008)</u>	<u>18,939</u>	<u>85,944</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	258,535	211,486	(47,049)
Transfers Out	<u>(331,608)</u>	<u>(292,904)</u>	<u>38,704</u>
Total Other Financing Sources (Uses)	<u>(73,073)</u>	<u>(81,418)</u>	<u>(8,345)</u>
Net Changes in Fund Balances	<u>(140,081)</u>	<u>(62,479)</u>	<u>77,602</u>
Fund Balances, July 1, 2022	441,843	441,843	
Fund Balances, June 30, 2023	<u>\$ 301,762</u>	<u>\$ 379,364</u>	<u>\$ 77,602</u>

Note: The Fund Balance at July 1, 2022 for Budgetary Basis is recorded on the modified accrual basis of accounting, excluding prior year encumbrances.

Explanation of differences between budgetary expenditures and Generally Accepted Accounting Principles (GAAP) expenditures:		
Actual expenditure amount budgetary basis from the budgetary comparison schedule	\$	812,480
Differences - Budget to GAAP		
Encumbrances for goods and/or services ordered but not received within the recognition period		(59,317)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources		34,489
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes but are not outflows of budgetary resources		(15,138)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		<u>772,513</u>
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule		(81,418)
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources		240
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources		34,282
Inception of finance purchase issued are financing sources for financial reporting purposes but not inflows of budgetary resources		6,400
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes but are not outflows of budgetary resources		(15,138)
Settlement are other financing sources for financial reporting purposes but not inflows of budgetary resources		1,600
Total Other Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$	<u>(54,034)</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
BEHAVIORAL HEALTH & RECOVERY SERVICES
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	<u>BUDGETED AMOUNTS</u>		Actual on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
REVENUES:				
Revenues from Use of Money and Property	\$ 970	\$ 970	\$ 2,777	\$ 1,807
Aid from Other Governmental Agencies	78,083	78,083	71,565	(6,518)
Charges for Current Services	107,045	107,045	103,178	(3,867)
Other Revenues	826	826	803	(23)
Total Revenues	<u>186,924</u>	<u>186,924</u>	<u>178,323</u>	<u>(8,601)</u>
EXPENDITURES:				
Health and Sanitation				
Salaries & Benefits	121,795	120,542	114,353	6,190
Services & Supplies	137,576	155,824	122,213	33,611
Other Charges	20,820	29,536	28,443	1,093
Capital Assets	642	642	-	642
Appropriation for Contingencies	6,000	1,000	-	1,000
Debt Service Payments	3,750	3,763	3,867	(104)
Total Expenditures	<u>290,583</u>	<u>311,308</u>	<u>268,877</u>	<u>42,431</u>
Excess (deficiency) of revenues over (under) expenses	<u>(103,659)</u>	<u>(124,384)</u>	<u>(90,554)</u>	<u>33,830</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	163,362	163,362	85,522	(77,840)
Transfers Out	(80,113)	(83,267)	(88)	83,179
Total Other Financing Sources (Uses)	<u>83,249</u>	<u>80,095</u>	<u>85,434</u>	<u>5,339</u>
Net Change in Fund Balance	(20,410)	(44,289)	(5,120)	39,169
Fund Balance, July 1, 2022	153,738	153,738	153,738	
Fund Balance, June 30, 2023	<u>\$ 133,328</u>	<u>\$ 109,449</u>	<u>\$ 148,618</u>	<u>\$ 39,169</u>
Explanation of differences between budgetary expenditures and GAAP expenditures:				
Actual expenditure amount budgetary basis from the budgetary comparison schedule				\$ 268,877
Differences - Budget to GAAP				
Encumbrances for goods and/or services ordered but not received within the recognition period				(14,758)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources				9,703
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes				(1,420)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances				<u>262,402</u>
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule				85,434
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources				11,021
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes				(1,420)
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances				<u>\$ 95,035</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
 COMMUNITY DEVELOPMENT
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
REVENUES:				
Revenues from Use of Money and Property	\$ -	\$ -	\$ 2	\$ 2
Aid from Other Governmental Agencies	39,376	39,376	10,888	(28,488)
Total Revenues	39,376	39,376	10,890	(28,486)
EXPENDITURES:				
Public Assistance				
Services & Supplies	28,837	29,153	6,275	22,878
Other Charges	2,355	2,355	926	1,429
Appropriation for Contingencies	2,347	2,204	-	2,204
Total Expenditures	33,539	33,712	7,201	26,511
Excess (deficiency) of revenues over (under) expenses	5,837	5,664	3,689	(1,975)
OTHER FINANCING SOURCES (USES):				
Transfers In	10	10	-	(10)
Transfers Out	(4,767)	(4,784)	(2,887)	1,897
Total Other Financing Sources (Uses)	(4,757)	(4,774)	(2,887)	1,887
Net Change in Fund Balance	1,080	890	802	(88)
Fund Balance, July 1, 2022	(650)	(650)	(650)	
Fund Balance, June 30, 2023	\$ 430	\$ 240	\$ 152	\$ (88)

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
CORONAVIRUS RELIEF
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
REVENUES:				
Revenues from Use of Money and Property	\$ 760	\$ 760	\$ 3,756	\$ 2,996
Aid from Other Governmental Agencies	<u>17,779</u>	<u>17,779</u>	<u>30,111</u>	<u>12,332</u>
Total Revenues	<u>18,539</u>	<u>18,539</u>	<u>33,867</u>	<u>15,328</u>
EXPENDITURES:				
Public Assistance				
Services & Supplies	147,931	134,019	31,315	102,703
Capital Assets	<u>70</u>	<u>76</u>	<u>69</u>	<u>7</u>
Total Expenditures	<u>148,001</u>	<u>134,095</u>	<u>31,385</u>	<u>102,710</u>
Excess (deficiency) of revenues over (under) expenses	<u>(129,461)</u>	<u>(115,556)</u>	<u>2,482</u>	<u>118,038</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				
Transfers Out	(5,811)	(38,511)	(32)	38,479
Total Other Financing Sources (Uses)	<u>(5,811)</u>	<u>(38,511)</u>	<u>(32)</u>	<u>38,479</u>
Net Change in Fund Balance	(135,273)	(154,067)	2,450	156,517
Fund Balance, July 1, 2022	<u>(4,158)</u>	<u>(4,158)</u>	<u>(4,158)</u>	
Fund Balance, June 30, 2023	<u>\$ (139,430)</u>	<u>\$ (158,225)</u>	<u>\$ (1,708)</u>	<u>\$ 156,517</u>
Explanation of differences between budgetary expenditures and GAAP expenditures:				
Actual amount budgetary basis from the budgetary comparison schedule				\$ 31,385
Differences - Budget to GAAP				
Encumbrances for goods and/or services ordered but not received within the recognition period				<u>(774)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances				<u>\$ 30,611</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
COUNTY LOCAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
REVENUES:				
Revenues from Use of Money and Property	\$ -	\$ -	\$ (1,324)	\$ (1,324)
Aid from Other Governmental Agencies	254,397	254,397	303,473	49,076
Total Revenues	<u>254,397</u>	<u>254,397</u>	<u>302,149</u>	<u>47,752</u>
EXPENDITURES:				
Public Protection				
Other Charges	1,809	3,012	3,013	(1)
Total Expenditures	<u>1,809</u>	<u>3,012</u>	<u>3,013</u>	<u>(1)</u>
Excess (deficiency) of revenues over (under) expenses	<u>252,588</u>	<u>251,385</u>	<u>299,136</u>	<u>47,751</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				
Transfers Out	(245,485)	(264,459)	(248,980)	15,479
Total Other Financing Sources (Uses)	<u>(245,485)</u>	<u>(264,459)</u>	<u>(248,980)</u>	<u>15,479</u>
Net Change in Fund Balance	7,103	(13,074)	50,156	63,230
Fund Balance, July 1, 2022	<u>119,888</u>	<u>119,888</u>	<u>119,888</u>	
Fund Balance, June 30, 2023	<u>\$ 126,991</u>	<u>\$ 106,814</u>	<u>\$ 170,044</u>	<u>\$ 63,230</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
HUMAN SERVICES
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
REVENUES:				
Revenues from Use of Money and Property	\$ 100	\$ 100	\$ 652	\$ 552
Aid from Other Governmental Agencies	365,080	365,080	329,307	(35,773)
Charges for Current Services	266	266	409	143
Other Revenues	3,043	3,043	6,541	3,498
Total Revenues	<u>368,489</u>	<u>368,489</u>	<u>336,909</u>	<u>(31,580)</u>
EXPENDITURES:				
Public Assistance				
Salaries & Benefits	172,026	172,026	166,072	5,954
Services & Supplies	57,916	57,713	50,816	6,897
Other Charges	315,460	340,460	337,852	2,608
Capital Assets	1,477	2,816	379	2,437
Debt Service Payments	6,617	6,617	6,655	(37)
Total Expenditures	<u>553,496</u>	<u>579,632</u>	<u>561,774</u>	<u>17,859</u>
Excess (deficiency) of revenues over (under) expenses	<u>(185,007)</u>	<u>(211,143)</u>	<u>(224,865)</u>	<u>(13,721)</u>
OTHER FINANCING SOURCES:				
Transfers In	209,526	209,526	236,940	27,413
Total Other Financing Sources	<u>209,526</u>	<u>209,526</u>	<u>236,940</u>	<u>27,413</u>
Net Change in Fund Balance	24,519	(1,617)	12,075	13,692
Fund Balance, July 1, 2022	58,151	58,151	58,151	
Fund Balance, June 30, 2023	<u>\$ 82,670</u>	<u>\$ 56,534</u>	<u>\$ 70,226</u>	<u>\$ 13,692</u>

Explanation of differences between budgetary expenditures and GAAP expenditures:

Actual expenditure amount budgetary basis from the budgetary comparison schedule	\$ 561,774
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(916)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	669
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(3,203)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>558,324</u>
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule	236,940
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources	714
Inception of SBITAs issued are financing sources for financial reporting purposes but no inflows of budgetary resources	52
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(3,203)
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 234,503</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
STRUCTURAL FIRE
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
REVENUES:				
Taxes	\$ 117,898	\$ 117,898	\$ 119,156	\$ 1,258
Licenses, Permits and Franchises	2,500	2,500	2,975	475
Fines, Forfeitures and Penalties	45	45	110	65
Revenues from Use of Money and Property	163	163	488	325
Aid from Other Governmental Agencies	7,564	7,564	10,430	2,866
Charges for Current Services	55,830	55,830	58,625	2,795
Other Revenues	2,175	2,175	1,271	(904)
Total Revenues	<u>186,175</u>	<u>186,175</u>	<u>193,055</u>	<u>6,880</u>
EXPENDITURES:				
Public Protection				
Salaries & Benefits	141,486	153,046	152,631	415
Services & Supplies	16,756	19,893	18,368	1,525
Other Charges	9,790	10,468	10,093	375
Capital Assets	12,704	38,002	10,422	27,580
Transfers & Reimbursements				
Appropriation for Contingencies				
Debt Service Payments	233	233	281	(48)
Total Expenditures	<u>180,969</u>	<u>221,642</u>	<u>191,796</u>	<u>29,846</u>
Excess (deficiency) of revenues over (under) expenses	<u>5,206</u>	<u>(35,467)</u>	<u>1,259</u>	<u>36,726</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	25,613	25,613	13,875	(11,738)
Transfers Out	(3,516)	(3,516)	-	3,516
Total Other Financing Sources (Uses)	<u>22,097</u>	<u>22,097</u>	<u>13,875</u>	<u>(8,222)</u>
Net Change in Fund Balance	27,303	(13,370)	15,134	28,504
Fund Balance, July 1, 2022	<u>54,245</u>	<u>54,245</u>	<u>54,245</u>	
Fund Balance, June 30, 2023	<u>\$ 81,548</u>	<u>\$ 40,875</u>	<u>\$ 69,379</u>	<u>\$ 28,504</u>

Explanation of differences between budgetary expenditures and GAAP expenditures:

Actual expenditure amount budgetary basis from the budgetary comparison schedule	\$ 191,796
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(1,131)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	45
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(4,305)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>186,406</u>
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule	13,875
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources	45
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(4,305)
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 9,615</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	AGING AND ADULT SERVICES			CHILD SUPPORT SERVICES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	70	63	(7)	31	49	18
Aid from Other Governmental Agencies	24,508	18,319	(6,189)	31,767	26,943	(4,824)
Charges for Current Services	2,754	2,654	(100)	-	-	-
Other Revenues	414	404	(10)	1	200	199
Total Revenues	27,746	21,440	(6,306)	31,799	27,192	(4,607)
EXPENDITURES:						
Public Assistance/Public Protection						
Salaries & Benefits	19,777	17,911	1,866	27,645	23,491	4,154
Services & Supplies	7,911	6,426	1,485	2,264	1,832	432
Other Charges	2,682	2,401	281	603	566	37
Capital Assets	240	198	42	300	89	211
Debt Service - Payments	636	600	-	1,039	1,057	(18)
Transfers & Reimbursements	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	31,246	27,536	3,674	31,851	27,035	4,816
Excess (deficiency) of revenues over (under) expenses	(3,500)	(6,096)	(2,596)	(52)	157	209
OTHER FINANCING SOURCES (USES):						
Transfers In	3,488	3,468	(20)	25	(31)	(56)
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	3,488	3,468	(20)	25	(31)	(56)
Net Change in Fund Balance	(12)	(2,628)	(2,616)	(27)	126	153
Fund Balance, July 1, 2022	1,766	1,766		336	336	
Fund Balance, June 30, 2023	\$ 1,754	\$ (862)	\$ (2,616)	\$ 309	\$ 462	\$ 153

Explanation of differences between budgetary expenditures and GAAP expenditures:

Actual amount on budgetary basis from the budgetary comparison schedule	\$ 27,536	\$ 27,035
Differences - Budget to GAAP		
Encumbrances for goods and/or services ordered but not received within the recognition period	(49)	(16)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	35	44
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(252)	(734)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	27,270	26,329
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule	3,468	(31)
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources		
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources	35	44
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(252)	(734)
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 3,251	\$ (721)

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	COUNTY CLERK			DETENTION AND CORRECTIONS*		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	340	297	(43)	-	-	-
Fines, Forfeitures and Penalties	-	-	-	1,874	1,773	(101)
Revenues from Use of Money and Property	1	11	10	35	(144)	(179)
Aid from Other Governmental Agencies	-	-	-	4,456	10,707	6,252
Charges for Current Services	301	636	335	-	-	-
Other Revenues	-	(290)	(290)	-	-	-
Total Revenues	642	654	12	6,365	12,336	5,971
EXPENDITURES:						
Public Protection						
Salaries & Benefits	477	392	85	-	-	-
Services & Supplies	60	61	(1)	6,431	2,491	3,940
Other Charges	169	168	1	-	-	-
Capital Assets	-	-	-	-	-	-
Debt Service - Payments	-	-	-	-	-	-
Transfers & Reimbursements	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	706	621	85	6,431	2,491	3,940
Excess (deficiency) of revenues over (under) expenses	(64)	33	97	(66)	9,845	9,911
OTHER FINANCING SOURCES (USES):						
Transfers In	3	-	(3)	9,240	10,858	1,618
Transfers Out	-	-	-	(12,311)	(10,697)	1,614
Total Other Financing Sources (Uses)	3	-	(3)	(3,071)	161	3,232
Net Change in Fund Balance	(61)	33	94	(3,137)	10,006	13,143
Fund Balance, July 1, 2022	577	577		12,388	12,388	
Fund Balance, June 30, 2023	\$ 516	\$ 610	\$ 94	\$ 9,251	\$ 22,394	\$ 13,143

Explanation of differences between budgetary expenditures and GAAP expenditures:

* For further detail please see page 25.

Actual amount on budgetary basis from the budgetary comparison schedule	\$ 621	\$ 2,491
Differences - Budget to GAAP		
Encumbrances for goods and/or services ordered but not received within the recognition period		(442)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources		
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(9)	
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	612	\$ 2,049
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule	-	
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources		
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources		
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(9)	
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ (9)	

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	EDUCATION			ENVIRONMENTAL HEALTH SERVICES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	4,897	5,171	274
Fines, Forfeitures and Penalties	-	-	-	100	152	52
Revenues from Use of Money and Property	4	7	3	80	178	98
Aid from Other Governmental Agencies	-	-	-	35	35	-
Charges for Current Services	-	-	-	4,370	4,085	(285)
Other Revenues	150	285	135	5	1	(4)
Total Revenues	154	292	138	9,487	9,622	135
EXPENDITURES:						
Education/Health & Sanitation						
Salaries & Benefits	-	-	-	7,390	6,522	867
Services & Supplies	-	-	-	1,487	1,136	351
Other Charges	-	-	-	1,884	1,884	-
Capital Assets	-	-	-	228	-	228
Debt Service - Payments	-	-	-	-	-	-
Transfers & Reimbursements	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	-	-	-	10,988	9,542	1,446
Excess (deficiency) of revenues over (under) expenses	154	292	138	(1,501)	80	1,581
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	442	96	(346)
Transfers Out	(235)	(137)	98	-	-	-
Total Other Financing Sources (Uses)	(235)	(137)	98	442	96	(346)
Net Change in Fund Balance	(81)	155	236	(1,059)	176	1,235
Fund Balance, July 1, 2022	386	386		5,127	5,127	
Fund Balance, June 30, 2023	\$ 305	\$ 541	\$ 236	\$ 4,068	\$ 5,303	\$ 1,235

Explanation of differences between budgetary expenditures and GAAP expenditures:

Actual amount on budgetary basis from the budgetary comparison schedule	\$ 9,542
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(9)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(170)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	9,363
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule	96
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources	
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources	
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(170)
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	(74)

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	FINANCE			HEALTH*		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 808	\$ 873	\$ 66
Licenses, Permits and Franchises	-	-	-	-	-	-
Fines, Forfeitures and Penalties	200	218	18	180	252	72
Revenues from Use of Money and Property	-	(9)	(9)	56	(788)	(844)
Aid from Other Governmental Agencies	-	-	-	654	13,012	12,358
Charges for Current Services	-	-	-	209	3,458	3,249
Other Revenues	-	-	-	574	13,480	12,906
Total Revenues	<u>200</u>	<u>209</u>	<u>9</u>	<u>2,481</u>	<u>30,287</u>	<u>27,806</u>
EXPENDITURES:						
Health & Sanitation						
Salaries & Benefits	-	-	-	-	-	-
Services & Supplies	-	-	-	902	787	116
Other Charges	-	-	-	6	5	-
Capital Assets	-	-	-	-	-	-
Debt Service - Payments	-	-	-	-	-	-
Transfers & Reimbursements	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>908</u>	<u>791</u>	<u>116</u>
Excess (deficiency) of revenues over (under) expenses	<u>200</u>	<u>209</u>	<u>9</u>	<u>1,573</u>	<u>29,496</u>	<u>27,923</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	65	65	-
Transfers Out	(450)	-	450	(2,217)	(2,315)	(98)
Total Other Financing Sources (Uses)	<u>(450)</u>	<u>-</u>	<u>450</u>	<u>(2,152)</u>	<u>(2,250)</u>	<u>(98)</u>
Net Change in Fund Balance	(250)	209	459	(579)	27,246	27,825
Fund Balance, July 1, 2022	2,187	2,187		51,987	51,987	
Fund Balance, June 30, 2023	<u>\$ 1,937</u>	<u>\$ 2,396</u>	<u>\$ 459</u>	<u>\$ 51,408</u>	<u>\$ 79,233</u>	<u>\$ 27,825</u>

Explanation of differences between budgetary expenditures and GAAP expenditures:

* For further detail please see page 31.

Actual amount on budgetary basis from the budgetary comparison schedule	\$ 791
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(5)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 786</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	HOSPITAL CARE			JUDICIAL*		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 80	\$ 154	\$ 74
Licenses, Permits and Franchises	-	-	-	-	-	-
Fines, Forfeitures and Penalties	2,200	1,877	(323)	1,186	810	(376)
Revenues from Use of Money and Property	45	81	36	4	(372)	(376)
Aid from Other Governmental Agencies	-	-	-	98,760	111,399	12,639
Charges for Current Services	-	-	-	1,200	730	(470)
Other Revenues	-	-	-	-	53	53
Total Revenues	2,245	1,958	(287)	101,230	112,774	11,544
EXPENDITURES:						
Health & Sanitation/Public Protection	-	-	-	-	-	-
Salaries & Benefits	-	-	-	-	-	-
Services & Supplies	-	-	-	46	3,513	(3,467)
Other Charges	1,918	1,237	681	-	-	-
Capital Assets	-	-	-	-	-	-
Debt Service - Payments	-	-	-	-	-	-
Transfers & Reimbursements	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	1,918	1,237	681	46	3,513	(3,467)
Excess (deficiency) of revenues over (under) expenses	327	721	394	101,184	109,261	8,077
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(281)	(180)	101	(104,723)	(103,524)	1,199
Total Other Financing Sources (Uses)	(281)	(180)	101	(104,723)	(103,524)	1,199
Net Change in Fund Balance	46	541	495	(3,539)	5,737	9,276
Fund Balance, July 1, 2022	4,755	4,755	-	42,302	42,302	-
Fund Balance, June 30, 2023	\$ 4,801	\$ 5,296	\$ 495	\$ 38,763	\$ 48,039	\$ 9,276

* For further detail please see page 40.

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	OTHER PUBLIC PROTECTION *			PLANT ACQUISITION **		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ 179	\$ 284	\$ 105	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	10,499	9,211	(1,288)	-	-	-
Fines, Forfeitures and Penalties	39	120	81	-	-	-
Revenues from Use of Money and Property	141	401	260	2	134	132
Aid from Other Governmental Agencies	8	204	196	-	-	-
Charges for Current Services	2,455	1,925	(530)	-	112	112
Other Revenues	8	7	(1)	-	-	-
Total Revenues	13,329	12,152	(1,177)	2	246	244
EXPENDITURES:						
Public Protection/General Government						
Salaries & Benefits				-	-	-
Services & Supplies	12,215	11,093	1,122	-	-	-
Other Charges	582	431	151	1	3	(2)
Capital Assets	734	515	219	-	-	-
Debt Service - Payments	44	44	-	-	-	-
Transfers & Reimbursements	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	13,575	12,084	1,491	1	3	(2)
Excess (deficiency) of revenues over (under) expenses	(246)	68	314	1	243	242
OTHER FINANCING SOURCES (USES):						
Transfers In	1,837	1,825	(13)	-	-	-
Transfers Out	(5,192)	(2,807)	2,385	-	-	-
Total Other Financing Sources (Uses)	(3,355)	(982)	2,373	-	-	-
Net Change in Fund Balance	(3,601)	(914)	2,687	1	243	242
Fund Balance, July 1, 2022	24,465	24,465		6,295	6,295	
Fund Balance, June 30, 2023	\$ 20,864	\$ 23,551	\$ 2,687	\$ 6,296	\$ 6,538	\$ 242

Explanation of differences between budgetary expenditures and GAAP expenditures: * For further detail please see pages 47.

**For further detail please see page 55.

Actual amount on budgetary basis from the budgetary comparison schedule	\$ 12,084
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(245)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(108)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>11,731</u>
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule	(982)
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources	
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources	
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(108)
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ (1,090)</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	POLICE PROTECTION*			PROMOTION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ 30	\$ 33	\$ 2	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-
Fines, Forfeitures and Penalties	2,015	2,376	361	-	-	-
Revenues from Use of Money and Property	115	214	99	3	6	3
Aid from Other Governmental Agencies	29	673	644	-	-	-
Charges for Current Services	760	616	(144)	-	-	-
Other Revenues	2,180	2,075	(105)	-	-	-
Total Revenues	5,129	5,987	857	3	6	3
EXPENDITURES:						
Public Protection						
Salaries & Benefits				-	-	-
Services & Supplies	181	232	(51)	-	-	-
Other Charges	1	1	-	-	-	-
Capital Assets	-	-	-	-	-	-
Debt Service - Payments	-	-	-	-	-	-
Transfers & Reimbursements	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	182	233	(51)	-	-	-
Excess (deficiency) of revenues over (under) expenses	4,947	5,754	807	3	6	3
OTHER FINANCING SOURCES (USES):						
Transfers In				-	-	-
Transfers Out	(8,062)	(4,692)	3,370	(30)	(30)	-
Total Other Financing Sources (Uses)	(8,062)	(4,692)	3,370	(30)	(30)	-
Net Change in Fund Balance	(3,115)	1,062	4,177	(28)	(24)	3
Fund Balance, July 1, 2022	9,771	9,771		183	183	
Fund Balance, June 30, 2023	\$ 6,656	\$ 10,833	\$ 4,177	\$ 156	\$ 159	\$ 3

Explanation of differences between budgetary expenditures and GAAP expenditures: * For further detail please see page 57.

Actual amount on budgetary basis from the budgetary comparison schedule	\$ 233
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(19)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 214

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	PROPERTY MANAGEMENT*			PUBLIC ASSISTANCE ADMINISTRATION**		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	400	377	(23)	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	38	82	44	74	264	190
Aid from Other Governmental Agencies	-	3	3	28,301	28,178	(123)
Charges for Current Services	1,238	505	(733)	7,097	4,329	(2,768)
Other Revenues	-	-	-	5,777	765	(5,014)
Total Revenues	1,676	967	(709)	41,249	33,536	(7,713)
EXPENDITURES:						
General Government/Public Assistance	-	-	-	-	-	-
Salaries & Benefits	-	-	-	-	-	-
Services & Supplies	2,206	1,743	464	1,695	1,362	333
Other Charges	25	6	18	29,653	27,512	2,140
Capital Assets	151	151	-	-	-	-
Debt Service - Payments	21	21	-	-	-	-
Transfers & Reimbursements	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	2,403	1,921	482	31,348	28,875	2,473
Excess (deficiency) of revenues over (under) expenses	(727)	(954)	(227)	9,901	4,661	(5,240)
OTHER FINANCING SOURCES (USES):						
Transfers In	1,475	1,475	-	14,403	13,695	(708)
Transfers Out	(276)	(221)	55	(26,279)	(20,312)	5,967
Total Other Financing Sources (Uses)	1,199	1,254	55	(11,876)	(6,617)	5,259
Net Change in Fund Balance	472	300	(172)	(1,975)	(1,956)	19
Fund Balance, July 1, 2022	4,191	4,191	-	26,755	26,755	-
Fund Balance, June 30, 2023	\$ 4,663	\$ 4,491	\$ (172)	\$ 24,780	\$ 24,799	\$ 19

Explanation of differences between budgetary expenditures and GAAP expenditures: * For further detail please see page 69.

** For further detail please see page 71.

Actual amount on budgetary basis from the budgetary comparison schedule	\$ 1,921	\$ 28,875
Differences - Budget to GAAP		
Encumbrances for goods and/or services ordered but not received within the recognition period	(80)	(339)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources		
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes		
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 1,841	\$ 28,536

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	PUBLIC WAYS*			RECORDER		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ 2,705	\$ 2,897	\$ 192	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	277	277	3	6	3
Fines, Forfeitures and Penalties	-	14	14	-	-	-
Revenues from Use of Money and Property	78	182	104	22	100	78
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	(11)	581	592	2,461	2,174	(287)
Other Revenues	-	-	-	1	9	8
Total Revenues	2,772	3,951	1,179	2,487	2,289	(199)
EXPENDITURES:						
Public Ways/Public Protection						
Salaries & Benefits	-	-	-	3,825	1,875	1,950
Services & Supplies	3,677	2,702	975	785	573	212
Other Charges	33	25	8	939	938	1
Capital Assets	-	-	-	169	18	151
Debt Service - Payments	-	-	-	-	-	-
Transfers & Reimbursements	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	3,710	2,727	983	5,718	3,404	2,314
Excess (deficiency) of revenues over (under) expenses	(938)	1,224	2,162	(3,230)	(1,115)	2,115
OTHER FINANCING SOURCES (USES):						
Transfers In	109	35	(74)	2,030	1,184	(847)
Transfers Out	-	-	-	(68)	(68)	-
Total Other Financing Sources (Uses)	109	35	(74)	1,962	1,116	(847)
Net Change in Fund Balance	(829)	1,259	2,088	(1,268)	1	1,269
Fund Balance, July 1, 2022	12,705	12,705		4,787	4,787	
Fund Balance, June 30, 2023	\$ 11,876	\$ 13,964	\$ 2,088	\$ 3,519	\$ 4,788	\$ 1,269

Explanation of differences between budgetary expenditures and GAAP expenditures: * For further detail please see page 75.

Actual amount on budgetary basis from the budgetary comparison schedule	\$ 2,727	\$ 3,404
Differences - Budget to GAAP		
Encumbrances for goods and/or services ordered but not received within the recognition period	(2)	
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources		
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes		(49)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 2,725	3,355
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule		1,116
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources		
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources		
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes		(49)
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		\$ 1,067

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	RECREATION FACILITIES*			ROADS		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 464	\$ 385	\$ (79)
Licenses, Permits and Franchises	-	-	-	2,210	2,246	36
Fines, Forfeitures and Penalties	-	27	27	-	-	-
Revenues from Use of Money and Property	-	1	1	471	1,433	962
Aid from Other Governmental Agencies	126	120	(6)	79,458	63,254	(16,204)
Charges for Current Services	-	-	-	2,517	1,984	(533)
Other Revenues	1	4	3	151	166	15
Total Revenues	127	152	25	85,271	69,468	(15,803)
EXPENDITURES:						
Culture & Recreation/Public Ways	-	-	-	-	499	(499)
Salaries & Benefits	-	-	-	-	-	-
Services & Supplies	41	46	(5)	139,534	85,317	54,217
Other Charges	-	-	-	422	385	37
Capital Assets	-	-	-	16,454	6,058	10,397
Debt Service - Payments	-	-	-	19	19	-
Transfers & Reimbursements	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	41	46	(5)	156,430	92,278	64,152
Excess (deficiency) of revenues over (under) expenses	86	106	20	(71,159)	(22,810)	48,349
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	39,721	6,381	(33,340)
Transfers Out	(50)	-	50	(3,300)	-	3,300
Total Other Financing Sources (Uses)	(50)	-	50	36,421	6,381	(30,040)
Net Change in Fund Balance	36	106	70	(34,738)	(16,429)	18,309
Fund Balance, July 1, 2022	1,243	1,243	-	69,155	69,155	-
Fund Balance, June 30, 2023	\$ 1,279	\$ 1,349	\$ 70	\$ 34,417	\$ 52,726	\$ 18,309

Explanation of differences between budgetary expenditures and GAAP expenditures: * For further detail please see page 77.

Actual amount on budgetary basis from the budgetary comparison schedule	\$ 91,766
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(11,536)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(499)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>79,731</u>
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule	6,381
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources	
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources	
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(499)
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 5,882</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
DETENTION AND CORRECTIONS
NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	TOTAL DETENTION AND CORRECTIONS			ASSET FORFEITURE 15% PROBATION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ 1,874	\$ 1,773	\$ (101)	\$ -	\$ 4	\$ 4
Revenues from Use of Money and Property	35	(144)	(179)	1	1	-
Aid from Other Governmental Agencies	4,456	10,707	6,251	-	-	-
Total Revenues	<u>6,365</u>	<u>12,336</u>	<u>5,971</u>	<u>1</u>	<u>5</u>	<u>4</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	6,431	2,491	3,940	-	-	-
Total Expenditures	<u>6,431</u>	<u>2,491</u>	<u>3,940</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	9,240	10,858	1,618	-	-	-
Transfers Out	(12,311)	(10,697)	1,614	-	-	-
Total Other Financing Sources (Uses)	<u>(3,071)</u>	<u>161</u>	<u>3,232</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2023	\$ <u>(3,137)</u>	\$ <u>10,006</u>	\$ <u>13,143</u>	\$ <u>1</u>	\$ <u>5</u>	\$ <u>4</u>
Actual amount on budgetary basis from the budgetary comparison schedule		\$ 2,491				
Differences - Budget to GAAP						
Encumbrances for goods and/or services ordered but not received within the recognition period.		(442)				
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		\$ <u>2,049</u>				

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 DETENTION AND CORRECTIONS
 NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	COMMUNITY CORRECTIONS PARTNERSHIP COMMUNITY RECIDIVISM			COMMUNITY CORRECTIONS PERFORM INCENT FUND		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	-	(126)	(126)	5	10	5
Aid from Other Governmental Agencies	200	201	1,000	-	-	-
Total Revenues	<u>200</u>	<u>75</u>	<u>(125)</u>	<u>5</u>	<u>10</u>	<u>5</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	6,431	2,491	3,940	-	-	-
Total Expenditures	<u>6,431</u>	<u>2,491</u>	<u>3,940</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	3,590	5,500	1,909	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>3,590</u>	<u>5,500</u>	<u>1,909</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2023	\$ <u>(2,641)</u>	\$ <u>3,083</u>	\$ <u>5,724</u>	\$ <u>5</u>	\$ <u>10</u>	\$ <u>5</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 DETENTION AND CORRECTIONS
 NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	CRIMINAL JUSTICE FACILITY			JUVENILE INMATE WELFARE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ 1,874	\$ 1,756	\$ (118)	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	-	16	16	2	5	3
Aid from Other Governmental Agencies	-	-	-	-	-	-
Total Revenues	<u>1,874</u>	<u>1,772</u>	<u>(102)</u>	<u>2</u>	<u>5</u>	<u>3</u>
EXPENDITURES:						
Public Protection	-	-	-	-	-	-
Services & Supplies	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(2,401)	(2,104)	297	-	-	-
Total Other Financing Sources (Uses)	<u>(2,401)</u>	<u>(2,104)</u>	<u>297</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2023	\$ <u>(527)</u>	\$ <u>(332)</u>	\$ <u>195</u>	\$ <u>2</u>	\$ <u>5</u>	\$ <u>3</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 DETENTION AND CORRECTIONS
 NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	PROBATION ASSET FORFEITURE			PROBATION DJJ REALIGNMENT		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ -	\$ 13	\$ 13	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	1	1	0	25	198	173
Aid from Other Governmental Agencies	-	-	-	3,928	3,043	(886)
Total Revenues	<u>1</u>	<u>14</u>	<u>13</u>	<u>3,953</u>	<u>3,240</u>	<u>(713)</u>
EXPENDITURES:						
Public Protection	-	-	-	-	-	-
Services & Supplies	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In				5,649	5,358	(291)
Transfers Out	(5)	-	5	(9,578)	(8,265)	1,312
Total Other Financing Sources (Uses)	<u>(5)</u>	<u>-</u>	<u>5</u>	<u>(3,928)</u>	<u>(2,907)</u>	<u>1,021</u>
Changes in Fund Balance, June 30, 2023	\$ <u>(5)</u>	\$ <u>14</u>	\$ <u>18</u>	\$ <u>25</u>	\$ <u>333</u>	\$ <u>308</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 DETENTION AND CORRECTIONS
 NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	PROBATION FEDERAL ASSET FORFEITURE			PROBATION TRAINING		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	2	4	2	-	(313)	(313)
Aid from Other Governmental Agencies	-	-	-	328	332	4
Total Revenues	<u>2</u>	<u>4</u>	<u>2</u>	<u>328</u>	<u>331</u>	<u>4</u>
EXPENDITURES:						
Public Protection	-	-	-	-	-	-
Services & Supplies	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	(328)	(328)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(328)</u>	<u>(328)</u>	<u>-</u>
Changes in Fund Balance, June 30, 2023	\$ <u>2</u>	\$ <u>4</u>	\$ <u>2</u>	\$ <u>-</u>	\$ <u>4</u>	\$ <u>4</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 DETENTION AND CORRECTIONS
 NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

**SB 823 DJJ
 2021 REALIGNMENT**

	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:			
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	-	(251)	(251)
Aid from Other Governmental Agencies	-	7,132	7,132
Total Revenues	<u>-</u>	<u>6,881</u>	<u>6,881</u>
EXPENDITURES:			
Public Protection	-	-	-
Services & Supplies	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2023	<u>\$ -</u>	<u>\$ 6,881</u>	<u>\$ 6,881</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	<u>TOTAL HEALTH</u>			<u>ALCOHOL ABUSE</u>		
	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:						
Taxes	\$ 808	\$ 873	\$ 66	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	180	252	72	35	57	22
Revenues from Use of Money and Property	56	(788)	(844)	-	-	-
Aid from Other Governmental Agencies	654	13,012	12,358	-	-	-
Charges for Current Services	209	3,458	3,249	-	-	-
Other Revenues	574	13,480	12,906	-	-	-
Total Revenues	<u>2,481</u>	<u>30,288</u>	<u>27,807</u>	<u>35</u>	<u>57</u>	<u>22</u>
EXPENDITURES:						
Health and Sanitation						
Services & Supplies	902	787	114	-	-	-
Other Charges	6	5	2	-	-	-
Total Expenditures	<u>908</u>	<u>791</u>	<u>116</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	65	65	-	-	-	-
Transfers Out	(2,217)	(2,315)	(98)	(32)	(32)	-
Total Other Financing Sources (Uses)	<u>(2,152)</u>	<u>(2,250)</u>	<u>(98)</u>	<u>(32)</u>	<u>(32)</u>	<u>-</u>
Changes in Fund Balances, June 30, 2023	\$ <u>(579)</u>	\$ <u>27,246</u>	\$ <u>27,825</u>	\$ <u>3</u>	\$ <u>25</u>	\$ <u>22</u>

Actual amount on budgetary basis from the budgetary comparison schedule	\$ 791
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period.	<u>(5)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ <u>786</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	ALCOHOL PROGRAM			CHILD RESTRAINT LOANER		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	50	70	20	-	-	-
Revenues from Use of Money and Property	-	-	-	-	1	1
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	8	10	2
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>50</u>	<u>70</u>	<u>20</u>	<u>8</u>	<u>11</u>	<u>3</u>
EXPENDITURES:						
Health and Sanitation						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(49)	(48)	1,000	(21)	-	21
Total Other Financing Sources (Uses)	<u>(49)</u>	<u>(48)</u>	<u>1,000</u>	<u>(21)</u>	<u>-</u>	<u>21</u>
Changes in Fund Balances, June 30, 2023	\$ <u>1</u>	\$ <u>22</u>	\$ <u>21</u>	\$ <u>(13)</u>	\$ <u>11</u>	\$ <u>24</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	COUNTY SERVICE AREAS (HEALTH)			DRUG PROGRAM		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ 808	\$ 873	\$ 66	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	-	25	25	20	24	4
Revenues from Use of Money and Property	32	36	4	-	-	-
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	(6)	(6)	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>833</u>	<u>928</u>	<u>94</u>	<u>20</u>	<u>24</u>	<u>4</u>
EXPENDITURES:						
Health and Sanitation						
Services & Supplies	902	535	367	-	-	-
Other Charges	6	5	2	-	-	-
Total Expenditures	<u>908</u>	<u>540</u>	<u>368</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	65	65	-	-	-	-
Transfers Out	(277)	(154)	123	(28)	(28)	-
Total Other Financing Sources (Uses)	<u>(212)</u>	<u>(89)</u>	<u>123</u>	<u>(28)</u>	<u>(28)</u>	<u>-</u>
Changes in Fund Balances, June 30, 2023	\$ <u>(287)</u>	\$ <u>299</u>	\$ <u>586</u>	\$ <u>(8)</u>	\$ <u>(4)</u>	\$ <u>4</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	HEALTH - MAA TCM			HEALTH SERVICES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	19	(69)	(88)	-	(441)	(441)
Aid from Other Governmental Agencies	-	-	-	-	12,258	12,258
Charges for Current Services	20	3,229	3,209	-	-	-
Other Revenues	-	-	-	-	10	10
Total Revenues	<u>39</u>	<u>3,160</u>	<u>3,121</u>	<u>-</u>	<u>11,826</u>	<u>11,826</u>
EXPENDITURES:						
Health and Sanitation						
Services & Supplies	-	-	-	-	9	(9)
Other Charges	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9</u>	<u>(9)</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balances, June 30, 2023	\$ <u>39</u>	\$ <u>3,160</u>	\$ <u>3,121</u>	\$ <u>-</u>	\$ <u>11,817</u>	\$ <u>11,817</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	HEALTH 1991 REALIGNMENT			OIL & GAS MITIGATION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	-	(179)	(179)	-	(4)	(4)
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	8,260	8,260	-	118	118
Total Revenues	<u>-</u>	<u>8,081</u>	<u>8,081</u>	<u>-</u>	<u>114</u>	<u>114</u>
EXPENDITURES:						
Health and Sanitation						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	(1,464)	(1,464)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(1,464)</u>	<u>(1,464)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balances, June 30, 2023	\$ <u>-</u>	\$ <u>6,616</u>	\$ <u>6,616</u>	\$ <u>-</u>	\$ <u>114</u>	\$ <u>114</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	OPIOID SETTLEMENT FUND			PUBLIC HEALTH MISCELLANEOUS		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	-	(127)	(127)	-	-	-
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	573	5,091	4,519	1	1	-
Total Revenues	<u>573</u>	<u>4,964</u>	<u>4,391</u>	<u>1</u>	<u>1</u>	<u>-</u>
EXPENDITURES:						
Health and Sanitation						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(574)	-	574	-	-	-
Total Other Financing Sources (Uses)	<u>(574)</u>	<u>-</u>	<u>574</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balances, June 30, 2023	\$ <u>(1,000)</u>	\$ <u>4,964</u>	\$ <u>4,965</u>	\$ <u>1</u>	\$ <u>1</u>	\$ <u>-</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	RMA- HAZARDOUS WASTE SETTLEMENT			TOBACCO EDUCATION CONTROL		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	75	77	2	-	-	-
Revenues from Use of Money and Property	-	(4)	(4)	1	(2)	(3)
Aid from Other Governmental Agencies	-	-	-	150	225	75
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>75</u>	<u>74</u>	<u>(1)</u>	<u>151</u>	<u>223</u>	<u>72</u>
EXPENDITURES:						
Health and Sanitation						
Services & Supplies	-	-	-	-	78	(78)
Other Charges	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78</u>	<u>(78)</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(330)	-	330	(150)	-	150
Total Other Financing Sources (Uses)	<u>(330)</u>	<u>-</u>	<u>330</u>	<u>(150)</u>	<u>-</u>	<u>150</u>
Changes in Fund Balances, June 30, 2023	\$ <u>(255)</u>	\$ <u>74</u>	\$ <u>329</u>	\$ <u>1</u>	\$ <u>145</u>	\$ <u>144</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	TOBACCO CONTROL GRANT			VITAL HEALTH STATISTICS COUNTY CLERK		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	6	2	(4)	-	-	-
Aid from Other Governmental Agencies	504	529	26	-	-	-
Charges for Current Services	-	-	-	3	5	2
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>509</u>	<u>531</u>	<u>22</u>	<u>3</u>	<u>5</u>	<u>2</u>
EXPENDITURES:						
Health and Sanitation						
Services & Supplies	-	165	(165)	-	-	-
Other Charges	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>165</u>	<u>(165)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(504)	(363)	141	(3)	-	3
Total Other Financing Sources (Uses)	<u>(504)</u>	<u>(363)</u>	<u>141</u>	<u>(3)</u>	<u>-</u>	<u>3</u>
Changes in Fund Balances, June 30, 2023	\$ <u>6</u>	\$ <u>4</u>	\$ <u>(2)</u>	\$ <u>-</u>	\$ <u>5</u>	\$ <u>5</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	VITAL HEALTH STATISTICS			VITAL HEALTH STATISTICS RECORDER		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	-	(1)	(1)	-	1	1
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	100	114	14	84	105	21
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>100</u>	<u>113</u>	<u>13</u>	<u>84</u>	<u>106</u>	<u>22</u>
EXPENDITURES:						
Health and Sanitation						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(100)	(88)	12	(150)	(138)	12
Total Other Financing Sources (Uses)	<u>(100)</u>	<u>(88)</u>	<u>12</u>	<u>(150)</u>	<u>(138)</u>	<u>12</u>
Changes in Fund Balances, June 30, 2023	\$ <u>-</u>	\$ <u>25</u>	\$ <u>25</u>	\$ <u>(66)</u>	\$ <u>(33)</u>	\$ <u>33</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
JUDICIAL NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	<u>TOTAL JUDICIAL</u>			<u>AUTOMATED COUNTY WARRANT SYSTEM</u>		
	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:						
Licenses, Permits and Franchises	\$ 80	\$ 154	\$ 74	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	1,186	810	(376)	-	10	10
Revenues from Use of Money and Property	4	(372)	(376)	-	1	1
Aid from Other Governmental Agencies	98,760	111,399	12,639	-	-	-
Charges for Current Services	1,200	730	(470)	-	-	-
Other Revenues		53	53	-	-	-
Total Revenues	<u>101,230</u>	<u>112,774</u>	<u>11,544</u>	<u>-</u>	<u>10</u>	<u>11</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	46	3,513	(3,467)	-	-	-
Total Expenditures	<u>46</u>	<u>3,513</u>	<u>(3,467)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	(104,723)	(103,524)	1,199	-	-	-
Total Other Financing Sources (Uses)	<u>(104,723)</u>	<u>(103,524)</u>	<u>1,199</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2023	\$ <u>(3,539)</u>	\$ <u>5,737</u>	\$ <u>9,276</u>	\$ <u>-</u>	\$ <u>10</u>	\$ <u>11</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 JUDICIAL NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	CRIMINALISTICS LABORATORIES			DISTRICT ATTORNEY COURT ORDERED PENALTIES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Licenses, Permits and Franchises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	25	136	111	750	218	(532)
Revenues from Use of Money and Property	-	(2)	(2)	-	(7)	(7)
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>25</u>	<u>134</u>	<u>109</u>	<u>750</u>	<u>212</u>	<u>(538)</u>
EXPENDITURES:						
Public Protection	-	-	-	-	-	-
Services & Supplies	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	(25)	(26)	(1,000)	(750)	(39)	711
Total Other Financing Sources (Uses)	<u>(25)</u>	<u>(26)</u>	<u>(1)</u>	<u>(750)</u>	<u>(39)</u>	<u>711</u>
Changes in Fund Balance, June 30, 2023	\$ <u>-</u>	\$ <u>108</u>	\$ <u>108</u>	\$ <u>-</u>	\$ <u>173</u>	\$ <u>173</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 JUDICIAL NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	DA/SHERIFF/ PROBATION DNA FUND			DISTRICT ATTORNEY EQUIPMENT AUTOMATION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Licenses, Permits and Franchises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	331	291	(40)	-	-	-
Revenues from Use of Money and Property	-	-	-	2	3	1
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>331</u>	<u>291</u>	<u>(40)</u>	<u>2</u>	<u>3</u>	<u>1</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	(320)	(274)	46	-	-	-
Total Other Financing Sources (Uses)	<u>(320)</u>	<u>(274)</u>	<u>46</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2023	\$ <u>11</u>	\$ <u>17</u>	\$ <u>7</u>	\$ <u>2</u>	\$ <u>3</u>	\$ <u>1</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 JUDICIAL NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	DISTRICT ATTORNEY LOCAL FORFEITURES			DISTRICT ATTORNEY FEDERAL FORFEITURES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Licenses, Permits and Franchises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	30	83	53	-	-	-
Revenues from Use of Money and Property	-	4	4	2	5	3
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>30</u>	<u>87</u>	<u>57</u>	<u>2</u>	<u>5</u>	<u>3</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	(30)	-	30	-	-	-
Total Other Financing Sources (Uses)	<u>(30)</u>	<u>-</u>	<u>30</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2023	\$ <u>-</u>	\$ <u>87</u>	\$ <u>87</u>	\$ <u>2</u>	\$ <u>5</u>	\$ <u>3</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 JUDICIAL NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	DOMESTIC VIOLENCE			LOCAL PUBLIC SAFETY		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Licenses, Permits and Franchises	\$ 80	\$ 154	\$ 74	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	50	60	10	-	-	-
Revenues from Use of Money and Property	-	(3)	(3)	-	(428)	(428)
Aid from Other Governmental Agencies	-	-	-	97,685	110,646	12,962
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	130	211	81	97,685	110,218	12,534
EXPENDITURES:						
Public Protection	-	-	-	-	3,511	(3,511)
Services & Supplies	-	-	-	-	3,511	(3,511)
Total Expenditures	-	-	-	-	3,511	(3,511)
OTHER FINANCING SOURCES (USES):						
Transfers Out	(120)	(120)	-	(101,188)	(101,188)	-
Total Other Financing Sources (Uses)	(120)	(120)	-	(101,188)	(101,188)	-
Changes in Fund Balance, June 30, 2023	\$ 10	\$ 91	\$ 81	\$ (3,503)	\$ 5,519	\$ 9,022

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 JUDICIAL NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	PUBLIC DEFENSE PILOT GRANT PROGRAM			REAL ESTATE FRAUD		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Licenses, Permits and Franchises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	-	20	20	-	38	38
Aid from Other Governmental Agencies	1,075	753	(322)	-	-	-
Charges for Current Services	-	-	-	1,200	730	(470)
Other Revenues	-	-	-	-	-	-
Total Revenues	1,075	773	(301)	1,200	768	(432)
EXPENDITURES:						
Public Protection						
Services & Supplies	46	2	45	-	-	-
Total Expenditures	46	2	45	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers Out	(1,229)	(1,076)	153	(1,061)	(802)	259
Total Other Financing Sources (Uses)	(1,229)	(1,076)	153	(1,061)	(802)	259
Changes in Fund Balance, June 30, 2023	\$ (200)	\$ (304)	\$ (103)	\$ 139	\$ (34)	\$ (173)

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 JUDICIAL NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	VICTIM SERVICES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:			
Licenses, Permits and Franchises	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	-	11	11
Revenues from Use of Money and Property	-	(2)	(2)
Aid from Other Governmental Agencies	-	-	-
Charges for Current Services	-	-	-
Other Revenues	-	53	53
Total Revenues	<u>-</u>	<u>61</u>	<u>61</u>
EXPENDITURES:			
Public Protection	-	-	-
Services & Supplies	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2023	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ 61</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	TOTAL OTHER PUBLIC PROTECTION			BUILDING INSPECTION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ 179	\$ 284	\$ 105	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	10,499	9,211	(1,288)	6,500	7,933	1,433
Fines, Forfeitures and Penalties	39	120	81	-	-	-
Revenues from Use of Money and Property	141	401	260	99	313	214
Aid from Other Governmental Agencies	8	204	196	-	-	-
Charges for Current Services	2,455	1,925	(530)	78	187	109
Other Revenues	8	7	(1)	2	(2)	(4)
Total Revenues	13,329	12,152	(1,177)	6,679	8,431	1,753
EXPENDITURES:						
Public Protection						
Services & Supplies	12,295	11,093	1,202	8,907	8,318	588
Other Charges	582	431	151	316	253	62
Capital Assets	734	515	219	537	318	218
Debt Service Payments	44	44	-	44	44	-
Total Expenditures	13,655	12,084	1,571	9,803	8,934	869
OTHER FINANCING SOURCES (USES):						
Transfers In	1,837	1,825	(13)	-	(12)	(12)
Transfers Out	(5,192)	(2,807)	2,385	-	-	-
Total Other Financing Sources (Uses)	(3,355)	(982)	2,373	-	(12)	(12)
Changes in Fund Balance, June 30, 2023	\$ (3,681)	\$ (914)	\$ 2,767	\$ (3,124)	\$ (515)	\$ 2,609
Actual amount on budgetary basis from the budgetary comparison schedule		\$ 12,084				
Differences - Budget to GAAP						
Encumbrances for goods and/or services ordered but not received within the recognition period.		(245)				
Debt Service payments for pension obligation bonds are transfers out for financial reporting purposes		(108)				
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		\$ 11,731				
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule		\$ (982)				
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes		(108)				
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		\$ (1,090)				

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	CODE COMPLIANCE			COUNTYWIDE CRIME PREVENTION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ 179	\$ 284	\$ 105	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-
Fines, Forfeitures and Penalties	35	115	81	-	1	1
Revenues from Use of Money and Property	12	24	12	-	(56)	(56)
Aid from Other Governmental Agencies	-	197	197	-	-	-
Charges for Current Services	219	316	98	-	-	-
Other Revenues	7	9	2	-	-	-
Total Revenues	<u>452</u>	<u>945</u>	<u>494</u>	<u>-</u>	<u>1</u>	<u>1</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	3,358	2,744	614	-	-	-
Other Charges	90	74	17	-	-	-
Capital Assets	197	197	-	-	-	-
Debt Service Payments	-	-	-	-	-	-
Total Expenditures	<u>3,645</u>	<u>3,014</u>	<u>631</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	1,837	1,837	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>1,837</u>	<u>1,837</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2023	<u>\$ (1,357)</u>	<u>\$ (232)</u>	<u>\$ 1,125</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	INDUSTRIAL HEMP			OIL & GAS PROGRAM		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	3,969	1,240	(2,728)
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	-	1	1	-	19	19
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	(431)	(431)	-	1	1
Other Revenues	-	-	-	-	-	-
Total Revenues	-	330	330	3,969	1,260	(2,709)
EXPENDITURES:						
Public Protection						
Services & Supplies	-	9	(9)	-	-	-
Other Charges	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-
Total Expenditures	-	9	(9)	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	(1,908)	(1,496)	412
Total Other Financing Sources (Uses)	-	-	-	(1,908)	(1,496)	412
Changes in Fund Balance, June 30, 2023	\$ -	\$ (8)	\$ (8)	\$ 2,060	\$ (236)	\$ (2,297)

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	PLANNING ADMINISTRATION SURCHARGE			PROJECT IMPACT MITIGATION FUND		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	26	41	15	-	3	3
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	930	545	(385)	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>956</u>	<u>586</u>	<u>(370)</u>	<u>-</u>	<u>3</u>	<u>3</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(2,116)	(673)	1,443	-	-	-
Total Other Financing Sources (Uses)	<u>(2,116)</u>	<u>(673)</u>	<u>1,443</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2023	<u>\$ (1,160)</u>	<u>\$ (87)</u>	<u>\$ 1,073</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 3</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	RANGE IMPROVEMENT			RECORDER'S ELECTRONIC RECORDING		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	2	3	1	2	8	5
Aid from Other Governmental Agencies	8	7	(1)	-	-	-
Charges for Current Services	-	-	-	194	131	(63)
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>9</u>	<u>10</u>	<u>1</u>	<u>196</u>	<u>139</u>	<u>(57)</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Other Charges	30	30	-	-	-	-
Capital Assets	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-
Total Expenditures	<u>30</u>	<u>30</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	(153)	(152)	1
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(153)</u>	<u>(152)</u>	<u>1</u>
Changes in Fund Balance, June 30, 2023	\$ <u>(21)</u>	\$ <u>(20)</u>	\$ <u>1</u>	\$ <u>43</u>	\$ <u>(13)</u>	\$ <u>(56)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	RECORDED MODERNIZATION			RECORDER SSN TRUNCATION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	-	(8)	(8)	-	197	197
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	1,034	744	(290)	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>1,034</u>	<u>736</u>	<u>(298)</u>	<u>-</u>	<u>197</u>	<u>197</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Other Charges	140	75	65	-	-	-
Capital Assets	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-
Total Expenditures	<u>140</u>	<u>75</u>	<u>65</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	15	12	(3)	-	-	-
Transfers Out	(994)	(476)	517	(21)	(10)	11
Total Other Financing Sources (Uses)	<u>(993)</u>	<u>(476)</u>	<u>517</u>	<u>(21)</u>	<u>(10)</u>	<u>11</u>
Changes in Fund Balance, June 30, 2023	\$ <u>(99)</u>	\$ <u>185</u>	\$ <u>285</u>	\$ <u>(21)</u>	\$ <u>(10)</u>	\$ <u>11</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	STERILIZATION			STRONG MOTION INSTRUMENTATION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	18	18	30	19	(11)
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	-	(1)	(1)	-	55	55
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>-</u>	<u>17</u>	<u>17</u>	<u>30</u>	<u>19</u>	<u>(11)</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	30	22	8
Other Charges	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>30</u>	<u>22</u>	<u>8</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2023	\$ <u>-</u>	\$ <u>17</u>	\$ <u>17</u>	\$ <u>-</u>	\$ <u>(3)</u>	\$ <u>(3)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	WILDFIRE RESOURCES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-
Fines, Forfeitures and Penalties	4	3	(1)
Revenues from Use of Money and Property	-	(104)	(104)
Aid from Other Governmental Agencies	-	-	-
Charges for Current Services	-	-	-
Other Revenues	-	-	-
Total Revenues	<u>4</u>	<u>3</u>	<u>(1)</u>
EXPENDITURES:			
Public Protection			
Services & Supplies	1	-	1
Other Charges	6	-	6
Capital Assets	-	-	-
Debt Service Payments	-	-	-
Total Expenditures	<u>7</u>	<u>-</u>	<u>7</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2023	<u>\$ (3)</u>	<u>\$ 3</u>	<u>\$ 5</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 PLANT AQUISITION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	TOTAL PLANT ACQUISITION			PLANNED LOCAL DRAINAGE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Revenues from Use of Money and Property	\$ 2	\$ 134	\$ 132	\$ 2	\$ 31	\$ 30
Charges for Current Services	-	112	112	-	-	-
Total Revenues	<u>2</u>	<u>246</u>	<u>244</u>	<u>2</u>	<u>31</u>	<u>30</u>
EXPENDITURES:						
General Government						
Other Charges	<u>1</u>	<u>3</u>	<u>(2)</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total Expenditures	<u>1</u>	<u>3</u>	<u>(2)</u>	<u>1</u>	<u>-</u>	<u>1</u>
Change in Fund Balances, June 30, 2023	\$ <u>1</u>	\$ <u>243</u>	\$ <u>242</u>	\$ <u>1</u>	\$ <u>31</u>	\$ <u>30</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 PLANT AQUISITION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	PLANNED SEWER		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:			
Revenues from Use of Money and Property	\$	\$ 103	\$ 103
Charges for Current Services	-	112	112
Total Revenues	<u> </u>	<u>215</u>	<u>215</u>
EXPENDITURES:			
General Government			
Other Charges	-	3	(3)
Total Expenditures	<u> </u>	<u>3</u>	<u>(3)</u>
Change in Fund Balances, June 30, 2023	\$	\$ 212	\$ 212

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	TOTAL POLICE PROTECTION			AUTOMATED FINGERPRINT		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ 30	\$ 33	\$ 2	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	2,015	2,376	361	210	170	(40)
Revenues from Use of Money and Property	115	214	99	17	26	9
Aid from Other Governmental Agencies	29	673	644	-	-	-
Charges for Current Services	760	616	(144)	-	-	-
Other Revenues	2,180	2,075	(105)	-	-	-
Total Revenues	5,129	5,987	857	227	196	(31)
EXPENDITURES:						
Public Protection						
Services & Supplies	181	231	(51)	-	-	-
Other Charges	1	2	(1)	-	-	-
Total Expenditures	182	233	(52)	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers In				-	-	-
Transfers Out	(8,062)	(4,692)	3,370	(400)	-	400
Total Financing Sources	(8,062)	(4,692)	3,370	(400)	-	400
Changes in Fund Balance, June 30, 2023	\$ (3,115)	\$ 1,062	\$ 4,177	\$ (173)	\$ 196	\$ 369
Actual amount on budgetary basis from the budgetary comparison schedule		\$ 233				
Differences - Budget to GAAP						
Encumbrances for goods and/or services ordered but not received within the recognition period			(19)			
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		\$ 214				

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	COUNTY SERVICE AREAS OTHER PUBLIC PROTECTION			HIDTA STATE ASSET FORFEIT		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ 30	\$ 33	\$ 2	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	-	1	1	-	288	288
Revenues from Use of Money and Property	8	10	2	(1)	(2)	(2)
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	(2)	(2)	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>37</u>	<u>42</u>	<u>5</u>	<u>(1)</u>	<u>286</u>	<u>287</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	181	48	132	-	-	-
Other Charges	1	2	-	-	-	-
Total Expenditures	<u>181</u>	<u>51</u>	<u>130</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	(43)	-	43
Total Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>(43)</u>	<u>-</u>	<u>43</u>
Changes in Fund Balance, June 30, 2023	\$ <u>(144)</u>	\$ <u>(9)</u>	\$ <u>135</u>	\$ <u>(43)</u>	\$ <u>286</u>	\$ <u>330</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	KNET ASSET FORFEITURES			OFFICER WELLNESS MH GRANT		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	4	7	3	-	(17)	(17)
Aid from Other Governmental Agencies	-	-	-	29	502	473
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>4</u>	<u>7</u>	<u>3</u>	<u>29</u>	<u>485</u>	<u>456</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	(29)	(8)	21
Total Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>(29)</u>	<u>(8)</u>	<u>21</u>
Changes in Fund Balance, June 30, 2023	\$ <u>4</u>	\$ <u>7</u>	\$ <u>3</u>	\$ <u>-</u>	\$ <u>476</u>	\$ <u>476</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	POLICE PROTECTION			RURAL CRIMES ENVIRONMENTAL IMPACT FEE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	150	(1)	(151)	-	-	-
Revenues from Use of Money and Property	-	20	20	-	(8)	(8)
Aid from Other Governmental Agencies	-	170	170	-	-	-
Charges for Current Services	-	-	-	292	206	(85)
Other Revenues	-	-	-	-	-	-
Total Revenues	150	189	39	292	199	(93)
EXPENDITURES:						
Public Protection						
Services & Supplies	-	183	(183)	-	-	-
Other Charges	-	-	-	-	-	-
Total Expenditures	-	183	(183)	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(169)	(69)	99	(809)	-	809
Total Financing Sources	(169)	(69)	99	(809)	-	809
Changes in Fund Balance, June 30, 2023	\$ (19)	\$ (63)	\$ (45)	\$ (517)	\$ 199	\$ 716

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	SHERIFF CAL I.D			SHERIFF CIVIL AUTOMATED		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	1,600	1,561	(39)	-	-	-
Revenues from Use of Money and Property	15	34	19	12	20	8
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	140	138	(2)
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>1,615</u>	<u>1,595</u>	<u>(20)</u>	<u>152</u>	<u>158</u>	<u>6</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(2,409)	(1,231)	1,178	(492)	(275)	217
Total Financing Sources	<u>(2,409)</u>	<u>(1,231)</u>	<u>1,178</u>	<u>(492)</u>	<u>(275)</u>	<u>217</u>
Changes in Fund Balance, June 30, 2023	\$ <u>(794)</u>	\$ <u>365</u>	\$ <u>1,159</u>	\$ <u>(340)</u>	\$ <u>(117)</u>	\$ <u>223</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	SHERIFF CIVIL SUBPOENA			SHERIFF CONTROLLED SUBSTANCE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	-	-	-	35	336	301
Revenues from Use of Money and Property	-	-	-	5	(2)	(7)
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	15	8	(7)	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>15</u>	<u>8</u>	<u>(7)</u>	<u>40</u>	<u>334</u>	<u>294</u>
EXPENDITURES:						
Public Protection	-	-	-	-	-	-
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(15)	-	15	(88)	(88)	-
Total Financing Sources	<u>(15)</u>	<u>-</u>	<u>15</u>	<u>(88)</u>	<u>(88)</u>	<u>-</u>
Changes in Fund Balance, June 30, 2023	\$ -	\$ 8	\$ 8	\$ (48)	\$ 247	\$ 294

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	SHERIFF DRUG ABUSE GANG DIVERSION			SHERIFF DRUG AWARENESS PROGRAM		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	\$ -
Fines, Forfeitures and Penalties	-	-	-	20	20	-
Revenues from Use of Money and Property	2	3	2	9	43	34
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	1	1
Total Revenues	<u>2</u>	<u>3</u>	<u>2</u>	<u>29</u>	<u>65</u>	<u>35</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(20)	(7)	13	(670)	(667)	3
Total Financing Sources	<u>(20)</u>	<u>(7)</u>	<u>13</u>	<u>(670)</u>	<u>(667)</u>	<u>3</u>
Changes in Fund Balance, June 30, 2023	\$ <u>(18)</u>	\$ <u>(4)</u>	\$ <u>14</u>	\$ <u>(641)</u>	\$ <u>(603)</u>	\$ <u>38</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	SHERIFF ELECTRONIC MONITORING			SHERIFF FACILITY TRAINING		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	\$ -
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	1	4	3	6	8	2
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	110	77	(33)
Total Revenues	<u>1</u>	<u>4</u>	<u>3</u>	<u>116</u>	<u>85</u>	<u>(31)</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	(170)	(170)	-
Total Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>(170)</u>	<u>(170)</u>	<u>-</u>
Changes in Fund Balance, June 30, 2023	\$ <u>1</u>	\$ <u>4</u>	\$ <u>3</u>	\$ <u>(54)</u>	\$ <u>(85)</u>	\$ <u>(31)</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	SHERIFF INMATE WELFARE			SHERIFF JUDGMENT DEBTOR FEE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	\$ -
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	30	68	38	-	(3)	(3)
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	115	104	(11)
Other Revenues	1,900	1,820	(80)	-	-	-
Total Revenues	<u>1,930</u>	<u>1,888</u>	<u>(42)</u>	<u>115</u>	<u>100</u>	<u>(15)</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(2,437)	(1,887)	550	(15)	(9)	6
Total Financing Sources	<u>(2,437)</u>	<u>(1,887)</u>	<u>550</u>	<u>(15)</u>	<u>(9)</u>	<u>6</u>
Changes in Fund Balance, June 30, 2023	\$ <u>(507)</u>	\$ <u>1</u>	\$ <u>508</u>	<u>100</u>	\$ <u>91</u>	\$ <u>(9)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	SHERIFF RURAL CRIME			SHERIFF SIDEARM CONVERSION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	1	1	-	1	1	-
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	8	8	3	3	-
Total Revenues	<u>1</u>	<u>9</u>	<u>8</u>	<u>4</u>	<u>4</u>	
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(5)	-	5	-	-	-
Total Financing Sources	<u>(5)</u>	<u>-</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2023	\$ <u>(4)</u>	\$ <u>9</u>	\$ <u>13</u>	\$ <u>4</u>	\$ <u>3,951</u>	\$ <u>-</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	SHERIFF STATE ASSET FORFEITURES			SHERIFF TRAINING FUND		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	-	-	-	-	-	-
Aid from Other Governmental Agencies	-	-	-	-	1	1
Charges for Current Services	-	-	-	200	162	(38)
Other Revenues	-	-	-	-	-	-
Total Revenues	-	-	-	200	163	(37)
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(12)	-	12	(186)	(186)	-
Total Financing Sources	(12)	-	12	(186)	(186)	-
Changes in Fund Balance, June 30, 2023	\$ (12)	\$ -	\$ 12	\$ 14	\$ (24)	\$ (37)

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	SHERIFF'S VOLUNTEER SERVICE GROUP			SHERIFF WORK RELEASE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	-	1	1	5	1	(4)
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	7	7	-	160	159	(1)
Total Revenues	<u>7</u>	<u>8</u>	<u>1</u>	<u>165</u>	<u>160</u>	<u>(5)</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(15)	(15)	-	(79)	(79)	-
Total Financing Sources	<u>(15)</u>	<u>(15)</u>	<u>-</u>	<u>(79)</u>	<u>(79)</u>	<u>-</u>
Changes in Fund Balance, June 30, 2023	\$ <u>(8)</u>	\$ <u>(7)</u>	\$ <u>1</u>	\$ <u>86</u>	\$ <u>80</u>	\$ <u>(5)</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
PROPERTY MANAGEMENT NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	TOTAL PROPERTY MANAGEMENT			DEVELOPMENT SERVICES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Licenses, Permits and Franchises	\$ 400	\$ 377	\$ (23)	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	38	82	44	13	45	32
Aid from Other Governmental Agencies	-	3	3	-	3	3
Charges for Current Services	1,238	505	(733)	1,238	505	(733)
Total Revenues	<u>1,676</u>	<u>967</u>	<u>(709)</u>	<u>1,251</u>	<u>553</u>	<u>(698)</u>
EXPENDITURES:						
General Government						
Services & Supplies	2,207	1,743	464	2,207	1,743	464
Other Charges	25	6	18	25	6	18
Capital Assets	151	151	-	151	151	-
Debt Service Payments	21	21	-	21	21	-
Total Expenditures	<u>2,404</u>	<u>1,921</u>	<u>482</u>	<u>2,404</u>	<u>1,922</u>	<u>482</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	1,475	1,475	-	1,475	1,475	-
Transfers Out	(276)	(221)	56	(100)	(100)	-
Total Other Financing Sources (Uses)	<u>1,199</u>	<u>1,254</u>	<u>55</u>	<u>1,375</u>	<u>1,375</u>	
Changes in Fund Balance, June 30, 2023	\$ <u>472</u>	\$ <u>300</u>	\$ <u>(172)</u>	\$ <u>222</u>	\$ <u>7</u>	\$ <u>(216)</u>
Actual amount on budgetary basis from the budgetary comparison schedule		\$ 1,921				
Differences - Budget to GAAP						
Encumbrances for goods and/or services ordered but not received within the recognition period.		(80)				
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		\$ <u>1,841</u>				

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 PROPERTY MANAGEMENT NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	DIVCA LCL FRANCHISE FEE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:			
Licenses, Permits and Franchises	\$ 400	\$ 377	\$ (23)
Revenues from Use of Money and Property	25	37	12
Aid from Other Governmental Agencies	-	-	-
Charges for Current Services	-	-	-
Total Revenues	<u>425</u>	<u>414</u>	<u>(11)</u>
EXPENDITURES:			
General Government			
Services & Supplies	-	-	-
Other Charges	-	-	-
Capital Assets	-	-	-
Debt Service Payments	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers In			
Transfers Out	(176)	(121)	56
Total Other Financing Sources (Uses)	<u>(176)</u>	<u>(121)</u>	<u>56</u>
Changes in Fund Balance, June 30, 2023	<u>\$ 249</u>	<u>\$ 293</u>	<u>\$ 45</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
PUBLIC ASSISTANCE ADMINISTRATION
NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	TOTAL PUBLIC ASSISTANCE ADMINISTRATION			DHS WRAPAROUND SAVINGS		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Revenues from Use of Money and Property	\$ 74	\$ 264	\$ 190	\$ -	\$ 120	\$ 120
Aid from Other Governmental Agencies	28,301	28,178	(123)	-	-	-
Charges for Current Services	7,097	4,329	(2,768)	-	-	-
Other Revenues	5,777	765	(5,012)	4,096	747	(3,349)
Total Revenues	<u>41,249</u>	<u>33,536</u>	<u>(7,713)</u>	<u>4,096</u>	<u>867</u>	<u>(3,229)</u>
EXPENDITURES:						
Public Assistance						
Services & Supplies	1,695	1,364	331	144	121	23
Other Charges	29,653	27,510	2,142	-	-	-
Total Expenditures	<u>31,348</u>	<u>28,875</u>	<u>2,473</u>	<u>144</u>	<u>121</u>	<u>23</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	14,403	13,695	(708)	-	-	-
Transfers Out	(26,279)	(20,312)	5,967	(4,400)	(4,400)	-
Total Other Financing Sources (Uses)	<u>(11,876)</u>	<u>(6,617)</u>	<u>5,259</u>	<u>(4,400)</u>	<u>(4,400)</u>	<u>-</u>
Changes in Fund Balances, June 30, 2023	<u>\$ (1,975)</u>	<u>\$ (1,956)</u>	<u>\$ 19</u>	<u>\$ (448)</u>	<u>\$ (3,654)</u>	<u>\$ (3,252)</u>
Actual amount on budgetary basis from the budgetary comparison schedule		\$ 28,875				
Differences - Budget to GAAP						
Encumbrances for goods and/or services ordered but not received within the recognition period.		(339)				
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		<u>\$ 28,536</u>				

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
PUBLIC ASSISTANCE ADMINISTRATION
NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	EMPLOYERS' TRAINING RESOURCE			IHSS PUBLIC AUTHORITY		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Revenues from Use of Money and Property	\$ 36	\$ 89	\$ 53	\$ 18	\$ 1	\$ (17)
Aid from Other Governmental Agencies	27,406	27,248	(158)	895	854	(41)
Charges for Current Services	6,875	4,170	(2,705)	-	-	-
Other Revenues	1,682	18	(1,664)	-	-	-
Total Revenues	35,999	31,525	(4,474)	913	855	(58)
EXPENDITURES:						
Public Assistance						
Services & Supplies	347	149	198	-	-	-
Other Charges	16,855	14,600	2,255	12,797	12,910	(113)
Total Expenditures	17,203	14,750	2,453	12,797	12,910	(113)
OTHER FINANCING SOURCES (USES):						
Transfers In	1,601	894	(707)	12,802	12,802	-
Transfers Out	(21,843)	(15,906)	5,937	-	-	-
Total Other Financing Sources (Uses)	(20,242)	(15,012)	5,230	12,802	12,802	-
Changes in Fund Balances, June 30, 2023	\$ (1,446)	\$ 1,763	\$ (1,698)	\$ 917	\$ 746	\$ 55

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 PUBLIC ASSISTANCE ADMINISTRATION
 NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	KERN COUNTY CHILDREN'S FUND			NSP GRANT		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Revenues from Use of Money and Property	\$ 20	\$ 54	\$ 33	\$ -	\$ -	\$ -
Aid from Other Governmental Agencies	-	76	76	-	-	-
Charges for Current Services	222	159	(63)	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	242	289	47	-	-	-
EXPENDITURES:						
Public Assistance						
Services & Supplies	1,104	1,081	23	-	-	-
Other Charges	-	-	-	-	-	-
Total Expenditures	1,104	1,081	23	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	(36)	(5)	31
Total Other Financing Sources (Uses)	-	-	-	(36)	(5)	31
Changes in Fund Balances, June 30, 2023	\$ (861)	\$ (792)	\$ 24	\$ (36)	\$ (5)	\$ 31

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 PUBLIC ASSISTANCE ADMINISTRATION
 NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	SHELTER CARE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:			
Revenues from Use of Money and Property	\$ -	\$ -	\$ -
Aid from Other Governmental Agencies	-	-	-
Charges for Current Services	-	-	-
Other Revenues	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:			
Public Assistance			
Services & Supplies	100	13	87
Other Charges	-	-	-
Total Expenditures	<u>100</u>	<u>13</u>	<u>87</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balances, June 30, 2023	<u>\$ (100)</u>	<u>\$ (13)</u>	<u>\$ (87)</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
PUBLIC WAYS NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	TOTAL PUBLIC WAYS			COUNTY SERVICE AREAS PUBLIC WAYS		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ 2,705	\$ 2,897	\$ 192	\$ 2,705	\$ 2,897	\$ 192
Licenses, Permits and Franchises		277	277			
Fines, Forfeitures and Penalties		14	14		14	14
Revenues from Use of Money and Property	78	182	103	78	107	29
Charges for Current Services	(11)	581	592	(11)	(3)	8
Total Revenues	<u>2,772</u>	<u>3,951</u>	<u>1,178</u>	<u>2,772</u>	<u>3,015</u>	<u>243</u>
EXPENDITURES:						
Public Ways						
Services & Supplies	3,677	2,702	975	3,677	2,702	975
Other Charges	33	25	8	33	25	8
Total Expenditures	<u>3,710</u>	<u>2,727</u>	<u>983</u>	<u>3,710</u>	<u>2,727</u>	<u>983</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	109	35	(74)	109	35	
Total Other Financing Sources (Uses)	<u>109</u>	<u>35</u>	<u>(74)</u>	<u>109</u>	<u>35</u>	<u>(74)</u>
Changes in Fund Balance, June 30, 2023	\$ <u>(829)</u>	\$ <u>1,259</u>	\$ <u>2,088</u>	\$ <u>(829)</u>	\$ <u>324</u>	\$ <u>1,152</u>
Actual amount on budgetary basis from the budgetary comparison schedule		\$ 2,727				
Differences - Budget to GAAP						
Encumbrances for goods and/or services ordered but not received within the recognition period.		(2)				
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		\$ <u>2,725</u>				

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 PUBLIC WAYS NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	OFF HIGHWAY MOTOR VEHICLE LICENSE			PARCEL MAP IN-LIEU FEES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	277	277	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	-	97	97	-	(22)	(22)
Charges for Current Services	-	-	-	-	584	584
Total Revenues	-	374	374	-	561	561
EXPENDITURES:						
Public Ways						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Changes in Fund Balance, June 30, 2023	\$ -	\$ 374	\$ 374	\$ -	\$ 561	\$ 561

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 RECREATION FACILITIES NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	TOTAL RECREATION FACILITIES			PARKS AND RECREATION DONATION FUND		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ -	\$ 27	\$ 27	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	-	1	1	-	-	-
Aid from Other Governmental Agencies	126	120	(6)	-	-	-
Other Revenues	1	4	3	1	4	3
Total Revenues	<u>127</u>	<u>152</u>	<u>25</u>	<u>1</u>	<u>4</u>	<u>3</u>
EXPENDITURES:						
Culture and Recreation						
Services & Supplies	41	46	(5)	41	3	38
Total Expenditures	<u>41</u>	<u>46</u>	<u>(5)</u>	<u>41</u>	<u>3</u>	<u>38</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	(50)	-	50	-	-	-
Total Other Financing Sources (Uses)	<u>(50)</u>	<u>-</u>	<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balances, June 30, 2023	\$ <u>36</u>	\$ <u>106</u>	\$ <u>70</u>	\$ <u>(40)</u>	\$ <u>1</u>	\$ <u>41</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 RECREATION FACILITIES NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)**

	PARCEL MAP IN-LIEU FEES			STATE AID - OFF HIGHWAY MOTOR VEHICLE FEES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ -	\$ 27	\$ 27	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	-	4	4	-	(3)	(3)
Aid from Other Governmental Agencies	-	-	-	126	120	(6)
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>-</u>	<u>31</u>	<u>31</u>	<u>126</u>	<u>117</u>	<u>(9)</u>
EXPENDITURES:						
Culture and Recreation						
Services & Supplies	-	-	-	-	43	(43)
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43</u>	<u>(43)</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	-	-	-	(50)	-	50
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50)</u>	<u>-</u>	<u>50</u>
Changes in Fund Balances, June 30, 2023	\$ <u>-</u>	\$ <u>31</u>	\$ <u>31</u>	\$ <u>76</u>	\$ <u>73</u>	\$ <u>(3)</u>