



**COUNTY OF KERN  
STATE OF CALIFORNIA**

**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT**

**For The Fiscal Year Ended  
June 30, 2013**

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



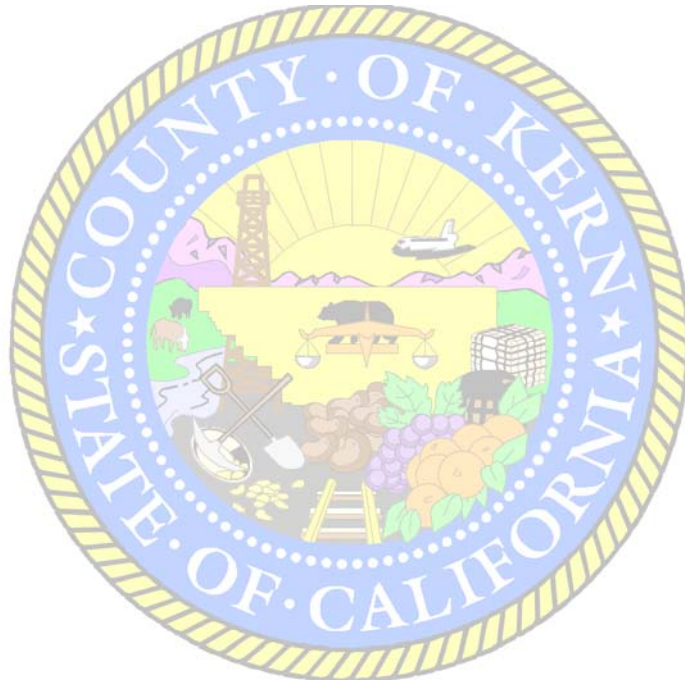
**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT  
YEAR ENDED JUNE 30, 2013**



**COUNTY OF KERN**

**Supervisor Mick Gleason..... First District**  
**Supervisor Zach Scrivner ..... Second District**  
**Supervisor Mike Maggard ..... Third District**  
**Supervisor David Couch..... Fourth District**  
**Supervisor Leticia Perez ..... Fifth District**  
**John Nilon – County Administrative Officer**

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



**COUNTY OF KERN**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2013**  
**Table of Contents**

**INTRODUCTORY SECTION**

LETTER OF TRANSMITTAL .....1  
 DIRECTORY OF ELECTED COUNTY OFFICIALS .....5  
 DIRECTORY OF APPOINTED COUNTY OFFICIALS .....6  
 ORGANIZATIONAL CHART .....7  
 CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING.....8

**FINANCIAL SECTION**

INDEPENDENT AUDITOR’S REPORT .....9  
 MANAGEMENT’S DISCUSSION AND ANALYSIS ..... 11

**BASIC FINANCIAL STATEMENTS:**

**Government-Wide Financial Statements:**

Statement of Net Positions.....22  
 Statement of Activities.....23

**Fund Financial Statements:**

Governmental Funds

Balance Sheet.....24  
 Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement  
 of Net Position – Governmental Activities.....26  
 Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits) .....27  
 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
 of Governmental Funds to the Government-Wide Statement of Activities – Governmental Activities .....29

Proprietary Funds

Statement of Net Position – Proprietary Funds.....30  
 Statement of Revenues, Expenditures, and Changes in Net Position (Deficits) – Proprietary Funds.....31  
 Statement of Cash Flows – Proprietary Funds.....32

Fiduciary Funds

Statement of Fiduciary Net Position – Fiduciary Funds.....34  
 Statement of Changes in Net Position – Investment Trust Fund .....35

**Notes to the Financial Statements:**

Note I. Summary of Significant Accounting Policies .....36  
 Note II. Net Position Restatements.....47  
 Note III. Stewardship, Compliance and Accountability.....48  
 Note IV. Cash and Investments.....48  
 Note V. Receivables .....52  
 Note VI. Interfund Transactions .....54

**COUNTY OF KERN**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2013**  
**Table of Contents**

Note VII. Capital Assets.....	57
Note VIII. Leases.....	59
Note IX. Long-Term Debt.....	60
Note X. Short-Term Debt.....	70
Note XI. Fund Balances/Net Position.....	70
Note XII. Other Information.....	72
Note XIII. Subsequent Events.....	87
Note XIII. Restatement of Previously Issued Fiscal Year 2013 Financial Statements.....	87
<b>REQUIRED SUPPLEMENTARY INFORMATION:</b>	
Budgetary Comparison Schedules – Major Governmental Funds	
General Fund.....	88
Kern County Department of Child Support.....	98
Employers’ Training Resource.....	99
Human Services.....	100
Mental Health.....	101
Roads.....	102
Structural Fire.....	103
Notes to Required Supplementary Information.....	104
Pension and Other Post-Employment Benefits	
Schedules of Funding Progress.....	107
Actuarial Assumptions and Methodology.....	108
Schedules of Contributions.....	109
<b>COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES:</b>	
<b>Non-major Governmental Funds:</b>	
Combining Balance Sheet – Non-major Governmental Funds.....	110
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-major Governmental Funds.....	111
<u>Special Revenue Funds</u>	
Combining Balance Sheet.....	112
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits).....	131
Budgetary Comparison Schedules:	
Abatement Cost.....	150
Aging and Adult Services.....	150
Alcohol Abuse.....	151
Alcohol Program.....	151
Animal Care.....	152

**COUNTY OF KERN**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2013**  
**Table of Contents**

Animal Care Donations .....	152
Animal Control Feline Carcasses .....	153
ARRA Cal-MMET Jag .....	153
ARRA CD-HPRP .....	154
ARRA CD-NSP 3 Grant .....	154
ARRA Energy Grant .....	155
ARRA Justice Assistance .....	155
Automated Co. Warrant System .....	156
Automated Fingerprint.....	156
Bio Terrorism Grant.....	157
Board of Trade Advertising.....	157
Building Inspection.....	158
Child Restraint Loaner .....	158
Community Correction Performance Incentive .....	159
Community Development.....	159
County Local Revenue Fund .....	160
County Service Areas.....	160
Criminal Justice Facility .....	161
Criminalistics Laboratories.....	161
DA Court Ordered Penalties .....	162
DA/Sheriff/Probation DNA Fund.....	162
DA Equipment Automation .....	163
DA Federal Forfeitures .....	163
DA Local Forfeitures .....	164
DHS Wraparound Savings .....	164
DIVCA LCL Franchise Fee.....	165
Domestic Violence.....	165
Drug Program .....	166
Emergency Medical Payments .....	166
EMS Week - Donations .....	167
Health-MAA TCM.....	167
Health NNFP .....	168
Health Local Option.....	168
Health – State LUST Program.....	169

**COUNTY OF KERN**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2013**  
**Table of Contents**

HIDTA State Asset Forfeitures .....	169
Hospital Preparedness Program .....	170
IHSS Public Authority .....	170
Juvenile Inmate Welfare .....	171
KCIRT Fund .....	171
Kern County Children’s Fund .....	172
KNET Asset Forfeitures .....	172
Library Books.....	173
Litter Cleanup .....	173
Local Public Safety .....	174
Micrographics .....	174
NSP Grant .....	175
Off Hwy Motor Vehicle License .....	175
Parcel Map In-Lieu Fees.....	176
Planned Local Drainage Facility .....	176
Planned Sewer .....	177
Planning Admin Surcharge .....	177
Probation Asset Forfeitures .....	178
Probation DJJ Realignment .....	178
Probation Training.....	179
Public Health Misc .....	179
Public Improvement Districts.....	180
Range Improvement.....	180
Real Estate Fraud.....	181
Recorders.....	181
Recorder’s Electronic Recording.....	182
Recorder Modernization .....	182
Recorder SSN Truncation .....	183
Redemption Systems.....	183
RMA – Hazardous Waste.....	184
Shelter Care.....	184
Sheriff Cal I.D. ....	185
Sheriff Civil Automated .....	185
Sheriff Civil Subpoena.....	186



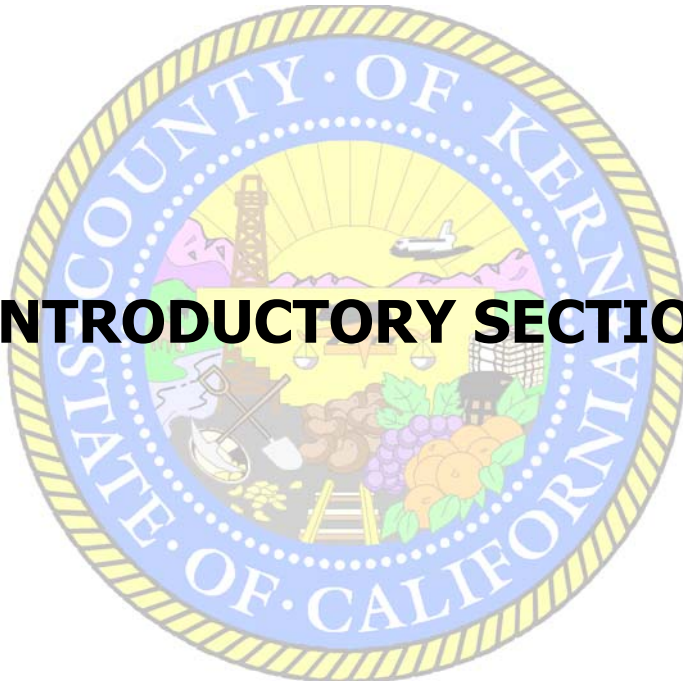
**COUNTY OF KERN**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2013**  
**Table of Contents**

Sheriff Controlled Substance .....	186
Sheriff Drug Abuse Gang Diversion .....	187
Sheriff Drug Awareness Program .....	187
Sheriff Facility Training .....	188
Sheriff Inmate Welfare .....	188
Sheriff Judgment Debtor Fee.....	189
Sheriff Sidearm Conversion .....	189
Sheriff State Asset Forfeitures .....	190
Sheriff Training Fund.....	190
Sheriff's Volunteer Service Group.....	191
Sheriff Work Release .....	191
Solid Waste Enforcement .....	192
Solid Waste LEA Grant.....	192
Sterilization.....	193
Strong Motion Instrumentation.....	193
Tehachapi Trans Impact Fee Non-Core .....	194
Tobacco Education Control.....	194
Vital Health Stats – Co. Clerk .....	195
Vital Health Statistics -Health .....	195
Vital Health Statistics – Recorder .....	196
Wildlife Resources .....	196
Other Special Revenue Funds.....	197
 <u>Capital Projects Funds</u>	
Combining Balance Sheet .....	198
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits).....	200
Budgetary Comparison Schedules:	
Tobacco Securitization Proceeds.....	202
2009 Capital Projects.....	203
7th Standard Road Widening.....	204
AB 900 Jail Construction .....	205
Accumulative Capital Outlay Fire.....	206
Accumulative Capital Outlay General.....	207
Hageman Road .....	208
Separation of Grade .....	209

**COUNTY OF KERN**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2013**  
**Table of Contents**

Wheeler Ridge Overpass.....	210
<u>Debt Service Funds</u>	
Combining Balance Sheet .....	211
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances .....	212
<b>Non-major Enterprise Funds:</b>	
Combining Statement of Net Position – Non-major Enterprise Funds .....	213
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position – Non-major Enterprise Funds.....	214
Combining Statement of Cash Flows – Non-major Enterprise Funds .....	215
<b>Internal Service Funds:</b>	
Combining Statement of Net Position (Deficits) – Internal Service Funds .....	217
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position (Deficits) - Internal Service Funds .....	219
Combining Statement of Cash Flows – Internal Service Funds .....	221
<b>Fiduciary Funds:</b>	
<u>Agency Funds</u>	
Combining Statement of Changes in Assets and Liabilities .....	223
<b><u>STATISTICAL SECTION</u></b>	
Net Position By Component – Last Ten Fiscal Years .....	225
Changes in Net Position – Last Ten Fiscal Years .....	227
Fund Balances, Governmental Funds – Last Ten Fiscal Years.....	231
Changes in Fund Balances – Last Ten Fiscal Years.....	233
Assessed Value of Taxable Property and Actual Value of Property – Last Ten Fiscal Years .....	235
Property Tax Rates – Direct and Overlapping Governments – Last Ten Fiscal Years .....	236
Principal Property Taxpayers.....	238
Property Tax Levies and Collections.....	239
Ratios of Outstanding Debt By Type – Last Ten Fiscal Years.....	241
Estimated Direct and Overlapping Bonded Debt .....	243
Computation of Legal Debt Margin .....	244
Demographic and Economic Statistics – Last Ten Fiscal Years .....	245
Principal Employers – Current Year and Nine Years Ago.....	247
Full-Time Equivalent County Government Employees by Function / Program – Last Ten Fiscal Years .....	248
Operating Indicators by Function/Program – Last Ten Fiscal Years .....	250
Capital Asset Statistics by Function – Last Ten Fiscal Years .....	254

# **INTRODUCTORY SECTION**





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



January 28, 2014

Honorable Board of Supervisors  
County of Kern

Honorable Board Members:

The Comprehensive Annual Financial Report (CAFR) of the County of Kern (County) for the fiscal year ended June 30, 2013 is hereby submitted in compliance with Section 25253 of the Government Code of the State of California and Board of Supervisors' Resolution No. 69-58, dated January 28, 1969. The accompanying financial statements were prepared in accordance with generally accepted accounting principles in the United States of America (GAAP), and audited by a firm of certified public accountants in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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

The County's financial statements have been audited by Brown Armstrong Accountancy Corporation, a firm of certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2013 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended June 30, 2013 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

### **Profile of the Government**

The County of Kern was organized April 2, 1866, from portions of Los Angeles and Tulare Counties, making it the southernmost county of California's San Joaquin Valley, and occupies 8,170 square miles. Kern County is organized as a general law county under California law, and is divided into five supervisorial districts. Approximately 36 percent of the residents live in the unincorporated area. There are eleven incorporated cities located within the County. Bakersfield, the County seat, has approximately 42 percent of the County's total population of 871,005 living within the greater metropolitan area.

Policymaking and legislative authority is vested in the County Board of Supervisors (Board), which consists of an elected supervisor from each of five districts. The Board is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and appointing the County Administrative Officer and most non-elected department heads. Supervisors are elected to four-year staggered terms, with three supervisors being elected in the presidential election cycle and two supervisors being elected in the gubernatorial election cycle. The County has elected department heads responsible for the offices of the Assessor-Recorder, Auditor-Controller-County Clerk, District Attorney, Sheriff-Coroner, and Treasurer-Tax Collector.

As depicted on the organizational chart on page 7, the County provides a full range of services in the following areas: general government; public protection; public ways and facilities; health and sanitation; public assistance; education; and culture and recreation.

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

Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund and all budgeted major funds, comparisons are presented on pages 88 – 103 as part of the required supplementary information. For non-major governmental funds with appropriated annual budgets, these comparisons are presented in the combining and individual fund statements and schedules subsection of this report, which begin on page 150.

## **Factors Affecting Financial Condition**

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

### **Long-term financial planning**

Long-term financial planning is difficult to accomplish given the State's past financial crisis and the overall economic issues at a state and national level. The County can reasonably expect that the State will continue to encounter budgetary problems in this and upcoming fiscal years; and it is not clear what measures will be taken by the State to balance its budget, as required by law. Current financial planning for future major outlays is considered on a case-by-case basis by the Board of Supervisors and the County Administrative Office. In the short-term, the County Administrative Office is requiring that mid-year budgetary adjustments be made for known shortfalls in budgeted revenue.

Since 1998-99, the Board of Supervisors has set aside funds for Fiscal Stability, in an effort to address on a long-term basis the fluctuations in County discretionary revenue from one fiscal year to the next. The intent is for the County to set aside funds when available to help mitigate significant service reductions in fiscal years where the amount of property tax or other discretionary revenue is estimated to be severely impacted.

### **Local economy**

Kern County is fortunate to be rich in natural resources. It remains the largest oil-producing County in the State of California, producing an estimated 72% of all the State's oil.

The County's total net assessed value increased by 7.30% as of June 30, 2013, with oil and gas representing approximately 32% of the total assessed value. This increase in assessed value will correspond to an increase in available property taxes to the County in fiscal year 2013-14.

Agriculture continues to remain steady, with the County being the third leading producer of agricultural products in the State. The unemployment rate decreased from 13.8% in 2011-12 to 11.5% in 2012-13. The population of the County increased by 2.47% from 850,006 to 871,005. The County's major employers continue to be Edwards Air Force Base, China Lake Naval Weapons Center, and the County of Kern.

### **Debt administration**

The County has instituted a cash management program for its General Fund through the issuance of tax and revenue anticipation notes. The notes provide cash flows to meet General Fund expenditures during the period prior to collection of property taxes. On July 2, 2013, the County issued \$200,000,000 in Tax and Revenue Anticipation Notes that will mature on June 30, 2014.

In 1995 the County of Kern issued Taxable Pension Obligation Bonds in the amount of \$227,818,439. In 2003, the County issued additional Taxable Pension Obligation Bonds in an amount of \$288,177,067. The courts and the Kern County Employees' Retirement Association were included in the original issuance of these bonds. They are no longer part of the County. In 2008, the County refinanced the 2003B Taxable Pension Obligation Bonds.

As of June 30, 2013, the County had outstanding certificates of participation in a principal amount of \$110,270,000. The proceeds of such certificates of participation are being used for the purchase of equipment, as well as the acquisition, construction and renovation of certain public facilities within the County.

A summary of the County's certificates of participation (COP) as of June 30, 2013 includes (in thousands):

Description of Issue	Date		Principal Outstanding
	Issued	Maturity	
2009 Capital Improvements Projects	2009	2035	\$ 91,025
2011 Refunding COP - Governmental Portion	2011	2019	4,892
2011 Refunding COP - KMC Portion	2011	2019	6,953
2011 Waste Refunding COP	2011	2016	7,400
		Total	<u>\$ 110,270</u>

**Awards and Acknowledgments**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Kern for its comprehensive annual financial report for the fiscal year ended June 30, 2012. This was the sixteenth consecutive year that the County of Kern has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Sincerely,



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



**COUNTY OF KERN  
DIRECTORY OF COUNTY OFFICIALS**

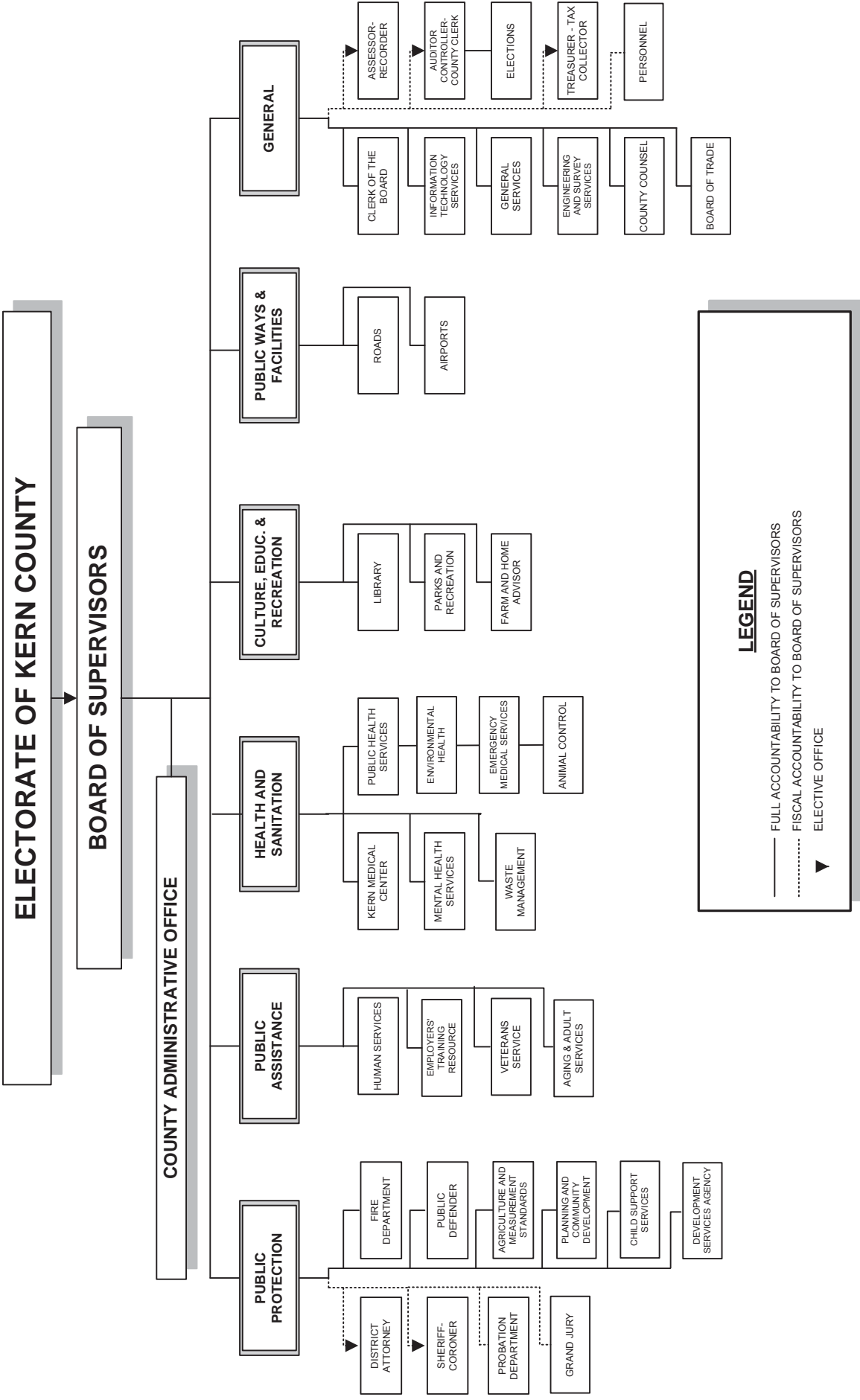
**ELECTED**

COUNTY SUPERVISOR, FIRST DISTRICT..... MICK GLEASON  
COUNTY SUPERVISOR, SECOND DISTRICT ..... ZACH SCRIVNER  
COUNTY SUPERVISOR, THIRD DISTRICT..... MIKE MAGGARD  
COUNTY SUPERVISOR, FOURTH DISTRICT ..... DAVID COUCH  
COUNTY SUPERVISOR, FIFTH DISTRICT..... LETICIA PEREZ  
ASSESSOR-RECORDER..... JAMES FITCH  
AUDITOR-CONTROLLER-COUNTY CLERK ..... MARY B. BEDARD  
DISTRICT ATTORNEY ..... LISA GREEN  
SHERIFF-CORONER-PUBLIC ADMINISTRATOR ..... DONNY YOUNGBLOOD  
TREASURER-TAX COLLECTOR ..... JACKIE DENNEY

**COUNTY OF KERN**  
**DIRECTORY OF COUNTY OFFICIALS**  
(CONTINUED)

**APPOINTED**

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



**LEGEND**

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



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**County of Kern  
California**

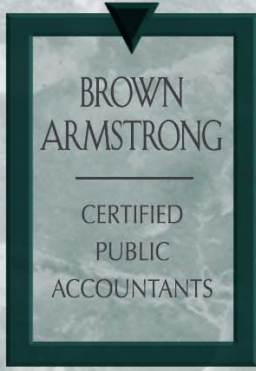
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2012**

Executive Director/CEO







# BROWN ARMSTRONG

Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of County of Kern, California, (the County) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### MAIN OFFICE

#### 4200 TRUXTUN AVENUE

SUITE 300  
BAKERSFIELD, CA 93309

TEL 661.324.4971

FAX 661.324.4997

EMAIL info@bacpas.com

#### 560 CENTRAL AVENUE

SHAFTER, CALIFORNIA 93263

TEL 661.746.2145

FAX 661.746.1218

#### 7673 N. INGRAM AVENUE

SUITE 101

FRESNO, CALIFORNIA 93711

TEL 559.476.3592

FAX 559.476.3593

#### 221 E. WALNUT STREET

SUITE 260

PASADENA, CALIFORNIA 91101

TEL 626.204.6542

FAX 626.204.6547

#### 5250 CLAREMONT AVENUE

SUITE 237

STOCKTON, CA 95207

TEL 209.451.4833



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

## Emphasis of Matters

As disclosed in Note I of the financial statements, the County implemented Governmental Accounting Standards Board (GASB) Statements No. 60, 61, 62, 63, 64, and 66 during the fiscal year 2013. Among these new GASB Statements, GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, had a significant impact over the County's financial statements. Our opinion is not modified with respect to these matters.

As discussed in Note XIV to the financial statements, the County's previously issued June 30, 2013 financial statements have been restated to correct a misstatement and the auditor's report dated January 15, 2014, on those previously issued financial statements is not to be relied upon and is replaced by this auditor's report on the restated financial statements.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and other post-employment benefits schedule of funding progress on pages 11–21, 88–106, and 107-109, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

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

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

## Other Reporting Required by Government Auditing Standards

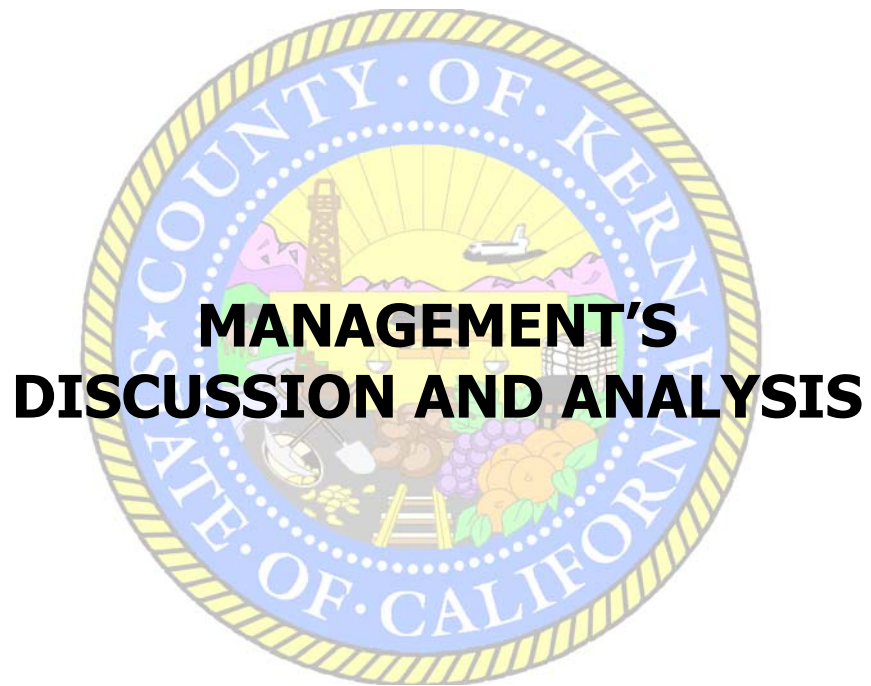
In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2014, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance

Bakersfield, California  
January 28, 2014

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*





**MANAGEMENT'S  
DISCUSSION AND ANALYSIS**



**County of Kern  
Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2013  
Unaudited**

---

Management's discussion and analysis section of the County of Kern's (County) Comprehensive Annual Financial Report (CAFR) presents a narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2013. Users of these financial statements should read this section in conjunction with the transmittal letter at the front of the CAFR and the County's basic financial statements following this section. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

**FINANCIAL HIGHLIGHTS**

- At June 30, 2013, the County's total net position was \$1,875,447. Of this total net position, \$1,890,977 is attributed to net investment in capital assets, and \$379,333 is restricted, which may be used for the County's ongoing obligations with external restrictions. (For additional information on Restricted Net Position see Note XI. B.) The remaining balance of the total net position is a deficit balance of \$394,863, representing the unrestricted net position.
- During the current fiscal year, the County's net position increased by \$57,371. The County's net position increased by \$80,331 for governmental activities, however the County's net position decreased by \$22,960 for business-type activities.
- At June 30, 2013, the County's governmental funds reported total ending fund balances of \$613,746, an increase of 12.98% compared to prior year's total ending fund balance. Approximately \$572,326 or 93.25% is considered spendable fund balance. See further discussion in the Financial Analysis of the County's Governmental Funds section on page 18.
- At June 30, 2013, the spendable fund balance for the General Fund was \$216,080 or 38.98% of total General Fund expenditures.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

**1. Government-Wide Financial Statements**

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

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

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

Both the Statement of Net Position and the Statement of Activities distinguish between activities that are primarily financed with taxes and intergovernmental revenues (governmental activities) and those that are intended to recover all or a significant portion of their costs through user fees and charges for services (business-type activities). The County's governmental activities include general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and culture and recreation. The County's business-type activities include the operation of seven airports,

two sanitation districts, medical services (Kern Medical Center), public transportation, three golf courses, solid waste disposal, and activities associated with waste pick-up for the more densely populated unincorporated areas of Bakersfield and Taft. Although the Golf Courses, Sanitation Districts, Kern Asset Leasing Corporation, and County Service Areas are legally separate entities, in substance they are part of the County's operations and have been included as part of the County's governmental and business-type activities.

The government-wide financial statements are presented on pages 22 and 23 of the CAFR.

## 2. Fund Financial Statements

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

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

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

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

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

The basic governmental fund financial statements are presented on pages 24 through 29 of the CAFR.

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds' financial statements provide separate information for Airports, Kern Medical Center, and Waste Management, all of which are considered

to be major funds of the County. For presentation, all other enterprise funds are combined into a single, aggregated column, as well as the internal service funds. Individual fund data for the non-major enterprise funds and the internal service funds is provided in the combining statements of the CAFR.

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

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

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

The fiduciary fund basic financial statements are presented on pages 34 and 35 of the CAFR.

### 3. Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential for a full understanding of the data provided in both government-wide and fund financial statements. The notes to the financial statements are presented on starting on page 36 of the CAFR.

#### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve as a useful indicator of a government's financial position over time. At June 30, 2013, the County's total net position was \$1,875,447. See Table 1 on page 14 for details.

The County's largest portion of total net position is the net investment in capital assets of \$1,890,977. The investment in capital assets includes land, buildings and improvements, roads, flood control channels, machinery and equipment, intangibles and construction in progress, less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens, and, as a result, these assets are not available for future spending. Because the investment in capital assets is reported net of related debt, and since the capital assets themselves cannot be used to liquidate the debt liabilities, it should be noted that the resources needed to repay this debt must be provided from other sources.

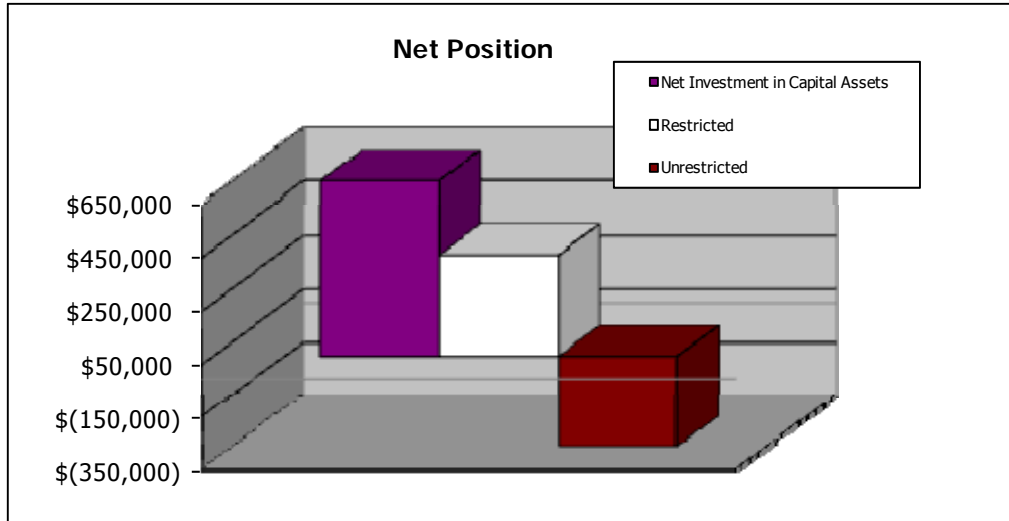
Of the County's total net position, \$379,333 is restricted, which represents external restrictions on how these resources may be used. The major portion of the restricted resources is reserved for capital projects and debt repayment. The remaining balance of net position represents the unrestricted resources, which have a deficit balance of \$394,863. This deficit balance is primarily due to the inclusion of the debt associated with the Kern County Tobacco Funding Corporation (see Note XII. K) and the 1995 Pension Obligation Bonds used to pay the unfunded actuarial liability owed to the Kern County Employees' Retirement Association.

At June 30, 2013, the County as a whole and its governmental and business-type activities reported positive balances in "Net Investment in Capital Assets" and "Restricted Net Position." For both governmental and business-type activities, deficits were reported in unrestricted net position. Per the Governmental Accounting Standards Board's (GASB) directive, the county now reports governmental activities' unrestricted net position deficit of \$264,922 which is primarily due to the recognition of liabilities associated with the Kern County Tobacco Funding Corporation, Pension Obligation Bonds, and Certificates of Participation. The business-type activities reported a deficit in unrestricted resources of \$129,941. The majority of this deficit is attributable to the negative unrestricted resources of Kern Medical Center (KMC). Federal and State reimbursements for indigent care have continuously not matched the cost of providing such care.

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

	Governmental Activities		Business - Type Activities		Total		Total Change
	2013	2012*	2013	2012*	2013	2012*	
Current and Other Assets	\$ 952,018	\$ 895,025	\$ 97,336	\$ 132,253	\$ 1,049,354	\$ 1,027,278	\$ 22,076
Capital Assets	1,839,767	1,827,920	189,729	196,405	2,029,496	2,024,325	5,171
<b>Total Assets</b>	<b>\$ 2,791,785</b>	<b>\$ 2,722,945</b>	<b>\$ 287,065</b>	<b>\$ 328,658</b>	<b>\$ 3,078,850</b>	<b>\$ 3,051,603</b>	<b>\$ 27,247</b>
Current and Other Liabilities	175,769	167,829	60,784	62,965	236,553	230,794	5,759
Long - Term Liabilities	793,737	813,168	173,113	189,565	966,850	1,002,733	(35,883)
<b>Total Liabilities</b>	<b>969,506</b>	<b>980,997</b>	<b>233,897</b>	<b>252,530</b>	<b>1,203,403</b>	<b>1,233,527</b>	<b>(30,124)</b>
<b>Net Position</b>							
Net Investment in Capital Assets	1,723,539	1,672,915	167,438	170,984	1,890,977	1,843,899	47,078
Restricted	363,662	335,190	15,671	2,022	379,333	337,212	42,121
Unrestricted	(264,922)	(266,157)	(129,941)	(96,878)	(394,863)	(363,035)	(31,828)
<b>Total Net Position</b>	<b>1,822,279</b>	<b>1,741,948</b>	<b>53,168</b>	<b>76,128</b>	<b>1,875,447</b>	<b>1,818,076</b>	<b>57,371</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 2,791,785</b>	<b>\$ 2,722,945</b>	<b>\$ 287,065</b>	<b>\$ 328,658</b>	<b>\$ 3,078,850</b>	<b>\$ 3,051,603</b>	<b>\$ 27,247</b>

\* As restated. See Note II. A



As shown in Table 2, the County's total net position increased by \$64,118, of which all is attributed to current year activity.

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

	Governmental		Business - Type		Total		Total Change
	Activities		Activities				
	2013	2012*	2013	2012*	2013	2012*	
<b>Revenues</b>							
<b>Program Revenues</b>							
Charges for Services	\$ 205,355	\$ 208,935	\$ 177,414	\$ 180,250	\$ 382,769	\$ 389,185	\$ (6,416)
Operating Grants & Contributions	741,035	688,523	112,218	78,973	853,253	767,496	85,757
Capital Grants & Contributions	18,936	20,560	16,316	3,811	35,252	24,371	10,881
<b>General Revenues</b>							
Property Taxes	271,564	256,744			271,564	256,744	14,820
Aircraft Taxes	151	85			151	85	66
Sales & Use Taxes	55,718	57,915			55,718	57,915	(2,197)
Transient Occupancy Tax	1,845	1,732			1,845	1,732	113
Special Assessments	2,807	2,888			2,807	2,888	(81)
Transfer Tax	2,961	2,556			2,961	2,556	405
Other Taxes	1,435	1,318			1,435	1,318	117
Vehicle License Taxes	99,756	92,660			99,756	92,660	7,096
Investment Earnings	16,870	18,338	181	598	17,051	18,936	(1,885)
Miscellaneous	22,356	7,591		2,770	22,356	10,361	11,995
<b>Total Revenues</b>	<b>1,440,789</b>	<b>1,359,845</b>	<b>306,129</b>	<b>266,402</b>	<b>1,746,918</b>	<b>1,626,247</b>	<b>120,671</b>
<b>Expenses</b>							
General Government	94,901	93,530			94,901	93,530	1,371
Public Protection	547,416	516,877			547,416	516,877	30,539
Public Ways & Facilities	69,153	63,955			69,153	63,955	5,198
Health & Sanitation	156,302	154,322			156,302	154,322	1,980
Public Assistance	391,318	396,670			391,318	396,670	(5,352)
Education	8,153	1,984			8,153	1,984	6,169
Culture & Recreation Services	14,319	14,690			14,319	14,690	(371)
Interest on Short & Long-Term Debt	41,161	42,670			41,161	42,670	(1,509)
Airports			8,330	7,089	8,330	7,089	1,241
County Sanitation Districts			3,707	3,620	3,707	3,620	87
Golf Course			779	391	779	391	388
Kern Medical Center			302,694	287,972	302,694	287,972	14,722
Public Transportation			8,367	8,319	8,367	8,319	48
Universal Collection			10,867	10,573	10,867	10,573	294
Waste Management			32,080	31,404	32,080	31,404	676
<b>Total Expenses</b>	<b>1,322,723</b>	<b>1,284,698</b>	<b>366,824</b>	<b>349,368</b>	<b>1,689,547</b>	<b>1,634,066</b>	<b>55,481</b>
<b>Excess (Deficit) of Revenues Over (Under) Expenses Before Transfers</b>	<b>118,066</b>	<b>75,147</b>	<b>(60,695)</b>	<b>(82,966)</b>	<b>57,371</b>	<b>(7,819)</b>	<b>65,190</b>
Transfers	(37,735)	(37,681)	37,735	37,681			
<b>Increase (Decrease) in Net Position</b>	<b>80,331</b>	<b>37,466</b>	<b>(22,960)</b>	<b>(45,285)</b>	<b>57,371</b>	<b>(7,819)</b>	<b>65,190</b>
<b>Net Position at Beginning of Year*</b>	<b>1,741,948</b>	<b>1,704,482</b>	<b>76,128</b>	<b>121,413</b>	<b>1,818,076</b>	<b>1,825,895</b>	<b>(7,819)</b>
<b>Net Position at End of Year</b>	<b>\$ 1,822,279</b>	<b>\$ 1,741,948</b>	<b>\$ 53,168</b>	<b>\$ 76,128</b>	<b>\$ 1,875,447</b>	<b>\$ 1,818,076</b>	<b>\$ 57,371</b>

\* As restated. See Note II. A

## Governmental Activities

The Governmental activities increased the County's net position by \$80,331 for the year ended June 30, 2013:

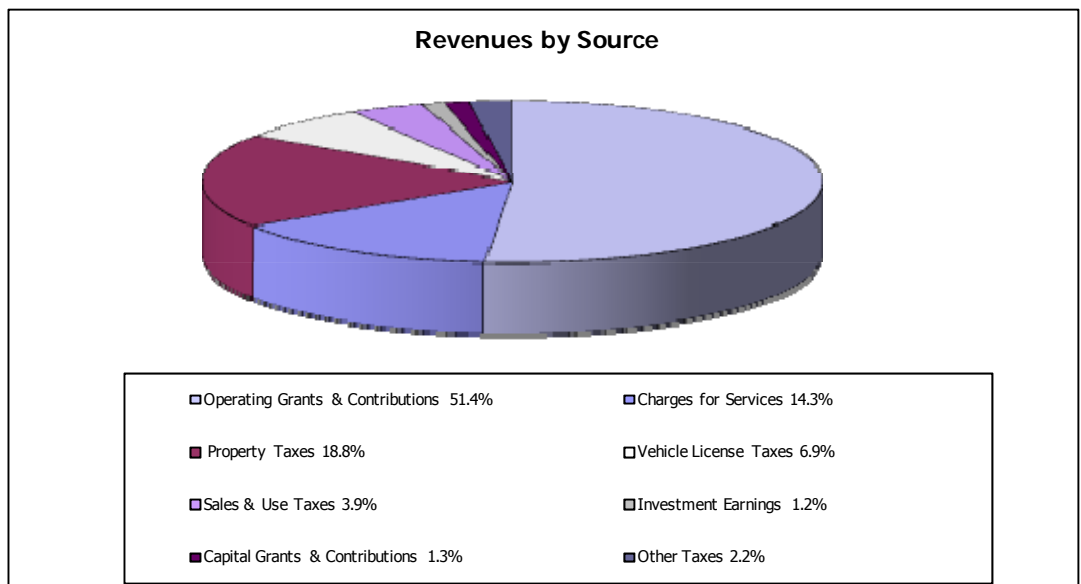
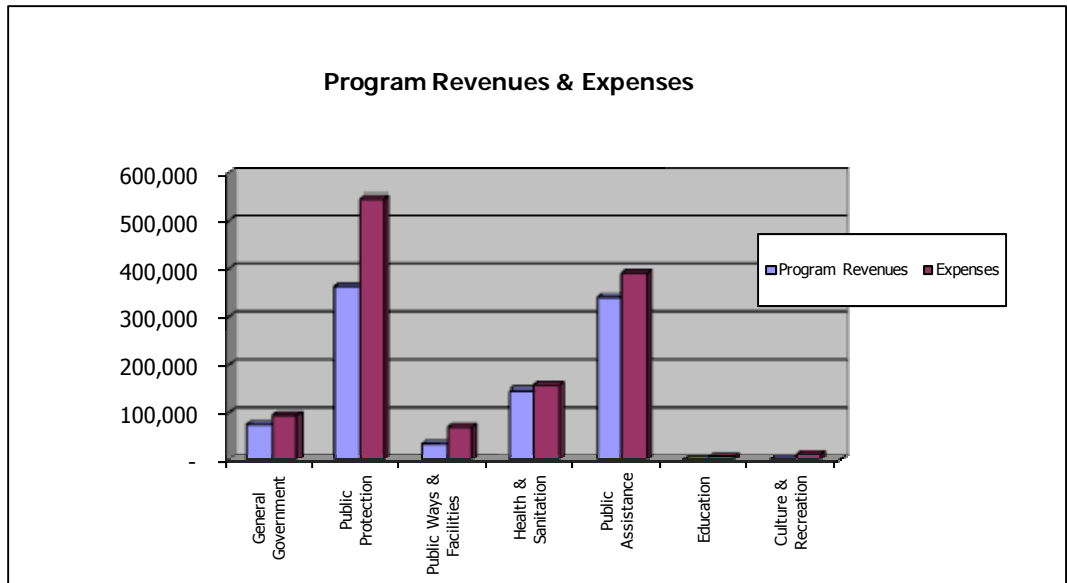
- Total revenues increased by 6.0% due to increased operating grants and tax revenues. Total expenses increased by 3.0% primarily related to allocation of losses of the internal service funds.
- As an arm of the State government, operating grants and contributions serve multiple programs, representing 76.8% of the County's program revenue for governmental activities, and are tied to the mandated services such as public assistance, public health, and mental health. Funding levels for these revenue sources increased by 7.6% from the prior year.

- Taxes and investment earnings that are generated locally provide the Board of Supervisors (Board) with most of its discretionary spending power. The increase in tax revenue is due primarily to the following:

**Property Tax** revenue increased by \$14,820 or 5.8% from additional assessed value.

**Miscellaneous** revenues increased by \$14,765 or 194%. Donations of roads into the county system from developers constitute a majority of the increase.

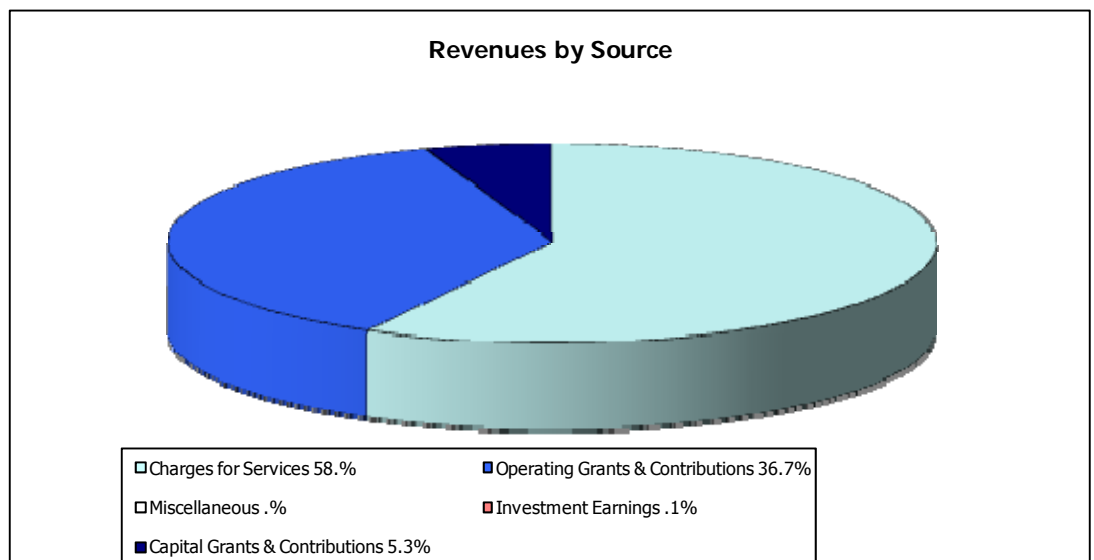
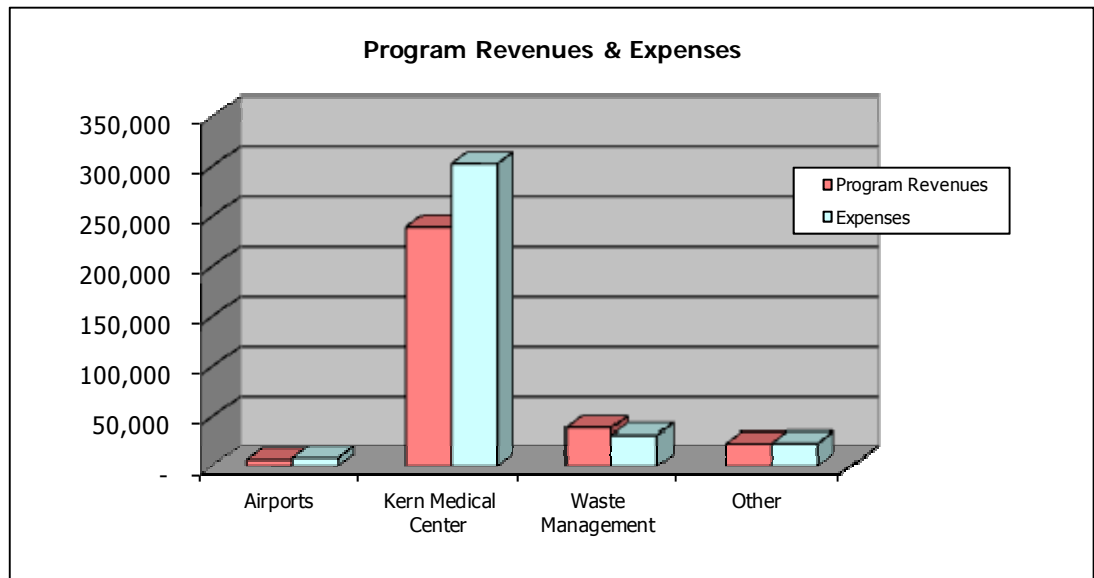
- Total expenses increased by \$38,025 or 3.0%. Public Protection, Public Ways and Facilities, Health and Sanitation, and Culture & Recreation increased due primarily to retirement cost. General Government, Public Assistance, and Education decreased from the prior year as a result of a decrease in one time grant funding.





## Business-type Activities

Business-type activities' total net position decreased the County's net position by \$22,960, which was an increase of \$22,325 as compared to prior year's decrease in net position of \$45,285. Revenues received for Operating Grants and Contributions increased by \$33,245 due primarily to the restatement of prior year KMC revenue for state DSH funding. Expenses in the government-wide business-type activities increased by \$17,456 attributed to the allocation of internal service fund losses.



## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

### Governmental Funds

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

At June 30, 2013, the County's governmental funds reported total fund balances of \$613,746, an increase of 12.98% compared to prior year's total ending fund balance. Approximately \$572,326 or 93.25% of total fund balance is spendable fund balance, which is a useful measure of the County's resources available for spending in subsequent periods. Spendable fund balance is broken out into the following categories: Restricted, Committed, Assigned and Unassigned. These categories identify allowable usage of fund balance. The remaining balance of fund balance is nonspendable. Nonspendable fund balance indicates that it is not available for spending because it is either not in spendable form or legally or contractually required to be maintained intact.

The General Fund is the chief operating fund of the County. At June 30, 2013, spendable fund balance of the General Fund was \$216,080. As a measure of the General Fund's liquidity, it may be helpful to compare both spendable fund balance and total fund balance to total fund expenditures. Spendable fund balance represents 38.98% of total General Fund expenditures, while total fund balance represents 45.11% of total General Fund expenditures.

The other governmental funds' fund balances increased by \$15,514 or 13.16%. The following major governmental funds **increased** in fund balance:

- Mental Health – Fund balance increased by \$21,664 from the prior year due to an increase in aid from other governmental agencies.
- Structural Fire – Fund balance increased by \$8,605 primarily due to property taxes.

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

- Child Support – Fund balance decreased by \$625 from the prior year due to a decrease in intergovernmental aid.
- Employers' Training Resource – Fund balance decreased by \$605 from the prior year due to an increase in services provided.
- Human Services – Fund balance decreased by \$8,842 from the prior year due to a decrease in aid from other governmental agencies.
- Kern Asset Leasing – Fund balance decreased by \$7,354 due to the use of certificates of participation proceeds for capital projects.
- Roads – Fund balance decreased by \$1,723 from the prior year due to a decrease in aid from other governmental agencies.
- Tobacco Securitization Proceeds – Fund balance decreased by \$985 from the prior year due to use of capital projects proceeds.

### Proprietary Funds

The proprietary funds provide similar information to the government-wide financial statements, but in more detail. The enterprise funds' total net position decreased by \$4,534. The net position of Waste Management increased by \$8,572, primarily due to an increase in charges for services. The net position of Kern Medical Center decreased by \$11,894 as a result of decreased operating revenue as well as a reduction in aid from other governmental agencies. The net position of Airports decreased by \$1,003 due to an increase in operating expenses. Additionally, the combined net position of the non-major enterprise funds decreased by \$209.

The internal service funds had a decrease in net position of \$65,157 due to a one-time contribution to the Other Post-Employment Benefits (OPEB) trust started this fiscal year.

**GENERAL FUND BUDGETARY VARIANCES**

A difference between the County’s original budget and the County’s final budget was a \$16,324 increase in supplemental appropriations that is briefly summarized as follows:

- Increase in total General Government appropriations of \$6,951 is attributable to additional capital projects appropriations from unanticipated revenues.
- Miscellaneous increases in appropriations for normal operations in other budgetary units of the General Fund.

Significant variances between the County’s final budget and actual on the budgetary basis is as follows

- A variance of \$15,114 in Discretionary Revenue, due to increased tax revenue.
- The variance of \$18,346 in appropriations for Capital Projects is a result of projects started in the fiscal year that will be completed in the subsequent year.
- Probation’s excess appropriations, of \$8,926, are the result of increased realignment funding for salaries and benefits for staff that is in the process of being hired.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The County’s total net capital assets are \$2,029,496 at June 30, 2013. Capital assets include land, land acquisition in progress, construction in progress, works of art, infrastructure, structures and improvements, equipment and intangibles. The County’s net capital assets are illustrated in Table 3.

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

	Governmental Activities		Business - Type Activities		Total		Total Change
	2013	2012*	2013	2012*	2013	2012*	
Land	\$ 26,016	\$ 25,683	\$ 28,388	\$ 27,410	\$ 54,404	\$ 53,093	\$ 1,311
Land Acquisition in Progress			80	118	80	118	(38)
Construction in Progress	17,368	95,310	18,954	17,424	36,322	112,734	(76,412)
Works of Arts			198	198	198	198	-
Infrastructure	395,391	315,895	2,963	2,968	398,354	318,863	79,491
Structures and Improvements	230,905	223,483	125,203	131,888	356,108	355,371	737
Equipment	63,251	66,843	12,354	14,286	75,605	81,129	(5,524)
Intangibles	1,106,836	1,100,706	1,589	2,113	1,108,425	1,102,819	5,606
<b>Total</b>	<b>\$ 1,839,767</b>	<b>\$ 1,827,920</b>	<b>\$ 189,729</b>	<b>\$ 196,405</b>	<b>\$ 2,029,496</b>	<b>\$ 2,024,325</b>	<b>\$ 5,171</b>

\*As restated. See Note II. A.

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

- Major construction in progress includes two fire station replacements, and an Information Technology Services/Emergency Medical Services facility replacement.
- The Roads Department had several infrastructure improvements and additions for the current fiscal year. The total for reconstructed roads was \$14,113 and the total for roads dedicated to the County by developers was \$14,352.

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

## Long-Term Debt

At June 30, 2013, the County's long-term debt is \$770,363 which is comprised of Certificates of Participation of \$110,270 (secured by the County's lease rental payments), and Pension Obligation Bonds of \$365,946. The remaining long-term liabilities balance includes bonds payables, facilities and capital asset leases, a public health facility loan, closure/post closure liabilities, compensated absences, and OPEB.

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

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

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

	Governmental Activities		Business - Type Activities		Total		Change
	2013	2012*	2013	2012*	2013	2012*	
Compensated Absences	\$ 54,982	\$ 53,654	\$ 14,065	\$ 16,508	\$ 69,047	\$ 70,162	\$ (1,115)
Lease Purchase Agreements	14,704	12,669	1,525	2,922	16,229	15,591	638
Certificates of Participation	95,874	99,354	13,918	16,402	109,792	115,756	(5,964)
Loans Payable	5,601	6,345	8,468	9,172	14,069	15,517	(1,448)
Bonds Payable	14,625	15,246			14,625	15,246	(621)
Tobacco - Asset Backed Bonds	85,245	91,795			85,245	91,795	(6,550)
Pension Obligation Bonds	308,871	333,314	48,075	52,379	356,946	385,693	(28,747)
Landfill Closure Liability			31,765	33,706	31,765	33,706	(1,941)
Post Closure Liability			35,322	34,970	35,322	34,970	352
Other Post-Employment Benefits	30,277	58,764	7,046	14,137	37,323	72,901	(35,578)
<b>Total</b>	<b>\$ 610,179</b>	<b>\$ 671,141</b>	<b>\$ 160,184</b>	<b>\$ 180,196</b>	<b>\$ 770,363</b>	<b>\$ 851,337</b>	<b>\$ (80,974)</b>

\*As restated. See Note II. A

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

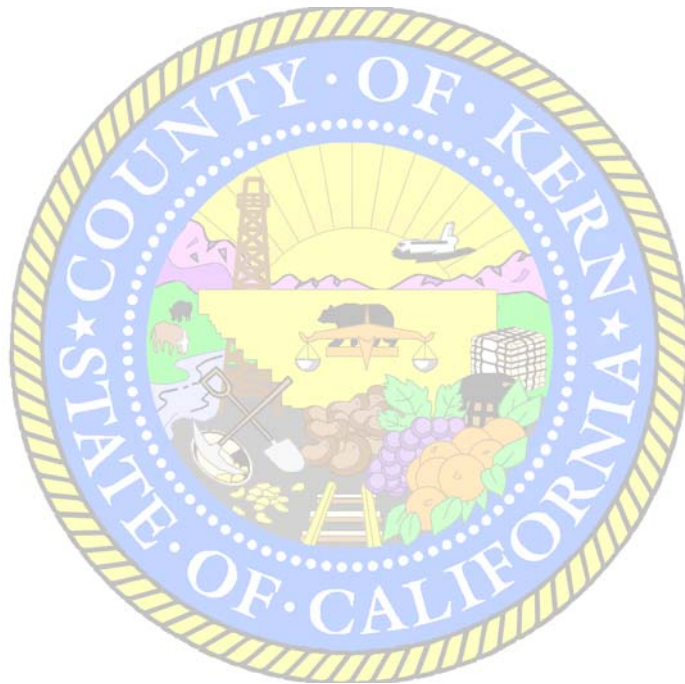
The State's budget remains the major determining factor in determining the County's budget for fiscal year 2013 – 2014 and beyond. The recommended County budget for operating governmental funds for fiscal year 2013 – 2014 totals \$1.576 billion, which is 1.5% higher than total appropriations adopted last year.

Discretionary revenues for the General Fund will decrease for the 2013 – 2014 fiscal year by .52% above last year's adopted revenue estimates. Although estimated discretionary revenues are scheduled have a small increase, they are offset by increased salaries and benefits cost and will increase by \$21.4 million.

## REQUESTS FOR INFORMATION

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

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





# **BASIC FINANCIAL STATEMENTS**

**Government-Wide Financial Statements**





COUNTY OF KERN  
STATEMENT OF NET POSITION  
JUNE 30, 2013 (IN THOUSANDS)

	Primary Government			First 5 Kern
	Governmental Activities	Business-type Activities	Totals	
<b>ASSETS</b>				
Cash and Investments	\$ 409,083	\$ 108,417	\$ 517,500	\$ 22,010
Restricted Cash and Investments	75,652	2,001	77,653	
Revolving Fund Cash	1,323	22	1,345	
Receivables, Net	202,201	77,915	280,116	1,941
Due from Other Agencies	10,465		10,465	
Inventories and Prepaid Expenses	3,038	4,737	7,775	
Deposits with Others	491		491	
Internal Balances	113,498	(113,498)		
Investment in Joint Venture		2,169	2,169	
Net Pension Asset	136,267	15,573	151,840	
Capital Assets:				
Nondepreciable	1,148,455	47,620	1,196,075	
Depreciable, Net	691,312	142,109	833,421	27
Total Assets	\$ 2,791,785	\$ 287,065	\$ 3,078,850	\$ 23,978
<b>LIABILITIES</b>				
Accounts Payable	\$ 18,100	\$ 25,598	\$ 43,698	\$ 2,260
Salaries and Employee Benefits Payable	31,535	8,412	39,947	
Due to Other Agencies	516	1,513	2,029	
Accrued Interest Payable	6,780	924	7,704	
Advances from Grantors and Third Parties	20,412	1,677	22,089	
Long-Term Liabilities:				
Portion Due or Payable Within One Year:				
Long-Term Debt	32,631	8,388	41,019	
Capital Leases	4,177	802	4,979	
Compensated Absences	32,989	8,438	41,427	120
Landfill Closure/Post Closure Costs		5,032	5,032	
Liability for Self-Insurance	28,629		28,629	
Portion Due or Payable After One Year:				
Professional Liabilities		7,023	7,023	
Certificates of Participation	92,786	11,739	104,525	
Deferred Amount of Refunding	(43)	(435)	(478)	
Bonds and Notes Payable	379,576	43,060	422,636	
Loans Payable	5,266	7,709	12,975	
Accrued Interest	129,049	23,227	152,276	
Capital Leases	10,527	723	11,250	
Compensated Absences	21,993	5,627	27,620	
Liability for Pollution Remediation	2,050	5,339	7,389	
Accrued Landfill Closure/Post Closure Costs		62,055	62,055	
Liability for Other Post-Employment Benefits	30,277	7,046	37,323	
Liability for Self-Insurance	122,256		122,256	
Total Liabilities	969,506	233,897	1,203,403	2,380
<b>NET POSITION</b>				
Net Investment in Capital Assets	1,723,539	167,438	1,890,977	27
Restricted (Note XI. C):				
Debt Service	18,017	2,001	20,018	
Capital Projects	88,448	12,911	101,359	
General Government	4,173		4,173	
Public Protection	85,541		85,541	
Public Ways & Facilities	58,378		58,378	
Health and Sanitation	92,621		92,621	
Public Assistance	15,447		15,447	
Education	525		525	
Culture & Recreation Services	512		512	
Other Purposes		759	759	10,661
Unrestricted (Deficits)	(264,922)	(129,941)	(394,863)	10,910
Total Net Position	\$ 1,822,279	\$ 53,168	\$ 1,875,447	\$ 21,598

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

COUNTY OF KERN  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			First 5 Kern
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	
					Governmental Activities	Business-Type Activities		
Governmental Activities:								
General Government	\$ 94,901	\$ 58,620	\$ 13,725	\$ 2,034	\$ (20,522)		\$ (20,522)	
Public Protection	547,416	84,355	277,931		(185,130)		(185,130)	
Public Ways and Facilities	69,153	9,099	22,243	5,540	(32,271)		(32,271)	
Health and Sanitation	156,302	45,590	90,131	11,362	(9,219)		(9,219)	
Public Assistance	391,318	5,450	336,991		(48,877)		(48,877)	
Education	8,153	529	6		(7,618)		(7,618)	
Culture and Recreation Services	14,319	1,712	8		(12,599)		(12,599)	
Interest on Short and Long-term Debt	41,161				(41,161)		(41,161)	
Total Governmental Activities	<u>1,322,723</u>	<u>205,355</u>	<u>741,035</u>	<u>18,936</u>	<u>(357,397)</u>		<u>(357,397)</u>	
Business-type Activities:								
Airports	8,330	4,095	722	1,624		(1,889)	(1,889)	
County Sanitation Districts	3,707	4,081				374	374	
Golf Course	779	474				(305)	(305)	
Kern Medical Center	302,694	114,264	109,355	13,000		(66,075)	(66,075)	
Public Transportation	8,367	5,896	1,335	1,692		556	556	
Universal Collection	10,867	9,817				(1,050)	(1,050)	
Waste Management	32,080	38,787	806			7,513	7,513	
Total Business-type Activities	<u>366,824</u>	<u>177,414</u>	<u>112,218</u>	<u>16,316</u>		<u>(60,876)</u>	<u>(60,876)</u>	
Total Primary Government	<u>\$ 1,689,547</u>	<u>\$ 382,769</u>	<u>\$ 853,253</u>	<u>\$ 35,252</u>	<u>(357,397)</u>	<u>(60,876)</u>	<u>(418,273)</u>	
<b>Component Unit:</b>								
First 5 Kern	\$ 11,647		\$ 10,340					(1,307)
General Revenues:								
Taxes:								
Property Taxes					271,564		271,564	
Aircraft Taxes					151		151	
Sales and Use Taxes					55,718		55,718	
Transient Occupancy Tax					1,845		1,845	
Special Assessments					2,807		2,807	
Transfer Taxes					2,961		2,961	
Other Taxes					1,435		1,435	
Property Taxes in Lieu of Motor Vehicle License Fees					99,756		99,756	
Grants and Contributions not Restricted to Specific Programs								
Unrestricted Investment Earnings					16,870	181	17,051	119
Miscellaneous					22,356		22,356	
Transfers					(37,735)	37,735		
Total General Revenues and Transfers					<u>437,728</u>	<u>37,916</u>	<u>475,644</u>	<u>119</u>
Change in Net Position					80,331	(22,960)	57,371	(1,188)
Net Position--beginning (As restated, Note II. A)					1,741,948	76,128	1,818,076	22,786
Net Position--ending					<u>\$ 1,822,279</u>	<u>\$ 53,168</u>	<u>\$ 1,875,447</u>	<u>\$ 21,598</u>



# **BASIC FINANCIAL STATEMENTS**

**Fund Financial Statements**





**COUNTY OF KERN  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2013 (IN THOUSANDS)**

Page 1 of 1

	GENERAL FUND	KERN CO. DEPT. OF CHILD SUPPORT	EMPLOYERS' TRAINING RESOURCE	HUMAN SERVICES	KERN ASSET LEASING	MENTAL HEALTH
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
Assets:						
Pooled Cash and Investments	\$ 108,835	\$ 563	\$ 634	\$ 2,482	\$	\$ 71,093
Revolving Fund Cash	1,156	48		101		1
Cash and Investments Deposited with Trustee					28,073	
Interest Receivable	384			6		77
Taxes Receivable	56,836					
Accounts Receivable				288		407
Accrued Revenue	23,128	905	1,571	38,260		11,351
Due from Other Funds	92,446		29	5,757		7,075
Advances to Other Funds	12,702					
Due from Other Agencies	1,994			3,111		697
Deposits with Others	136					
Prepaid Items	701					
Inventory - Materials and Supplies						
Total Assets	<u>298,318</u>	<u>1,516</u>	<u>2,234</u>	<u>50,005</u>	<u>28,073</u>	<u>90,701</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 298,318</u>	<u>\$ 1,516</u>	<u>\$ 2,234</u>	<u>\$ 50,005</u>	<u>\$ 28,073</u>	<u>\$ 90,701</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>						
Liabilities:						
Accounts Payable	\$ 6,192	\$ 85	\$ 1,918	\$ 796	\$	\$ 2,473
Salaries and Employee Benefits Payable	16,663	676		4,789		2,006
Due to Other Funds	2,021		7	17,590	2,905	6
Due to Other Agencies						516
Advances from Other Funds						
Advances from Grantors and Third Parties	1,824			18,558		
Total Liabilities	<u>26,700</u>	<u>761</u>	<u>1,925</u>	<u>41,733</u>	<u>2,905</u>	<u>5,001</u>
Deferred Inflows of Resources:						
Unavailable Revenue - Property Taxes	21,533					
Total Deferred Inflows of Resources	<u>21,533</u>					
Fund Balances (Deficits):						
Nonspendable	34,005	48		101		
Restricted	9,557	707	309	8,171	25,168	85,700
Committed	130					
Assigned	106,528					
Unassigned	99,865					
Total Fund Balances	<u>250,085</u>	<u>755</u>	<u>309</u>	<u>8,272</u>	<u>25,168</u>	<u>85,700</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 298,318</u>	<u>\$ 1,516</u>	<u>\$ 2,234</u>	<u>\$ 50,005</u>	<u>\$ 28,073</u>	<u>\$ 90,701</u>

ROADS	STRUCTURAL FIRE	TOBACCO SECURITIZATION PROCEEDS	OTHER GOVERNMENTAL FUNDS	TOTAL	
					<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>
					Assets:
\$ 22,056	\$ 19,574	\$ 1,600	\$ 124,473	\$ 351,310	Pooled Cash and Investments
	5		12	1,323	Revolving Fund Cash
		35,251	12,328	75,652	Cash and Investments Deposited with Trustee
22	22		58	569	Interest Receivable
	6,852		332	64,020	Taxes Receivable
17				712	Accounts Receivable
3,210	7,188		29,272	114,885	Accrued Revenue
	37		3,921	109,265	Due from Other Funds
26,500			5,241	44,443	Advances to Other Funds
			4,663	10,465	Due from Other Agencies
				136	Deposits with Others
				701	Prepaid Items
1,094	1,000			2,094	Inventory - Materials and Supplies
52,899	34,678	36,851	180,300	775,575	Total Assets
\$ 52,899	\$ 34,678	\$ 36,851	\$ 180,300	\$ 775,575	Total Assets and Deferred Outflows of Resources
					<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>
					Liabilities:
\$ 762	\$ 131		\$ 3,110	\$ 15,467	Accounts Payable
751	6,073		511	31,469	Salaries and Employee Benefits Payable
			15,377	37,906	Due to Other Funds
				516	Due to Other Agencies
			27,557	27,557	Advances from Other Funds
			30	20,412	Advances from Grantors and Third Parties
1,513	6,204		46,585	133,327	Total Liabilities
					Deferred Inflows of Resources:
	6,666		303	28,502	Unavailable Revenue - Property Taxes
	6,666		303	28,502	Total Deferred Inflows of Resources
					Fund Balances (Deficits):
1,064	961		5,241	41,420	Nonspendable
50,322	4,220	36,851	96,333	317,338	Restricted
	79		18,395	18,604	Committed
	16,548		13,491	136,567	Assigned
			(48)	99,817	Unassigned
51,386	21,808	36,851	133,412	613,746	Total Fund Balances
\$ 52,899	\$ 34,678	\$ 36,851	\$ 180,300	\$ 775,575	Total Liabilities, Deferred Inflows of Resources, and Fund Balances

**COUNTY OF KERN  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO  
THE GOVERNMENT-WIDE STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES  
JUNE 30, 2013 (IN THOUSANDS)**

Fund Balances - Total Governmental Funds:	\$	613,746
Deferred charges in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		28,502
Capital assets used in governmental activities are not financial resources; therefore, the capital assets are not reported in the governmental funds.		1,834,944
Accrued interest revenue is recognized as soon as earned, regardless of its availability.		26
Receivables that are expected to be collected after the modified accrual basis timeframe.		20,420
Pollution remediation recoveries are recognized when realized, regardless of availability.		800
Negative Net Pension Obligation - Offset of Pension Obligation Bonds for Unfunded Actuarial Liability that does not represent a current financial resource.		136,203
Internal service funds are used by management to charge the costs of management of fleet maintenance, employee benefits, personal injury, and retiree health insurance benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net position.		(65,190)
Long-term interest payable does not require the use of current financial resources; therefore, it is not accrued as a liability in the governmental funds.		(135,521)
Long-term liabilities applicable to the governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities both current and long-term are reported in the statement of net position:		
Pension Obligation Bonds	\$	(308,450)
Bonds Payable		(99,870)
Certificates of Participation		(95,917)
Net Unamortized Premium/Discount on Refunding Long-term Debt		43
Capital Leases		(14,704)
Loan Payable		(5,601)
Compensated Absences		(54,866)
Net Other Post-Employment Benefits Obligation		(30,236)
Pollution Remediation		(2,050)
Net Position of Governmental Activities	\$	<u>1,822,279</u>





**COUNTY OF KERN**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Page 1 of 1

	GENERAL FUND	KERN CO. DEPT. OF CHILD SUPPORT	EMPLOYERS' TRAINING RESOURCE	HUMAN SERVICES	KERN ASSET LEASING	MENTAL HEALTH
<b>REVENUES:</b>						
Taxes	\$ 351,176	\$	\$	\$	\$	\$
Licenses, Permits and Franchises	11,420					
Fines, Forfeitures and Penalties	17,093					
Revenues from Use of Money and Property	14,615	6	13	37	(25)	86
Aid from Other Governmental Agencies	113,508	20,990	14,838	256,156		46,668
Charges for Current Services	76,647	13	1,503	152		31,807
Other Revenues	4,499	10	89	847		1,282
<b>Total Revenues</b>	<b>588,958</b>	<b>21,019</b>	<b>16,443</b>	<b>257,192</b>	<b>(25)</b>	<b>79,843</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General Government	97,802					
Public Protection	367,383	21,644				
Public Ways and Facilities						
Health and Sanitation	44,119					110,390
Public Assistance	12,722		6,999	347,799		
Education	7,744					
Culture and Recreation Services	12,300					
Capital Outlay	7,375					
<b>Debt Service:</b>						
Principal					3,486	
Interest	4,944				4,989	
<b>Total Expenditures</b>	<b>554,389</b>	<b>21,644</b>	<b>6,999</b>	<b>347,799</b>	<b>8,475</b>	<b>110,390</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	34,569	(625)	9,444	(90,607)	(8,500)	(30,547)
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers In	139,236		269	81,765	8,068	52,211
Transfers Out	(136,306)		(10,318)		(6,922)	
Inceptions of Capital Leases	7,375					
<b>Total Other Financing Sources (Uses)</b>	<b>10,305</b>		<b>(10,049)</b>	<b>81,765</b>	<b>1,146</b>	<b>52,211</b>
Net Changes in Fund Balances (Deficits)	44,874	(625)	(605)	(8,842)	(7,354)	21,664
Fund Balances, July 1, 2012 (as previously reported)	207,101	1,428	914	18,286	29,426	63,097
Prior Period Adjustments	(1,890)	(48)		(1,172)	3,096	939
<b>Fund Balances, June 30, 2013</b>	<b>\$ 250,085</b>	<b>\$ 755</b>	<b>\$ 309</b>	<b>\$ 8,272</b>	<b>\$ 25,168</b>	<b>\$ 85,700</b>

ROADS	STRUCTURAL FIRE	TOBACCO SECURITIZATION PROCEEDS	OTHER GOVERNMENTAL FUNDS	TOTAL	
\$ 3,124	\$ 86,235	\$	\$ 2,807	\$ 443,342	REVENUES:
4,326	447		7,170	23,363	Taxes
252	113		7,659	24,865	Licenses, Permits and Franchises
26,477	(36)	91	1,091	16,130	Fines, Forfeitures and Penalties
4,662	8,450		252,487	739,574	Revenues from Use of Money and Property
	23,635		6,804	145,223	Aid from Other Governmental Agencies
	151		44,423	51,301	Charges for Current Services
					Other Revenues
<u>38,841</u>	<u>118,995</u>	<u>91</u>	<u>322,441</u>	<u>1,443,798</u>	Total Revenues
					EXPENDITURES:
			852	98,654	Current:
	137,961		11,094	538,082	General Government
51,734			2,413	54,147	Public Protection
			1,900	156,409	Public Ways and Facilities
			28,516	396,036	Health and Sanitation
				7,744	Public Assistance
				12,379	Education
		76	8,559	16,010	Culture and Recreation Services
					Capital Outlay
			32,245	35,731	Debt Service:
			18,525	28,458	Principal
					Interest
<u>51,734</u>	<u>137,961</u>	<u>76</u>	<u>104,183</u>	<u>1,343,650</u>	Total Expenditures
<u>(12,893)</u>	<u>(18,966)</u>	<u>15</u>	<u>218,258</u>	<u>100,148</u>	Excess (Deficiency) of Revenues Over (Under) Expenditures
					OTHER FINANCING SOURCES (USES):
11,170	28,135		36,697	357,551	Transfers In
	(564)	(1,000)	(239,441)	(394,551)	Transfers Out
				7,375	Inceptions of Capital Leases
<u>11,170</u>	<u>27,571</u>	<u>(1,000)</u>	<u>(202,744)</u>	<u>(29,625)</u>	Total Other Financing Sources (Uses)
(1,723)	8,605	(985)	15,514	70,523	Net Changes in Fund Balances (Deficits)
53,109	13,203	37,836	117,898	542,298	Fund Balances, July 1, 2012 (as previously reported)
				925	Prior Period Adjustments
<u>\$ 51,386</u>	<u>\$ 21,808</u>	<u>\$ 36,851</u>	<u>\$ 133,412</u>	<u>\$ 613,746</u>	Fund Balances, June 30, 2013

**COUNTY OF KERN  
RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF  
ACTIVITIES - GOVERNMENTAL ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Net Change in Fund Balance - Total Governmental Funds:	\$	70,523
Amounts Reported for Governmental Activities in the Statement of Activities:		
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives and reported as depreciation expense.		
Expenditures for capital assets and other related capital asset adjustments	\$ (1,821,095)	
Less: current year depreciation, net of asset disposals	1,805,046	(16,049)
Capital contributions of capital assets are not reported on governmental funds but recorded at fair value on the Statement of Net Position.		19,349
Governmental fund revenues deferred due to unavailability were booked in the Statement of Activities.		(7,352)
Governmental fund revenues that do not provide current financial resources are not reported as revenue in the funds. Revenue in the statement of activities is not limited by availability. Revenues have been booked that were unavailable to fund the beginning of the year.		20,420
Governmental fund revenues not recognized due to unavailability were booked in the Statement of Activities.		(17)
Repayments of debt principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets:		
Principal repayments:		
Pension Obligation Bonds	\$ 24,389	
Certificates of Participation	3,485	
Capital Leases	5,340	
Tobacco -Asset Backed Bonds	6,550	
Bonds Payable	621	
Loans Payable	744	41,129
Some expenses reported in the statement of activities do not require the use of current financial resources; therefore, they are not reported as expenditures in governmental funds.		
Change in accrued interest payable	\$ (12,650)	
Change in compensated absences	(1,328)	(13,978)
Adjustment to the Negative Net Pension Obligation is not reported in the governmental funds, but the adjustment reduces the Net Pension Obligation in the Statement of Net Position.		(15,444)
Adjustment to the Other Post-Employment Benefits Liability is not reported in governmental funds, but the adjustment increases the Liability for Other Post-Employment Benefits in the Statement of Net Position.		28,487
Premiums and discounts associated with the issuance of long-term debt are included in governmental funds, but deferred and amortized in the Statement of Activities.		(6)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net expense of certain activities of the internal service funds is reported within governmental activities.		(46,731)
Change in Net Position of Governmental Activities	\$	<u>80,331</u>

COUNTY OF KERN  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2013 (IN THOUSANDS)

	BUSINESS - TYPE ACTIVITIES - ENTERPRISE FUNDS					GOVERNMENTAL
	AIRPORTS	KERN MEDICAL CENTER	WASTE MANAGEMENT	NON-MAJOR ENTERPRISE FUNDS	TOTAL	INTERNAL SERVICE FUNDS
<b>ASSETS</b>						
Current Assets:						
Pooled Cash and Investments	\$ 2,791	\$ 17,441	\$ 71,967	\$ 16,218	\$ 108,417	\$ 57,773
Revolving Fund Cash	1	11	10		22	
Interest Receivable		14	81	7	102	75
Accounts Receivable, Net	287	71,925	1,150	1	73,363	
Accrued Revenue	208		875	18	1,101	694
Due from Other Funds		1,410	13	49	1,472	6
Prepaid Items		2,079			2,079	134
Net Pension Asset	267	13,526	1,685	95	15,573	64
Inventory - Materials and Supplies		2,658			2,658	109
Total Current Assets	3,554	109,064	75,781	16,388	204,787	58,855
Non-current Assets:						
Cash and Investments Deposited with Trustee		867	1,134		2,001	
Taxes Receivable			1,752	1,597	3,349	
Deposits with Others						355
Investment in Joint Venture				2,169	2,169	
Capital Assets:						
Non-depreciable:						
Land	10,843	168	16,709	668	28,388	
Land Acquisition in Progress			80		80	
Works of Art	198				198	
Construction in Progress	9	17,349	1,515	81	18,954	
Depreciable:						
Structures and Improvements	83,842	63,716	72,207	15,288	235,053	
Equipment	2,627	36,712	4,152	11,830	55,321	9,996
Intangible		10,051	238	48	10,337	37
Subsurface Lines				8,753	8,753	
Accumulated Depreciation and Amortization	(30,907)	(79,669)	(36,976)	(19,803)	(167,355)	(5,210)
Total Non-current Assets	66,612	49,194	60,811	20,631	197,248	5,178
Total Assets	\$ 70,166	\$ 158,258	\$ 136,592	\$ 37,019	\$ 402,035	\$ 64,033
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>						
Current Liabilities:						
Accounts Payable	\$ 32	\$ 22,556	\$ 1,956	\$ 1,054	\$ 25,598	\$ 2,633
Salaries and Employee Benefits Payable	73	7,727	537	75	8,412	66
Due to Other Agencies		1,513			1,513	
Due to Other Funds		72,755	49	13	72,817	20
Current Portion of Long-Term Debt	777	5,410	2,124	77	8,388	62
Current Portion of Capital Leases		802			802	
Interest Payable - Current	141	617	156	10	924	6
Current Portion of Compensated Absences	99	7,426	820	93	8,438	69
Current Portion of Accrued Closure/Post Closure Liability			5,032		5,032	
Current Portion of Liability for Self-Insurance						28,629
Advances from Grantors and Third Parties			26	1,651	1,677	
Total Current Liabilities	1,122	118,806	10,700	2,973	133,601	31,485
Non-current Liabilities:						
Loans Payable	7,325		384		7,709	
Advances to Other Funds	4,241	12,645			16,886	
Estimate for Professional Liability Claims		7,023			7,023	
Compensated Absences Payable	66	4,951	547	63	5,627	47
Long-Term Debt - Self-Insurance						122,256
Long-Term Debt - Capital Leases		723			723	
Long-Term Debt - Certificates of Participation		6,079	5,660		11,739	
Deferred Amount on Refunding	(237)	(25)	(173)		(435)	
Long-Term Debt - Pension Obligation Bonds	653	38,482	3,199	726	43,060	359
Long-Term - Interest Payable - Pension Obligation Bonds	387	21,051	1,441	348	23,227	302
Pollution Remediation Obligation			5,339		5,339	
Accrued Closure Liability			27,552		27,552	
Accrued Post Closure Liability			34,503		34,503	
Other Post-Employment Benefits (OPEB) Obligation	82	6,337	545	82	7,046	41
Total Non-current Liabilities	12,517	97,266	78,997	1,219	189,999	123,005
Total Liabilities	13,639	216,072	89,697	4,192	323,600	154,490
<b>NET POSITION</b>						
Net Investment in Capital Assets	58,501	41,374	50,698	16,865	167,438	4,823
Restricted for:						
Debt Service (Note XI. C)		867	1,134		2,001	355
Capital Assets		12,911			12,911	
Education		759			759	
Unrestricted	(1,974)	(113,725)	(4,937)	15,962	(104,674)	(95,635)
Total Net Position (Deficits)	\$ 56,527	\$ (57,814)	\$ 46,895	\$ 32,827	\$ 78,435	\$ (90,457)
Cumulative adjustment to reflect the consolidation of internal service funds activities related to enterprise funds.					(25,267)	
Net Position of Business -Type Activities:					\$ 53,168	

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

COUNTY OF KERN  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICITS)  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	BUSINESS -TYPE ACTIVITIES - ENTERPRISE FUNDS					GOVERNMENTAL ACTIVITIES
	AIRPORTS	KERN MEDICAL CENTER	WASTE MANAGEMENT	NON-MAJOR ENTERPRISE FUNDS	TOTAL	INTERNAL SERVICE FUNDS
OPERATING REVENUES:						
Patient Services	\$	\$ 94,170	\$	\$	\$ 94,170	\$
Charges for Current Services	165	4,480	38,426	15,071	58,142	155,788
Revenues from Use of Property	3,275		24	124	3,423	
Other Operating Revenues	187	15,611			15,798	
Total Operating Revenues	3,627	114,261	38,450	15,195	171,533	155,788
OPERATING EXPENSES:						
Salaries and Employee Benefits	1,775	183,720	12,383	1,761	199,639	9,988
Services and Supplies	2,843	81,901	13,662	20,242	118,648	20,182
Claims Incurred						148,571
Other Charges	146	10,428	1,728	130	12,432	2,363
Depreciation and Amortization	3,124	5,000	2,794	1,389	12,307	924
Contribution to OPEB						41,000
Total Operating Expenses	7,888	281,049	30,567	23,522	343,026	223,028
Operating Income (Loss)	(4,261)	(166,788)	7,883	(8,327)	(171,493)	(67,240)
NON-OPERATING REVENUES (EXPENSES):						
Taxes and Assessments	468		67	4,811	5,346	
Fines, Forfeitures and Penalties		3	270	260	533	
Licenses, Permits and Franchises				2	2	
Interest on Bank Deposits and Investments	7	(124)	182	116	181	761
Aid from Other Governmental Agencies	670	109,355	158	1,335	111,518	93
Other Non-Operating Revenues	52		648		700	911
Interest Expense	(372)	(4,359)	(543)	(98)	(5,372)	(46)
Other Non-Operating Expenses						(44)
Gain (Loss) on Sale of Capital Assets						(38)
Total Non-Operating Revenues	825	104,875	782	6,426	112,908	1,637
Income (Loss) before Contributions and Transfers	(3,436)	(61,913)	8,665	(1,901)	(58,585)	(65,603)
OTHER FINANCING SOURCES (USES)						
Capital Contributions	2,359	13,000		1,692	17,051	446
Transfers In	74	37,019			37,093	
Transfers Out			(93)		(93)	
Total Other Financing Sources (Uses)	2,433	50,019	(93)	1,692	54,051	446
Changes in Net Position (Deficits)	(1,003)	(11,894)	8,572	(209)	(4,534)	(65,157)
Net Position (Deficits), July 1, 2012 (as previously reported)	57,530	2,283	38,323	33,105		(25,305)
Prior Period Adjustments		(48,203)		(69)		5
Net Position (Deficits), June 30, 2013	\$ 56,527	\$ (57,814)	\$ 46,895	\$ 32,827		\$ (90,457)
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds.					(18,426)	
Change in Net Position - Business - Type Activities					\$ (22,960)	

COUNTY OF KERN  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

Page 1 of 2

	BUSINESS - TYPE ACTIVITIES - ENTERPRISE FUNDS					GOVERNMENTAL
	AIRPORTS	KERN MEDICAL CENTER	WASTE MANAGEMENT	NON-MAJOR ENTERPRISE FUNDS	TOTAL	INTERNAL SERVICE FUNDS
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Cash Received for Patient/Current Services	\$ 3,275	\$ 100,745	\$ 38,427	\$ 15,081	\$ 157,528	\$ 155,659
Cash Received for Use of Property	113		24	122	259	
Cash Received for Other Operations	187	15,611			15,798	
Cash Paid for Salaries and Benefits	(1,782)	(188,972)	(12,479)	(1,831)	(205,064)	(9,960)
Cash Paid for Services and Supplies	(2,592)	(56,235)	(12,075)	(20,107)	(91,009)	(20,377)
Cash Paid for Reported Claims						(120,038)
Cash Paid for Contribution to OPEB						(41,000)
Cash Paid for Interfund Services and Supplies	(249)	(25,496)	(2,163)	(309)	(28,217)	
Cash Paid for Other Charges	(146)	(10,428)	(3,669)	(131)	(14,374)	(2,362)
Deposits with Others						100
Net Cash Provided (Used) by Operating Activities	(1,194)	(164,775)	8,065	(7,175)	(165,079)	(37,978)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>						
Cash Received from Other Funds	74	37,071			37,145	837
Cash Received for Other Non-Operations	52		647		699	83
Cash Received as Fines, Forfeitures, and Penalties		3	2,070	262	2,335	
Cash Received for Taxes and Special Assessments	468		67	4,812	5,347	
Cash Received from Advances		208,230		(2,500)	205,730	
Cash Paid for Advances	(474)	(181,002)		(674)	(182,150)	
Cash Paid to Other Funds			(93)		(93)	
Aid from Other Governmental Agencies	669	116,101	156	1,947	118,873	33
Payment of Long-Term Debt - Pension Obligation Bond	(71)	(3,894)	(274)	(65)	(4,304)	(53)
Payment of Long-Term Debt - Loan	(640)				(640)	(17)
Interest Paid on Pension Obligation Bond	(351)	(2,139)	(134)	(74)	(2,698)	
Net Cash Provided (Used) by Non-Capital Financing Activities	(273)	174,370	2,439	3,708	180,244	883
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from Sale of Capital Assets						
Capital Contributions	1,511	13,000			14,511	143
Acquisition or Construction of Capital Assets	(31)	(2,329)	(983)	(1,704)	(5,047)	(1,883)
Cash Paid For Capital Lease		(1,203)			(1,203)	
Cash Paid to Defease Refunded Debt	23				23	
Principal Paid on Capital Debt		(835)	(1,784)		(2,619)	
Interest Paid on Capital Debt		(664)	(232)		(896)	
Net Cash Provided (Used) by Capital and Related Financing Activities	1,503	7,969	(2,999)	(1,704)	4,769	(1,740)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Cash Collection on Loan Receivable			2,500		2,500	
Interest on Bank Deposits and Investments	14	(138)	206	135	217	854
Net Cash Provided (Used) by Investing Activities	14	(138)	2,706	135	2,717	854
Net Increase (Decrease) in Cash and Investments	50	17,426	10,211	(5,036)	22,651	(37,981)
Cash and Investments, July 1, 2012	2,742	893	62,900	21,254	87,789	95,754
Cash and Investments, June 30, 2013	\$ 2,792	\$ 18,319	\$ 73,111	\$ 16,218	\$ 110,440	\$ 57,773

COUNTY OF KERN  
STATEMENT OF CASH FLOWS (CONTINUED)  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

Page 2 of 2

	BUSINESS - TYPE ACTIVITIES - ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES	
	AIRPORTS	KERN MEDICAL CENTER	WASTE MANAGEMENT	NON-MAJOR ENTERPRISE FUNDS	TOTAL	INTERNAL SERVICE FUNDS
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
Operating Income (Loss)	\$ (4,261)	\$ (166,788)	\$ 7,883	\$ (8,327)	\$ (171,493)	\$ (67,240)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Depreciation and Amortization	3,124	5,000	2,794	1,389	12,307	924
Changes in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	(53)	2,122	(272)	76	1,873	
(Increase) Decrease in Inventory		17			17	(14)
(Increase) Decrease in Accrued Revenue			186	(18)	168	(279)
(Increase) Decrease in Taxes Receivable			25	(7)	18	
(Increase) Decrease in Due from Others			(13)	(49)	(62)	136
(Increase) Decrease in Net Pension Asset	33	2,840	255	5	3,133	31
(Increase) Decrease in Prepaid Items		(173)			(173)	(38)
Increase (Decrease) in Accounts Payable		606			606	
Increase (Decrease) in Accrued Expenses	3	(1,421)	(903)	(182)	(2,503)	(164)
Increase (Decrease) in Due to Others				13	13	19
Increase (Decrease) in Due to Other Agencies		(28)	26		(2)	
Increase (Decrease) in Salaries & Benefits Payable	2	895	73	7	977	5
Increase (Decrease) in Compensated Absences Payable	19	(2,513)	36	15	(2,443)	10
Increase (Decrease) in Provision for Liability Claims		1,142			1,142	28,550
Increase (Decrease) in Pollution Remediation			(2)		(2)	
Increase (Decrease) in Closure/Post Closure Liability			(1,589)		(1,589)	
Increase (Decrease) in Advances from Grantors and Third Parties			26		26	
Increase (Decrease) in Other Post-Employment Benefits Obligation	(61)	(6,474)	(460)	(97)	(7,092)	(18)
Total Adjustments	3,067	2,013	182	1,152	6,414	29,262
Net Cash Provided (Used) by Operating Activities	\$ (1,194)	\$ (164,775)	\$ 8,065	\$ (7,175)	\$ (165,079)	\$ (37,978)
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:						
Capital Contributions	(735)				(735)	(402)
Total Non-cash Investing, Capital, and Financing Activities	\$ (735)	\$	\$	\$	\$ (735)	\$ (402)



**COUNTY OF KERN  
STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2013 (IN THOUSANDS)**

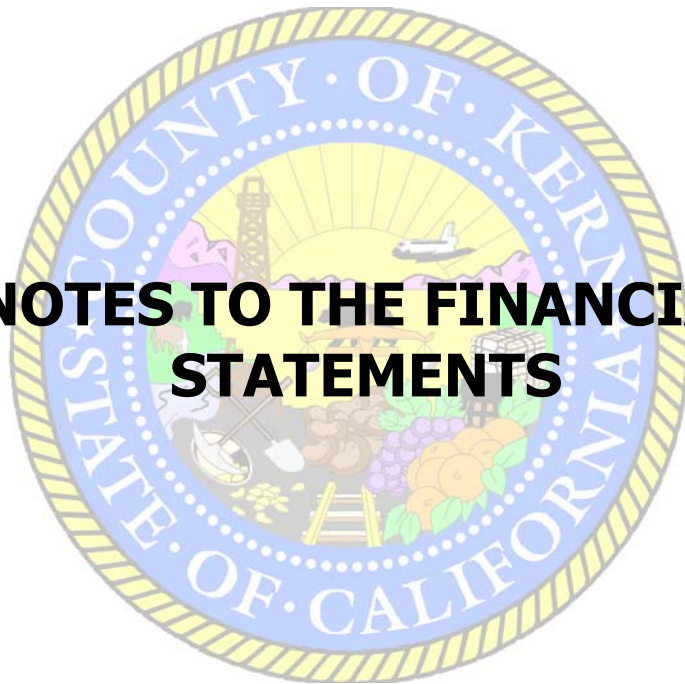
<b>ASSETS</b>	<b>INVESTMENT TRUST FUND</b>	<b>OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST</b>	<b>AGENCY FUNDS</b>
Cash and Cash Equivalents	\$ 1,520,888	\$ 40,816	\$ 196,063
Total Cash and Cash Equivalents	<u>1,520,888</u>	<u>40,816</u>	<u>196,063</u>
Receivables:			
Accounts	89		
Taxes			51,928
Interest and Dividends	1,165		142
Total Receivables	<u>1,254</u>		<u>52,070</u>
Due from Other Agencies			13,936
Total Due from Other Agencies			<u>13,936</u>
Capital Assets, Net of Accumulated Depreciation	4		
Total Assets	<u>\$ 1,522,146</u>	<u>\$ 40,816</u>	<u>\$ 262,069</u>
<b>LIABILITIES</b>			
Warrants Payable	\$ 33,720	\$	\$ 16,869
Accounts Payable	2,019		33
Matured Bonds & Interest Payable	139		1,267
Due to Other Agencies	6,454		243,580
Unapportioned Installment Redemptions			320
Total Liabilities	<u>42,332</u>		<u>\$ 262,069</u>
<b>NET POSITION</b>			
Net Position Held in Trust for Pool Participants	\$ 1,479,814		
Net Position Held in Trust for OPEB		<u>\$ 40,816</u>	

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

**COUNTY OF KERN  
STATEMENT OF CHANGES IN NET POSITION  
FIDUCIARY TRUST FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<b>INVESTMENT TRUST FUND</b>	<b>OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST</b>
ADDITIONS:		
Contributions	\$ 6,099,279	\$ 41,000
Use of Money and Property	<u>(875)</u>	<u>(164)</u>
Total Additions	<u>6,098,404</u>	<u>40,836</u>
DEDUCTIONS:		
Distributions	5,837,448	
Fiscal Agent Expense		<u>20</u>
Net Increase in Net Position	<u>260,956</u>	<u>40,816</u>
Net Position, July 1, 2012	<u>1,218,858</u>	
Net Position, June 30, 2013	<u>\$ 1,479,814</u>	<u>\$ 40,816</u>

**NOTES TO THE FINANCIAL  
STATEMENTS**





**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

---

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

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

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

**B. BLENDED COMPONENT UNITS**

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

**County Service Areas (CSAs)**

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

**Golf Courses and Sanitation Districts**

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

**County of Kern Asset Leasing Corporation**

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

**Kern County Tobacco Funding Corporation (the Corporation)**

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

**Kern Public Services Financing Authority**

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

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

---

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. BLENDED COMPONENT UNITS (CONTINUED)**

**Kern Public Services Financing Authority (continued)**

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

**C. DISCRETELY PRESENTED COMPONENT UNITS**

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

**First 5 Kern**

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

**Housing Authority of the County of Kern**

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

**Tejon Ranch Public Facilities Financing Authority**

The Tejon Ranch Public Facilities Financing Authority (Authority), a not-for-profit governmental entity, was established as a Joint Powers Agreement between the County of Kern and the Tejon-Castac Water District under Articles 1-4 of Chapter 5, Division 7, and Title 1 of the Government Code of the State of California. The Authority is administered by a Board of Directors, of which three of the directors are appointed by the Board of the County, and two members of the Tejon-Castaic Water District. The County is able to impose its will upon the Authority, however the Authority does not provide services to the County, qualifying the Authority to be discretely presented. The purpose of the Agreement is for the issuance of special tax bonds to finance public improvements related to Tejon Ranch Company land based developments on behalf of the districts. At time of publication, current financial statements were not available. If you have any questions about the report or need additional financial information, please contact the Authority's Treasurer at P.O. Box 1000, Lebec, California 93243.

**COUNTY OF KERN  
 NOTES TO THE FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**New Accounting Pronouncements**

Statement No. 60	<i>Accounting and Financial Reporting for Service Concession Arrangements</i>	Improves financial reporting by addressing issues related to service concession arrangements.
Statement No. 61	<i>The financial Reporting Entity: Omnibus-and amendment of GASB Statements No. 14 and No. 34</i>	Clarifies the reporting of equity interest in legally separate organization and requires the primary government to report its equity interest in a component unit as an asset.
Statement No. 62	<i>Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements</i>	Improves financial reporting by contributing to GASB's efforts to codify all sources of generally accepted accounting principles for state and local governments so that they derive from a single source.
Statement No. 63	<i>Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position</i>	Provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources.
Statement No. 64	<i>Derivative Instruments: Application of Hedge Accounting Termination Provisions- an amendment of GASB Statement No. 53</i>	Clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider.
Statement No. 66	<i>Technical Corrections - 2012 - an amendment of GASB Statements No 10 and No. 62</i>	Improves accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of GASB Statements No. 54 and 62.

**Government-Wide Financial Statements**

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

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

A comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function of the County's governmental activities are presented in the statement of activities. Direct expenses are clearly identifiable to a particular function and are specifically associated with a program or function. Indirect expenses are allocated based on the County-wide Cost Allocation Plan, which allocates the cost of central service departments to service user departments. Program revenues include: 1) charges paid by

COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

---

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**Government-Wide Financial Statements (continued)**

the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues not classified as program revenues, including all taxes, are presented as general revenue.

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

**Estimates**

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

**Fund Financial Statements**

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

The County reports the following major governmental funds:

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

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

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



COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

---

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**Fund Financial Statements (continued)**

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

**Child Support Services** accounts for the initial court actions necessary to establish financial responsibility for the support of minors, and for the enforcement and collection of child support payments from absent parents under the Social Security Act. This special revenue fund is funded primarily by Federal aid and also receives interest and other miscellaneous revenue.

**Employers' Training Resource (ETR)** administers the Federal Workforce Investment Act and Welfare-to-Work funds received through the Department of Labor, State Employment Development Department, and the Kern County Department of Human Services. ETR accounts for job training and support services for workers of all economic classes. This special revenue fund is funded primarily through Federal aid and also receives some funding for services provided and interest revenue.

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

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

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

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

The County reports the following major business-type funds:

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

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

COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

---

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**Fund Financial Statements (continued)**

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

The County reports the following additional fund types:

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

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

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

E. BASIS OF ACCOUNTING

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

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

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

---

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. BASIS OF ACCOUNTING (continued)**

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

Internal service funds are used by management to charge the cost of certain activities, such as fleet management and the self-insurance programs. Both the assets and liabilities of the Internal service funds are included in the Statement of Governmental Activities and in the Statements of

Net Position. The Internal Service Funds' profit or loss is allocated to the function or program that benefits from the Internal Service Funds' activity. The County does this by reviewing the usage and apportioning the cost and profit to the funds responsible.

**F. ASSETS, LIABILITIES, AND NET POSITION**

**Cash and Cash Equivalents**

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

**Investments**

In accordance with GASB Statement No. 31, investments in the County Treasurer's pooled investments are reported at fair value. Participating entities that are not part of the County's reporting entity prepare independent financial statements which may or may not include these changes in fair value. Interest earnings are distributed to all participating funds based on their average daily balance within the pool. The unrealized increase or decrease in the fair value of the investments have been recognized.

**Receivables and Payables**

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

**Property Tax**

All jurisdictions within California derive their taxing authority from the State Constitution and various legislative provisions contained in the Government Code and Revenue and Taxation Code. Property is assessed at 100% of full cash or market value (with some exceptions) pursuant to Article XIII of the California State Constitution and statutory provisions by the County Assessor and State Board of Equalization. The total 2012 - 2013 net assessed valuation of the County of Kern was \$90,157,864.

The property tax levy to support general operations of the various jurisdictions is limited to one percent (1%) of full cash value and is distributed in accordance with statutory formulas. Amounts needed to finance the annual requirements of voter-approved debt are excluded from this limitation and are calculated separately and levied each fiscal year. The rates are formally adopted by the Board after approval of city councils or the governing boards of special districts where applicable. Property taxes are levied on both real and personal property. Secured property taxes are levied on or before the first business day of September of each year, and become a lien on real property on March 1 preceding the fiscal year for which taxes are levied. These tax payments can be made in two equal installments; the first is due on November 1 and

**COUNTY OF KERN  
 NOTES TO THE FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**Property Tax (continued)**

delinquent with penalties after December 10; the second is due on February 1 and delinquent with penalties after April 10.

Secured property taxes, which are delinquent if unpaid as of June 30, are declared to be tax defaulted and are subject to redemption penalties, costs, and interest when paid. If the delinquent taxes are not paid at the end of five (5) years, the property may be sold at public auction. The proceeds are used to pay the delinquent amounts due, and any excess is remitted, if claimed, to the taxpayer. Unsecured personal property taxes are not a lien against real property. These taxes are due on March 1 and become delinquent if unpaid by August 31. In 1983, the Governor signed Senate Bill 813, which requires County Assessors to appraise property and issue an assessment when new construction is completed or a change in ownership occurs. The supplemental assessment will reflect the change in value for the remainder of the property tax year. Tax bills for these new tax liens are issued throughout the fiscal year and contain various payments and delinquent dates, but are generally due within one year. If the new tax liens are lower, the taxpayer receives a tax refund rather than a tax bill.

**Inventory - Materials and Supplies**

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

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

**Capital Assets**

Capital assets, which include plant, property, and equipment and infrastructure assets (roads, street lighting, bridges, sidewalks, and similar items), are reported under the governmental or business-type activities in the government-wide financial statements. To be considered a County's capital asset, the capital asset must exceed \$5 for equipment; \$25 for intangibles; \$50 for structures and infrastructures and must have an estimated useful life of at least two years. Intangible assets are amortized based on estimated useful life and will vary by item. All purchased capital assets are valued at cost, where historical records are available, and donated capital assets are valued at their estimated fair market value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets. As projects are constructed, major capital outlays for capital assets and improvements are capitalized. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Capital assets are depreciated or amortized using the straight-line method over the estimated useful lives of the assets as follows:

Structures and Improvements	50 years
Airplanes and Temporary Buildings	25 years
Boats	20 years
Ground Equipment, Furniture, Office Equipment, and Fire Trucks or Engines	15 years
Kitchen Equipment	12 years

COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**Capital Assets (continued)**

Construction, Communication, and Scientific Equipment and Vehicles	5 - 10 years
Computer Equipment	5 - 7 years
Infrastructure (roads, sidewalks, drains, bike paths, other improvements)	5 - 50 years

**Compensated Absences**

The County's policy on compensated absences is to permit employees to accumulate earned but unused vacation and sick leave benefits. The liability is accrued for the balance of unpaid compensatory time off, sick leave, and vacation earned at year-end. The accumulated benefits will be liquidated as employees elect to use them. All payments of these accumulated benefits will be funded in the year in which they are to be paid. Several funds that contribute to the liquidation of compensated absences are General Fund, Kern County Department of Child Support Services, Structural Fire, Building Inspection, Roads, Mental Health, Aging and Adult Services, Department of Human Services, and Employers' Training Resource.

**Long-Term Obligations**

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

**Fund Equity**

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

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

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

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

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

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

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

---

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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

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

**G. HOSPITAL AND OTHER PROGRAM REVENUES**

**Medi-Cal and Medicare Programs**

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

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Gross patient services revenue for fiscal year 2012-2013 was \$632,585, the estimated adjustment was \$538,415 for net patient service revenue of \$94,170. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Outpatient Medicare beneficiaries are reimbursed based on prospective determined rates on an Ambulatory Payment Classifications System, subject to certain limitations. Revenues from the Medi-Cal and Medicare programs represent approximately 85% and 17%, respectively, of the net patient care revenue for the year ended June 30, 2013.

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

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

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

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

---

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G. HOSPITAL AND OTHER PROGRAM REVENUES (CONTINUED)**

**Medi-Cal and Medicare Programs (continued)**

recover overpayments. However, in the report's conclusion, the report does not specifically request Kern Medical Center to refund the overpayment.

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

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

**Other Program Revenues**

KMC receives significant revenues from the Medical Waiver Program, California Senate Bill 1100 (SB1100). Beginning in fiscal year 2006, SB1100 provides additional funding to hospitals that provide a significant portion of their services to Medi-Cal and medically indigent recipients. SB1100 provides additional funds through a reimbursement rate increase for each Medi-Cal patient day provided, up to a maximum number of days. Kern Medical Center received \$160,405, and \$129,963 in fiscal years 2013 and 2012, respectively, under the State of California's Medi-Cal disproportionate share program. The program required matching funds of \$51,688 and \$34,745 in fiscal years 2013 and 2012, respectively. The amount received by the Hospital through this program is dependent upon the number of Medi-Cal inpatient days provided by the Hospital. Because the revenues generated are based on services provided to patients, the revenues have been classified as net patient service revenues. The matching is netted against revenue received from the State in the Kern Medical Center Enterprise Fund.

Proposition 99 imposes an additional state excise tax on cigarettes and other tobacco products. The increased taxes on tobacco products generate additional revenues for health care, research, health education, and public resources. State Assembly Bill 75 allocates these revenues to health care providers based upon their share of the financial burden for providing care to persons who are uninsured or otherwise unable to pay for care. Kern Medical Center no longer receives a share of these revenues.

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

**Health and Welfare Realignment Act**

In fiscal year 1991 – 1992, the State implemented the Health and Welfare Realignment Act ("Realignment"), which transferred a significant portion of the financial and administrative

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**F. HOSPITAL AND OTHER PROGRAM REVENUES (CONTINUED)**

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

**II. RESTATEMENTS OF NET POSITION**

**A. RESTATEMENT OF EQUITY**

The County's beginning fund balance and net position have been restated to reflect prior period adjustments to Major and Non-Major Governmental Funds and the Major and Non-Major Business-type Funds; in addition to those previously mentioned, the Government-Wide financial statements were also restated for the fiscal year ended June 30, 2012. The impacts of these restatements in the government-wide and fund financial statements are as follows:

Fund Balances – Governmental Activities	
Fund Balances – Governmental Funds at June 30, 2012, as previously reported	\$ 542,298
Prior Period Adjustments:	
Correction of revenue posted to wrong fund and reduction of deposit - General Fund	(1,890)
Correction for closed revolving account - Child Support	(48)
Correction of revenue posted to wrong fund - Human Services	(1,172)
Corrections of prior year operating transfer accrual- Kern Asset Leasing	3,096
Correction of prior year due from other agencies - Mental Health	939
Fund Balances – Governmental Activities at June 30, 2012, as restated	<u>\$ 543,223</u>
Net Position – Business-type Activities	
Net Position – Business-type Activities at June 30, 2012, as previously reported	\$ 126,427
Prior Period Adjustments:	
Correction to post accruals made on stand alone statements after prior year CAFR for correction to Accounts Receivable balance and correction to capital assets- KMC*	(48,203)
Correction to equipment that should not have been capitalized - Public Transportation	(69)
Net Position – Business-type Activities at June 30, 2012, as restated	<u>\$ 78,155</u>
Net Position – Internal Service Funds	
Net Position – Internal Service Funds at June 30, 2012, as previously reported	\$ (25,305)
Prior Period Adjustments:	
Correction to capital assets	5
Net Position – Internal Service Funds at June 30, 2012, as restated	<u>\$ (25,300)</u>
Net Position – Governmental Activities - Government-Wide	
Net Position – Governmental Activities at June 30, 2012, as previously reported	\$ 1,738,697
Prior Period Adjustments:	
Correction to capital assets	2,342
Correction to capital lease payable	(21)
Correction of ISF capital assets recorded in prior year	5
Correction of revenue posted to wrong fund and reduction of deposit - General Fund	(1,890)
Correction for closed revolving account - Child Support	(48)
Correction of revenue posted to wrong fund - Human Services	(1,172)
Corrections of prior year operating transfer accrual- Kern Asset Leasing	3,096
Correction of prior year due from other agencies - Mental Health	939
Net Position – Governmental Activities at June 30, 2012, as restated	<u>\$ 1,741,948</u>



**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**II. RESTATEMENTS OF NET POSITION (CONTINUED)**

**A. RESTATEMENT OF EQUITY (CONTINUED)**

Net Position – Business-type Activities - Government-Wide	
Net Position – Business-type Activities at June 30, 2012, as previously reported	\$ 124,401
Prior Period Adjustments:	
Correction to post accruals made on stand alone statements after prior year CAFR for correction to Accounts Receivable balance and correction to capital assets- KMC*	(48,203)
Correction to internal balance reconciliation	(1)
Correction to equipment that should not have been capitalized - Public Transportation	(69)
Net Position – Business-type Activities at June 30, 2012, as restated	<u>\$ 76,128</u>

\*See Subsequent Events Note XIII B. page 87

**III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. DEFICIT FUND BALANCES/DEFICIT NET POSITION**

The following funds have deficit net position at June 30, 2013:

Proprietary Funds	
Kern Medical Center	(57,814)
General Liability	(40,715)
Workers' Compensation	(85,961)
Non-Major Governmental Funds:	
Tobacco Education	(16)
Hageman Road	(32)
	<u>\$ (184,538)</u>

General Liability and Workers' Compensation negative retained earnings represent liabilities incurred as a result of self-insurance. Tobacco Education deficit is a result of excess expenditures over revenues in the current year. Hageman Road is a result of a fair market value adjustment for reporting purposes of Pooled Cash and Investments. Kern Medical Center's deficit is a result of under-funding for indigent programs as well as the prior period restatement of A/R, shown in Note IIA

**IV. CASH AND INVESTMENTS**

**A. DEPOSITS**

**Cash and Deposits**

As provided for by the California Government Code, the cash balances for all funds are pooled and invested by the County's Treasurer for the purpose of increasing interest earnings through investment activities. The respective funds' shares of the total pooled cash and investments are included in the accompanying balance sheet for governmental funds and statement of net position for proprietary funds under the caption "Pooled Cash and Investments." In accordance with Section 53652, of the California Government Code, a financial institution is required to secure deposits in excess of \$100 made by State and local governmental units by pledging securities held in the form of an undivided collateral pool. The market value of the pledge

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**IV. CASH AND INVESTMENTS (CONTINUED)**

**A. DEPOSITS (CONTINUED)**

**Cash and Deposits (continued)**

securities in the collateral pool must equal 110% of the total amount deposited by the public agencies. The collateral must be held at the pledging bank's trust department or another bank, acting as the pledging bank's agent, in the County's name. Interest earned on pooled investments is deposited to the participating funds based upon each fund's average daily deposit balance during the allocation period with all remaining interest deposited to the General Fund. First 5 Kern and Tejon Ranch Public Facilities Financing Authority, discretely presented component units, maintain their cash accounts with the County of Kern.

**B. CASH AND INVESTMENTS DEPOSITED WITH TRUSTEE**

At June 30, 2013, the balance for Cash and Investments Deposited with Trustee consists of the following:

Money Market Accounts	22,730
Investment Agreements	2,766
Federal Agency	52,157
Total Cash and Investments Deposited with Trustee	\$ 77,653

Of the \$77,653 total cash and investments deposited with trustee, \$30,074 relates to the construction debt refinancing and equipment acquisition funds from Certificates of Participation held by the trustee for Kern Asset Leasing and are reported in the Kern Asset Leasing Debt Service Governmental Fund, Kern Medical Center and Waste Management Enterprise Funds. \$35,251 is recorded in the Tobacco Securitization Fund and will be utilized for capital projects. \$10,848 is recorded on the Kern County Tobacco Proceeds Funding Corporation and is held in trust for debt service reserves. \$897 also resides in the Kern Public Services Financing Authority reserved for debt service. The funds are currently held by Wells Fargo Bank, U.S. Bank and Deutsche Bank.

Of the \$77,653 on deposit with Trustee, \$583 is in the Pension Obligation Bond Debt Service Non-major Governmental Fund used to service debt payments related to the County's Pension Obligation Bonds.

**C. INVESTMENTS**

**Interest Rate Risk**

In accordance with Kern County's Investment Policy, the government manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio not to exceed a 500 day average maturity.

**Credit Risk, Concentration and Rating**

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

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**IV. CASH AND INVESTMENTS (CONTINUED)**

**C. INVESTMENTS (CONTINUED)**

**Credit Risk, Concentration and Rating (CONTINUED)**

Committee, as required by California Government Code Section 27143. The County has not provided nor obtained any legally binding guarantees during the fiscal year ended June 30, 2013 to support the value of the shares in the Pool. Management believes that the investments in the Pool are of high quality and that the risk of participation in the Pool is negligible. The Pool will not invest more than six percent (6%) of its assets in the Eligible Securities of a single institution, other than U.S. government and agency securities.

**Custodial Credit Risk – Deposits**

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

**Custodial Credit Risk – Investments**

The County minimizes its exposure by purchasing securities with the highest credit rating from both Moody's and S&P and by limiting the exposure to any one issuer as required by State law. Certain agencies outside of the County reporting entity participate in the Pool. The participation of these agencies is externally mandated. The participants reported under the Investment Trust Fund are schools, special districts, and special assessments. The County Pool does not issue separate financial statements. Participants may withdraw up to the amortized cost of their respective share. The share of the Treasurer's pool related to involuntary and voluntary participants is 93% and 7%, respectively. As of July 1, 1997, the County implemented GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. In accordance with this statement, the fair value of the County's combined pool is determined annually and is based on current market prices received from the securities custodian, except for governmental securities and bankers acceptances, which are carried at amortized cost plus accrued interest.

The County's investment in the Local Agency Investment Fund (LAIF) is \$41,354. The Local Investment Advisory Board has oversight responsibility for LAIF. The Local Investment Advisory Board consists of five members designated by State statute. The Chairman is the State Treasurer or his designated representative. The value of the pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the County's position in the Pool.

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

Investment	Rating		Weighted Average Maturity
	Moody's	Standard & Poor's (S&P)	
Commercial Paper	P-1	A-1	0.18
Federal Agency Issues (Coupon)	Aaa	AA	3.77
Medium-Term Notes	A, Aa, A1, Aa2, Aaa	A, AA, AAA	2.78
Negotiable Certificates of Deposits	P-1	A1, A-1+	0.43
Portfolio Weighted Average Maturity			1.79

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**IV. CASH AND INVESTMENTS (CONTINUED)**

**C. INVESTMENTS (CONTINUED)**

**Custodial Credit Risk – Investments (continued)**

<u>Investment</u>	<u>Fair Value</u>	<u>Principal</u>	<u>Maturity Range</u>
State Treasury's Pool (LAIF)	\$ 41,310	\$ 41,354	
Commercial Paper	649,728	649,733	07/01/2013-10/01/2013
Federal Agency Issues (Coupon)	666,307	674,957	09/13/2013-06/19/2018
Medium-Term Notes	548,549	562,379	08/12/2013-01/10/2018
Negotiable Certificates of Deposits	254,912	255,000	07/15/2013-04/15/2014
Bank Accounts & Accruals	83,808	83,808	
Asset Backed Securities (Coupon)	10,767	11,118	6/20/2017
	<u>\$ 2,255,381</u>	<u>\$ 2,278,349</u>	

The following represents a condensed statement of net position and changes in net position for the Pool as of June 30, 2013:

Statement of Net Position:

Total Assets Held for Pool Participants	\$ 2,255,381
Less: Warrants Payable	50,589
Pool Equity, Net	<u>\$ 2,204,792</u>

Equity of Internal Pool Participants	\$ 420,579
Equity of External Pool Participants (Voluntary & Involuntary)	1,784,213
Total Equity	<u>\$ 2,204,792</u>

Statement of Changes in Net Position:

Net Position at July 1, 2012	\$ 1,906,782
Net Changes in Investments by Pool Participant	298,010
Net Position at June 30, 2013	<u>\$ 2,204,792</u>

Bank deposits are reported based upon balances at June 30, 2013 and investments are reported at the County's book balance.

GASB Statement No. 40 requires that the following disclosure be made with respect to custodial credit risks relating to deposits and investments. As of December 31, 2010, the Dodd-Frank Wall Street Reform and Consumer Protection Act (DFA) fully guaranteed all funds in noninterest-bearing transaction deposit accounts held at FDIC insured depository institutions. As a result, the County's deposits with financial institutions in the amount of \$54,923 were fully insured as of June 30, 2013.

**D. DEPOSITS WITH OTHERS**

The County has total deposits with others of \$491. The General Fund has deposited \$136 with the City of Bakersfield for the construction of an overpass on Bakersfield Union Avenue pursuant to the joint agency agreement between the County, the City of Bakersfield, and the Greater Bakersfield Separation of Grade District. The remaining balance of \$355 represents deposits by the Group Health Self-Insurance Program Internal Service Fund with its designated claim administrators. This amount has been determined by claim administrators to be representative of one month's billings.

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**V. RECEIVABLES**

**A. RECEIVABLES**

The County's net receivables for the year ended June 30, 2013 for the individual funds, non-major funds, and internal service funds are as follows:

<u>Governmental Activities:</u>	<u>Interest</u>	<u>Taxes</u>	<u>Accounts</u>	<u>Other</u>	<u>Total Receivables</u>
General Fund	\$ 384	\$ 56,836	\$	\$ 23,128	\$ 80,348
Child Support				905	905
Employers' Training Resource				1,571	1,571
Human Services	6		288	38,260	38,554
Mental Health	77		407	11,351	11,835
Roads	22		17	3,210	3,249
Structural Fire	22	6,852		7,188	14,062
Other Non-major Governmental Funds	58	332		29,272	29,662
Internal Service Funds	75			694	769
Total Governmental Activities	<u>\$ 644</u>	<u>\$ 64,020</u>	<u>\$ 712</u>	<u>\$ 115,579</u>	<u>\$ 180,955</u>

The receivables category classified as Other is composed of receivables from various State and other sources. The total amount of taxes receivable not expected to be collected within one-year totals \$64,020. Of this amount, \$56,836 is recorded in the General Fund, \$6,852 in the Structural Fire Fund and \$332 in the County Service Areas Non-major Governmental Fund – Special Revenue Fund. The Government-Wide receivables include an additional \$21,247 as detailed in the Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position – Governmental Activities.

<u>Business-type Activities:</u>	<u>Interest</u>	<u>Taxes</u>	<u>Accounts</u>	<u>Other</u>	<u>Gross Receivables</u>	<u>Allowance for Uncollectibles</u>	<u>Total Receivables</u>
Airports	\$	\$	\$ 302	\$ 208	\$ 510	\$ 15	\$ 495
Kern Medical Center	14		258,710		258,724	186,799	71,925
Waste Management	81	1,752	1,160	875	3,868	10	3,858
Non-major Enterprise Funds	7	1,597	1	18	1,623		1,623
Total Business-type Activities	<u>\$ 102</u>	<u>\$ 3,349</u>	<u>\$ 260,173</u>	<u>\$ 1,101</u>	<u>\$ 264,725</u>	<u>\$ 186,824</u>	<u>\$ 77,901</u>

Kern Medical Center's accounts receivable balance is \$258,710. Of the accounts receivable balance, Kern Medical Center estimates not to collect \$186,799.

The total amount of taxes receivable not expected to be collected within one year is \$3,349. The \$3,349 taxes receivable is allocated to Waste Management, County Sanitation Districts, and Universal Collections in the amounts of \$1,752, \$523 and \$1,074, respectively.

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**V. RECEIVABLES (CONTINUED)**

**B. UNAVAILABLE INFLOWS/ADVANCES FROM OTHERS**

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

Of the \$20,412 Advances from Grantors and Third Parties for the Governmental Activities, \$1,824 is within General Fund and comprised of Advances to the Public Health Department, the Environmental Health Department, and the Department of Probation. The various components of Unavailable Inflows and Advances from Others reported at June 30, 2013 are as follows:

<b>Governmental Activities:</b>	<u>Unavailable Inflows</u>	<u>Advances From Grantors and Third Parties</u>
Delinquent Property Taxes Receivable		
General Fund	\$ 21,533	\$
Structural Fire	6,666	
Non-major Governmental Fund	303	
Advance Funds		
General Fund		1,824
Aging and Adult Services		30
Human Services		18,558
Total governmental activities	<u>\$ 28,502</u>	<u>20,412</u>
<b>Government-Wide Activities</b>		
Unearned Revenue		
Waste		26
Non-major Enterprise Funds		1,651
Total Unavailable or Unearned Revenue		<u>\$ 22,089</u>

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**VI. INTERFUND TRANSACTIONS**

**A. DUE TO/FROM OTHER FUNDS**

Due From and Due To Other Funds amounts will be repaid in the following fiscal year. Due From and Due To Other Funds at June 30, 2013 are as follows:

<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Employers Training Resource	\$ 7	Expenditure Reimbursement
	Human Services	17,590	Cash Flow
	Kern Medical Center	72,755	Cash Flow
	Non-major Governmental Funds	2,074	Realignment, Expenditure Reimbursement, Proposition 172 Revenue
	Internal Service Funds	<u>20</u>	Expenditure Reimbursement
		92,446	
Employers' Training Resource	Non-major Governmental Funds	29	Realignment
Human Services	Non-major Governmental Funds	5,757	Realignment
Mental Health	Non-major Governmental Funds	7,075	Realignment
Structural Fire	Non-major Governmental Funds	37	Proposition 172 Revenue
Kern Medical Center	General Fund	1,410	Realignment
Solid Waste	Non-major Enterprise Funds	13	Expenditure Reimbursement
Non-major Governmental Funds	General Fund	611	Realignment
	Kern Asset Leasing	2,905	Expenditure Reimbursement
	Non-major Governmental Funds	<u>405</u>	Realignment
		3,921	
Non-major Enterprise Funds	Solid Waste	49	Expenditure Reimbursement
Internal Service Funds	Mental Health	6	Services Provided
Total		<u>\$ 110,743</u>	

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**VI. INTERFUND TRANSACTIONS (CONTINUED)**

**B. ADVANCES TO/FROM OTHER FUNDS**

Advances to or from Other Funds at June 30, 2013 are as follows:

<u>Advances From</u>	<u>Advances To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Kern Medical Center	\$ 12,645	To cover cash flow
	Non-major Governmental Funds	<u>57</u>	To cover cash flow
		12,702	
Roads	Non-major Governmental Funds	26,500	To cover cash flow
Non-major Governmental Funds	Airports	4,241	To cover cash flow
	Non-major Governmental Funds	<u>1,000</u>	To cover cash flow
		5,241	
		<u>\$ 44,443</u>	

**C. TRANSFERS**

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

Of the \$2,359 of capital contributions reported in the Airports enterprise fund, \$735 represents intergovernmental capital asset activity and is reported as a transfer between the governmental and business-type activities on the Government-Wide Statement of Activities. The remaining \$1,624 is reported as a capital contribution in the Government-Wide Statement of Activities. The \$13,000 of capital contributions reported in the Kern Medical enterprise fund is an intergovernmental contribution from Kern Health Systems for capital improvements.



COUNTY OF KERN  
 NOTES TO THE FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

VI. INTERFUND TRANSACTIONS (CONTINUED)

C. TRANSFERS (CONTINUED)

A reconciliation of transfers is detailed below:

Transfers Out	Transfers In	Amount
General Fund	Airports	\$ 74
	Human Services	36,060
	Kern Asset Leasing	7,508
	Kern Medical Center	37,019
	Mental Health	1,492
	Roads	10,771
	Structural Fire	21,381
	Non-major Governmental	<u>22,001</u>
		136,306
Employers' Training Resource	General Fund	10,318
Kern Asset Leasing	General Fund	30
	Non-major Governmental	<u>6,892</u>
		6,922
Structural Fire	General Fund	4
	Kern Asset Leasing	<u>560</u>
		564
Tobacco Securitization Proceeds	General Fund	1,000
Solid Waste	General Fund	93
Non-Major Governmental Funds	General Fund	127,791
	Employers' Training Resource	269
	Human Services	45,705
	Mental Health	50,719
	Roads	399
	Structural Fire	6,754
	Non-major Governmental	<u>7,804</u>
		<u>239,441</u>
		<u>\$ 394,644</u>

Garage equipment transfers to governmental funds netted to \$44. The entry is not shown on the governmental fund statements and is shown as other operating expense in the Garage fund statement.

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**VII. CAPITAL ASSETS**

**A. CAPITAL ASSETS**

Capital asset governmental activity for the year ended June 30, 2013 is as follows:

	Beginning Balance Restated*	Additions	Deletions	Ending Balance
<b>Governmental Activities:</b>				
Capital Assets, not being depreciated:				
Land & Easement	\$ 25,683	\$ 1,052	\$ 719	\$ 26,016
Construction in Progress	95,310	21,267	99,209	17,368
Intangibles*	1,098,875	6,196	-	1,105,071
Total Capital Assets, not being depreciated	<u>1,219,868</u>	<u>28,515</u>	<u>99,928</u>	<u>1,148,455</u>
Capital Assets, being depreciated and amortized:				
Infrastructure*	584,841	94,702	654	678,889
Structures & Improvements*	388,623	12,274	-	400,897
Equipment*	187,315	9,948	8,654	188,609
Intangibles*	3,234	127	142	3,219
Total Capital Assets, being depreciated and Amortized	<u>1,164,013</u>	<u>117,051</u>	<u>9,450</u>	<u>1,271,614</u>
Less: Accumulated Depreciation and Amortization for:				
Infrastructure*	268,946	14,956	404	283,498
Structures & Improvements	165,140	4,852	-	169,992
Equipment*	120,472	12,523	7,637	125,358
Intangibles	1,403	181	130	1,454
Total Accumulated Depreciation and Amortization	<u>555,961</u>	<u>32,512</u>	<u>8,171</u>	<u>580,302</u>
Total Capital Assets, being depreciated and amortized, net	<u>608,052</u>	<u>84,539</u>	<u>1,279</u>	<u>691,312</u>
Capital Assets, net	<u>\$ 1,827,920</u>	<u>\$ 113,054</u>	<u>\$ 101,207</u>	<u>\$ 1,839,767</u>

\*As restated see Note II. A

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**VII. CAPITAL ASSETS (CONTINUED)**

**A. CAPITAL ASSETS (CONTINUED)**

Capital asset business-type and component unit activity for the year ended June 30, 2013 is as follows:

	Beginning Balance Restated*	Additions	Deletions	Ending Balance
<b>Business-type Activities:</b>				
Capital Assets, not being depreciated:				
Land	\$ 27,410	\$ 978	\$ -	\$ 28,388
Land Acquisition in Progress	118	233	271	80
Construction in Progress	17,424	2,594	1,064	18,954
Works of Art	198	-	-	198
Total Capital Assets, not being depreciated	<u>45,150</u>	<u>3,805</u>	<u>1,335</u>	<u>47,620</u>
Capital Assets, being depreciated and amortized:				
Structures & Improvements	234,073	980	-	235,053
Equipment*	53,911	2,233	823	55,321
Intangibles*	14,048	-	3,711	10,337
Infrastructure	8,669	84	-	8,753
Total Capital Assets, being depreciated and amortized	<u>310,701</u>	<u>3,297</u>	<u>4,534</u>	<u>309,464</u>
Less: Accumulated Depreciation and Amortization for:				
Structures & Improvements*	102,185	7,665	-	109,850
Equipment*	39,625	4,103	761	42,967
Intangibles*	11,935	525	3,712	8,748
Infrastructure	5,701	89	-	5,790
Total Accumulated Depreciation and Amortization	<u>159,446</u>	<u>12,382</u>	<u>4,473</u>	<u>167,355</u>
Total Capital Assets, being depreciated and amortized, net	<u>151,255</u>	<u>(9,085)</u>	<u>61</u>	<u>142,109</u>
Capital Assets, net	<u>\$ 196,405</u>	<u>\$ (5,280)</u>	<u>\$ 1,396</u>	<u>\$ 189,729</u>

\*As restated see note II. A

Accumulative depreciation of \$75 was included in the business-type activities additions for transferred equipment from governmental capital assets.

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

	Beginning Balance Restated*	Additions	Deletions	Ending Balance
<b>First 5 Kern Component Unit Activities:</b>				
Capital Assets, being depreciated:				
Vehicles	\$ 25	\$ 22	\$ 23	\$ 25
Equipment	66	14	19	63
Less: Accumulated Depreciation	<u>68</u>	<u>14</u>	<u>19</u>	<u>63</u>
Capital Assets, net	<u>\$ 23</u>	<u>\$ 8</u>	<u>\$ 4</u>	<u>\$ 27</u>

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**VII. CAPITAL ASSETS (CONTINUED)**

**B. DEPRECIATION**

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

<b>Governmental Activities:</b>	
General	\$ 3,327
Public Protection	10,427
Public Ways and Facilities	15,740
Health and Sanitation	432
Public Assistance	456
Education	524
Culture and Recreation Services	682
Depreciation on Capital Assets Held by the County's Internal Service Funds are charged to various functions based on usage of the assets	924
Total Depreciation and Amortization Expense - Governmental Activities	<u>\$ 32,512</u>
 <b>Business-type Activities:</b>	
Airports	\$ 3,124
Kern Medical Center	5,000
Waste Management	2,794
County Sanitation Districts	375
Golf Course	148
Public Transportation	866
Total Depreciation and Amortization Expense - Governmental Activities	<u>\$ 12,307</u>

**C. CONSTRUCTION IN PROGRESS**

Construction in progress for governmental funds represents work that is being performed on the Fire Department two new fire stations, Information Technology Services (ITS) Replacement Facility, roads and a number of smaller projects. There are additional construction projects in progress for the business-type funds.

**VIII. LEASES**

**A. LONG-TERM OPERATING LEASES**

The County has entered into various long-term lease agreements for buildings and land, which have been classified as operating leases. None of the leases convey rights of ownership or are of a duration approximating useful economic life. The total costs for operating leases for the fiscal year ended June 30, 2013 amounted to \$12,590. The following is a schedule of future minimum long-term operating lease payments for the Governmental Funds:

Year Ending June 30,	Amount
2014	\$ 12,165
2015	10,771
2016	9,366
2017	7,103
2018	7,719
2019 - 2023	31,330
2024 - 2028	28,367
2028 - 2033	2,806
2034 - 2038	12,450
Total	<u>\$ 122,077</u>

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**VIII. LEASES (CONTINUED)**

**B. CAPITAL LEASES**

The County has entered into several long-term lease purchase agreements for certain major pieces of equipment during fiscal year ended June 30, 2013. At the end of the lease, when all terms have been met, the related equipment will become property of the County.

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

Year Ending June 30,	Governmental Activities	Business-Type Activities
2014	\$ 4,177	\$ 833
2015	4,096	738
2016	3,425	-
2017	2,321	-
2018	1,193	-
2019	401	-
Total Minimum Lease Payments	15,613	1,571
Less: Amount Representing Interest	(909)	(46)
Present Value of Minimum Lease Payments	<u>\$ 14,704</u>	<u>\$ 1,525</u>

Interest expense for the capital leases for Governmental Activities and for Business-Type Activities for the current fiscal year was \$417 and \$65, respectively. The interest expense is reported as direct expense in each function.

The following is a schedule of capital assets under capital leases by major classes at June 30, 2013:

Year Ending June 30, 2013	Governmental Activities	Business-Type Activities
Equipment	\$ 34,117	\$ 6,601
Total Capital Lease Assets, Gross	<u>\$ 34,117</u>	<u>\$ 6,601</u>

**IX. LONG-TERM DEBT**

**A. LONG-TERM LIABILITIES**

The County is not obligated in any manner for outstanding special assessment debt. However, the County acts in an agency capacity for property owners in collecting overlapping tax and assessment debt, which totals \$1,108,366. These amounts do not appear in the accompanying General Purpose Financial Statements.

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

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**IX. LONG-TERM DEBT (CONTINUED)**

**A. LONG-TERM LIABILITIES (CONTINUED)**

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

	Beginning Balance Restated*	Additions	Deletions	June 30, 2013	Due Within One Year
<b>Governmental Activities:</b>					
Compensated Absences	\$ 53,654	\$ 35,728	\$ 34,400	\$ 54,982	\$ 32,989
Lease Purchase Agreements*	12,669	7,375	5,340	14,704	4,177
Certificates of Participation	99,402		3,485	95,917	3,131
Unamortized Discount on Certificates of Participation	(49)		(6)	(43)	
Tobacco – Asset Backed Bonds	91,795		6,550	85,245	
Bonds Payable - Qualified Energy Conservation Bonds	4,231		261	3,970	267
Bonds Payable - Kern Public Services	11,015		360	10,655	370
Loans Payable – Sheriff/Retrofitting	417		417	-	-
Loans Payable – I Bank*	5,928		327	5,601	335
Pension Obligation Bonds (1995)*	105,074		18,527	86,547	21,447
Pension Obligation Bonds (2003)	185,955		5,916	180,039	7,081
Pension Obligation Bonds (2008) <sup>(1)</sup>	42,285			42,285	
Other Post-Employment Benefit Obligation	58,764		28,487	30,277	
<b>Total Governmental Activities</b>	<b>671,140</b>	<b>43,103</b>	<b>104,064</b>	<b>610,179</b>	<b>69,797</b>
<b>Business-type Activities:</b>					
Compensated Absences*	16,508	10,987	13,430	14,065	8,438
Lease Purchase Agreements	2,922		1,397	1,525	802
Certificates of Participation	16,907		2,554	14,353	2,614
Unamortized Discount on Certificates of Participation	(505)		(70)	(435)	
Loans Payable – California Waste Management Board	512		64	448	64
Lease Payable - Airport	8,660		640	8,020	695
Pension Obligation Bonds (1995)*	19,589		3,454	16,135	3,997
Pension Obligation Bonds (2003)	26,715		850	25,865	1,018
Pension Obligation Bonds (2008) <sup>(1)</sup>	6,075			6,075	
Closure Liability	33,706		1,941	31,765	4,213
Post-Closure Liability	34,970	352		35,322	819
Other Post-Employment Benefit Obligation	14,137		7,091	7,046	
<b>Total Business-type Activities</b>	<b>180,196</b>	<b>11,339</b>	<b>31,351</b>	<b>160,184</b>	<b>22,660</b>
<b>Total Government-wide Long-Term Liabilities</b>	<b>\$ 851,336</b>	<b>\$ 54,442</b>	<b>\$ 135,415</b>	<b>\$ 770,363</b>	<b>\$ 92,457</b>

\*As restated see Note II. A

<sup>(1)</sup> Refinance of 2003 B Pension Obligation Bonds

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**IX. LONG-TERM DEBT (CONTINUED)**

**B. CERTIFICATES OF PARTICIPATION**

Certificates of Participation (COP) are secured by annual lease rental payments payable by the County for use of facilities constructed or purchased from the certificate proceeds.

The County has outstanding Certificates of Participation totaling \$110,269 at fixed interest rates. The proceeds of these certificates of participation are being used for the acquisition of equipment and acquisition of construction and renovation of certain public facilities within the County. All of the certificates of participation have been delivered to the trustees (U.S. Bank and Wells Fargo Bank) for investment and disbursement subject to the terms and conditions of the trust agreements. Of this debt, \$95,917 is included in the governmental activities, \$6,952 is included as current and long-term debt of the Kern Medical Center Fund and \$7,400 is included as current and long-term debt of the Waste Management Fund.

The 2011 Solid Waste Refunding Certificates of Participation are paid from the Solid Waste Enterprise Fund. The 2011 Refunding Certificates of Participation are paid from the Kern Medical Center Fund and the Kern Asset Leasing. The 2009 Capital Improvement Projects Certificates of Participation are paid from the Kern Asset Leasing Corporation.

The obligation of the County to make base rental payments does not constitute a general obligation of the County for which the County is obligated to levy or pledge any form of taxation. Schedules of future minimum long-term payments of the certificates of participation are recorded in the governmental and business-type activities. The schedules are as follows:

**2011 Refunding COP, Series A – Governmental Portion**

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

Year Ending June 30,	Principal	Interest	Total
2014	\$ 831	\$ 214	\$ 1,045
2015	864	184	1,048
2016	904	153	1,057
2017	948	98	1,046
2018	427	52	479
2019 - 2020	918	39	957
Total	\$ 4,892	\$ 740	\$ 5,632

**2011 Refunding COP, Series A – KMC Portion**

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

Year Ending June 30,	Principal	Interest	Total
2014	\$ 874	\$ 285	\$ 1,159
2015	901	245	1,146
2016	941	204	1,145
2017	987	164	1,151
2018	1,033	125	1,158
2019 - 2020	2,217	95	2,312
Total	\$ 6,953	\$ 1,118	\$ 8,071

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**IX. LONG-TERM DEBT (CONTINUED)**

**B. CERTIFICATES OF PARTICIPATION (CONTINUED)**

**2009 Capital Improvement Projects**

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

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 2,300	\$ 4,646	\$ 6,946
2015	2,370	4,573	6,943
2016	2,445	4,492	6,937
2017	2,535	4,401	6,936
2018	2,635	4,301	6,936
2019 - 2023	15,045	19,652	34,697
2024 - 2028	19,290	15,418	34,708
2029 - 2033	25,315	9,393	34,708
2034 - 2036	19,090	1,726	20,816
Total	<u>\$ 91,025</u>	<u>\$ 68,602</u>	<u>\$ 159,627</u>

**Rosamond Library**

The original issue amount of the Rosamond Library Certificate of Participation was \$1,940 and the expected maturity dates were from October 1, 1994 - 2014. The Rosamond Library Certificate of Participation was defeased a year prior to its maturity date.

**Refunding Certificates of Participation, Series 2011 – Solid Waste**

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

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 1,740	\$ 233	\$ 1,973
2015	1,815	161	1,976
2016	1,890	94	1,984
2017	1,955	32	1,987
Total	<u>\$ 7,400</u>	<u>\$ 520</u>	<u>\$ 7,920</u>

Per the terms of the Amendment to the Master Agreement governing the certificate of participation, the Solid Waste Enterprise Fund has agreed to fix, charge and collect rates, fees and charges for the use of the system and the provision of the services, and shall revise the rates, fees and charges as may be necessary or appropriate to produce, in each fiscal year, net operating revenue which will, in each fiscal year, at least equal 1.50 times the aggregate system debt service expenses payable in such fiscal year.



**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**IX. LONG-TERM DEBT (CONTINUED)**

**B. CERTIFICATES OF PARTICIPATION (CONTINUED)**

**Refunding Certificates of Participation, Series 2011 – Solid Waste (continued)**

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

	2013	2012	2011	2010	2009
Operating Revenues					
Land Use Fee	\$ 22,070	\$ 20,624	\$ 19,908	\$ 19,583	\$ 18,796
Gate Fee	10,512	9,331	9,059	8,487	8,657
Bin Fee	5,034	4,523	4,437	4,718	4,686
Other (Includes interest income)	4,426	2,937	2,353	3,186	2,989
Total Operating Revenues	<u>42,042</u>	<u>37,415</u>	<u>35,757</u>	<u>35,974</u>	<u>35,128</u>
Operating Expenses					
Salaries	13,265	12,573	11,916	11,428	11,410
Services & Supplies	14,156	14,798	14,897	14,047	17,225
Transfer to Closure	1,537	235		3,211	1,162
Other (excluding depreciation)	241	435	865	546	276
Total Operating Expenses	<u>29,199</u>	<u>28,041</u>	<u>27,678</u>	<u>29,232</u>	<u>30,073</u>
Net Operating Revenue	<u>\$ 12,843</u>	<u>\$ 9,374</u>	<u>\$ 8,079</u>	<u>\$ 6,742</u>	<u>\$ 5,055</u>
1994 Debt Service	\$ -		\$ -	\$ -	\$ 1,536
2002 Debt Service	1,982	1,958	2,037	2,165	561
Total Debt Service	<u>\$ 1,982</u>	<u>\$ 1,958</u>	<u>\$ 2,037</u>	<u>\$ 2,165</u>	<u>\$ 2,097</u>
Debt Service Coverage Ratio	6.48	4.79	3.97	3.11	2.41

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**IX. LONG-TERM DEBT (CONTINUED)**

**B. CERTIFICATES OF PARTICIPATION (CONTINUED)**

**2003 COP (Airports – Capital Improvement)**

The original issue amount for the 2003 COP was \$13,225 and the expected maturity date was June 30, 2023. The 2003 COP (Airports – Capital Improvement) has fixed interest rates that range from 1.75% to 4.80%.

On December 12, 2011, the County refunded the 2003 COP Airports and obtained a privately placed loan in the principal amount of \$8,660. The maturity date of the loan is August 1, 2022. The 2003 Capital Improvement Project COP – Airports has been redeemed with the proceeds of the 2011 refunding loan. The aggregate difference between the Airport 2011 refunding loan and the Airport Capital Improvement Project COP Debt Service is \$936. Using the Effective Interest Rate Method, the refunding resulted in an economic gain of \$34. The Bonds have fixed interest rate of 3.080%.

**C. LOANS PAYABLE**

**2011 Refunding Loan – Airports**

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

Year Ending June 30,	Principal	Interest	Total
2014	\$ 695	\$ 242	\$ 937
2015	715	220	935
2016	740	198	938
2017	760	175	935
2018	785	151	936
2019 - 2023	4,325	368	4,693
Total	<u>\$ 8,020</u>	<u>\$ 1,354</u>	<u>\$ 9,374</u>

**Sheriff/Retrofitting**

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

**Fifth District Curb and Gutter Project**

In order to facilitate the construction of curb, gutters, drainage and sidewalk improvements in the Fifth District, the County obtained a loan for \$7,200 in the fiscal year 2007-2008 from the California Infrastructure and Economic Development Bank (I-Bank). The loan has a fixed interest

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**IX. LONG-TERM DEBT (CONTINUED)**

**C. LOANS PAYABLE (CONTINUED)**

**Fifth District Curb and Gutter Project (continued)**

rate of 2.66%, and the expected maturity dates are from August 1, 2007 to August 1, 2026. The Fifth District Curb and Gutter Project debt schedule of the outstanding balance is as follows:

Year Ending June 30,	Principal	Interest	Total
2014	\$ 335	\$ 161	\$ 496
2015	344	151	495
2016	354	141	495
2017	363	130	493
2018	373	120	493
2019 - 2023	2,017	424	2,441
2024 - 2027	1,815	112	1,927
Total	<u>\$ 5,601</u>	<u>\$ 1,239</u>	<u>\$ 6,840</u>

**California Integrated Waste Management Board Loan (CIWMB)**

On August 12, 2009, the Solid Waste Management Enterprise Fund was approved interest-free loans from the CIWMB. The loan funds will be used to cover part of the closing costs of the Buttonwillow and Lost Hills Sanitary Landfills. The total loan amount was \$640 and will be repaid within ten years with an annual payment of \$64.

Year Ending June 30,	Principal	Interest	Total
2014	\$ 64	\$	\$ 64
2015	64		64
2016	64		64
2017	64		64
2018	64		64
2019 - 2020	128		128
Total	<u>\$ 448</u>	<u>\$</u>	<u>\$ 448</u>

**D. BONDS PAYABLE**

**Tobacco Settlement Asset-Backed Bonds**

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

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

The California County Tobacco Securitization Agency issued bonds and loaned the proceeds to the Kern County Tobacco Funding Corporation, which, in turn paid the proceeds to the County. The bonds are limited obligations of the Agency payable solely from payments made by the Kern County Tobacco Funding Corporation from tobacco settlement payments purchased from the County. The bonds do not constitute a charge against the general credit of the California County Tobacco Securitization Agency (except from loan payments by the Corporation) or the County and neither will the California County Tobacco Securitization Agency or the County be obligated to pay interest on or principal of these bonds. These bonds do not constitute a legal

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**IX. LONG-TERM DEBT (CONTINUED)**

**D. BONDS PAYABLE (CONTINUED)**

**Tobacco Settlement Asset-Backed Bonds (continued)**

debt, liability or obligation of the County. The Tobacco Settlement Asset-Backed Bonds debt schedule is as follows:

Year Ending June 30,	Principal	Interest	Total
2014	\$	\$ 5,994	\$ 5,994
2015		5,994	5,994
2016		5,963	5,963
2017		5,905	5,905
2018		5,846	5,846
2019 - 2023	25	27,847	27,872
2024 - 2028	12,370	24,775	37,145
2029 - 2033	16,830	20,573	37,403
2034 - 2038	23,495	14,482	37,977
2039 - 2043	32,525	6,261	38,786
Total	\$ 85,245	\$ 123,640	\$ 208,885

**2010 Lease Revenue Refunding**

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

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

Year Ending June 30,	Principal	Interest	Total
2014	\$ 370	\$ 534	\$ 904
2015	380	523	903
2016	395	509	904
2017	410	495	905
2018	425	479	904
2019 - 2023	2,410	2,097	4,507
2024 - 2028	3,115	1,406	4,521
2029 - 2032	3,150	461	3,611
Total	\$ 10,655	\$ 6,504	\$ 17,159

**2011 Qualified Energy Conservation Bonds**

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

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**IX. LONG-TERM DEBT (CONTINUED)**

**D. BONDS PAYABLE (CONTINUED)**

**2011 Qualified Energy Conservation Bonds (continued)**

Year Ending June 30,	Principal	Interest	Total
2014	\$ 267	\$ 232	\$ 499
2015	273	216	489
2016	279	200	479
2017	285	183	468
2018	291	166	457
2019 - 2023	1,556	560	2,116
2024 - 2026	1,019	106	1,125
Total	\$ 3,970	\$ 1,663	\$ 5,633

**E. PENSION OBLIGATION BONDS**

**1995 Pension Obligation Bond**

The County's Board of Supervisors adopted a resolution to authorize the issuance of a County of Kern pension obligation debenture, a trust agreement, and an interest rate swap agreement in order to finance the County's share of the un-funded accrued actuarial liability of the Kern County Employees' Retirement Association (KCERA). The actuarial accrued liability of participating special districts was excluded from this funding source. The taxable pension obligation bonds were issued at \$227,818 to cover the County of Kern's un-funded actuarial liability of not less than \$224,437. KCERA received the bond proceeds and recorded \$224,437 of contribution income for the fiscal year ended June 30, 1996.

At June 30, 2013, the amount of bonds included, as a component of the County's pension liability, was \$102,682. Of this amount, \$86,547 has been recorded in the governmental activities, and \$16,135 has been recorded in the proprietary fund types. Debt service for the amount recorded in the governmental activities is reflected in the debt service fund entitled Pension Obligation Bond Trustee Non-major Governmental Fund.

The bonds have various maturity dates between 2001 and 2015 for Current Interest bonds and between 2016 and 2022 for Capital Appreciation bonds. The interest ranges from 6.160% to 7.260% for the Current Interest bonds and 7.560% to 7.610% for the Capital Appreciation bonds. For the year ended June 30, 2013 interest payments related to the bonds were \$4,722. Of this amount, \$4,022 was paid out of governmental funds and \$750 was paid out of business-type funds. The following is a summary of the County's total funding requirements of the bonds:

Year Ending June 30,	Principal	Interest	Total
2014	\$ 25,444	\$ 3,051	\$ 28,495
2015	29,298	1,063	30,361
2016	7,496	24,875	32,371
2017	7,382	27,159	34,541
2018	7,306	29,602	36,908
2019 - 2022	25,756	129,663	155,419
Total	\$ 102,682	\$ 215,413	\$ 318,095

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**IX. LONG-TERM DEBT (CONTINUED)**

**E. PENSION OBLIGATION BONDS (CONTINUED)**

**2003 Pension Obligation Bond**

The County's Board of Supervisors adopted a resolution to authorize the issuance of the County of Kern pension obligation debenture in order to finance the County's share of the un-funded accrued actuarial liability of the KCERA. The actuarial liability of participating special districts was excluded from this funding source. The Taxable Pension Obligation Bonds have been issued at \$288,177, of which \$238,177 issued as Series 2003A Bonds and \$50,000 issued as Series 2003B Bonds. This amount was recorded in the Government-Wide Statement of Net Position as a liability along with a negative net pension asset for the same amount. The Series 2003A Bonds were issued as Current Interest Bonds and Capital Appreciation Bonds; the Series 2003B Bonds were refunded as Adjustable Rate Bonds in August 2008. The bonds have various maturity dates ranging from 2006 to 2023 for Current Interest Bonds and from 2023 to 2028 for Capital Appreciation Bonds. Series 2003A has fixed interest rates that range from 2.33% to 4.88% for the Current Interest Bonds and 5.50% to 5.57% for the Capital Appreciation Bonds.

On August 27, 2008, the County issued Taxable Pension Obligation Refunding Bonds, Series 2008A in the Principal amount of \$50,000. The maturity date of the bonds is August 15, 2027. The Series 2003B Bonds have been redeemed with the proceeds of the Series 2008A Refunding bonds. The aggregate difference between the Series 2003B and Series 2008A Bonds Debt Service is \$4,132. Using the Effective Interest Rate Method, the refunding resulted in an economic gain of \$57. The 2008A Bonds have an adjustable rate. Adjustable rates follow LIBOR plus 0.75%. The rate, for the period of June 14, 2012 to July 15, 2013, ranges from .949% to .999%.

At June 30, 2013, the amount of bonds included as a component of the County's pension liability was \$245,264. The net pension asset was reduced using the amortization methodology used in determining the annual required contribution for the year. The net pension asset at June 30, 2013 is \$151,840. The amount liquidated is reported in the statement of activities as direct expense in each function. The following is a summary of the County's total funding requirements of the Series 2003A bonds:

Year Ending June 30,	Principal	Interest	Total
2014	\$ 8,099	\$ 8,121	\$ 16,220
2015	9,546	7,747	17,293
2016	11,113	7,297	18,410
2017	12,801	6,764	19,565
2018	14,629	6,145	20,774
2019 - 2023	106,561	17,255	123,816
2024 - 2027	43,155	70,282	113,437
Total	\$ 205,904	\$ 123,611	\$ 329,515

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

Year Ending June 30,	Principal	Interest	Total
2014	\$	\$ 458	\$ 458
2015		458	458
2016		458	458
2017		458	458
2018		458	458
2019 - 2023		2,292	2,292
2024 - 2028	48,360	1,954	50,314
Total	\$ 48,360	\$ 6,536	\$ 54,896

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**X. SHORT-TERM DEBT**

**TAX AND REVENUE ANTICIPATION NOTES**

The Tax and Revenue Anticipation Notes (TRAN) proceeds were intended to provide financing of seasonal cash flow requirements for the County's General Fund expenditures during fiscal year ended June 30, 2013.

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

**XI. FUND BALANCES/NET POSITION**

**A. FUND BALANCE**

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned and unassigned (see Note I. F for a description of these categories). Fund balances for all the major and non-major governmental funds as of June 30, 2013, were distributed as follows:

	GENERAL FUND	DEPT OF CHILD SUPPORT	EMPLOYERS' TRAINING RESOURCE	HUMAN SERVICES	KERN ASSET LEASING	MENTAL HEALTH	ROADS	STRUCTURAL FIRE	TOBACCO SECURITY-ZATION PROCEEDS	OTHER GOVERNMENTAL FUNDS
<b>Nonspendable:</b>										
Receivables/Advances	32,713									5,241
Prepaid/Deposits/Revolving cash Inventory	1,292	48		101			1,064	5	956	
Total Nonspendable fund balance	34,005	48	-	101	-	-	1,064	961	-	5,241
<b>Restricted for:</b>										
Aging and Adult Services										690
Animal Control Programs										279
Apparatus Replacement								133		
ARRA Energy Grant										10
Assessor/Recorder Programs										4,013
Automated Fingerprint										1,303
Automated Warrant System										11
Bakersfield Mitigation							1,164			
Building Inspection										14
Capital Improve - Fire Stations								3,174		
Capital projects									36,851	16,244
Child Support Enforcement		707								
Comm Corr Performance Incentive										17
Community Development										539
County Local Revenue Fund										5,849
CSAs - Health & Sanitation										2,414
CSAs - Public Protection										617
CSAs - Public Ways										5,602
Criminal Justice Facility										1,945
Criminalistics Lab										192
DA Court Ordered Penalties										1,625
Debt service					25,168					12,502
District Attorney Equipment										500
DNA Fund										308
Domestic Violence										63
Donations										24

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**XI. FUND BALANCES/NET POSITION (CONTINUED)**

**A. FUND BALANCE (CONTINUED)**

	GENERAL FUND	DEPT OF CHILD SUPPORT	EMPLOYERS' TRAINING RESOURCE	HUMAN SERVICES	KERN ASSET LEASING	MENTAL HEALTH	ROADS	STRUCTURAL FIRE	TOBACCO SECURITY-ZATION PROCEEDS	OTHER GOVERNMENTAL FUNDS
Emergency Med Services										1,023
Emp Training Resources	26									
Eng and Survey Services	686									107
Environmental Health	531									28
Fire Hazard Reduction								829		
Fire Prevention Activities								80		
Fire Truck Replacement								4		
Forfeitures										1,063
DIVCA Franchise fee										816
DHS-Wraparound										3,870
IHSS Public Authority										308
Juvenile Inmate Welfare										201
Kern County Childrens Fund										604
Library Books										512
Local Public Safety										11,831
Mental Health - Alcohol Abuse										100
Mental Health - Drug Program										337
Mental Health - Prudent Reserve						12,210				
Mental Helath Programs						73,490				
Micrographics										215
Off Hwy Motor Vehcile Lic										427
Oildale Revitalization										8
Parks Services										512
Probation Programs										80
Probation Realignment										668
Public Health Programs	208									274
Public Improvement Districts										103
Range Improvement										94
Recorder	4									
Redemption Systems										2,747
Resource Mgmt Agency										886
Roads - Construction Projects							32,625			
Roads - Maintenance							3,146			
Roads - Metro Bkfld Impact							12,913			
Roads - Rosamond Impact							474			
Roads - Tehachapi Impact										1,287
Sheriff Programs										12,984
Solid Waste LEA Grant										35
Teeter 1%	8,102									
Vital Health										428
Welfare Assistance Programs				8,171						
Wildlife Resources										24
Workforce Investment Act			309							
Total Restricted fund balance	9,557	707	309	8,171	25,168	85,700	50,322	4,220	36,851	96,333



**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**XI. FUND BALANCES/NET POSITION (CONTINUED)**

**B. FUND BALANCE (CONTINUED)**

	GENERAL FUND	DEPT OF CHILD SUPPORT	EMPLOYERS' TRAINING RESOURCE	HUMAN SERVICES	KERN ASSET LEASING	MENTAL HEALTH	ROADS	STRUCTURAL FIRE	TOBACCO SECURITY-ZATION PROCEEDS	OTHER GOVERNMENTAL FUNDS
<b>Committed to:</b>										
Building Inspection										13,548
Code Compliance	130									
Eng and Survey Services										4,847
Firework Safety & Enforcement								79		
<b>Total Committed fund balance</b>	<b>130</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79</b>	<b>-</b>	<b>18,395</b>
<b>Assigned to:</b>										
Encumbrances										
Gen Gov't - Major Maint	10,726									
Gen Gov't - Capital Proj	5,022									
Gen Gov't - Other	726									
Public Protection - Sheriff	1,203									
Public Protection - Probation	1,232									
Public Protection - Other	384									
Health	92									
Education	1									
Recreation and Culture	161									
Debt Service	5									
Aging and Adult Services										1,241
Animal Control Programs										86
Assessor/Recorder Programs										25
Board of Trade										162
Capital projects										10,490
Code Compliance	289									
County Clerk	85									
Emergency Med Services	5									
Eng and Survey Services	1,987									
Environmental Health	428									
Fire Department Capital								837		
Fire Protection Programs								15,711		
Graffiti Abatement										2
Human Services	15,454									
IHSS	497									
Information Technology Services	366									
Infrastructure Replacement	6,300									
Kern County Museum Foundation	751									
KMC Working Capital	6,000									
Library Books										13
Parks Services										3
Planning Department										1,255
Retirement	14,587									
Risk Management	1									
Sheriff Equipment	977									
Sheriff Programs										214
Tax Litigation	10,079									
Tax Reserve	29,170									
<b>Total Assigned fund balance</b>	<b>106,528</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,548</b>	<b>-</b>	<b>13,491</b>
<b>Unassigned fund balance:</b>	<b>99,865</b>									<b>(48)</b>
<b>Total fund balances</b>	<b>250,085</b>	<b>755</b>	<b>309</b>	<b>8,272</b>	<b>25,168</b>	<b>85,700</b>	<b>51,386</b>	<b>21,808</b>	<b>36,851</b>	<b>133,412</b>

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

---

**XI. FUND BALANCES/NET POSITION (CONTINUED)**

**B. RESTRICTED RESOURCES**

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

**XII. OTHER INFORMATION**

**A. RISK MANAGEMENT**

The County is generally self-insured for general liability, unemployment insurance, workers' compensation, professional liability, retiree "under age 65" medical claims and employee medical and dental claims. Excess liability insurance is maintained for Automobile and General Liability claims over \$3,000 and up to \$25,000 with aggregate corridor retention of \$2,000.

The Automobile and General Liability policy protects the County and its employees against most legal liabilities arising from automobile liability and contractual liability. Workers' compensation claims are self-insured up to \$1,250 per occurrence.

Excess coverage is maintained for workers' compensation claims up to statutory limits. The County does not self-insure against liability at its seven airports. Airports Liability insurance is maintained. The amount of settlements in each of the past three years has not exceeded the amount of insurance coverage. The liabilities for self-insurance included in the General Liability and Workers' Compensation Internal Service Funds are based upon the results of actuarial studies and include amounts for claims incurred but not reported. The liability for self-insurance included in the Group Health Internal Service Fund is based upon historical trend analysis and includes amounts for claims incurred but not reported (IBNR). The liability for self-insurance included in the Unemployment Compensation Internal Service Fund represents unpaid claims incurred as of June 30, 2013.

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

Except for medical malpractice, financial activity of the self-insurance programs is accounted for in separate internal service funds. Internal service funds are maintained for General Liability, Group Health, Retiree Group Health, Unemployment Compensation and Workers' Compensation.

Retiree claims are paid from the Group Health Internal Service Fund. Changes in the Self Insurance Fund claims liabilities during the fiscal year ended June 30, 2013 and 2012 are as follows:

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**XII. OTHER INFORMATION (CONTINUED)**

**A. RISK MANAGEMENT (CONTINUED)**

	July 1, 2012	Claims & Changes in Estimates	Claims Payments	June 30, 2013	Due Within One Year
General Liability	\$ 22,395	\$ 25,734	\$ 5,543	\$ 42,586	\$ 3,127
Group Health	13,283	97,172	100,177	10,278	10,278
Unemployment Compensation	1,217	3,203	2,836	1,584	1,584
Workers' Compensation	85,439	22,462	11,464	96,437	13,640
Total	\$ 122,334	\$ 148,571	\$ 120,020	\$ 150,885	\$ 28,629

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

KMC maintains a liability in its fund based on actuarial estimates for the self-insured portion of its professional liability risks. The liability for losses and related expenses is estimated using expected loss-reporting patterns and was discounted to its present value using a rate of 90%. Adjustments to the liability are included in results of operations. KMC has accrued, in accordance with generally accepted accounting principles, an estimated liability for incurred but not reported losses of \$7,023 at June 30, 2013. KMC had a \$2,500 self-insured retention per occurrence for medical malpractice as of June 30, 2013. The primary policy included a \$10,000 per occurrence and in aggregate. Excess insurance is also maintained for \$12,000 per occurrence.

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

Fiscal Year Ended June 30,	Claims Payable July 1,	Claims & Changes in Estimates	Claims Payments	Claims Payable June 30,
2013	\$ 5,881	\$ 1,157	\$ 15	\$ 7,023
2012	\$ 6,093	\$ 1,002	\$ 1,214	\$ 5,881

**B. SEGMENT INFORMATION FOR ENTERPRISE FUNDS**

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

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

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

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**XII. OTHER INFORMATION (CONTINUED)**

**C. POST RETIREMENT HEALTH CARE BENEFITS**

**Plan Description**

In addition to the pension benefits described in Note XII. H, the County provides post retirement health care benefits in accordance with union contracts and Board of Supervisors' orders. Two programs contribute funding for retirees' health insurance. The Retiree Health Premium Supplement Program (RHPSP) is available to employees who: 1) elected to participate or were required to participate, 2) retire on or after July 1, 1990, 3) are between the ages of 50 and 64, and 4) have at least 20 years of continuous County service as a permanent employee. At June 30, 2013, there were approximately 1,227 retirees receiving the supplement. The supplement amount is permanently fixed once determined and is, depending on years of service, equal to 50 -100% of the active employee monthly health premium for a single individual at the time of retirement.

The Retiree Health Stipend (RHS) is available to employees who choose continuous County health coverage upon retirement. At June 30, 2013, there were approximately 2,954 retirees receiving the stipend. The stipend paid on behalf of each retiree is a maximum of \$39.75 for single coverage, \$53.69 for two-party coverage and \$61.50 for family coverage, limited to the cost of the plan selected. Both the RHPSP and RHS are single-employer benefit plans. Both the RHPSP and RHS are included as an internal service fund within these audited financial statements.

**Funding Policies**

County and employee contributions fund the RHPSP and County contributions fund all of the RHS. As of the June 30, 2012 actuary report, the RHPSP was paid on the pay-as-you-go method and monies were earmarked in the County's pooled cash. During the fiscal year ended June 30, 2013 the County entered into a other postemployment health benefit (OPEB) trust with the Public Agency Retirement Services (PARS) to accumulate resources to fund future benefit payments of the RHPSP and RHS. As of the June 30, 2012 actuary report, the County paid the RHS on the pay-as-you-go basis and had not established a funding reserve. The employee contribution for the RHPSP is 1.78% of covered payroll for a majority of the employee union contracts. The overall contribution rate is determined by an independent actuary. The contribution rate is based on the annual required contribution (ARC), an amount that is actuarially determined in accordance with the parameters of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*.

	RHPSP	RHS
Annual Required Contribution	\$ 15,134	\$ 3,486
Interest on net Other Post-Employment Health Benefits (OPEB) obligation	3,281	-
Adjustment to annual required contribution	(5,029)	-
Annual OPEB cost (expense)	<u>13,386</u>	<u>3,486</u>
Contributions made	<u>(51,276)</u>	<u>(1,175)</u>
Increase (decrease) in net OPEB obligation	(37,890)	2,311
Net OPEB obligation - beginning of year	<u>72,902</u>	<u>-</u>
Net OPEB obligation - end of year	<u>\$ 35,012</u>	<u>\$ 2,311</u>

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

---

**XII. OTHER INFORMATION (CONTINUED)**

**C. POST RETIREMENT HEALTH CARE BENEFITS (CONTINUED)**

**Funded Status and Funding Progress**

As of June 30, 2012, the most recent actuarial valuation date, the RHPSP and RHS were 0% funded. The actuarial accrued liability for RHPSP benefits was \$132,528, and the actuarial value of the assets was zero, resulting in an un-funded actuarial accrued liability (UAAL) of \$132,528. The actuarial accrued liability for RHS benefits was \$36,525, and the actuarial value of the assets was zero, resulting in an un-funded actuarial accrued liability (UAAL) of \$36,525. The covered payroll (annual payroll of active employees covered by the plan) was \$490,762 for both plans, and the ratio of the UAAL to the covered payroll was 27.00% for RHPSP and 7.44% for RHS.

In fiscal year 2012/2013, contributions for the RHPSP were \$51,276, \$44,754 from the County and \$6,522 of employee contributions, \$41,000 had been deposited with the trustee as of June 30, 2013. The Retiree Health Stipend is funded by County contributions of approximately \$156 (not in thousands) per active employee per year, which totaled \$1,175 for the year ended June 30, 2013.

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

**Actuarial Methods and Assumptions**

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

In the June 30, 2012 actuarial valuations for RHPSP and the RHS, the projected unit credit actuarial cost method was used. The amortization period is 24 years closed on a level dollar basis. The actuarial assumptions include a 4.5% investment rate of return, a medical premiums trend rate for the supplement of 8.5% in 2012/2013, grading down 0.5% per year to an ultimate rate of 5.00 % and 0.00% for the stipend.

Per the June 30, 2012 actuary report the RHPSP ARC was \$15,134, or 2.73% of the County's estimated annual covered payroll, the RHS was \$3,486 or .71% of estimated annual covered payroll. This included the normal cost for the year for current active employees of \$5,734, and \$8,749 for UAAL amortization. The County's contribution to the RHPSP Plan for fiscal year ended June 30, 2013 was \$51,276. The County's contribution to the RHS Plan for fiscal year ended June 30, 2013 was \$1,175.

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**XII. OTHER INFORMATION (CONTINUED)**

**C. POST RETIREMENT HEALTH CARE BENEFITS (CONTINUED)**

<b>Retiree Health Premium Supplement Program (RHPSP) *</b>			
<b>Year Ended June 30,</b>	<b>Annual RHPSP Cost</b>	<b>Percentage of Cost Contributed</b>	<b>Net OPEB Obligation</b>
2011	\$ 3,413	16%	\$ 41,452
2012	3,413	14%	72,902
2013	13,385	100%	35,012
<b>Retiree Health Stipend*</b>			
<b>Year Ended June 30,</b>	<b>Annual RHS Cost</b>	<b>Percentage of Cost Contributed</b>	<b>Net OPEB Obligation</b>
2011	\$ 1,573	100%	\$ -
2012	1,383	100%	-
2013	3,486	34%	2,311

\* As of the June 30, 2012 actuarial report, the plan was funded by pay-as-you-go.

As of the fiscal year 2012/2013, the County is now participating in PARS and has contributed \$41,000 to the PARS irrevocable trust.

**D. CONTINGENT LIABILITIES**

**Federal and State Grant Programs**

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

**Mental Health Department Medicare and Medi-Cal Revenues**

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

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**XII. OTHER INFORMATION (CONTINUED)**

**D. CONTINGENT LIABILITIES (CONTINUED)**

**Contingent Property Tax Liability**

At June 30, 2013, assessment appeals are pending before the County Assessment Appeals Board (AAB) in the amount of \$189,385 plus interest of \$11,334.

The following is a summary of the estimated contingent tax liability as of June 30, 2013:

	Principal	Interest	Total
Contingent Tax Liability:	\$ 189,385	\$ 11,334	\$ 200,719
Total Pending AAB Matters	\$ 189,385	\$ 11,334	\$ 200,719

The County's share of the estimated contingent tax liability is \$71,081. The County and other agencies accumulate and maintain tax impound reserves for disputed property taxes. As of June 30, 2013, the County had a total of \$7,380 accumulated in its tax reserve, of which \$5,580 was reserved in the General Fund and \$1,800 was reserved in the Structural Fire fund. The result is a net liability of \$42,817 for the General Fund and \$20,884 net liability to the Structural Fire fund.

The disputed assessments involved numerous individual cases. A significant portion of assessment appeals are attributable to oil and gas activity. If all cases were settled at one point in time against the County, the County would fund the \$63,701 liability through a combination of future reserves and the abatement of property tax revenue. The affect on the County would be a reduction in appropriations.

**Other Litigation**

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

**E. OUTSTANDING ENCUMBRANCES**

Outstanding encumbrances were allowed to carryover. As of June 30, 2013 the County reported significant encumbrances of \$28,061. These encumbrances included \$21,634 of funds that are already restricted and \$6,427 of funds that are assigned. The following is a list of significant encumbrances by fund:

	GENERAL FUND	STRUCTURAL FIRE	MENTAL HEALTH	ROADS	OTHER GOVERN- MENTAL FUNDS
Assigned	\$ 4,706	\$ 1,721	\$	\$	\$
Restricted			4,812	8,272	8,550

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

---

**XII. OTHER INFORMATION (CONTINUED)**

**F. DEFERRED COMPENSATION PLAN**

The County has made available to its eligible employees a deferred compensation plan under the terms of Section 457 of the Internal Revenue Code. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Amounts accumulated under the plan have been invested in several investment options at the direction of the employees.

The Small Business Job Protection Act of 1996 changed the Internal Revenue Code Section 457 to protect participant assets from the creditors of a bankrupt or financially troubled public jurisdiction. The County has complied with the provisions of this act. As of June 30, 2013 there was \$385,679 in the Deferred Compensation Plan, which is not included as part of the County's financial statements.

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

**G. PHYSICIAN EMPLOYEE RETIREMENT PLAN**

The County has made available to all eligible physicians providing professional services to Kern Medical Center a defined contribution retirement plan. The County is the plan sponsor and administrator. The plan is funded exclusively through a combination of mandatory contributions by the County and the Kern Medical Center physician employees through payroll withholdings and earnings on such contributions. The plan consists of two funds, Fund A whose assets are held in trust by Wells Fargo Bank and whose investments are under the direction of an Investment Manager appointed by the Kern Medical Center Faculty Practice Board, and Fund B whose assets are held in trust by the Teacher's Insurance and Annuities Association-College Retirement Equities Fund (TIAA-CREF) whose investments are under the direction of the employee. As of January 1, 2003, all contributions are made to Fund B. Participants with assets in Fund A have been given the option to roll them into Fund B, however, \$1,591 continues to be held in Fund A.

As of December 31, 2012, there was \$46,237 in the Kern County Physician Employee Retirement Plan, which is not included as part of the County's financial statements. Audited financial statements for the Kern County Physician Retirement Plan may be obtained through the Kern County Auditor-Controller-County Clerk, 1115 Truxtun Avenue, Bakersfield, CA 93301.

**H. PENSION PLAN**

**Plan Description**

The County's Board of Supervisors established the Kern County Employees' Retirement Association (KCERA) under the provisions of the County Employees' Retirement Law of 1937 on January 1, 1945. All permanent employees of the County of Kern and twelve related agencies are covered by KCERA, which operates as a cost-sharing multi-employer defined benefit plan. It is the responsibility of KCERA to function as an investment and administrative agent for the County with respect to the pension plan.

KCERA became independent from the County's supervision and control as a result of the 1992 passage of Proposition 162, which legally established the independent control of the Board of Retirement.



**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**XII. OTHER INFORMATION (CONTINUED)**

**H. PENSION PLAN (CONTINUED)**

**Plan Description (continued)**

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

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

The Board of Retirement establishes policy for the operation of the plan, considers applications for disability retirement, recommends contributions on the basis of actuarial valuations and controls investment of assets. Prior to January 1, 1996, the Kern County Treasurer-Tax Collector was responsible for financial reporting and accounting for all investments as required by Government Code Section 31596; thereafter, responsibility for financial reporting and accounting is vested with the Board of Retirement as required by Government Code Section 31596 et seq., as amended. On January 11, 1987, the Board of Retirement authorized the retirement fund to incur an administrative expense and hire an Administrator to serve at the Board of Retirement's pleasure. The Administrator is responsible for the processing and computing of applications for retirement benefits, refunds, beneficiary allowances, death benefits, reciprocity, and any other duties the Board of Retirement may assign. The Administrator also acts as Secretary for all Board of Retirement and Committee meetings and performs other activities as directed by the Board of Retirement. The KCERA Plan provides for retirement, disability, death, beneficiary and cost-of-living benefits. As of June 30, 2012, employee membership data related to the pension plan was as follows:

	General	Safety	Total
Active Employees	6,644	1,873	8,517
Terminated Employees	935	147	1,082
Retirees and Beneficiaries			
Currently Receiving Benefits	5,402	1,751	7,153
	12,981	3,771	16,752

All eligible employees must participate in the Kern County Employees' Retirement Association. A member may retire after reaching the age of 50 with 10 years of service; or general members may retire with 30 years of service and safety members may retire with 20 years of service, regardless of age. Members who retire at or after age 50 with 10 or more years of service are entitled to pension benefits for the remainder of their lives. The amount of such monthly benefit is determined as a percentage of their final monthly compensation and is based on age at retirement and the number of years of service. The final monthly compensation is the monthly average of the final 12 months compensation, or, if the member so elects, any other continuous 12-month period in the member's work history. Retiring members may choose from four optional beneficiary retirement allowances. Pension provisions include deferred allowances whereby a member may terminate his or her employment with the County after five or more years of County service. If the member does not withdraw his or her accumulated contributions, the member is entitled to all pension benefits after being vested five years, and upon reaching the age of 50 with 10 or more years of participation in the retirement system. An active member's beneficiary is entitled to receive death benefits which consist of accumulated contributions plus interest, and one month's salary for each full year of service up to a maximum of six months salary. A member with five years of service, regardless of age, who becomes permanently incapacitated for the performance of duty will be eligible for a non-service connected disability retirement. Any member who becomes permanently incapacitated for the performance of duty, as a result of injury or disease arising out of and in the course of employment, is eligible for a service connected disability regardless of length of service or age.

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

---

**XII. OTHER INFORMATION (CONTINUED)**

**H. PENSION PLAN (CONTINUED)**

**Basis of Accounting**

KCERA follows the accounting principles and reporting guidelines as set forth in Statement No. 25 of the Governmental Accounting Standards Board. The financial statements are prepared using the accrual basis of accounting and reflect the overall operations of KCERA. Member and employer contributions are recognized in the period in which the contributions are due, and benefits and refunds are recognized when payable in accordance with the terms of the plan.

**Method Used to Value Investments**

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

**Concentrations**

The KCERA's investment policy limits exposure to any single manager or product. The maximum allocation to a single active manager is up to 30% of the aggregate market value of the fund. The maximum allocation to a single active management product is 12%. This limitation applies to any non-index investment vehicle. With the exception of U.S. Government bonds, portfolios may not invest more than 5% per investment grade issuer. Securities of a single non-investment grade issuer should not represent more than 2% of the market value of the portfolio. The KCERA's investment portfolio contained no investments in any one single issuer greater than 5% of plan net position as of June 30, 2012 (other than U.S. Government securities).

**Funding Policy**

The County, Special Districts, and certain covered employees make contributions to the plan at rates calculated by an actuary to cover both normal cost and the prior service costs such that any unfunded liability will be funded over an initial 30-year period. In accordance with the County Employees' Retirement Law of 1937, covered employees are required to pay a percentage of their salaries, depending upon their age at date of entry into the system. The County must provide annual contributions sufficient to satisfy the actuarially determined contribution requirements as mandated by State statutes. For fiscal year 2013, the employer contribution rates were actuarially determined by using the Entry Age Funding method.

The employer contribution rates are made up of two parts:

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

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

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

---

**XII. OTHER INFORMATION (CONTINUED)**

**H. PENSION PLAN (CONTINUED)**

**Funding Policy (continued)**

payroll period 2004-16 shall pay 100% of the new employees' normal contribution to retirement. The MOUs adopted in March 2012 between the County of Kern and its safety employees states that all safety members, depending on MOU, hired before the range March 2007 – October 2007, will contribute one-sixth of the employee's normal contribution to retirement in the second year of the agreement. In the third year the employee's normal contribution will increase to one-third. The Kern County Prosecutors' Association's MOU adopted in March 2012 states that all employees hired prior to pay period 2005-05 will start to pay one-third of the employee's normal contribution to retirement in the first year, an additional one-third in the second and an additional one-third in the third year. In addition any safety employee hired on or after the adoption of the new MOU will have a lower retirement tier of 2% at age 50.

The County Administrative Office negotiated an agreement to the Memorandum of Understanding (MOU) with the Central California Association of Public Employees (CCAPE) adopting Government Code Section 31676.17 which provides enhanced retirement benefits, commonly known as 3% at 60, for General members, in August 2004.

For the year ended June 30, 2013, the County's total payroll for all employees amounted to \$563,619. The County's total covered payroll for the same period amounted to \$493,899. Covered payroll refers to all compensation paid by the County to active employees covered by the pension plan on which contributions to the pension are based.

The County's contribution rates for the year ended June 30, 2013, were determined in accordance with an actuarial valuation performed June 30, 2011. The contribution rate is determined using the entry age actuarial cost method.

An annual 2% cost-of-living adjustment (COLA) for all retirees and continuance beneficiaries was adopted as of April 1, 1973. The liability for this annual retirement benefit increase was funded entirely from the unreserved fund balance until February 5, 1983. After this date (as recommended by the plan's Independent Actuary, adopted by KCERA Board of Retirement, and approved by the County of Kern Board of Supervisors) and prior to fiscal year 2003, funding the 2% COLA was included in the employers' contribution. Cost-of-living adjustment for all retirees and continuance beneficiaries was increased to 2.5% effective April 1, 2002. In fiscal year 2012, the plan had no excess earnings and the current funding for the cost-of living reserve is included in the employers' contributions. At June 30, 2013, contributions to KCERA were \$231,960 of which \$211,677 were employer contributions, and \$20,283 were regular employee contributions (38% and 3% of covered payroll, respectively). The total contribution consisted of \$100,829 normal cost (18% of covered payroll) plus \$132,585 amortization of the under-funded actuarial accrued liability (24% of covered payroll).

The County's contribution represented 91% of total contributions required of all participating employers. Employer contribution rates are applied to total member compensation defined for retirement purposes. There have been no differences between the contributions required and the contributions actually made. Pension expenditures were calculated to include contributions made based on the annual required contribution plus payments for debt service on the pension obligation bonds described below. Payments for the pension obligation bonds are not included as part of the annual required contribution nor the net pension obligation.

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

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**XII. OTHER INFORMATION (CONTINUED)**

**H. PENSION PLAN (CONTINUED)**

**Funding Policy (continued)**

The following summarizes the required contribution rates in effect on June 30, 2013. Member (i.e., "employee") contribution rates range from youngest to oldest at date of entry. Employer contribution rates are expressed as a percentage of covered payroll. Member rates ranged from 4.11% to 17.50%. Employer rates ranged from 32.31% to 57.22% of covered payroll.

For fiscal years ended June 30, 2013 and 2012, separate employer contribution rates are required to fund the unfunded liabilities for each class of participation as follows Employer Contributions as a Percentage of Estimated Total Compensation:

	Special Districts (MOU)	Special Districts (Non-MOU)	General Members	Safety Members
June 30, 2013:				
Normal Cost	20.41%	18.73%	15.28%	25.05%
Amortization of UAAL	20.01%	20.01%	21.37%	31.23%
Total	40.42%	38.74%	36.65%	56.28%
June 30, 2012:				
Normal Cost	21.78%	19.62%	18.74%	28.86%
Amortization of UAAL	17.30%	17.30%	19.29%	28.36%
Total	39.08%	36.92%	38.03%	57.22%

**Annual Pension Cost**

Fiscal Year Ended June 30,	Annual Pension Percentage of APC		Net Pension Obligation
	Annual Required Contribution	Percentage Contributed	
2013	\$ 211,677	100.00%	\$
2012	189,837	100.00%	
2011	177,444	100.00%	

**I. LANDFILLS**

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

State Financial Assurance Mechanism regulations require landfill operators to set aside funds, or provide alternative funding mechanisms, to fund the closure expense and post closure maintenance of landfills. In response, the County of Kern established a designated reserve

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**XII. OTHER INFORMATION (CONTINUED)**

**I. LANDFILLS (CONTINUED)**

account to fund closure expense and a pledge of future revenue to fund post closure maintenance. As of June 30, 2013, the Solid Waste Management Enterprise Fund had a designated cash reserve of \$27,083 for closure expenses. Estimated closure and post closure maintenance costs are based on the most recent preliminary closure and post closure plans approved by the State of California. State regulations require the County to prepare detailed preliminary closure and post closure plans for each landfill. For closure expense, the engineer's cost estimate includes closure design, construction of final cover, construction of monitoring systems and other related activities. For post closure maintenance expense, the engineer's cost estimate includes monitoring and erosion control. If, at some future date, these closure and post closure plans and cost estimates change (due to changes in inflation, deflation, technology, regulations, etc.), the County is required to make corresponding changes in the estimated total closure costs and post closure maintenance costs. The liabilities for closure and post closure maintenance are recognized based on the percent of the landfill capacity used to date.

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

Estimated closure and post closure liabilities as of June 30, 2013 are \$69,456 and \$49,348 respectively. The County's landfills are listed below, along with their estimated remaining useful lives, total capacity and percentage of capacity used:

Facility Name	Remaining Useful Lives	Capacity in Cubic Yards	Percent Incurred
Arvin <sup>2</sup>	0	N/A	100%
Bena I <sup>1</sup>	0	7,299,653	100%
Bena II A	33	38,939,952	16%
Boron	28	1,002,819	84%
Buttonwillow <sup>2</sup>	0	N/A	100%
China Grade <sup>2</sup>	0	N/A	100%
Glennville <sup>2</sup>	0	N/A	100%
Kern Valley <sup>2</sup>	0	N/A	100%
Lebec <sup>2</sup>	0	N/A	100%
Lost Hills (Phase 1) <sup>2</sup>	0	N/A	100%
Lost Hills (Phase 2) <sup>1</sup>	Unknown	(Site is Inactive)	0%
McFarland/Delano <sup>2</sup>	0	N/A	100%
Mojave/Rosamond	11	2,262,243	76%
Ridgecrest	37	10,129,636	56%
Shafter/Wasco	46	21,895,179	33%
Taft	66	10,457,653	27%
Tehachapi	4	<u>3,388,723</u>	89%
Total		<u><u>95,375,858</u></u>	

<sup>1</sup> Site is inactive.

<sup>2</sup> Site is closed.

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

---

**XII. OTHER INFORMATION (CONTINUED)**

**I. LANDFILLS (CONTINUED)**

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

The current designated reserve account of \$2,000 is expected to satisfy all capital expenditures to implement corrective action at the 17 landfill sites.

Each year a portion of the landfill's estimated closure and post closure liabilities are recognized as an expense and liability based on the capacity used to date. As of June 30, 2013, the landfill closure liability is \$31,765 and the post closure liability is \$35,322 as recorded in the liabilities of the Solid Waste Management Enterprise Fund. These represent the cumulative liabilities to date. The remaining \$37,691 and \$14,025 anticipated closure and post closure liabilities, respectively, will be recognized in future years.

**J. JOINT VENTURES**

In accordance with the Joint Exercise of Powers agreement between the Ford City – Taft Heights Sanitation District and the City of Taft dated May 29, 1950, and amended March 7, 1966, April 24, 1972 and August 20, 1991, the City of Taft acts on its own behalf and on behalf of the District to operate and maintain a Wastewater Treatment Plant. Costs to operate and maintain the facility are apportioned 52% to the City and 48% to the District. The County's investment in the Wastewater Treatment Plant has increased by \$122 from \$2,047 at June 30, 2011, to \$2,169 at June 30, 2012. The June 30, 2013 financial report was not available at time of this report.

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

**K. SECURITIZATION OF TOBACCO SETTLEMENT REVENUES**

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

The County elected to participate in a Joint Powers Agreement made in accordance with Chapter 5 of Division 7 of Title I of the Government Code of the State of California dated as of November

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

---

**XII. OTHER INFORMATION (CONTINUED)**

**K. SECURITIZATION OF TOBACCO SETTLEMENT REVENUES (CONTINUED)**

15, 2000, by and among the County of Stanislaus, the County of Merced, and the County of Sonoma formed the California County Tobacco Securitization Agency (the Agency). The Agency is an entity that is separate from each of the member Counties. The debts, liabilities, and obligations of the Agency, including any bonds, do not constitute debts, liabilities or obligation of any of the member Counties.

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

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

The bonds are limited obligations of the Agency payable solely from loan payments made by the Corporation. The Corporation funds the loan payments with the tobacco settlement payment purchased from the County. For the year ended June 30, 2013, \$11,362 of tobacco settlement payments was recorded as aid from other governments in the Kern County Tobacco Corporation Non-major debt service fund. The bonds do not constitute a charge against the general credit of the Agency or the County and neither will the Agency (except from loan payments by the NPC) or the County be obligated to pay the interest on or principal of these bonds. These bonds do not constitute a legal debt, liability or obligation of the County.

**L. POLLUTION REMEDIATION LIABILITY**

The Solid Waste Management Department has the following pollution remediation liability for the remediation of 25 burn dumps that were either owned or operated by the County prior to 1971. The County intends to follow the guidelines set forth by the California Integrated Waste Management Board's Local Enforcement Agency (LEA) Advisory #56, dated November 4, 1998 to remediate each burn dump. Site Characterization and Environmental Assessments have been conducted for 23 of the 25 burn dumps. Based on the Site Characterization and Environmental Assessments, a remediation plan has been developed for each burn dump. Costs are based on the remediation plan for each site and on our experience with similar sites, which we have previously remediated. We do not anticipate any recoveries regarding these burn dumps. In addition to the burn dumps, Solid Waste Management Department is also remediating a stockpile of contaminated soil adjacent to one of the County's landfills. That site is in progress and a liability was also recorded for the remediation of the site. Cost is based on the remediation plan for the site and on the various contracts entered into with outside firms. The County also has six underground storage tank sites that are in the process of being remediated. Costs are based on the remediation plan for each site and on our experience with similar sites, which we have previously remediated. We do not anticipate any recoveries regarding these sites. The amount accrued at June 30, 2013 was \$7,389.

**COUNTY OF KERN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

---

**XIII. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through January 15, 2014, which is the date the basic financial statements were available to be issued. The following events have occurred that would require disclosure.

**A. TAX AND REVENUE ANTICIPATION NOTES**

On July 2, 2013, the County issued Tax and Revenue Anticipation Notes (TRAN) totaling \$200,000 due on June 30, 2014. The proceeds of the TRAN are intended to provide financing of seasonal cash flow requirements for the County's General Fund expenditures during the fiscal year ending June 30, 2014. A pledge of property taxes, income, revenue and other monies of the County allocable solely to fiscal year 2013-14 and legally available to secure the TRAN.

**B. KERN MEDICAL CENTER**

The California State Department of Health Services (SDHS) has completed its audit and reconciliation of the 2005-2006 Medi-Cal funds and noted that Kern Medical Center (KMC) was overpaid in the total amount of \$2,116. KMC paid this amount back to the Inpatient Medi-Cal program on October 9, 2013. KMC hired Toyon Associates, Inc. to evaluate their outstanding receivables related to the remaining years subject to audit from 2006-2007 through 2012-2013, noting KMC is estimated to have been overpaid by SDHS in the amount of \$27.5 million over the course of these stated 7 years. A report was also filed with the Board of Supervisors on September 9, 2013 indicating KMC had overstated receivables from the Disproportionate Share Hospital, Safetynet Care Pool and Inpatient Medi-Cal programs for fiscal year 2005-2006 through fiscal year 2012-2013 by \$36.8 million. The total amount of these adjustments is \$64.3 million.

The \$64.3 million identified by Toyon & Associates has been recorded in the CAFR as of June 30, 2013. The transactions recorded include (i) a negative restatement of equity for the fiscal year ended June 30, 2012 of \$43.6 million and (ii) a reduction of receivables and revenues for fiscal year 2012-2013 in the amount of \$20.7 million. An additional \$4.6 million negative restatement of equity was identified by KMC for Outpatient Certified Public Expenditure (OP CPE) Revenue, making the total restatement of equity \$48.2 million.

The \$27.5 million overpayment has been recorded as a reduction of accounts receivable, net of allowance for doubtful accounts in the accompanying statement of net position for the major KMC fund, and is subject to audit by SDHS. On September 26, 2013, KMC paid back \$4,047 for Fiscal Year 2012-2013 Disproportionate Share Hospital and Safetynet Care Pool programs based on a State preliminary reconciliation of the programs. Both the \$4,047 payment and the \$2,116 mentioned above reduced the \$27.5 million overpayment.

On September 24, 2013, the Board of Supervisors amended the County's fiscal year 2013-2014 budget to provide a cash contribution from the County's General fund to KMC in the amount of \$13 million. This contribution in the budget amendment was funded through a concurrent reduction of \$6.5 million to all General Fund operations and the use of \$6.5 million of the \$96 million available in General Fund reserves and designations. It is anticipated that additional General Fund contributions will be necessary over the next several years to maintain the current level of service at KMC.

**XIV. RESTATEMENT OF PREVIOUSLY ISSUED FISCAL YEAR 2013 FINANCIAL STATEMENTS**

On January 28, 2014, the County determined that the accounts receivable, non-operating revenues for aid from other governmental agencies, and beginning net position for Kern Medical Center Enterprise Fund were overstated due to errors relating to certain state grant programs. Accordingly, the financial statements for 2013 were reissued. The restatement decreased previously reported accounts receivable by \$11,345, non-operating revenues for aid from other governmental agencies (operating grants and contributions) by \$6,747, and beginning net position for Kern Medical Center Enterprise Fund by \$4,598. The restatement had the same impact on the County's business-type activities in the County's government-wide statement.





**REQUIRED  
SUPPLEMENTARY  
INFORMATION**



**COUNTY OF KERN**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Page 1 of 10

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:				
<b>General Government:</b>				
Board of Supervisors				
Other Revenues	\$ _____	_____	_____	\$ _____
Administrative Office				
Charges for Current Services	700	700	675	(25)
Other Revenues	3	3	2	(3)
	<u>703</u>	<u>703</u>	<u>675</u>	<u>(28)</u>
Clerk of the Board				
Charges for Current Services	68	68	110	42
Other Revenues	10	10	12	2
	<u>78</u>	<u>78</u>	<u>122</u>	<u>44</u>
Special Services				
Charges for Current Services	8	8	13	5
Other Revenues			2	2
	<u>8</u>	<u>8</u>	<u>15</u>	<u>7</u>
Auditor-Controller				
Charges for Current Services	807	807	909	102
Other Revenues			1	1
	<u>807</u>	<u>807</u>	<u>910</u>	<u>103</u>
Discretionary Revenue				
Taxes	331,685	341,685	351,175	9,490
Licenses, Permits and Franchises	6,907	6,907	7,077	170
Fines, Forfeitures and Penalties	8,187	8,808	10,989	2,181
Revenues from Use of Money and Property	9,443	9,443	9,883	440
Aid from Other Governmental Agencies	9,183	11,483	13,696	2,213
Charges for Current Services	6,580	6,580	6,803	223
Other Revenues	295	295	692	397
	<u>372,280</u>	<u>385,201</u>	<u>400,315</u>	<u>15,114</u>
Treasurer-Tax Collector				
Fines, Forfeitures and Penalties	155	155	74	(81)
Charges for Current Services	3,763	3,763	3,452	(311)
Other Revenues	297	297	552	255
	<u>4,215</u>	<u>4,215</u>	<u>4,078</u>	<u>(137)</u>
Assessor-Recorder				
Charges for Current Services	1,934	1,934	2,914	980
Other Revenues				
	<u>1,934</u>	<u>1,934</u>	<u>2,914</u>	<u>980</u>
Information Technology Services				
Charges for Current Services	5,240	5,240	5,516	276
Other Revenues				
	<u>5,240</u>	<u>5,240</u>	<u>5,516</u>	<u>276</u>
County Counsel				
Charges for Current Services	5,629	5,629	5,484	(145)
Other Revenues			14	14
	<u>5,629</u>	<u>5,629</u>	<u>5,498</u>	<u>(131)</u>
Personnel				
Charges for Current Services	29	29	1	(28)
Other Revenues				
	<u>29</u>	<u>29</u>	<u>1</u>	<u>(28)</u>
Elections				
Aid from Other Governmental Agencies			29	29
Charges for Current Services	485	485	687	202
Other Revenues	10	10	15	5
	<u>495</u>	<u>495</u>	<u>731</u>	<u>236</u>

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
General Government (Continued):				
General Services				
Fines, Forfeitures and Penalties	80	80	69	(11)
Aid from Other Governmental Agencies				
Charges for Current Services	1,784	1,784	1,839	55
Other Revenues	6	6	4	(2)
	<u>1,870</u>	<u>1,870</u>	<u>1,912</u>	<u>42</u>
Utility Payments				
Aid from Other Governmental Agencies	153	153	146	(7)
Charges for Current Services	1,085	1,085	1,174	89
Other Revenues	304	304	584	280
	<u>1,542</u>	<u>1,542</u>	<u>1,904</u>	<u>369</u>
Construction Services - General Services				
Charges for Current Services	1,586	1,586	1,041	(545)
Other Revenues	15	15		(15)
	<u>1,601</u>	<u>1,601</u>	<u>1,041</u>	<u>(560)</u>
General Services - Major Maintenance				
Aid from Other Governmental Agencies	208	208	467	259
Charges for Current Services	275	275		(275)
Other Revenues		130	501	371
	<u>483</u>	<u>613</u>	<u>968</u>	<u>355</u>
Board of Trade				
Charges for Current Services	1	1		(1)
Other Revenues	13	13	12	(1)
	<u>14</u>	<u>14</u>	<u>12</u>	<u>(2)</u>
Engineering and Survey Services				
Aid from Other Governmental Agencies				
Charges for Current Services	2,032	2,032	2,049	17
Other Revenues	576	576	596	20
	<u>2,608</u>	<u>2,608</u>	<u>2,645</u>	<u>37</u>
Risk Management				
Charges for Current Services	4,392	4,392	3,499	(893)
Other Revenues	17	17		(17)
	<u>4,409</u>	<u>4,409</u>	<u>3,499</u>	<u>(910)</u>
Capital Projects				
Aid from Other Governmental Agencies		125	1,421	1,296
Charges for Current Services	450	450		(450)
Other Revenues			10	10
	<u>450</u>	<u>575</u>	<u>1,431</u>	<u>856</u>
<b>Total General Government</b>	<b><u>404,395</u></b>	<b><u>417,571</u></b>	<b><u>434,187</u></b>	<b><u>16,623</u></b>
<b>Public Protection:</b>				
Contribution - Trial Court Funding				
Fines, Forfeitures and Penalties	5,424	5,424	3,989	(1,435)
Charges for Current Services	4,594	4,594	4,136	(458)
Other Revenues			358	358
	<u>10,018</u>	<u>10,018</u>	<u>8,483</u>	<u>(1,535)</u>
County Clerk				
Licenses, Permits and Franchises	145	145	163	18
Charges for Current Services	296	296	287	(9)
	<u>441</u>	<u>441</u>	<u>450</u>	<u>9</u>
Grand Jury				
Other Revenues				

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**Page 3 of 10**

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Public Protection (Continued):				
Indigent Defense Services				
Aid from Other Governmental Agencies	1,225	1,225	1,260	35
Charges for Current Services	110	110	82	(28)
	<u>1,335</u>	<u>1,335</u>	<u>1,342</u>	<u>7</u>
District Attorney				
Fines, Forfeitures and Penalties	35	35	255	220
Aid from Other Governmental Agencies	3,640	3,640	4,211	571
Charges for Current Services	3,114	3,114	2,804	(310)
Other Revenues	350	350	472	122
	<u>7,139</u>	<u>7,139</u>	<u>7,742</u>	<u>603</u>
Public Defender				
Aid from Other Governmental Agencies	1,040	1,040	1,246	206
Charges for Current Services	545	545	790	245
	<u>1,585</u>	<u>1,585</u>	<u>2,036</u>	<u>451</u>
Forensic Sciences-Division of District Attorney				
Fines, Forfeitures and Penalties	110	110	128	18
Aid from Other Governmental Agencies	759	759	627	(132)
Charges for Current Services			223	223
Other Revenues	5	5	14	9
	<u>874</u>	<u>874</u>	<u>992</u>	<u>118</u>
Sheriff				
Licenses, Permits and Franchises	345	345	476	131
Fines, Forfeitures and Penalties	20	20	18	(2)
Aid from Other Governmental Agencies	3,536	3,536	3,487	(49)
Charges for Current Services	11,218	11,218	12,285	1,067
Other Revenues	846	846	241	(605)
	<u>15,965</u>	<u>15,965</u>	<u>16,507</u>	<u>542</u>
Probation				
Fines, Forfeitures and Penalties	2	2	1	(1)
Revenues from Use of Money and Property	10	10	10	
Aid from Other Governmental Agencies	12,617	12,617	11,442	(1,175)
Charges for Current Services	1,430	1,430	1,450	20
Other Revenues	30	30	23	(7)
	<u>14,089</u>	<u>14,089</u>	<u>12,926</u>	<u>(1,163)</u>
Agricultural Commissioner				
Licenses, Permits and Franchises	23	23	26	3
Fines, Forfeitures and Penalties	21	21	42	21
Aid from Other Governmental Agencies	2,578	2,977	3,022	45
Charges for Current Services	1,974	1,974	2,082	108
Other Revenues			1	1
	<u>4,596</u>	<u>4,995</u>	<u>5,173</u>	<u>178</u>
Code Compliance				
Fines, Forfeitures and Penalties				
Aid from Other Governmental Agencies	20	20		(20)
Charges for Current Services	480	480	286	(194)
Other Revenues			3	3
	<u>500</u>	<u>500</u>	<u>289</u>	<u>(211)</u>
Contribution Recorder				
Charges for Current Services	361	536	535	(1)
	<u>361</u>	<u>536</u>	<u>535</u>	<u>(1)</u>
Development Services Agency				
Charges for Current Services	686	746	767	21
Other Revenues				
	<u>686</u>	<u>746</u>	<u>767</u>	<u>21</u>
Planning				
Licenses, Permits and Franchises	472	472	404	(68)
Fines, Forfeitures and Penalties	14	14	8	(6)
Aid from Other Governmental Agencies	554	554	201	(353)
Charges for Current Services	3,174	3,174	3,323	149
Other Revenues	98	98	30	(68)
	<u>4,312</u>	<u>4,312</u>	<u>3,966</u>	<u>(346)</u>

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**Page 4 of 10**

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Public Protection (Continued):				
Animal Control				
Licenses, Permits and Franchises	460	460	302	(158)
Fines, Forfeitures and Penalties	2	2	1	(1)
Aid from Other Governmental Agencies	905	905	906	1
Charges for Current Services	1,272	1,272	1,177	(95)
Other Revenues	30	30	41	11
	<u>2,669</u>	<u>2,669</u>	<u>2,427</u>	<u>(242)</u>
Superior Court				
Fines, Forfeitures and Penalties	597	597	593	(4)
Charges for Current Services	409	409	282	(127)
	<u>1,006</u>	<u>1,006</u>	<u>875</u>	<u>(131)</u>
East Kern Municipal Court				
Fines, Forfeitures and Penalties	302	302	226	(76)
Charges for Current Services	311	311	206	(105)
Other Revenues				
	<u>613</u>	<u>613</u>	<u>432</u>	<u>(181)</u>
North Kern Municipal Court				
Fines, Forfeitures and Penalties	253	253	240	(13)
Charges for Current Services	307	307	329	22
Other Revenues				
	<u>560</u>	<u>560</u>	<u>569</u>	<u>9</u>
South Kern Municipal Court				
Fines, Forfeitures and Penalties	614	614	427	(187)
Charges for Current Services	404	404	352	(52)
Other Revenues				
	<u>1,018</u>	<u>1,018</u>	<u>779</u>	<u>(239)</u>
<b>Total Public Protection</b>	<b><u>67,767</u></b>	<b><u>68,401</u></b>	<b><u>66,290</u></b>	<b><u>(2,111)</u></b>
<b>Health and Sanitation:</b>				
Department of Public Health				
Aid from Other Governmental Agencies	19,817	20,528	19,109	(1,419)
Charges for Current Services	4,470	4,467	3,767	(700)
Other Revenues	187	187	150	(37)
	<u>24,474</u>	<u>25,182</u>	<u>23,026</u>	<u>(2,156)</u>
Environmental Health				
Licenses, Permits and Franchises	2,698	2,698	2,804	106
Fines, Forfeitures and Penalties	15	15	22	7
Aid from Other Governmental Agencies	625	625	551	(74)
Charges for Current Services	3,063	3,063	3,053	(10)
Other Revenues	12	82	79	(3)
	<u>6,413</u>	<u>6,483</u>	<u>6,509</u>	<u>26</u>
Emergency Medical Services				
Licenses, Permits and Franchises	145	145	170	25
Aid from Other Governmental Agencies	126	166	170	4
Charges for Current Services	134	134	134	
Other Revenues	1	1	6	5
	<u>406</u>	<u>446</u>	<u>480</u>	<u>34</u>
KMC Enterprise Fund - County Contribution				
Aid from Other Governmental Agencies	16,224	16,224	15,701	(523)
	<u>16,224</u>	<u>16,224</u>	<u>15,701</u>	<u>(523)</u>
California Children Services				
Aid from Other Governmental Agencies	7,621	7,621	7,272	(349)
Charges for Current Services	124	124	92	(32)
Other Revenues	25	25	2	(23)
	<u>7,770</u>	<u>7,770</u>	<u>7,366</u>	<u>(404)</u>
Mental Health				
Aid from Other Governmental Agencies		403	403	
		<u>403</u>	<u>403</u>	
<b>Total Health and Sanitation</b>	<b><u>55,287</u></b>	<b><u>56,508</u></b>	<b><u>53,485</u></b>	<b><u>(3,023)</u></b>

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Page 5 of 10

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
<b>Public Assistance:</b>				
Veterans' Services				
Aid from Other Governmental Agencies	95	95	96	1
	<u>95</u>	<u>95</u>	<u>96</u>	<u>1</u>
IHSS County Contribution				
Aid from Other Governmental Agencies	7,444	7,444	8,048	604
	<u>7,444</u>	<u>7,444</u>	<u>8,048</u>	<u>604</u>
Employers' Training Resource				
Aid from Other Governmental Agencies				
Other Revenues	1	1		(1)
	<u>1</u>	<u>1</u>		<u>(1)</u>
Human Services Contribution				
Aid from Other Governmental Agencies	19,330	19,330	19,330	
	<u>19,330</u>	<u>19,330</u>	<u>19,330</u>	
Aging and Adult Contribution				
Aid from Other Governmental Agencies	654	654	654	
	<u>654</u>	<u>654</u>	<u>654</u>	
<b>Total Public Assistance</b>	<b><u>27,524</u></b>	<b><u>27,524</u></b>	<b><u>28,128</u></b>	<b><u>604</u></b>
<b>Education:</b>				
Kern County Library				
Revenues from Use of Money and Property	80	80	73	(7)
Aid from Other Governmental Agencies			6	6
Charges for Current Services	361	361	354	(7)
Other Revenues	76	76	68	(8)
	<u>517</u>	<u>517</u>	<u>501</u>	<u>(16)</u>
Farm and Home Advisor				
Charges for Current Services	1	1		(1)
	<u>1</u>	<u>1</u>		<u>(1)</u>
<b>Total Education</b>	<b><u>518</u></b>	<b><u>517</u></b>	<b><u>501</u></b>	<b><u>(17)</u></b>
<b>Culture and Recreation:</b>				
Parks and Recreation				
Fines, Forfeitures and Penalties	14	14	12	(2)
Revenues from Use of Money and Property	176	176	157	(19)
Aid from Other Governmental Agencies	2	82	8	(74)
Charges for Current Services	1,877	1,877	1,683	(194)
Other Revenues	2	2	14	12
	<u>2,071</u>	<u>2,151</u>	<u>1,874</u>	<u>(277)</u>
<b>Total Culture and Recreation</b>	<b><u>2,071</u></b>	<b><u>2,151</u></b>	<b><u>1,874</u></b>	<b><u>(277)</u></b>
<b>Debt Service:</b>				
Revenues from Use of Money and Property	3,010	3,010	4,493	1,483
<b>Total Debt Service</b>	<b><u>3,010</u></b>	<b><u>3,010</u></b>	<b><u>4,493</u></b>	<b><u>1,483</u></b>
<b>Total Revenue</b>	<b><u>560,572</u></b>	<b><u>575,682</u></b>	<b><u>588,958</u></b>	<b><u>13,282</u></b>
<b>EXPENDITURES:</b>				
<b>General Government:</b>				
Board of Supervisors				
Salaries & Benefits	2,593	2,624	2,493	131
Services & Supplies	146	140	116	24
	<u>2,739</u>	<u>2,764</u>	<u>2,609</u>	<u>155</u>

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**Page 6 of 10**

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
General Government (Continued):				
Administrative Office				
Salaries & Benefits	3,358	3,358	2,918	440
Services & Supplies	321	310	267	43
Capital Assets		11	11	
Transfers & Reimbursements	(195)	(195)	(130)	(65)
	<u>3,484</u>	<u>3,484</u>	<u>3,066</u>	<u>418</u>
Clerk of the Board				
Salaries & Benefits	703	703	703	
Services & Supplies	203	203	178	25
Transfers & Reimbursements	(95)	(95)	(64)	(31)
	<u>811</u>	<u>811</u>	<u>817</u>	<u>(6)</u>
Special Services				
Salaries & Benefits	322	322	29	293
Services & Supplies	4,041	4,124	2,462	1,662
Other Charges	1,297	1,297	970	327
	<u>5,660</u>	<u>5,743</u>	<u>3,461</u>	<u>2,282</u>
Auditor-Controller				
Salaries & Benefits	5,331	5,331	5,283	48
Services & Supplies	435	447	338	109
Capital Assets	20	20	20	
Transfers & Reimbursements	(185)	(185)	(268)	83
	<u>5,601</u>	<u>5,613</u>	<u>5,373</u>	<u>240</u>
Treasurer - Tax Collector				
Salaries & Benefits	3,228	3,128	3,056	72
Services & Supplies	1,861	1,961	1,919	42
Other Charges				
	<u>5,089</u>	<u>5,089</u>	<u>4,975</u>	<u>114</u>
Assessor-Recorder				
Salaries & Benefits	10,243	10,243	10,072	171
Services & Supplies	657	639	530	109
Capital Assets		18	18	
Transfers & Reimbursements	(311)	(311)		(311)
	<u>10,589</u>	<u>10,589</u>	<u>10,620</u>	<u>(31)</u>
Information Technology Service				
Salaries & Benefits	7,056	7,056	6,797	259
Services & Supplies	4,627	5,047	4,348	699
Other Charges	2	2		2
Capital Assets		267	199	68
Transfers & Reimbursements	(1,832)	(1,832)	(1,693)	(139)
	<u>9,853</u>	<u>10,540</u>	<u>9,651</u>	<u>889</u>
County Counsel				
Salaries & Benefits	7,674	7,859	7,844	15
Services & Supplies	543	564	390	174
Other Charges	1,200	1,197	538	659
Transfers & Reimbursements	(153)	(153)	(144)	(9)
	<u>9,264</u>	<u>9,467</u>	<u>8,628</u>	<u>839</u>
Personnel				
Salaries & Benefits	2,165	2,216	2,176	40
Services & Supplies	131	131	100	31
Capital Assets	100	100		100
Transfers & Reimbursements	(19)	(20)		(20)
	<u>2,377</u>	<u>2,427</u>	<u>2,276</u>	<u>151</u>
Elections				
Salaries & Benefits	1,457	1,457	1,212	245
Services & Supplies	2,445	2,508	2,353	155
Capital Assets				
Transfers & Reimbursements	(72)	(72)	(9)	(63)
	<u>3,830</u>	<u>3,893</u>	<u>3,556</u>	<u>337</u>
General Services				
Salaries & Benefits	9,644	9,644	9,591	53
Services & Supplies	2,512	2,520	2,269	251
Capital Assets		53	53	
Transfers & Reimbursements	(1,542)	(1,542)	(1,596)	54
	<u>10,614</u>	<u>10,675</u>	<u>10,317</u>	<u>358</u>



**COUNTY OF KERN**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Page 7 of 10

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
General Government (Continued):				
Utility Payments				
Services & Supplies	8,121	8,128	7,637	491
Other Charges	787	787	779	8
Transfers & Reimbursements	(559)	(559)	(632)	73
	<u>8,349</u>	<u>8,356</u>	<u>7,784</u>	<u>572</u>
Construction Services-Division General Service				
Salaries & Benefits	2,997	2,997	2,668	329
Services & Supplies	298	429	353	76
Capital Assets		15	14	1
Transfers & Reimbursements	(1,420)	(1,545)	(1,646)	101
	<u>1,875</u>	<u>1,896</u>	<u>1,389</u>	<u>507</u>
General Services-Major Maintenance				
Services & Supplies	20,961	19,817	19,880	(63)
Transfers & Reimbursements			(104)	104
	<u>20,961</u>	<u>19,817</u>	<u>19,776</u>	<u>41</u>
Board of Trade				
Salaries & Benefits	530	530	466	64
Services & Supplies	172	165	146	19
Capital Assets		7		7
Transfers & Reimbursements	(5)	(5)		(5)
	<u>697</u>	<u>697</u>	<u>612</u>	<u>85</u>
Engineering & Survey Services				
Salaries & Benefits	3,952	4,207	4,201	6
Services & Supplies	676	711	712	(1)
Other Charges	1			
Capital Assets	25	54	54	
Transfers & Reimbursements	(200)	(302)	(302)	
	<u>4,454</u>	<u>4,670</u>	<u>4,665</u>	<u>5</u>
Risk Management				
Salaries & Benefits	3,328	3,328	2,625	703
Services & Supplies	1,623	1,623	1,458	165
Other Charges	3	3	1	2
Transfers & Reimbursements	(545)	(545)	(585)	40
	<u>4,409</u>	<u>4,409</u>	<u>3,499</u>	<u>910</u>
Capital Projects				
Capital Assets	22,369	29,036	10,690	18,346
	<u>22,369</u>	<u>29,036</u>	<u>10,690</u>	<u>18,346</u>
<b>Total General Government</b>	<b><u>133,025</u></b>	<b><u>139,976</u></b>	<b><u>113,764</u></b>	<b><u>26,212</u></b>
<b>Public Protection:</b>				
Contribution - Trial Court Funding				
Services & Supplies	16,500	16,500	16,276	224
	<u>16,500</u>	<u>16,500</u>	<u>16,276</u>	<u>224</u>
County Clerk				
Salaries & Benefits	302	302	269	33
Services & Supplies	162	162	98	64
	<u>464</u>	<u>464</u>	<u>367</u>	<u>97</u>
Grand Jury				
Salaries & Benefits	86	107	107	
Services & Supplies	217	217	163	54
	<u>303</u>	<u>324</u>	<u>270</u>	<u>54</u>
Indigent Defense Services				
Services & Supplies	5,753	6,253	6,529	(276)
	<u>5,753</u>	<u>6,253</u>	<u>6,529</u>	<u>(276)</u>
District Attorney				
Salaries & Benefits	28,479	28,549	28,548	1
Services & Supplies	2,197	2,324	2,108	216
Other Charges	59	59	59	
Capital Assets	560	371	371	
Transfers & Reimbursements	(147)	(147)	(125)	(22)
	<u>31,148</u>	<u>31,156</u>	<u>30,961</u>	<u>195</u>

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**Page 8 of 10**

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Public Protection (Continued):				
Public Defender				
Salaries & Benefits	14,070	14,070	13,160	910
Services & Supplies	917	917	550	367
	<u>14,987</u>	<u>14,987</u>	<u>13,710</u>	<u>1,277</u>
Forensic Sciences-Division of District Attorney				
Salaries & Benefits	4,140	4,500	4,492	8
Services & Supplies	1,996	2,161	1,913	248
Other Charges				
Capital Assets	300	456	443	13
Transfers & Reimbursements	(100)	(270)	(272)	2
	<u>6,336</u>	<u>6,847</u>	<u>6,576</u>	<u>271</u>
Sheriff				
Salaries & Benefits	162,033	164,790	164,409	381
Services & Supplies	31,627	27,732	26,394	1,338
Other Charges	7,291	7,295	6,864	431
Capital Assets	724	1,792	1,365	427
Transfers & Reimbursements			(4)	4
	<u>201,675</u>	<u>201,609</u>	<u>199,028</u>	<u>2,581</u>
Probation				
Salaries & Benefits	69,843	69,392	63,297	6,095
Services & Supplies	9,002	10,104	8,576	1,528
Other Charges	1,744	1,689	444	1,245
Capital Assets	180	1,427	1,352	75
Transfers & Reimbursements	(4)	(4)	13	(17)
	<u>80,765</u>	<u>82,608</u>	<u>73,682</u>	<u>8,926</u>
Agricultural Commissioner				
Salaries & Benefits	5,006	5,726	5,725	1
Services & Supplies	962	962	831	131
Capital Assets				
	<u>5,968</u>	<u>6,688</u>	<u>6,556</u>	<u>132</u>
Code Compliance				
Salaries & Benefits	995	995	927	68
Services & Supplies	576	596	573	23
Capital Assets	80	60	20	40
	<u>1,651</u>	<u>1,651</u>	<u>1,520</u>	<u>131</u>
Development Services Agency				
Salaries & Benefits	1,257	1,377	1,370	7
Services & Supplies	101	71	66	5
Other Charges	28	28	27	1
Capital Assets				
Transfers & Reimbursements	(300)	(300)	(280)	(20)
	<u>1,086</u>	<u>1,176</u>	<u>1,183</u>	<u>(7)</u>
Planning				
Salaries & Benefits	3,705	3,705	3,694	11
Services & Supplies	4,559	4,600	3,320	1,280
Other Charges	12	12	10	2
Transfers & Reimbursements	(100)	(100)	(9)	(91)
	<u>8,176</u>	<u>8,217</u>	<u>7,015</u>	<u>1,202</u>
Animal Control				
Salaries & Benefits	5,245	4,730	4,406	324
Services & Supplies	1,933	2,448	2,291	157
Capital Assets			(9)	9
	<u>7,178</u>	<u>7,178</u>	<u>6,688</u>	<u>490</u>
<b>Total Public Protection</b>	<b><u>381,990</u></b>	<b><u>385,658</u></b>	<b><u>370,361</u></b>	<b><u>15,297</u></b>

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Page 9 of 10

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
<b>Health and Sanitation:</b>				
Department of Public Health				
Salaries & Benefits	26,065	26,519	24,960	1,559
Services & Supplies	4,082	4,215	3,646	569
Other Charges	1,725	1,800	1,335	465
Capital Assets	59	182	31	151
Transfers & Reimbursements	(330)	(330)	(533)	203
	<u>31,601</u>	<u>32,386</u>	<u>29,439</u>	<u>2,947</u>
Environmental Health				
Salaries & Benefits	6,241	5,793	5,688	105
Services & Supplies	949	1,023	1,033	(10)
Other Charges	2	2		2
Capital Assets		95	77	18
Transfers & Reimbursements	(10)	(10)	(85)	75
	<u>7,182</u>	<u>6,903</u>	<u>6,713</u>	<u>190</u>
Emergency Medical Services				
Salaries & Benefits	885	885	844	41
Services & Supplies	189	231	168	63
Transfers & Reimbursements	(146)	(146)	(111)	(35)
	<u>928</u>	<u>970</u>	<u>901</u>	<u>69</u>
California Children Services				
Salaries & Benefits	6,628	6,628	5,954	674
Services & Supplies	1,881	1,883	1,204	679
	<u>8,509</u>	<u>8,511</u>	<u>7,158</u>	<u>1,353</u>
<b>Total Health and Sanitation</b>	<b><u>48,220</u></b>	<b><u>48,770</u></b>	<b><u>44,211</u></b>	<b><u>4,559</u></b>
<b>Public Assistance:</b>				
Veterans' Services				
Salaries & Benefits	924	924	782	142
Services & Supplies	52	76	67	9
	<u>976</u>	<u>1,000</u>	<u>849</u>	<u>151</u>
Employers' Training Resource				
Salaries & Benefits	9,493	9,665	8,861	804
Services & Supplies	1,994	2,112	1,427	685
Other Charges	30	30	5	25
	<u>11,517</u>	<u>11,807</u>	<u>10,293</u>	<u>1,514</u>
Community Development Program Agency				
Salaries & Benefits	1,402	1,364	1,305	59
Services & Supplies	279	317	281	36
Capital Assets				
Transfers & Reimbursements	(2)	(2)	(7)	5
	<u>1,679</u>	<u>1,679</u>	<u>1,579</u>	<u>100</u>
<b>Total Public Assistance</b>	<b><u>14,172</u></b>	<b><u>14,486</u></b>	<b><u>12,721</u></b>	<b><u>1,765</u></b>
<b>Education:</b>				
Kern County Library				
Salaries & Benefits	5,916	5,880	5,555	325
Services & Supplies	1,562	1,825	1,761	64
Other Charges		1		1
Capital Assets		37	36	1
	<u>7,478</u>	<u>7,743</u>	<u>7,352</u>	<u>391</u>
Farm & Home Advisor				
Salaries & Benefits	313	308	300	8
Services & Supplies	88	93	92	1
Capital Assets				
	<u>401</u>	<u>401</u>	<u>392</u>	<u>9</u>
<b>Total Education</b>	<b><u>7,879</u></b>	<b><u>8,144</u></b>	<b><u>7,744</u></b>	<b><u>400</u></b>

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**Page 10 of 10**

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
<b>Culture and Recreation Services:</b>				
Parks and Recreation				
Salaries & Benefits	8,371	8,371	7,794	577
Services & Supplies	4,077	4,188	3,989	199
Other Charges	130	210	192	18
Capital Assets	389	512	488	24
Transfers & Reimbursements	(4)	(4)	(3)	(1)
<b>Total Culture and Recreation Services</b>	<b>12,963</b>	<b>13,277</b>	<b>12,460</b>	<b>817</b>
<b>Debt Service - General Fund:</b>				
Services & Supplies	1,096	1,201	672	529
Other Charges	14,097	9,870	857	9,013
Debt Service - Principal				
Debt Service - Interest		4,637	4,944	(307)
Transfers & Reimbursements				
<b>Total Debt Service - General Fund</b>	<b>15,193</b>	<b>15,708</b>	<b>6,473</b>	<b>9,235</b>
<b>Contingencies and Reserves:</b>				
Appropriations for Contingencies	6,777	10,524		10,524
<b>Total Expenditures</b>	<b>620,219</b>	<b>636,543</b>	<b>567,734</b>	<b>68,809</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(59,647)	(60,861)	21,224	82,091
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	149,540	152,731	139,236	(13,495)
Transfers Out	(126,240)	(137,298)	(136,306)	992
<b>Total Other Financing Sources (Uses)</b>	<b>23,300</b>	<b>15,433</b>	<b>2,930</b>	<b>(12,503)</b>
<b>Net Change in Fund Balance (Deficit)</b>	<b>\$ (36,347)</b>	<b>\$ (45,428)</b>	<b>24,154</b>	<b>\$ 69,588</b>
Fund Balance, July 1, 2012			207,101	
Prior Period Adjustments			(1,890)	
(Modified Accrual Basis of Accounting, p. 27)				
Fund Balance, June 30, 2013			<u>\$ 229,365</u>	

Note: The Fund Balance at July 1, 2012 for Budgetary Basis is recorded on the modified accrual basis of accounting, excluding prior year encumbrances.

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

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 588,958

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 567,734  
Differences - Budget to GAAP

    Encumbrances for supplies and services ordered but not received within the recognition period (20,720)  
    Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources 7,375  
Total expenditures as reported on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 554,389

**COUNTY OF KERN  
 BUDGETARY COMPARISON SCHEDULE  
 KERN COUNTY DEPARTMENT OF CHILD SUPPORT  
 YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Revenues from Use of Money and Property	\$ 15	15	6	\$ (9)
Aid from Other Governmental Agencies	22,038	22,038	20,990	(1,048)
Charges for Current Services	10	10	13	3
Other Revenues	<u>          </u>	<u>          </u>	<u>10</u>	<u>10</u>
<b>Total Revenues</b>	<u>22,063</u>	<u>22,063</u>	<u>21,019</u>	<u>(1,044)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Protection				
Salaries & Benefits	18,046	17,470	17,144	326
Services & Supplies	3,484	4,359	3,921	438
Other Charges	530	530	501	29
Capital Assets	<u>          </u>	<u>81</u>	<u>80</u>	<u>1</u>
Appropriation for Contingencies	<u>          </u>	<u>7</u>	<u>          </u>	<u>7</u>
<b>Total Expenditures</b>	<u>22,060</u>	<u>22,447</u>	<u>21,646</u>	<u>801</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3</u>	<u>(384)</u>	<u>(627)</u>	<u>(243)</u>
Net Change in Fund Balance (Deficit)	3	(384)	(627)	(243)
Fund Balance, July 1, 2012	1,427	1,427	1,427	
Prior Period Adjustments	<u>          </u>	<u>          </u>	<u>(48)</u>	<u>          </u>
Fund Balance, June 30, 2013	<u>\$ 1,430</u>	<u>\$ 1,043</u>	<u>\$ 752</u>	<u>\$ (243)</u>

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

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 21,019

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 21,646  
 Differences - Budget to GAAP (2)  
 Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 21,644

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULE  
EMPLOYERS' TRAINING RESOURCE  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Revenues from Use of Money and Property	\$ 15	15	13	\$ (2)
Aid from Other Governmental Agencies	17,042	17,142	14,838	(2,304)
Charges for Current Services	826	1,826	1,503	(323)
Other Revenues	<u>54</u>	<u>54</u>	<u>89</u>	<u>35</u>
Total Revenues	<u>17,937</u>	<u>19,037</u>	<u>16,443</u>	<u>(2,594)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Assistance				
Services & Supplies	100	115		115
Other Charges	7,100	7,999	7,005	994
Appropriation for Contingencies		<u>238</u>		<u>238</u>
Total Expenditures	<u>7,200</u>	<u>8,352</u>	<u>7,005</u>	<u>1,347</u>
Excess of Revenues Over Expenditures	<u>10,737</u>	<u>10,685</u>	<u>9,438</u>	<u>(1,247)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	685	704	269	(435)
Transfers Out	<u>(11,950)</u>	<u>(12,167)</u>	<u>(10,318)</u>	<u>1,849</u>
Total Other Financing Uses	<u>(11,265)</u>	<u>(11,463)</u>	<u>(10,049)</u>	<u>1,414</u>
Net Change in Fund Balance (Deficit)	(528)	(778)	(611)	167
Fund Balance, July 1, 2012	<u>914</u>	<u>914</u>	<u>914</u>	
Fund Balance, June 30, 2013	<u>\$ 386</u>	<u>\$ 136</u>	<u>\$ 303</u>	<u>\$ 167</u>

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

**Revenues**

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 16,443

**Expenditures**

Actual amount budgetary basis from the budgetary comparison schedule \$ 7,005  
Differences - Budget to GAAP  
Encumbrances for other charges ordered but not received within the recognition period (6)  
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 6,999

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULE  
HUMAN SERVICES  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Revenues from Use of Money and Property	\$ 136	136	37	\$ (99)
Aid from Other Governmental Agencies	284,274	284,274	256,314	(27,960)
Charges for Current Services	130	130	152	22
Other Revenues	<u>1,308</u>	<u>1,308</u>	<u>1,417</u>	<u>109</u>
Total Revenues	<u>285,848</u>	<u>285,848</u>	<u>257,920</u>	<u>(27,928)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Assistance				
Salaries & Benefits	125,904	125,904	119,122	6,782
Services & Supplies	38,135	38,602	27,755	10,847
Other Charges	220,109	220,691	202,482	18,209
Capital Assets	281	1,039	880	159
Appropriation for Contingencies	<u>63</u>	<u>63</u>	<u>63</u>	<u>63</u>
Total Expenditures	<u>384,429</u>	<u>386,299</u>	<u>350,239</u>	<u>36,060</u>
Deficiency of Revenues Under Expenditures	<u>(98,581)</u>	<u>(100,451)</u>	<u>(92,319)</u>	<u>8,132</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	81,494	82,049	81,765	(284)
Transfers Out	<u>63</u>	<u>63</u>	<u>63</u>	<u>63</u>
Total Other Financing Sources	<u>81,494</u>	<u>82,049</u>	<u>81,765</u>	<u>(284)</u>
Net Change in Fund Balance (Deficit)	(17,087)	(18,402)	(10,554)	7,848
Fund Balance, July 1, 2012	18,286	18,286	18,286	
Prior Period Adjustments	<u>(1,172)</u>	<u>(1,172)</u>	<u>(1,172)</u>	<u>(1,172)</u>
Fund Balance (Deficit), June 30, 2013	<u>\$ 1,199</u>	<u>\$ (116)</u>	<u>\$ 6,560</u>	<u>\$ 7,848</u>

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

**Revenues**

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

\$ 257,920

**Expenditures**

Actual amount budgetary basis from the budgetary comparison schedule

\$ 350,239

Differences - Budget to GAAP

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

(1,222)

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

(593)

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

(625)

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

\$ 347,799

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULE  
MENTAL HEALTH  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Revenues from Use of Money and Property	\$ 312	312	86	\$ (226)
Aid from Other Governmental Agencies	33,870	33,870	46,668	12,798
Charges for Current Services	31,107	31,107	31,807	700
Other Revenues	<u>1,105</u>	<u>1,105</u>	<u>1,282</u>	<u>177</u>
Total Revenues	<u>66,394</u>	<u>66,394</u>	<u>79,843</u>	<u>13,449</u>
<b>EXPENDITURES:</b>				
Current:				
Health and Sanitation				
Salaries & Benefits	53,511	53,511	49,648	3,863
Services & Supplies	53,702	75,269	70,803	4,466
Other Charges	12,158	18,113	15,095	3,018
Capital Assets	45	51	23	28
Appropriation for Contingencies	<u>6,458</u>	<u>6,458</u>	<u>6,458</u>	<u>6,458</u>
Total Expenditures	<u>125,874</u>	<u>153,402</u>	<u>135,569</u>	<u>17,833</u>
Deficiency of Revenues Under Expenditures	<u>(59,480)</u>	<u>(87,008)</u>	<u>(55,726)</u>	<u>31,282</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	82,101	82,350	52,210	(30,140)
Transfers Out	<u>(34,474)</u>	<u>(32,232)</u>	<u>52,210</u>	<u>32,232</u>
Total Other Financing Sources	<u>47,627</u>	<u>50,118</u>	<u>52,210</u>	<u>2,092</u>
Net Change in Fund Balance (Deficit)	(11,853)	(36,890)	(3,516)	33,374
Fund Balance, July 1, 2012	63,097	63,097	63,097	
Prior Period Adjustments			939	
Fund Balance, June 30, 2013	<u>\$ 51,244</u>	<u>\$ 26,207</u>	<u>\$ 60,520</u>	<u>\$ 33,374</u>

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

**Revenues**

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 79,843

**Expenditures**

Actual amount budgetary basis from the budgetary comparison schedule \$ 135,569  
Differences - Budget to GAAP  
Encumbrances for supplies and services ordered but not received within the recognition period (23,485)  
Encumbrances for other charges ordered but not received within the recognition period (1,694)  
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 110,390



**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULE  
ROADS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Taxes	\$ 1,390	1,390		\$ (1,390)
Licenses, Permits and Franchises	2,418	2,418	4,326	1,908
Revenues from Use of Money and Property	376	376	252	(124)
Aid from Other Governmental Agencies	31,693	31,693	26,477	(5,216)
Charges for Current Services	3,600	3,600	4,661	1,061
Other Revenues	61	61		(61)
<b>Total Revenues</b>	<u>39,538</u>	<u>39,538</u>	<u>35,716</u>	<u>(3,822)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Ways and Facilities				
Salaries & Benefits	21,598	21,598	19,122	2,476
Services & Supplies	51,815	63,790	41,195	22,595
Other Charges	1,749	1,749	1,391	358
Capital Assets	2,500	2,575	2,567	8
Appropriation for Contingencies		48		48
<b>Total Expenditures</b>	<u>77,662</u>	<u>89,760</u>	<u>64,275</u>	<u>25,485</u>
Deficiency of Revenues Under Expenditures	<u>(38,124)</u>	<u>(50,222)</u>	<u>(28,559)</u>	<u>21,663</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	17,149	17,149	11,170	(5,979)
Transfers Out	<u>(6,225)</u>	<u>(6,225)</u>		<u>6,225</u>
<b>Total Other Financing Sources</b>	<u>10,924</u>	<u>10,924</u>	<u>11,170</u>	<u>246</u>
Net Change in Fund Balance (Deficit)	(27,200)	(39,298)	(17,389)	21,909
Fund Balance, July 1, 2012	41,058	41,058	41,058	
Fund Balance, June 30, 2013	<u>\$ 13,858</u>	<u>\$ 1,760</u>	<u>\$ 23,669</u>	<u>\$ 21,909</u>

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

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 35,716

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 64,275  
Differences - Budget to GAAP  
    Encumbrances for supplies and services ordered but not received within the recognition period (11,511)  
    Capital Outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources (1,030)  
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 51,734

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULE  
STRUCTURAL FIRE  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Taxes	\$ 83,401	83,020	86,235	\$ 3,215
Licenses, Permits and Franchises	350	350	446	96
Fines, Forfeitures and Penalties	105	105	113	8
Revenues from Use of Money and Property	44	23	45	22
Aid from Other Governmental Agencies	6,032	6,646	8,450	1,804
Charges for Current Services	20,667	20,840	23,635	2,795
Other Revenues	402	804	151	(653)
<b>Total Revenues</b>	<u>111,001</u>	<u>111,788</u>	<u>119,075</u>	<u>7,287</u>
<b>EXPENDITURES:</b>				
Current:				
Public Protection				
Salaries & Benefits	119,420	119,670	119,075	595
Services & Supplies	10,644	12,632	11,311	1,321
Other Charges	8,448	8,223	7,112	1,111
Capital Assets	1,048	7,210	5,612	1,598
<b>Total Expenditures</b>	<u>139,560</u>	<u>147,735</u>	<u>143,110</u>	<u>4,625</u>
Deficiency of Revenues Under Expenditures	<u>(28,559)</u>	<u>(35,947)</u>	<u>(24,035)</u>	<u>11,912</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	30,086	30,806	28,135	(2,671)
Transfers Out	<u>(1,957)</u>	<u>(2,677)</u>	<u>(564)</u>	<u>2,113</u>
<b>Total Other Financing Sources</b>	<u>28,129</u>	<u>28,129</u>	<u>27,571</u>	<u>(558)</u>
Net Change in Fund Balance (Deficit)	(430)	(7,818)	3,536	11,354
Fund Balance, July 1, 2012	<u>13,203</u>	<u>13,203</u>	<u>13,203</u>	
Fund Balance, June 30, 2013	<u>\$ 12,773</u>	<u>\$ 5,385</u>	<u>\$ 16,739</u>	<u>\$ 11,354</u>

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

**Revenues**

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 119,075

**Expenditures**

Actual amount budgetary basis from the budgetary comparison schedule \$ 143,110  
Differences - Budget to GAAP  
Encumbrances for supplies and services ordered but not received within the recognition period (552)  
Capital Outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources (4,597)  
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 137,961

**COUNTY OF KERN**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**Year Ended June 30, 2013 (IN THOUSANDS)**

---

**I. BUDGETARY BASIS OF ACCOUNTING**

**A. BUDGETARY INFORMATION**

In accordance with the provisions of Sections 29000 through 29144 of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget on or before June 30 for the next fiscal year. Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds, except that such budgets integrate the County's encumbrance system, and, accordingly, they differ from budgets prepared in accordance with generally accepted accounting principles in this regard. In addition, capital leases are budgeted for the current annual portion, and, under generally accepted accounting principles, the full amount of the leased asset purchased is required to be recorded as an expenditure in the year purchased.

The major funds for which annual budgets are adopted are presented in the budgetary comparison schedules and include the General Fund, Kern County Department of Child Support, Employers' Training Resource, Human Services, Mental Health, Roads, Structural Fire, and Tobacco Securitization Proceeds. The County also budgets for the following non-major funds: Abatement Cost, Aging & Adult Services, Alcohol Abuse, Alcohol Program, Animal Care, Animal Care Donations, Animal Control Feline Carcasses, ARRA Cal-MMET Jag, ARRA CD-HPRP, ARRA CD-NSP 3 Grant, ARRA Energy Grant, ARRA Justice Assistance, Automated Co. Warrant System, Automated Fingerprint, Bio Terrorism Grant, Board of Trade Advertising, Building Inspection, Child Restraint Loaner, Community Correction Performance Incentive, Community Development, County Local Revenue Fund, County Service Areas, Criminal Justice Facility, Criminalistics Laboratories, DA Court Ordered Penalties, DA/Sheriff/Probation DNA Fund, DA Equipment Automation, DA Federal Forfeiture, DA Local Forfeiture, DHS Wraparound Savings, DIVCA LCL Franchise Fee, Domestic Violence, Drug Program, Emergency Medical Payments, EMS Week-Donations, Health-MAA TCM, Health NNFP, Health Local Option, Health State Lust Program, HIDTA State Asset Forfeiture, Hospital Preparedness Program, IHSS Public Authority, Juvenile Inmate Welfare, KCIRT Fund, Kern County Children's Fund, KNET Asset Forfeiture, Library Books, Litter Cleanup, Local Public Safety, Micrographics, NSP Grant, Off Hwy. Motor Vehicle License, Parcel Map In-Lieu Fees, Planned Local Drainage Facility, Planned Sewer, Planning Admin Surcharge, Probation Asset Forfeiture, Probation DJJ Realignment, Probation Training, Public Health Misc., Public Improvement Districts, Range Improvement, Real Estate Fraud, Recorder's, Recorder's Electronic Recording, Recorder Modernization, Recorder SSN Truncation, Redemption Systems, RMA-Hazardous Waste, Shelter Care, Sheriff Cal I.D., Sheriff Civil Automated, Sheriff Civil Subpoena, Sheriff Controlled Substance, Sheriff Drug Abuse Gang Diversion, Sheriff Drug Awareness Program, Sheriff Facility Training, Sheriff Inmate Welfare, Sheriff Judgment Debtor Fee, Sheriff Sidearm Conversion, Sheriff State Asset Forfeiture, Sheriff Training Fund, Sheriff's Volunteer Service Group, Sheriff Work Release, Solid Waste Enforcement, Solid Waste LEA Grant, Sterilization, Strong Motion Instrumentation, Tobacco Education Control, Vital Health Statistics-County Clerk, Vital Health Statistics- Health, Vital Health Statistics-Recorder, Wildlife Resources, 2009 Capital Projects, 7<sup>th</sup> Standard Road Widening, AB900 Jail Construction, Accumulative Capital Outlay Fire, Accumulative Capital Outlay General, Hageman Road, Separation of Grade, and Wheeler Ridge Overpass.

**COUNTY OF KERN**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**Year Ended June 30, 2013 (IN THOUSANDS)**

---

**I. BUDGETARY BASIS OF ACCOUNTING (CONTINUED)**

**A. BUDGETARY INFORMATION (CONTINUED)**

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

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

The County budgets by fund and by object within all budgeted funds except for the General Fund. Budgetary control in the General Fund is exercised at the department level by object. The legal level of control is at the major object level, salaries and employee benefits, services and supplies, other charges, capital assets, and expenditure transfers and reimbursements for all budgeted funds. The dollar amount limitation effectively lowers the legal level of budgetary control to the object level.

There were no material excess expenditures over the related appropriations in any object level within any other fund. Final budget amounts, as reported, represent adjusted figures at year-end. The Board must approve transfers of appropriations between departments. The Board must also approve supplemental appropriations necessary and normally financed by unanticipated revenue during the year. Unanticipated revenues of \$18,595 were added to appropriations in the General Fund during the fiscal year.

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

A comparison of the budgeted and actual revenues and expenditures is presented on a budgetary basis in the financial section. The County also prepares a separate Final Budget document at the object level, which is made available to the public by the Auditor-Controller-County Clerk's office.

Encumbrances, which are commitments related to executory purchases for goods or services, are recorded for budgetary control purposes in the budgeted funds. Encumbrance accounting is utilized to assure effective budgetary control and accountability. Encumbrances outstanding at year-end represent the estimated amount of expenditures ultimately to result if the purchases in process at year-end are completed. Outstanding encumbrances for contracts were required to lapse at June 30, 2013. Outstanding encumbrances related to purchase orders were allowed to carryover and are reported as reservations of fund balance for subsequent year expenditures. Unused or unencumbered appropriations at year-end close to fund balance.

**COUNTY OF KERN  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
Year Ended June 30, 2013 (IN THOUSANDS)**

**I. BUDGETARY BASIS OF ACCOUNTING (CONTINUED)**

**B. RECONCILIATION OF BUDGETARY BASIS TO GAAP**

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

	<u>Basis Differences</u>				Fund Balances (Modified Accrual Basis)
	Fund Balances (Budgetary Basis)	Capital Leases - Inception	Capital Leases - Other Financing Sources	Outstanding Encumbrances for Budgeted Funds	
General Fund	\$ 229,365	\$ (7,375)	\$ 7,375	\$ 20,720	\$ 250,085
Child Support	753			2	755
Employers' Training Resource	303			6	309
Human Services	5,832		593	1,847	8,272
Mental Health	60,521			25,179	85,700
Roads	38,845		1,030	11,511	51,386
Structural Fire	16,659		4,597	552	21,808
Total	<u>\$ 352,278</u>	<u>\$ (7,375)</u>	<u>\$ 13,595</u>	<u>\$ 59,817</u>	<u>\$ 418,315</u>

**COUNTY OF KERN  
SCHEDULES OF FUNDING PROGRESS  
PENSION AND OTHER POST-EMPLOYMENT BENEFITS  
FOR THE YEAR ENDING JUNE 30, 2013 (IN THOUSANDS)**

**Retiree Health Premium Supplement Program (RHSP)**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a) (c)	Funded Ratio (a/b)	Covered Payroll (d)	UAAL as a Percentage of Annual Covered Payroll (c/d)
6/30/2008	\$	\$ 114,972	\$ 114,972	0.00%	\$ 499,274	23.03%
6/30/2008		114,972	114,972	0.00%	502,420	22.88%
6/30/2010		133,583	133,583	0.00%	487,323	27.41%
6/30/2010		133,583	133,583	0.00%	481,701	27.73%
6/30/2012		132,528	132,528	0.00%	490,762	27.00%

Source: Kern County Retiree Health Premium Supplement Program Actuarial Valuation, June 30, 2012.

Actuarial valuations are done once every two years.

**Retiree Health Stipend**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (c)	Funded Ratio (a/b)	Covered Payroll (d)	UAAL as a Percentage of Annual Covered Payroll (c/d)
6/30/2008	\$	\$ 14,031	\$ 14,031	0.00%	\$ 499,274	2.81%
6/30/2008		14,031	14,031	0.00%	502,420	2.79%
6/30/2010		16,379	16,379	0.00%	487,323	3.36%
6/30/2010		16,379	16,379	0.00%	481,701	3.40%
6/30/2012		36,525	36,525	0.00%	490,762	7.44%

Source: Kern County Retiree Health Stipend Actuarial Valuation, June 30, 2012.

Actuarial valuations are done once every two years.

**Kern County Employees' Retirement Association**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a) (c)	Funded Ratio (a/b)	Covered Payroll (d)	UAAL as a Percentage of Annual Covered Payroll (c/d)
12/31/2006	\$ 2,352,028	\$ 3,109,038	\$ 757,010	75.65%	\$ 417,351	181.38%
12/31/2007	2,589,817	3,355,755	765,938	77.18%	453,412	168.93%
6/30/2008	2,654,305	3,671,460	1,017,155	72.30%	482,879	210.64%
6/30/2009	2,780,215	4,205,200	1,424,985	66.11%	559,872	254.52%
6/30/2010	2,794,644	4,457,038	1,662,394	62.70%	559,380	297.19%
6/30/2011	2,839,747	4,672,348	1,832,601	60.78%	539,836	339.47%
6/30/2012	2,960,507	4,894,990	1,934,483	60.48%	543,558	355.89%

Source: Kern County Employees' Retirement Association Actuarial Valuation, June 30, 2012.

**COUNTY OF KERN  
 ACTUARIAL ASSUMPTIONS AND METHODOLOGY  
 OTHER POST-EMPLOYMENT BENEFITS  
 FOR THE YEAR ENDING JUNE 30, 2013 (IN THOUSANDS)**

**Retiree Health Premium Supplement Program (RHPS)**

**Retiree Health Stipend**

---

<b>Valuation Date:</b>	June 30, 2012
<b>Investment Return:</b>	4.5%
<b>General Inflation Rate:</b>	4%
<b>Mortality:</b>	<i>Healthy</i> - RP 2000 Combined Healthy Mortality Table set back two years for males and one for females for both General and Safety. <i>Disabled</i> - RP 2000 Combined Healthy Mortality Table set forward six years for Genral and one year for Safety members.
<b>Salary Increases:</b>	4.0%
<b>Medical Plan Premiums (Trend) Supplement:</b>	8.5% in 2012/2013, grading down 0.5% per year to an ultimate rate of 5.00%
<b>Medical Plan Premiums (Trend) Stipend:</b>	0.0%
<b>Actuarial Cost Method:</b>	Unit credit

**Retiree Health Premium Supplement Program (RHPS) ONLY**

---

**Monthly Premium Contributions for Future Retirees:** \$ 592.32

**Other Factors for Monthly Premium Contributions:**

Above preimum is for new retirees who are under age 65 and completed 25 or more years of continous service. Employees who retire with a minimum of 20 years of continuous service only receive a percentage as follows:

20 years	50%
21 years	60%
22 years	70%
23 years	80%
24 years	90%
25 years	100%

**Retiree Health Stipend ONLY**

---

**Monthly Premium Contributions for Future Retirees:**

Coverage	Stipend
Single-Retiree Only	\$ 39.75
Two-Party (retiree plus dependent)	53.69
Family (retiree plus two or more dependents)	61.50

**COUNTY OF KERN  
SCHEDULE OF CONTRIBUTIONS  
OTHER POST-EMPLOYMENT BENEFITS  
FOR THE YEAR ENDING JUNE 30, 2013 (IN THOUSANDS)**

**Retiree Health Premium Supplement Program (RHPSP)\***

Year Ended June 30,	Annual RHPSP Cost	Percentage of Cost Contributed	Net OPEB Obligation
2011	\$ 3,413	16%	\$ 41,452
2012	3,413	14%	72,902
2013	13,385	100%	35,012

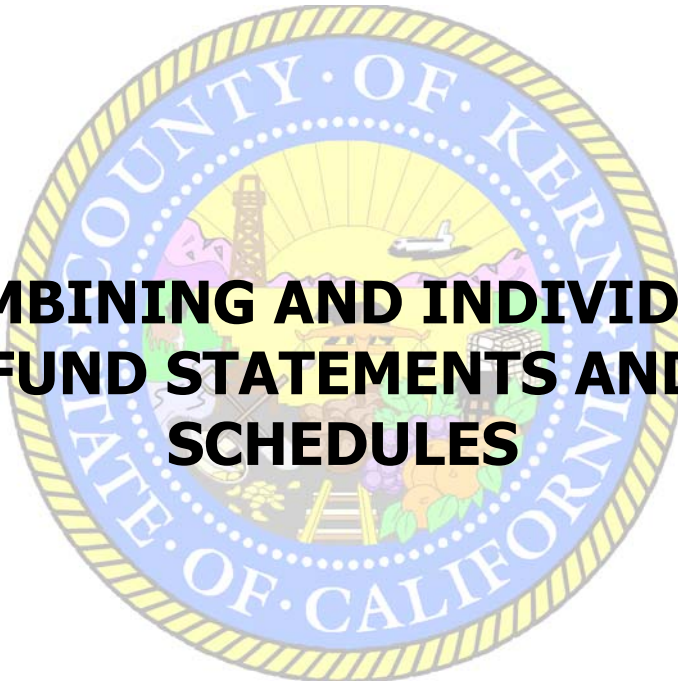
**Retiree Health Stipend\***

Year Ended June 30,	Annual RHS Cost	Percentage of Cost Contributed	Net OPEB Obligation
2011	\$ 1,573	100%	\$ -
2012	1,383	100%	-
2013	3,486	34%	2,311

\* As of the June 30, 2012 actuarial report, the plan was funded by pay-as-you-go.



**COMBINING AND INDIVIDUAL  
FUND STATEMENTS AND  
SCHEDULES**







**NON-MAJOR  
GOVERNMENTAL FUNDS**



**COUNTY OF KERN  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2013 (IN THOUSANDS)**

	<b>SPECIAL REVENUE FUNDS</b>	<b>CAPITAL PROJECTS FUNDS</b>	<b>DEBT SERVICE FUNDS</b>	<b>TOTAL NON-MAJOR GOVERNMENTAL FUNDS</b>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>				
Assets:				
Pooled Cash and Investments	\$ 73,013	\$ 51,276	\$ 184	\$ 124,473
Revolving Fund Cash	12			12
Cash and Investments Deposited with Trustee			12,328	12,328
Interest Receivable	23	35		58
Taxes Receivable	332			332
Accrued Revenue	29,272			29,272
Due from Other Funds	1,015	2,906		3,921
Advances Receivable		5,241		5,241
Due from Other Agencies	4,663			4,663
<b>Total Assets</b>	<b>108,330</b>	<b>59,458</b>	<b>12,512</b>	<b>180,300</b>
Total Assets and Deferred Outflows of Resources	\$ 108,330	\$ 59,458	\$ 12,512	\$ 180,300
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>				
Liabilities:				
Accounts Payable	\$ 3,085	\$ 15	\$ 10	\$ 3,110
Salaries and Employee Benefits Payable	511			511
Due to Other Funds	15,377			15,377
Advances from Other Funds	57	27,500		27,557
Advances from Grantors and Third Parties	30			30
<b>Total Liabilities</b>	<b>19,060</b>	<b>27,515</b>	<b>10</b>	<b>46,585</b>
Deferred Inflows of Resources:				
Unavailable Revenue - Property Taxes	303			303
<b>Total Deferred Inflows of Resources</b>	<b>303</b>			<b>303</b>
Fund Balances (Deficits):				
Nonspendable		5,241		5,241
Restricted	67,587	16,244	12,502	96,333
Committed	18,395			18,395
Assigned	3,001	10,490		13,491
Unassigned	(16)	(32)		(48)
<b>Total Fund Balances</b>	<b>88,967</b>	<b>31,943</b>	<b>12,502</b>	<b>133,412</b>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 108,330	\$ 59,458	\$ 12,512	\$ 180,300

**COUNTY OF KERN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NON-MAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<b>SPECIAL REVENUE FUNDS</b>	<b>CAPITAL PROJECTS FUNDS</b>	<b>DEBT SERVICE FUNDS</b>	<b>TOTAL NON-MAJOR GOVERNMENTAL FUNDS</b>
<b>REVENUES:</b>				
Taxes	\$ 2,807	\$	\$	\$ 2,807
Licenses, Permits and Franchises	7,170			7,170
Fines, Forfeitures and Penalties	7,659			7,659
Revenues from Use of Money and Property	232	(71)	930	1,091
Aid from Other Governmental Agencies	239,826	1,299	11,362	252,487
Charges for Current Services	6,804			6,804
Other Revenues	5,238		39,185	44,423
<b>Total Revenues</b>	<b>269,736</b>	<b>1,228</b>	<b>51,477</b>	<b>322,441</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General Government	250		602	852
Public Protection	11,094			11,094
Public Ways and Facilities	2,413			2,413
Health and Sanitation	1,900			1,900
Public Assistance	28,516			28,516
Culture and Recreation Services	79			79
Capital Outlay		8,559		8,559
<b>Debt Service:</b>				
Principal			32,245	32,245
Interest			18,525	18,525
<b>Total Expenditures</b>	<b>44,252</b>	<b>8,559</b>	<b>51,372</b>	<b>104,183</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	225,484	(7,331)	105	218,258
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	15,265	21,432		36,697
Transfers Out	(236,901)	(2,540)		(239,441)
<b>Total Other Financing Sources (Uses)</b>	<b>(221,636)</b>	<b>18,892</b>		<b>(202,744)</b>
Net Changes in Fund Balances	3,848	11,561	105	15,514
Fund Balances, July 1, 2012	85,119	20,382	12,397	117,898
Fund Balances, June 30, 2013	\$ 88,967	\$ 31,943	\$ 12,502	\$ 133,412

## **NON-MAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUND DESCRIPTIONS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **NON-MAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUND DESCRIPTIONS (Continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## **NON-MAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUND DESCRIPTIONS (Continued)**

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

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

**Health State Leaking Underground Storage Tank (LUST) Program** – This fund holds grant money to be used to help prevent, detect, and clean up releases from USTs.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **NON-MAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUND DESCRIPTIONS (Continued)**

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

**Probation Asset Forfeitures** – This fund holds revenues received as a result of assets seized during drug-related arrests.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **NON-MAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUND DESCRIPTIONS (Continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **NON-MAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUND DESCRIPTIONS (Continued)**

**Other Special Revenue Funds** – These funds account for revenues received for various activities and programs including: Adoption Prepayment Animal Control, ARRA Aging & Adult, County-wide Crime Prevention, Asset Forfeiture 15% Probation, Graffiti Abatement, Juvenile Justice Facility, Oildale Revitalization, Parks Tehachapi Mtn. Forest, Sheriff Rural Crime, Tehachapi Trans Impact Fee Core, and Tehachapi Trans Impact Fee Non-Core.



**COUNTY OF KERN  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
 JUNE 30, 2013 (IN THOUSANDS)**

Page 1 of 10

	<u>TOTAL</u>	<u>ABATEMENT COST</u>	<u>AGING &amp; ADULT SERVICES</u>	<u>ALCOHOL ABUSE</u>	<u>ALCOHOL PROGRAM</u>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
Assets:					
Pooled Cash and Investments	\$ 73,013	\$ 62	\$ 501	\$ 71	\$ 10
Revolving Fund Cash	12		2		
Interest Receivable	23				
Taxes Receivable	332				
Accrued Revenue	29,272		1,824		
Due from Other Funds	1,015		127		
Due from Other Agencies	4,663			9	10
Total Assets	<u>108,330</u>	<u>62</u>	<u>2,454</u>	<u>80</u>	<u>20</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 108,330</u>	<u>\$ 62</u>	<u>\$ 2,454</u>	<u>\$ 80</u>	<u>\$ 20</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>					
Liabilities:					
Accounts Payable	\$ 3,085	\$	\$ 178	\$	\$
Salaries and Employee Benefits Payable	511		317		
Due to Other Funds	15,377				
Advances from Other Funds	57				
Advances from Grantors and Third Parties	30		30		
Total Liabilities	<u>19,060</u>		<u>525</u>		
Deferred Inflows of Resources:					
Unavailable Revenue - Property Taxes	303				
Total Deferred Inflows of Resources	<u>303</u>				
Fund Balances (Deficits):					
Restricted	67,587		690	80	20
Committed	18,395	62			
Assigned	3,001		1,239		
Unassigned	(16)				
Total Fund Balances (Deficits)	<u>88,967</u>	<u>62</u>	<u>1,929</u>	<u>80</u>	<u>20</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 108,330</u>	<u>\$ 62</u>	<u>\$ 2,454</u>	<u>\$ 80</u>	<u>\$ 20</u>

ANIMAL CARE	ANIMAL CARE DONATIONS	ANIMAL CONTROL FELINE CARCASSES	ARRA CAL-MMET JAG	ARRA CD-HPRP	
					<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>
\$ 20	\$ 55	\$ 12	\$	\$	Assets:
					Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
					Due from Other Agencies
<u>20</u>	<u>55</u>	<u>12</u>			Total Assets
\$ <u>20</u>	\$ <u>55</u>	\$ <u>12</u>	\$	\$	Total Assets and Deferred Outflows of Resources
					<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>
\$	\$	\$	\$	\$	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Other Funds
					Advances from Grantors and Third Parties
					Total Liabilities
					Deferred Inflows of Resources:
					Unavailable Revenue - Property Taxes
					Total Deferred Inflows of Resources
					Fund Balances (Deficits):
					Restricted
					Committed
					Assigned
					Unassigned
<u>20</u>	<u>55</u>	<u>12</u>			Total Fund Balances (Deficits)
\$ <u>20</u>	\$ <u>55</u>	\$ <u>12</u>	\$	\$	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)

**COUNTY OF KERN  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
 JUNE 30, 2013 (IN THOUSANDS)**

Page 2 of 10

	ARRA CD-NSP 3 GRANT	ARRA ENERGY GRANT	ARRA JUSTICE ASSISTANCE	AUTOMATED CO. WARRANT SYSTEM	AUTOMATED FINGERPRINT
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
Assets:					
Pooled Cash and Investments	\$	\$ 10	\$	\$ 6	\$ 1,279
Revolving Fund Cash					
Interest Receivable					
Taxes Receivable					
Accrued Revenue					
Due from Other Funds					
Due from Other Agencies				6	25
Total Assets		10		12	1,304
Total Assets and Deferred Outflows of Resources	\$	\$ 10	\$	\$ 12	\$ 1,304
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Due to Other Funds					
Advances from Other Funds					
Advances from Grantors and Third Parties					
Total Liabilities					
Deferred Inflows of Resources:					
Unavailable Revenue - Property Taxes					
Total Deferred Inflows of Resources					
Fund Balances (Deficits):					
Restricted		10		12	1,304
Committed					
Assigned					
Unassigned					
Total Fund Balances (Deficits)		10		12	1,304
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$	\$ 10	\$	\$ 12	\$ 1,304



BIO TERRORISM GRANT	BOARD OF TRADE ADVERTISING	BUILDING INSPECTION	CHILD RESTRAINT LOANER	COMMUNITY CORRECTION PERFORMANCE INCENTIVE	
					<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>
\$	\$ 155	\$ 13,699	\$ 155	\$ 17	Assets:
		6			Pooled Cash and Investments
		16			Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
					Due from Other Agencies
291	7				Total Assets
<u>291</u>	<u>162</u>	<u>13,721</u>	<u>155</u>	<u>17</u>	
\$ <u>291</u>	\$ <u>162</u>	\$ <u>13,721</u>	\$ <u>155</u>	\$ <u>17</u>	Total Assets and Deferred Outflows of Resources
					<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>
\$	\$	\$	\$	\$	Liabilities:
		42			Accounts Payable
		117			Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Other Funds
					Advances from Grantors and Third Parties
283		159			Total Liabilities
					Deferred Inflows of Resources:
					Unavailable Revenue - Property Taxes
					Total Deferred Inflows of Resources
8		14	155	17	Fund Balances (Deficits):
		13,548			Restricted
					Committed
					Assigned
					Unassigned
8	162	13,562	155	17	Total Fund Balances (Deficits)
\$ <u>291</u>	\$ <u>162</u>	\$ <u>13,721</u>	\$ <u>155</u>	\$ <u>17</u>	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)

**COUNTY OF KERN  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
 JUNE 30, 2013 (IN THOUSANDS)**

Page 3 of 10

	COMMUNITY DEVELOPMENT	COUNTY LOCAL REVENUE FUND	COUNTY SERVICE AREAS	CRIMINAL JUSTICE FACILITY	CRIMINALISTICS LABORATORIES
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
Assets:					
Pooled Cash and Investments	\$ 576	\$ 3,465	\$ 8,857	\$ 1,691	\$ 192
Revolving Fund Cash					
Interest Receivable					
Taxes Receivable			332		
Accrued Revenue	370	13,914			
Due from Other Funds					
Due from Other Agencies		3,776		254	
Total Assets	<u>946</u>	<u>21,155</u>	<u>9,189</u>	<u>1,945</u>	<u>192</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 946</u>	<u>\$ 21,155</u>	<u>\$ 9,189</u>	<u>\$ 1,945</u>	<u>\$ 192</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>					
Liabilities:					
Accounts Payable	\$ 376	\$ 362	\$ 196		\$
Salaries and Employee Benefits Payable					
Due to Other Funds	31	14,943			
Advances from Other Funds			57		
Advances from Grantors and Third Parties					
Total Liabilities	<u>407</u>	<u>15,305</u>	<u>253</u>		
Deferred Inflows of Resources:					
Unavailable Revenue - Property Taxes			303		
Total Deferred Inflows of Resources			<u>303</u>		
Fund Balances (Deficits):					
Restricted	539	5,850	8,633	1,945	192
Committed					
Assigned					
Unassigned					
Total Fund Balances (Deficits)	<u>539</u>	<u>5,850</u>	<u>8,633</u>	<u>1,945</u>	<u>192</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 946</u>	<u>\$ 21,155</u>	<u>\$ 9,189</u>	<u>\$ 1,945</u>	<u>\$ 192</u>

DA COURT ORDERED PENALTIES	DA/SHERIFF/ PROBATION/DNA FUND	DA EQUIPMENT AUTOMATION	DA-FEDERAL FORFEITURES	DA LOCAL FORFEITURES	
					<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>
\$ 1,625	\$ 253	\$ 500	\$ 105	\$ 636	Assets:
					Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
					Due from Other Agencies
	55				Total Assets
<u>1,625</u>	<u>308</u>	<u>500</u>	<u>105</u>	<u>636</u>	
\$ <u>1,625</u>	\$ <u>308</u>	\$ <u>500</u>	\$ <u>105</u>	\$ <u>636</u>	Total Assets and Deferred Outflows of Resources
					<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>
\$	\$	\$	\$	\$	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Other Funds
					Advances from Grantors and Third Parties
					Total Liabilities
					Deferred Inflows of Resources:
					Unavailable Revenue - Property Taxes
					Total Deferred Inflows of Resources
					Fund Balances (Deficits):
					Restricted
					Committed
					Assigned
					Unassigned
					Total Fund Balances (Deficits)
<u>1,625</u>	<u>308</u>	<u>500</u>	<u>105</u>	<u>636</u>	
\$ <u>1,625</u>	\$ <u>308</u>	\$ <u>500</u>	\$ <u>105</u>	\$ <u>636</u>	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)

**COUNTY OF KERN  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
 JUNE 30, 2013 (IN THOUSANDS)**

Page 4 of 10

	DHS WRAPAROUND SAVINGS	DIVCA LCL FRANCHISE FEE	DOMESTIC VIOLENCE	DRUG PROGRAM	EMERGENCY MEDICAL PAYMENTS
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
Assets:					
Pooled Cash and Investments	\$ 3,870	\$ 816	\$ 58	\$ 337	\$ 958
Revolving Fund Cash					
Interest Receivable					
Taxes Receivable					
Accrued Revenue					
Due from Other Funds					
Due from Other Agencies			6	1	145
Total Assets	<u>3,870</u>	<u>816</u>	<u>64</u>	<u>338</u>	<u>1,103</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 3,870</u>	<u>\$ 816</u>	<u>\$ 64</u>	<u>\$ 338</u>	<u>\$ 1,103</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$ 81
Salaries and Employee Benefits Payable					
Due to Other Funds					
Advances from Other Funds					
Advances from Grantors and Third Parties					
Total Liabilities					<u>81</u>
Deferred Inflows of Resources:					
Unavailable Revenue - Property Taxes					
Total Deferred Inflows of Resources					
Fund Balances (Deficits):					
Restricted	3,870	816	64	338	1,022
Committed					
Assigned					
Unassigned					
Total Fund Balances (Deficits)	<u>3,870</u>	<u>816</u>	<u>64</u>	<u>338</u>	<u>1,022</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 3,870</u>	<u>\$ 816</u>	<u>\$ 64</u>	<u>\$ 338</u>	<u>\$ 1,103</u>

EMS WEEK DONATIONS	HEALTH-MAA TCM	HEALTH NNFP	HEALTH LOCAL OPTION	HEALTH STATE LUST PROGRAM				
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>								
\$	24	\$	94	\$	24	\$	4	Assets:
								Pooled Cash and Investments
								Revolving Fund Cash
								Interest Receivable
								Taxes Receivable
								Accrued Revenue
								Due from Other Funds
								Due from Other Agencies
	<u>24</u>		<u>94</u>		<u>24</u>		<u>4</u>	Total Assets
\$	<u>24</u>	\$	<u>94</u>	\$	<u>24</u>	\$	<u>4</u>	Total Assets and Deferred Outflows of Resources
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>								
\$		\$		\$		\$		Liabilities:
								Accounts Payable
								Salaries and Employee Benefits Payable
								Due to Other Funds
								Advances from Other Funds
								Advances from Grantors and Third Parties
								Total Liabilities
								Deferred Inflows of Resources:
								Unavailable Revenue - Property Taxes
								Total Deferred Inflows of Resources
	24		94		24		4	Fund Balances (Deficits):
								Restricted
								Committed
								Assigned
								Unassigned
	<u>24</u>		<u>94</u>		<u>24</u>		<u>4</u>	Total Fund Balances (Deficits)
\$	<u>24</u>	\$	<u>94</u>	\$	<u>24</u>	\$	<u>4</u>	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)

**COUNTY OF KERN  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
 JUNE 30, 2013 (IN THOUSANDS)**

Page 5 of 10

	HIDTA-STATE ASSET FORFEITURES	HOST PREPAREDNESS PROGRAM	IHSS PUBLIC AUTHORITY	JUVENILE INMATE WELFARE	KCIRT
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
Assets:					
Pooled Cash and Investments	\$ 90	\$ 1	\$ 1	\$ 201	
Revolving Fund Cash					
Interest Receivable					
Taxes Receivable					
Accrued Revenue			654		
Due from Other Funds			609		
Due from Other Agencies					
Total Assets	<u>90</u>	<u>1</u>	<u>1,264</u>	<u>201</u>	
Total Assets and Deferred Outflows of Resources	<u>\$ 90</u>	<u>\$ 1</u>	<u>\$ 1,264</u>	<u>\$ 201</u>	
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>					
Liabilities:					
Accounts Payable	\$	\$	\$ 934	\$	
Salaries and Employee Benefits Payable					
Due to Other Funds			22		
Advances from Other Funds					
Advances from Grantors and Third Parties					
Total Liabilities			<u>956</u>		
Deferred Inflows of Resources:					
Unavailable Revenue - Property Taxes					
Total Deferred Inflows of Resources					
Fund Balances (Deficits):					
Restricted	90	1	308	201	
Committed					
Assigned					
Unassigned					
Total Fund Balances (Deficits)	<u>90</u>	<u>1</u>	<u>308</u>	<u>201</u>	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 90</u>	<u>\$ 1</u>	<u>\$ 1,264</u>	<u>\$ 201</u>	

KERN COUNTY CHILDREN'S	KNET ASSET FORFEITURES	LIBRARY BOOKS	LITTER CLEANUP	LOCAL PUBLIC SAFETY	
					<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>
\$ 604	\$ 155	\$ 525	\$ 2	\$	Assets:
					Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
					Due from Other Agencies
					12,212
					1
<u>604</u>	<u>155</u>	<u>525</u>	<u>3</u>	<u>12,212</u>	Total Assets
\$ <u>604</u>	\$ <u>155</u>	\$ <u>525</u>	\$ <u>3</u>	\$ <u>12,212</u>	Total Assets and Deferred Outflows of Resources
					<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>
\$	\$	\$	\$	\$	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Other Funds
					Advances from Grantors and Third Parties
					381
					381
					Total Liabilities
					Deferred Inflows of Resources:
					Unavailable Revenue - Property Taxes
					Total Deferred Inflows of Resources
					Fund Balances (Deficits):
					Restricted
					Committed
					Assigned
					Unassigned
					11,831
					12
					3
<u>604</u>	<u>155</u>	<u>525</u>	<u>3</u>	<u>11,831</u>	Total Fund Balances (Deficits)
\$ <u>604</u>	\$ <u>155</u>	\$ <u>525</u>	\$ <u>3</u>	\$ <u>12,212</u>	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)

**COUNTY OF KERN  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
 JUNE 30, 2013 (IN THOUSANDS)**

Page 6 of 10

	MICROGRAPHICS	NSP GRANT	OFF HWY MOTOR VEH LICENSE	PARCEL MAP IN-LIEU FEES	PLANNED LOCAL DRAINAGE
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
Assets:					
Pooled Cash and Investments	\$ 215	\$	\$ 427	\$ 441	\$ 1,098
Revolving Fund Cash					
Interest Receivable					
Taxes Receivable					
Accrued Revenue					
Due from Other Funds					
Due from Other Agencies					
Total Assets	<u>215</u>		<u>427</u>	<u>441</u>	<u>1,098</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 215</u>	<u>\$</u>	<u>\$ 427</u>	<u>\$ 441</u>	<u>\$ 1,098</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>					
Liabilities:					
Accounts Payable	\$	\$	\$	\$ 13	\$
Salaries and Employee Benefits Payable					
Due to Other Funds					
Advances from Other Funds					
Advances from Grantors and Third Parties					
Total Liabilities				<u>13</u>	
Deferred Inflows of Resources:					
Unavailable Revenue - Property Taxes					
Total Deferred Inflows of Resources					
Fund Balances (Deficits):					
Restricted	215		427	428	
Committed					1,098
Assigned					
Unassigned					
Total Fund Balances (Deficits)	<u>215</u>		<u>427</u>	<u>428</u>	<u>1,098</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 215</u>	<u>\$</u>	<u>\$ 427</u>	<u>\$ 441</u>	<u>\$ 1,098</u>



<u>PLANNED SEWER</u>	<u>PLANNING ADMIN SURCHARGE</u>	<u>PROBATION ASSET FORFEITURES</u>	<u>PROBATION DJJ REALIGNMENT</u>	<u>PROBATION TRAINING</u>	
					<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>
\$ 3,688	\$ 1,254	\$ 68	\$ 989	\$ 72	Assets:
					Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accrued Revenue
			278		Due from Other Funds
					Due from Other Agencies
<u>3,688</u>	<u>1,254</u>	<u>68</u>	<u>1,267</u>	<u>72</u>	Total Assets
\$ <u>3,688</u>	\$ <u>1,254</u>	\$ <u>68</u>	\$ <u>1,267</u>	\$ <u>72</u>	Total Assets and Deferred Outflows of Resources
					<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>
\$	\$	\$	\$ 599	\$	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Other Funds
					Advances from Grantors and Third Parties
			<u>599</u>		Total Liabilities
					Deferred Inflows of Resources:
					Unavailable Revenue - Property Taxes
					Total Deferred Inflows of Resources
		68	668	72	Fund Balances (Deficits):
3,687					Restricted
1	1,254				Committed
					Assigned
					Unassigned
<u>3,688</u>	<u>1,254</u>	<u>68</u>	<u>668</u>	<u>72</u>	Total Fund Balances (Deficits)
\$ <u>3,688</u>	\$ <u>1,254</u>	\$ <u>68</u>	\$ <u>1,267</u>	\$ <u>72</u>	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)

**COUNTY OF KERN  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
 JUNE 30, 2013 (IN THOUSANDS)**

Page 7 of 10

	PUBLIC HEALTH MISC	PUBLIC IMPROVEMENT DISTRICTS	RANGE IMPROVEMENT	REAL ESTATE FRAUD	RECORDER
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
Assets:					
Pooled Cash and Investments	\$ 16	\$ 103	\$ 94	\$ 378	\$ 426
Revolving Fund Cash					4
Interest Receivable					
Taxes Receivable					
Accrued Revenue					
Due from Other Funds					
Due from Other Agencies					
Total Assets	<u>16</u>	<u>103</u>	<u>94</u>	<u>378</u>	<u>430</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 16</u>	<u>\$ 103</u>	<u>\$ 94</u>	<u>\$ 378</u>	<u>\$ 430</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	3
Salaries and Employee Benefits Payable					77
Due to Other Funds					
Advances from Other Funds					
Advances from Grantors and Third Parties					
Total Liabilities					<u>80</u>
Deferred Inflows of Resources:					
Unavailable Revenue - Property Taxes					
Total Deferred Inflows of Resources					
Fund Balances (Deficits):					
Restricted	16	103	94	378	350
Committed					
Assigned					
Unassigned					
Total Fund Balances (Deficits)	<u>16</u>	<u>103</u>	<u>94</u>	<u>378</u>	<u>350</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 16</u>	<u>\$ 103</u>	<u>\$ 94</u>	<u>\$ 378</u>	<u>\$ 430</u>

RECORDER'S ELECTRONIC RECORDING	RECORDER MODERNIZATION	RECORDER SSN-TRUNCATION	REDEMPTION SYSTEMS	RMA-HAZARDOUS WASTE SETTLEMENTS	
					<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>
\$ 341	\$ 2,199	\$ 396	\$ 2,747	\$ 886	Assets:
					Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
					Due from Other Agencies
	375				Total Assets
<u>341</u>	<u>2,574</u>	<u>396</u>	<u>2,747</u>	<u>886</u>	
\$ <u>341</u>	\$ <u>2,574</u>	\$ <u>396</u>	\$ <u>2,747</u>	\$ <u>886</u>	Total Assets and Deferred Outflows of Resources
					<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>
\$	\$	\$	\$	\$	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Other Funds
					Advances from Grantors and Third Parties
					Total Liabilities
					Deferred Inflows of Resources:
					Unavailable Revenue - Property Taxes
					Total Deferred Inflows of Resources
					Fund Balances (Deficits):
315	2,574	396	2,747	886	Restricted
26					Committed
					Assigned
					Unassigned
<u>341</u>	<u>2,574</u>	<u>396</u>	<u>2,747</u>	<u>886</u>	Total Fund Balances (Deficits)
\$ <u>341</u>	\$ <u>2,574</u>	\$ <u>396</u>	\$ <u>2,747</u>	\$ <u>886</u>	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)

**COUNTY OF KERN  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
 JUNE 30, 2013 (IN THOUSANDS)**

Page 8 of 10

	SHELTER CARE	SHERIFF CAL-I.D.	SHERIFF CIVIL AUTOMATED	SHERIFF CIVIL SUBPOENA	SHERIFF CONTROLLED SUBSTANCE
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
Assets:					
Pooled Cash and Investments	\$ 218	\$ 3,327	\$ 967	\$ 33	\$ 702
Revolving Fund Cash					
Interest Receivable					
Taxes Receivable					
Accrued Revenue					
Due from Other Funds					
Due from Other Agencies					
Total Assets	<u>218</u>	<u>3,327</u>	<u>967</u>	<u>33</u>	<u>702</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 218</u>	<u>\$ 3,327</u>	<u>\$ 967</u>	<u>\$ 33</u>	<u>\$ 702</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Due to Other Funds					
Advances from Other Funds					
Advances from Grantors and Third Parties					
Total Liabilities					
Deferred Inflows of Resources:					
Unavailable Revenue - Property Taxes					
Total Deferred Inflows of Resources					
Fund Balances (Deficits):					
Restricted	218	3,327	967	33	702
Committed					
Assigned					
Unassigned					
Total Fund Balances (Deficits)	<u>218</u>	<u>3,327</u>	<u>967</u>	<u>33</u>	<u>702</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 218</u>	<u>\$ 3,327</u>	<u>\$ 967</u>	<u>\$ 33</u>	<u>\$ 702</u>

SHERIFF DRUG ABUSE GANG DIVERSION	SHERIFF DRUG AWARENESS PROGRAM	SHERIFF FACILITY TRAINING	SHERIFF INMATE WELFARE	SHERIFF JUDGMENT DEBTOR FEE	
\$ 229	\$ 855	\$ 52	\$ 5,601	\$ 809	
			7		
<u>229</u>	<u>855</u>	<u>52</u>	<u>5,608</u>	<u>809</u>	
<u>\$ 229</u>	<u>\$ 855</u>	<u>\$ 52</u>	<u>\$ 5,608</u>	<u>\$ 809</u>	
					<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>
					Assets:
					Pooled Cash and Investments
					Revolving Fund Cash
					Interest Receivable
					Taxes Receivable
					Accrued Revenue
					Due from Other Funds
					Due from Other Agencies
					Total Assets
					Total Assets and Deferred Outflows of Resources
					<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>
\$	\$	\$	\$	\$	Liabilities:
					Accounts Payable
					Salaries and Employee Benefits Payable
					Due to Other Funds
					Advances from Other Funds
					Advances from Grantors and Third Parties
					Total Liabilities
					Deferred Inflows of Resources:
					Unavailable Revenue - Property Taxes
					Total Deferred Inflows of Resources
229	809	52	5,608	809	Fund Balances (Deficits):
					Restricted
					Committed
					Assigned
					Unassigned
<u>229</u>	<u>855</u>	<u>52</u>	<u>5,608</u>	<u>809</u>	Total Fund Balances (Deficits)
<u>\$ 229</u>	<u>\$ 855</u>	<u>\$ 52</u>	<u>\$ 5,608</u>	<u>\$ 809</u>	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)

**COUNTY OF KERN  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
 JUNE 30, 2013 (IN THOUSANDS)**

Page 9 of 10

	SHERIFF SIDEARM CONVERSION	SHERIFF STATE ASSET FORFEITURES	SHERIFF TRAINING FUND	SHERIFF'S VOLUNTEER SERVICE GROUP	SHERIFF WORK RELEASE
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
Assets:					
Pooled Cash and Investments	\$ 64	\$ 407	\$	\$ 105	\$ 24
Revolving Fund Cash					
Interest Receivable					
Taxes Receivable					
Accrued Revenue					
Due from Other Funds					
Due from Other Agencies					
Total Assets	<u>64</u>	<u>407</u>	<u></u>	<u>105</u>	<u>24</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 64</u>	<u>\$ 407</u>	<u>\$</u>	<u>\$ 105</u>	<u>\$ 24</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Due to Other Funds					
Advances from Other Funds					
Advances from Grantors and Third Parties					
Total Liabilities	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Deferred Inflows of Resources:					
Unavailable Revenue - Property Taxes					
Total Deferred Inflows of Resources	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances (Deficits):					
Restricted		407			24
Committed					
Assigned	64			105	
Unassigned					
Total Fund Balances (Deficits)	<u>64</u>	<u>407</u>	<u></u>	<u>105</u>	<u>24</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 64</u>	<u>\$ 407</u>	<u>\$</u>	<u>\$ 105</u>	<u>\$ 24</u>

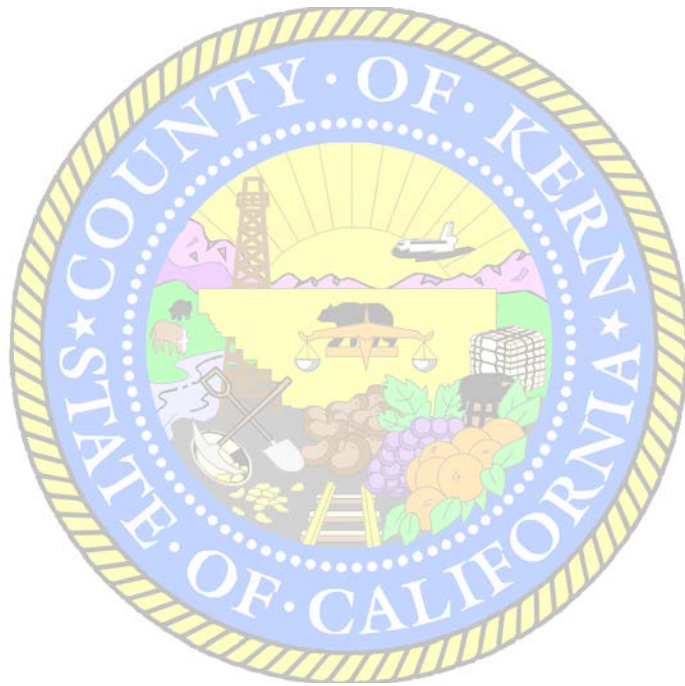
SOLID WASTE ENFORCEMENT	SOLID WASTE LEA GRANT	STERILIZATION	STRONG MOTION INSTRUMENTATION	TOBACCO EDUCATION CONTROL	
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
\$	\$	35	\$	41	\$
				108	\$
					2
Assets:					
Pooled Cash and Investments					
Revolving Fund Cash					
Interest Receivable					
Taxes Receivable					
Accrued Revenue					
Due from Other Funds					
Due from Other Agencies					
Total Assets					
		35		41	
				108	
					2
\$	\$	35	\$	41	\$
				108	\$
					2
Total Assets and Deferred Outflows of Resources					
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>					
\$	\$	\$	\$	\$	18
Liabilities:					
Accounts Payable					
Salaries and Employee Benefits Payable					
Due to Other Funds					
Advances from Other Funds					
Advances from Grantors and Third Parties					
Total Liabilities					
					18
Deferred Inflows of Resources:					
Unavailable Revenue - Property Taxes					
Total Deferred Inflows of Resources					
		35		41	
				108	
Fund Balances (Deficits):					
Restricted					
Committed					
Assigned					
Unassigned					
					(16)
		35		41	
				108	
					(16)
Total Fund Balances (Deficits)					
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)					
\$	\$	35	\$	41	\$
				108	\$
					2

**COUNTY OF KERN  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
 JUNE 30, 2013 (IN THOUSANDS)**

Page 10 of 10

	VITAL HEALTH STATISTICS COUNTY CLERK	VITAL HEALTH STATISTICS	VITAL HEALTH STATISTICS RECORDER	WILDLIFE RESOURCES	OTHER SPECIAL REVENUE
<b>ASSETS AND DEFERRED</b>					
<b>OUTFLOWS OF RESOURCES</b>					
Assets:					
Pooled Cash and Investments	\$ 1	\$ 84	\$ 343	\$ 23	\$ 1,429
Revolving Fund Cash					
Interest Receivable					
Taxes Receivable					
Accrued Revenue					
Due from Other Funds					
Due from Other Agencies				1	
Total Assets	<u>1</u>	<u>84</u>	<u>343</u>	<u>24</u>	<u>1,429</u>
Total Assets and Deferred Outflows of Resources	\$ <u>1</u>	\$ <u>84</u>	\$ <u>343</u>	\$ <u>24</u>	\$ <u>1,429</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>					
Liabilities:					
Accounts Payable	\$	\$	\$	\$	\$
Salaries and Employee Benefits Payable					
Due to Other Funds					
Advances from Other Funds					
Advances from Grantors and Third Parties					
Total Liabilities					
Deferred Inflows of Resources:					
Unavailable Revenue - Property Taxes					
Total Deferred Inflows of Resources					
Fund Balances (Deficits):					
Restricted	1	84	343	24	1,427
Committed					
Assigned					2
Unassigned					
Total Fund Balances (Deficits)	<u>1</u>	<u>84</u>	<u>343</u>	<u>24</u>	<u>1,429</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ <u>1</u>	\$ <u>84</u>	\$ <u>343</u>	\$ <u>24</u>	\$ <u>1,429</u>





**COUNTY OF KERN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)  
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Page 1 of 10

	TOTAL	ABATEMENT COST	AGING & ADULT SERVICES	ALCOHOL ABUSE	ALCOHOL PROGRAM
<b>REVENUES:</b>					
Taxes	\$ 2,807	\$ 34	\$	\$	
Licenses, Permits and Franchises	7,170				
Fines, Forfeitures and Penalties	7,659	7		86	99
Revenues from Use of Money and Property	232		20		
Aid from Other Governmental Agencies	239,826		8,157		
Charges for Current Services	6,804		1,088		
Other Revenues	5,238		234		
<b>Total Revenues</b>	<b>269,736</b>	<b>41</b>	<b>9,499</b>	<b>86</b>	<b>99</b>
<b>EXPENDITURES:</b>					
General Government	250				
Public Protection	11,094				
Public Ways and Facilities	2,413				
Health and Sanitation	1,900				
Public Assistance	28,516		11,882		
Culture and Recreation Services	79				
<b>Total Expenditures</b>	<b>44,252</b>		<b>11,882</b>		
Excess (Deficiency) of Revenues Over (Under) Expenditures	225,484	41	(2,383)	86	99
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	15,265		2,941		
Transfers Out	(236,901)	(134)		(100)	(160)
<b>Total Other Financing Sources (Uses)</b>	<b>(221,636)</b>	<b>(134)</b>	<b>2,941</b>	<b>(100)</b>	<b>(160)</b>
Net Changes in Fund Balances (Deficits)	3,848	(93)	558	(14)	(61)
Fund Balances (Deficits), July 1, 2012	85,119	155	1,371	94	81
Fund Balances (Deficits), June 30, 2013	\$ 88,967	\$ 62	\$ 1,929	\$ 80	\$ 20

<u>ANIMAL CARE</u>	<u>ANIMAL CARE DONATIONS</u>	<u>ANIMAL CONTROL FELINE CARCASSES</u>	<u>ARRA CAL-MMET JAG</u>	<u>ARRA CD-HPRP</u>	
\$	\$	\$	\$	\$	REVENUES:
					Taxes
					Licenses, Permits and Franchises
					Fines, Forfeitures and Penalties
			7	285	Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
					Charges for Current Services
	11				Other Revenues
<u>                    </u>	<u>                    11</u>	<u>                    </u>	<u>                    7</u>	<u>                    285</u>	Total Revenues
					EXPENDITURES:
					General Government
					Public Protection
					Public Ways and Facilities
					Health and Sanitation
				283	Public Assistance
					Culture and Recreation Services
<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    283</u>	Total Expenditures
	11		7	2	Excess (Deficiency) of Revenues Over (Under) Expenditures
					OTHER FINANCING SOURCES (USES):
					Transfers In
			(7)	(2)	Transfers Out
			(7)	(2)	Total Other Financing Sources (Uses)
	11				Net Changes in Fund Balances (Deficits)
<u>                    20</u>	<u>                    44</u>	<u>                    12</u>	<u>                    </u>	<u>                    </u>	Fund Balances (Deficits), July 1, 2012
<u>\$                    20</u>	<u>\$                    55</u>	<u>\$                    12</u>	<u>\$                    </u>	<u>\$                    </u>	Fund Balances (Deficits), June 30, 2013

**COUNTY OF KERN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)  
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Page 2 of 10

	ARRA CD-NSP 3 GRANT	ARRA ENERGY GRANT	ARRA JUSTICE ASSISTANCE	AUTOMATED CO. WARRANT SYSTEM	AUTOMATED FINGERPRINT
<b>REVENUES:</b>					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises				61	282
Fines, Forfeitures and Penalties					9
Revenues from Use of Money and Property		2			
Aid from Other Governmental Agencies	2,647				
Charges for Current Services					
Other Revenues					
Total Revenues	<u>2,647</u>	<u>2</u>	<u></u>	<u>61</u>	<u>291</u>
<b>EXPENDITURES:</b>					
General Government					
Public Protection					
Public Ways and Facilities					
Health and Sanitation					
Public Assistance	2,578				
Culture and Recreation Services					
Total Expenditures	<u>2,578</u>	<u></u>	<u></u>	<u></u>	<u></u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>69</u>	<u>2</u>	<u></u>	<u>61</u>	<u>291</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In					
Transfers Out	(69)		(104)	(90)	(506)
Total Other Financing Sources (Uses)	<u>(69)</u>	<u></u>	<u>(104)</u>	<u>(90)</u>	<u>(506)</u>
Net Changes in Fund Balances (Deficits)		2	(104)	(29)	(215)
Fund Balances (Deficits), July 1, 2012		8	104	41	1,519
Fund Balances (Deficits), June 30, 2013	<u>\$</u>	<u>\$ 10</u>	<u>\$</u>	<u>\$ 12</u>	<u>\$ 1,304</u>

BIO TERRORISM GRANT	BOARD OF TRADE ADVERTISING	BUILDING INSPECTION	CHILD RESTRAINT LOANER	COMMUNITY CORRECTION PERFORMANCE INCENTIVE	
\$	\$	\$	\$	\$	REVENUES:
		6,528			Taxes
1	1	39		2	Licenses, Permits and Franchises
712				200	Fines, Forfeitures and Penalties
			42		Revenues from Use of Money and Property
	69	28			Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
<u>713</u>	<u>70</u>	<u>6,595</u>	<u>42</u>	<u>202</u>	Total Revenues
					EXPENDITURES:
		5,131			General Government
			4		Public Protection
					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
					Culture and Recreation Services
		<u>5,131</u>	<u>4</u>		Total Expenditures
<u>713</u>	<u>70</u>	<u>1,464</u>	<u>38</u>	<u>202</u>	Excess (Deficiency) of Revenues Over (Under) Expenditures
		6			OTHER FINANCING SOURCES (USES):
(846)		(88)	(34)	(200)	Transfers In
					Transfers Out
<u>(846)</u>		<u>(82)</u>	<u>(34)</u>	<u>(200)</u>	Total Other Financing Sources (Uses)
(133)	70	1,382	4	2	Net Changes in Fund Balances (Deficits)
<u>141</u>	<u>92</u>	<u>12,180</u>	<u>151</u>	<u>15</u>	Fund Balances (Deficits), July 1, 2012
<u>\$ 8</u>	<u>\$ 162</u>	<u>\$ 13,562</u>	<u>\$ 155</u>	<u>\$ 17</u>	Fund Balances (Deficits), June 30, 2013

**COUNTY OF KERN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)  
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Page 3 of 10

	COMMUNITY DEVELOPMENT	COUNTY LOCAL REVENUE FUND	COUNTY SERVICE AREAS	CRIMINAL JUSTICE FACILITY	CRIMINALISTICS LABORATORIES
REVENUES:					
Taxes	\$	\$	\$ 2,773	\$	
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties			60	2,905	122
Revenues from Use of Money and Property		(35)	42	1	
Aid from Other Governmental Agencies	5,993	143,496	6		
Charges for Current Services					
Other Revenues	309		2		
Total Revenues	<u>6,302</u>	<u>143,461</u>	<u>2,883</u>	<u>2,906</u>	<u>122</u>
EXPENDITURES:					
General Government					
Public Protection		2,148	28		
Public Ways and Facilities			2,413		
Health and Sanitation			750		
Public Assistance	3,466				
Culture and Recreation Services					
Total Expenditures	<u>3,466</u>	<u>2,148</u>	<u>3,191</u>		
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,836</u>	<u>141,313</u>	<u>(308)</u>	<u>2,906</u>	<u>122</u>
OTHER FINANCING SOURCES (USES):					
Transfers In		200	136		
Transfers Out	(2,848)	(143,995)	(131)	(3,300)	(130)
Total Other Financing Sources (Uses)	<u>(2,848)</u>	<u>(143,795)</u>	<u>5</u>	<u>(3,300)</u>	<u>(130)</u>
Net Changes in Fund Balances (Deficits)	(12)	(2,482)	(303)	(394)	(8)
Fund Balances (Deficits), July 1, 2012	<u>551</u>	<u>8,332</u>	<u>8,936</u>	<u>2,339</u>	<u>200</u>
Fund Balances (Deficits), June 30, 2013	<u>\$ 539</u>	<u>\$ 5,850</u>	<u>\$ 8,633</u>	<u>\$ 1,945</u>	<u>\$ 192</u>

DA COURT ORDERED PENALTIES	DA/SHERIFF/ PROBATION/DNA FUND	DA EQUIPMENT AUTOMATION	DA-FEDERAL FORFEITURES	DA LOCAL FORFEITURES	
\$	\$	\$	\$	\$	REVENUES:
					Taxes
274	486		14	89	Licenses, Permits and Franchises
		9			Fines, Forfeitures and Penalties
					Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
<u>274</u>	<u>486</u>	<u>9</u>	<u>14</u>	<u>89</u>	Total Revenues
					EXPENDITURES:
7					General Government
					Public Protection
					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
					Culture and Recreation Services
<u>7</u>					Total Expenditures
<u>267</u>	<u>486</u>	<u>9</u>	<u>14</u>	<u>89</u>	Excess (Deficiency) of Revenues Over (Under) Expenditures
					OTHER FINANCING SOURCES (USES):
(250)	(703)	(150)			Transfers In
					Transfers Out
<u>(250)</u>	<u>(703)</u>	<u>(150)</u>			Total Other Financing Sources (Uses)
17	(217)	(141)	14	89	Net Changes in Fund Balances (Deficits)
<u>1,608</u>	<u>525</u>	<u>641</u>	<u>91</u>	<u>547</u>	Fund Balances (Deficits), July 1, 2012
<u>\$ 1,625</u>	<u>\$ 308</u>	<u>\$ 500</u>	<u>\$ 105</u>	<u>\$ 636</u>	Fund Balances (Deficits), June 30, 2013

**COUNTY OF KERN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)  
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Page 4 of 10

	DHS WRAPAROUND SAVINGS	DIVCA LCL FRANCHISE FEE	DOMESTIC VIOLENCE	DRUG PROGRAM	EMERGENCY MEDICAL PAYMENTS
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises		350	100		
Fines, Forfeitures and Penalties			45	23	1,628
Revenues from Use of Money and Property	(13)	2		2	2
Aid from Other Governmental Agencies					
Charges for Current Services					
Other Revenues	1,097				
Total Revenues	<u>1,084</u>	<u>352</u>	<u>145</u>	<u>25</u>	<u>1,630</u>
EXPENDITURES:					
General Government		250			
Public Protection					
Public Ways and Facilities					
Health and Sanitation					1,146
Public Assistance					
Culture and Recreation Services					
Total Expenditures		<u>250</u>			<u>1,146</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,084</u>	<u>102</u>	<u>145</u>	<u>25</u>	<u>484</u>
OTHER FINANCING SOURCES (USES):					
Transfers In					
Transfers Out			(120)	(22)	(343)
Total Other Financing Sources (Uses)			<u>(120)</u>	<u>(22)</u>	<u>(343)</u>
Net Changes in Fund Balances (Deficits)	1,084	102	25	3	141
Fund Balances (Deficits), July 1, 2012	<u>2,786</u>	<u>714</u>	<u>39</u>	<u>335</u>	<u>881</u>
Fund Balances (Deficits), June 30, 2013	<u>\$ 3,870</u>	<u>\$ 816</u>	<u>\$ 64</u>	<u>\$ 338</u>	<u>\$ 1,022</u>



EMS WEEK DONATIONS	HEALTH-MAA TCM	HEALTH NNFP	HEALTH LOCAL OPTION	HEALTH STATE LUST PROGRAM	
\$	\$	\$	\$	\$	REVENUES:
					Taxes
					Licenses, Permits and Franchises
					Fines, Forfeitures and Penalties
	94				Revenues from Use of Money and Property
			7	4	Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
	<u>94</u>		<u>7</u>	<u>4</u>	Total Revenues
					EXPENDITURES:
					General Government
					Public Protection
					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
					Culture and Recreation Services
					Total Expenditures
	<u>94</u>		<u>7</u>	<u>4</u>	Excess (Deficiency) of Revenues Over (Under) Expenditures
					OTHER FINANCING SOURCES (USES):
	(69)	(2)	(2)	(171)	Transfers In
					Transfers Out
	<u>(69)</u>	<u>(2)</u>	<u>(2)</u>	<u>(171)</u>	Total Other Financing Sources (Uses)
	25	(2)	5	(167)	Net Changes in Fund Balances (Deficits)
24	<u>69</u>	<u>2</u>	<u>19</u>	<u>171</u>	Fund Balances (Deficits), July 1, 2012
<u>\$ 24</u>	<u>\$ 94</u>	<u>\$</u>	<u>\$ 24</u>	<u>\$ 4</u>	Fund Balances (Deficits), June 30, 2013

**COUNTY OF KERN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)  
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Page 5 of 10

	HIDTA-STATE ASSET FORFEITURES	HOST PREPAREDNESS PROGRAM	IHSS PUBLIC AUTHORITY	JUVENILE INMATE WELFARE	KCIRT
<b>REVENUES:</b>					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties					
Revenues from Use of Money and Property	1		2	16	
Aid from Other Governmental Agencies			2,492		
Charges for Current Services					
Other Revenues			118		
<b>Total Revenues</b>	<b>1</b>		<b>2,612</b>	<b>16</b>	
<b>EXPENDITURES:</b>					
General Government					
Public Protection					
Public Ways and Facilities					
Health and Sanitation					
Public Assistance			9,686		
Culture and Recreation Services					
<b>Total Expenditures</b>			<b>9,686</b>		
Excess (Deficiency) of Revenues Over (Under) Expenditures	1		(7,074)	16	
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In			7,551		
Transfers Out	(61)				(1)
<b>Total Other Financing Sources (Uses)</b>	<b>(61)</b>		<b>7,551</b>		<b>(1)</b>
Net Changes in Fund Balances (Deficits)	(60)		477	16	(1)
Fund Balances (Deficits), July 1, 2012	150	1	(169)	185	1
Fund Balances (Deficits), June 30, 2013	90	1	308	201	

KERN COUNTY CHILDREN'S	KNET ASSET FORFEITURES	LIBRARY BOOKS	LITTER CLEANUP	LOCAL PUBLIC SAFETY	
\$	\$	\$	\$	\$	REVENUES:
					Taxes
	64		3		Licenses, Permits and Franchises
2	1	5			Fines, Forfeitures and Penalties
46				74,557	Revenues from Use of Money and Property
159					Aid from Other Governmental Agencies
		107			Charges for Current Services
					Other Revenues
<u>207</u>	<u>65</u>	<u>112</u>	<u>3</u>	<u>74,557</u>	Total Revenues
					EXPENDITURES:
					General Government
					Public Protection
					Public Ways and Facilities
150					Health and Sanitation
					Public Assistance
					Culture and Recreation Services
<u>150</u>					Total Expenditures
<u>57</u>	<u>65</u>	<u>112</u>	<u>3</u>	<u>74,557</u>	Excess (Deficiency) of Revenues Over (Under) Expenditures
					OTHER FINANCING SOURCES (USES):
					Transfers In
	(47)	(281)	(3)	(68,921)	Transfers Out
	(47)	(281)	(3)	(68,921)	Total Other Financing Sources (Uses)
57	18	(169)		5,636	Net Changes in Fund Balances (Deficits)
<u>547</u>	<u>137</u>	<u>694</u>	<u>3</u>	<u>6,195</u>	Fund Balances (Deficits), July 1, 2012
<u>\$ 604</u>	<u>\$ 155</u>	<u>\$ 525</u>	<u>\$ 3</u>	<u>\$ 11,831</u>	Fund Balances (Deficits), June 30, 2013

**COUNTY OF KERN  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)  
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Page 6 of 10

	MICROGRAPHICS	NSP GRANT	OFF HWY MOTOR VEH LICENSE	PARCEL MAP IN-LIEU FEES	PLANNED LOCAL DRAINAGE
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties					
Revenues from Use of Money and Property				3	5
Aid from Other Governmental Agencies		547	141		
Charges for Current Services	161			3	
Other Revenues			13		
Total Revenues	<u>161</u>	<u>547</u>	<u>154</u>	<u>6</u>	<u>5</u>
EXPENDITURES:					
General Government					
Public Protection					
Public Ways and Facilities					
Health and Sanitation					
Public Assistance		469			
Culture and Recreation Services				79	
Total Expenditures		<u>469</u>		<u>79</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>161</u>	<u>78</u>	<u>154</u>	<u>(73)</u>	<u>5</u>
OTHER FINANCING SOURCES (USES):					
Transfers In					
Transfers Out	(71)	(78)	(79)		
Total Other Financing Sources (Uses)	<u>(71)</u>	<u>(78)</u>	<u>(79)</u>		
Net Changes in Fund Balances (Deficits)	90		75	(73)	5
Fund Balances (Deficits), July 1, 2012	<u>125</u>		<u>352</u>	<u>501</u>	<u>1,093</u>
Fund Balances (Deficits), June 30, 2013	<u>\$ 215</u>	<u>\$</u>	<u>\$ 427</u>	<u>\$ 428</u>	<u>\$ 1,098</u>

<u>PLANNED SEWER</u>	<u>PLANNING ADMIN SURCHARGE</u>	<u>PROBATION ASSET FORFEITURES</u>	<u>PROBATION DJJ REALIGNMENT</u>	<u>PROBATION TRAINING</u>	
\$	\$	\$	\$	\$	REVENUES:
		11			Taxes
17	1		15		Licenses, Permits and Franchises
59	572			284	Fines, Forfeitures and Penalties
					Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
<u>76</u>	<u>573</u>	<u>11</u>	<u>15</u>	<u>284</u>	Total Revenues
					EXPENDITURES:
					General Government
					Public Protection
					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
					Culture and Recreation Services
					Total Expenditures
<u>76</u>	<u>573</u>	<u>11</u>	<u>15</u>	<u>284</u>	Excess (Deficiency) of Revenues Over (Under) Expenditures
			3,418		OTHER FINANCING SOURCES (USES):
	(237)		(3,736)	(248)	Transfers In
					Transfers Out
	(237)		(318)	(248)	Total Other Financing Sources (Uses)
76	336	11	(303)	36	Net Changes in Fund Balances (Deficits)
<u>3,612</u>	<u>918</u>	<u>57</u>	<u>971</u>	<u>36</u>	Fund Balances (Deficits), July 1, 2012
<u>\$ 3,688</u>	<u>\$ 1,254</u>	<u>\$ 68</u>	<u>\$ 668</u>	<u>\$ 72</u>	Fund Balances (Deficits), June 30, 2013

**COUNTY OF KERN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)  
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Page 7 of 10

	PUBLIC HEALTH MISC	PUBLIC IMPROVEMENT DISTRICTS	RANGE IMPROVEMENT	REAL ESTATE FRAUD	RECORDER
<b>REVENUES:</b>					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					4
Fines, Forfeitures and Penalties					
Revenues from Use of Money and Property			1	2	2
Aid from Other Governmental Agencies	5		9		
Charges for Current Services	2			240	2,555
Other Revenues					2
Total Revenues	<u>7</u>		<u>10</u>	<u>242</u>	<u>2,563</u>
<b>EXPENDITURES:</b>					
General Government					
Public Protection			9	30	3,407
Public Ways and Facilities					
Health and Sanitation					
Public Assistance					
Culture and Recreation Services					
Total Expenditures			<u>9</u>	<u>30</u>	<u>3,407</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>7</u>		<u>1</u>	<u>212</u>	<u>(844)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In					1,006
Transfers Out	(3)			(210)	
Total Other Financing Sources (Uses)	<u>(3)</u>			<u>(210)</u>	<u>1,006</u>
Net Changes in Fund Balances (Deficits)	4		1	2	162
Fund Balances (Deficits), July 1, 2012	<u>12</u>	<u>103</u>	<u>93</u>	<u>376</u>	<u>188</u>
Fund Balances (Deficits), June 30, 2013	<u>\$ 16</u>	<u>\$ 103</u>	<u>\$ 94</u>	<u>\$ 378</u>	<u>\$ 350</u>

RECORDER'S ELECTRONIC RECORDING	RECORDER MODERNIZATION	RECORDER SSN-TRUNCATION	REDEMPTION SYSTEMS	RMA-HAZARDOUS WASTE SETTLEMENTS	
\$	\$	\$	\$	\$	REVENUES:
			210	50	Taxes
2	2				Licenses, Permits and Franchises
189	779	161			Fines, Forfeitures and Penalties
					Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
<u>191</u>	<u>781</u>	<u>161</u>	<u>210</u>	<u>50</u>	Total Revenues
					EXPENDITURES:
88					General Government
					Public Protection
					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
					Culture and Recreation Services
<u>88</u>					Total Expenditures
<u>103</u>	<u>781</u>	<u>161</u>	<u>210</u>	<u>50</u>	Excess (Deficiency) of Revenues Over (Under) Expenditures
					OTHER FINANCING SOURCES (USES):
(147)	(1,277)	(27)	(289)		Transfers In
					Transfers Out
<u>(147)</u>	<u>(1,277)</u>	<u>(27)</u>	<u>(289)</u>		Total Other Financing Sources (Uses)
(44)	(496)	134	(79)	50	Net Changes in Fund Balances (Deficits)
<u>385</u>	<u>3,070</u>	<u>262</u>	<u>2,826</u>	<u>836</u>	Fund Balances (Deficits), July 1, 2012
<u>\$ 341</u>	<u>\$ 2,574</u>	<u>\$ 396</u>	<u>\$ 2,747</u>	<u>\$ 886</u>	Fund Balances (Deficits), June 30, 2013

**COUNTY OF KERN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)  
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Page 8 of 10

	SHELTER CARE	SHERIFF CAL-I.D.	SHERIFF CIVIL AUTOMATED	SHERIFF CIVIL SUBPOENA	SHERIFF CONTROLLED SUBSTANCE
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties		819			33
Revenues from Use of Money and Property		9	2		9
Aid from Other Governmental Agencies					
Charges for Current Services			194		
Other Revenues	13			10	
Total Revenues	<u>13</u>	<u>828</u>	<u>196</u>	<u>10</u>	<u>42</u>
EXPENDITURES:					
General Government					
Public Protection					
Public Ways and Facilities					
Health and Sanitation					
Public Assistance	2				
Culture and Recreation Services					
Total Expenditures	<u>2</u>				
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>11</u>	<u>828</u>	<u>196</u>	<u>10</u>	<u>42</u>
OTHER FINANCING SOURCES (USES):					
Transfers In					
Transfers Out		(277)	(39)		(404)
Total Other Financing Sources (Uses)		<u>(277)</u>	<u>(39)</u>		<u>(404)</u>
Net Changes in Fund Balances (Deficits)	11	551	157	10	(362)
Fund Balances (Deficits), July 1, 2012	<u>207</u>	<u>2,776</u>	<u>810</u>	<u>23</u>	<u>1,064</u>
Fund Balances (Deficits), June 30, 2013	<u>\$ 218</u>	<u>\$ 3,327</u>	<u>\$ 967</u>	<u>\$ 33</u>	<u>\$ 702</u>



SHERIFF DRUG ABUSE GANG DIVERSION	SHERIFF DRUG AWARENESS PROGRAM	SHERIFF FACILITY TRAINING	SHERIFF INMATE WELFARE	SHERIFF JUDGMENT DEBTOR FEE	
\$	\$	\$	\$	\$	REVENUES:
					Taxes
	212				Licenses, Permits and Franchises
1	5		37		Fines, Forfeitures and Penalties
		252		210	Revenues from Use of Money and Property
			2,668		Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
<u>1</u>	<u>217</u>	<u>252</u>	<u>2,705</u>	<u>210</u>	Total Revenues
					EXPENDITURES:
					General Government
					Public Protection
					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
					Culture and Recreation Services
					Total Expenditures
<u>1</u>	<u>217</u>	<u>252</u>	<u>2,705</u>	<u>210</u>	Excess (Deficiency) of Revenues Over (Under) Expenditures
					OTHER FINANCING SOURCES (USES):
7					Transfers In
(40)	(288)	(262)	(3,628)	(137)	Transfers Out
<u>(33)</u>	<u>(288)</u>	<u>(262)</u>	<u>(3,628)</u>	<u>(137)</u>	Total Other Financing Sources (Uses)
(32)	(71)	(10)	(923)	73	Net Changes in Fund Balances (Deficits)
<u>261</u>	<u>926</u>	<u>62</u>	<u>6,531</u>	<u>736</u>	Fund Balances (Deficits), July 1, 2012
<u>\$ 229</u>	<u>\$ 855</u>	<u>\$ 52</u>	<u>\$ 5,608</u>	<u>\$ 809</u>	Fund Balances (Deficits), June 30, 2013

**COUNTY OF KERN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)  
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Page 9 of 10

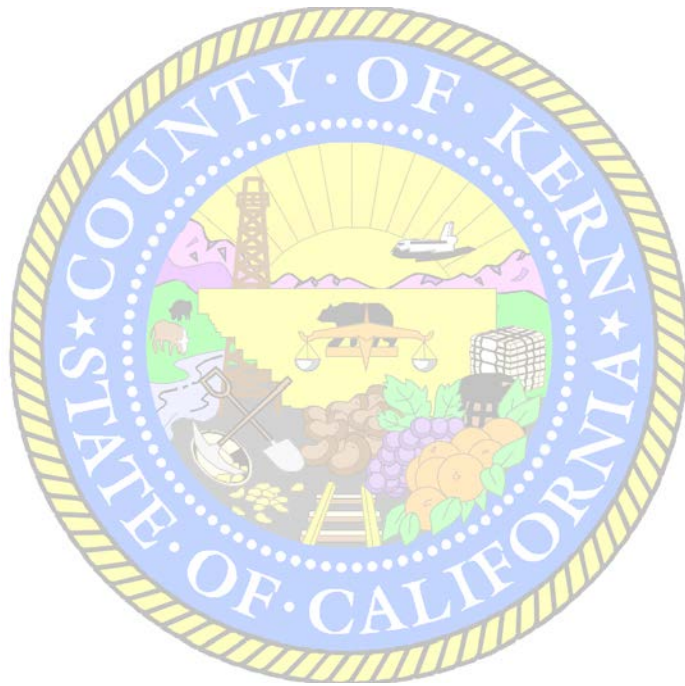
	SHERIFF SIDEARM CONVERSION	SHERIFF STATE ASSET FORFEITURES	SHERIFF TRAINING FUND	SHERIFF'S VOLUNTEER SERVICE GROUP	SHERIFF WORK RELEASE
REVENUES:					
Taxes	\$	\$	\$	\$	\$
Licenses, Permits and Franchises					
Fines, Forfeitures and Penalties		58			
Revenues from Use of Money and Property					2
Aid from Other Governmental Agencies					
Charges for Current Services					
Other Revenues	9		68	14	466
Total Revenues	<u>9</u>	<u>58</u>	<u>68</u>	<u>14</u>	<u>468</u>
EXPENDITURES:					
General Government					
Public Protection					
Public Ways and Facilities					
Health and Sanitation					
Public Assistance					
Culture and Recreation Services					
Total Expenditures					
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>9</u>	<u>58</u>	<u>68</u>	<u>14</u>	<u>468</u>
OTHER FINANCING SOURCES (USES):					
Transfers In					
Transfers Out	<u>(18)</u>	<u>(7)</u>	<u>(81)</u>	<u>(8)</u>	<u>(720)</u>
Total Other Financing Sources (Uses)	<u>(18)</u>	<u>(7)</u>	<u>(81)</u>	<u>(8)</u>	<u>(720)</u>
Net Changes in Fund Balances (Deficits)	(9)	51	(13)	6	(252)
Fund Balances (Deficits), July 1, 2012	<u>73</u>	<u>356</u>	<u>13</u>	<u>99</u>	<u>276</u>
Fund Balances (Deficits), June 30, 2013	<u>\$ 64</u>	<u>\$ 407</u>	<u>\$</u>	<u>\$ 105</u>	<u>\$ 24</u>

SOLID WASTE ENFORCEMENT	SOLID WASTE LEA GRANT	STERILIZATION	STRONG MOTION INSTRUMENTATION	TOBACCO EDUCATION CONTROL	
\$	\$	\$	\$	\$	REVENUES:
		32	92		Taxes
					Licenses, Permits and Franchises
					Fines, Forfeitures and Penalties
	35			113	Revenues from Use of Money and Property
					Aid from Other Governmental Agencies
					Charges for Current Services
					Other Revenues
	35	32	92	113	Total Revenues
					EXPENDITURES:
			242		General Government
					Public Protection
					Public Ways and Facilities
					Health and Sanitation
					Public Assistance
					Culture and Recreation Services
			242		Total Expenditures
	35	32	(150)	113	Excess (Deficiency) of Revenues Over (Under) Expenditures
					OTHER FINANCING SOURCES (USES):
					Transfers In
					Transfers Out
(373)	(30)	(32)		(150)	Total Other Financing Sources (Uses)
(373)	(30)	(32)		(150)	Net Changes in Fund Balances (Deficits)
(373)	5		(150)	(37)	Fund Balances (Deficits), July 1, 2012
373	30	41	258	21	Fund Balances (Deficits), June 30, 2013
\$	\$	\$	\$	\$	

**COUNTY OF KERN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)  
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Page 10 of 10

	VITAL HEALTH STATISTICS COUNTY CLERK	VITAL HEALTH STATISTICS	VITAL HEALTH STATISTICS RECORDER	WILDLIFE RESOURCES	OTHER SPECIAL REVENUE
<b>REVENUES:</b>					
Taxes	\$	\$	\$	\$	
Licenses, Permits and Franchises					64
Fines, Forfeitures and Penalties				10	8
Revenues from Use of Money and Property					6
Aid from Other Governmental Agencies					
Charges for Current Services	2	56	49		20
Other Revenues					
Total Revenues	<u>2</u>	<u>56</u>	<u>49</u>	<u>10</u>	<u>98</u>
<b>EXPENDITURES:</b>					
General Government					
Public Protection				4	
Public Ways and Facilities					
Health and Sanitation					
Public Assistance					
Culture and Recreation Services					
Total Expenditures				<u>4</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2</u>	<u>56</u>	<u>49</u>	<u>6</u>	<u>98</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In					
Transfers Out	(2)	(56)	(57)		
Total Other Financing Sources (Uses)	<u>(2)</u>	<u>(56)</u>	<u>(57)</u>		
Net Changes in Fund Balances (Deficits)			(8)	6	98
Fund Balances (Deficits), July 1, 2012	<u>1</u>	<u>84</u>	<u>351</u>	<u>18</u>	<u>1,331</u>
Fund Balances (Deficits), June 30, 2013	<u>\$ 1</u>	<u>\$ 84</u>	<u>\$ 343</u>	<u>\$ 24</u>	<u>\$ 1,429</u>



**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	ABATEMENT COST				AGING AND ADULT SERVICES			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$ 5	\$ 5	34	\$ 29	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties			7	7				
Revenues from Use of Money and Property					37	37	20	(17)
Aid from Other Governmental Agencies					8,052	8,120	8,157	37
Charges for Current Services					1,035	1,167	1,088	(79)
Other Revenues					252	252	234	(18)
Total Revenues	5	5	41	36	9,376	9,576	9,499	(77)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits					8,941	8,988	8,024	964
Services & Supplies					3,058	3,213	3,163	50
Other Charges					690	690	651	39
Capital Assets					36	50	46	4
Appropriation for Contingencies					719	710		710
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures					13,444	13,651	11,884	1,767
Excess (Deficiency) of Revenues Over (Under) Expenditures	5	5	41	36	(4,068)	(4,075)	(2,385)	1,690
OTHER FINANCING SOURCES (USES):								
Transfers In					2,991	2,943	2,941	(2)
Transfers Out	(160)	(160)	(134)	26				
Total Other Financing Sources (Uses)	(160)	(160)	(134)	26	2,991	2,943	2,941	(2)
Net Changes in Fund Balances (Deficits)	(155)	(155)	(93)	62	(1,077)	(1,132)	556	1,688
Fund Balances, July 1, 2012	155	155	155		1,371	1,371	1,371	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2013	\$	\$	\$ 62	\$ 62	\$ 294	\$ 239	\$ 1,927	\$ 1,688

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

Revenues

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

\$ 41 \$ 9,499

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 11,884

Differences - Budget to GAAP

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

(2)

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

\$ 11,882

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	ALCOHOL ABUSE				ALCOHOL PROGRAM			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties	90	90	86	(4)	103	103	99	(4)
Revenues from Use of Money and Property	1	1		(1)	1	1		(1)
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
<b>Total Revenues</b>	<b>91</b>	<b>91</b>	<b>86</b>	<b>(5)</b>	<b>104</b>	<b>104</b>	<b>99</b>	<b>(5)</b>
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
<b>Total Expenditures</b>								
Excess (Deficiency) of Revenues Over (Under) Expenditures	91	91	86	(5)	104	104	99	(5)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(100)	(100)	(100)		(170)	(170)	(160)	10
<b>Total Other Financing Sources (Uses)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>		<b>(170)</b>	<b>(170)</b>	<b>(160)</b>	<b>10</b>
<b>Net Changes in Fund Balances (Deficits)</b>	<b>(9)</b>	<b>(9)</b>	<b>(14)</b>	<b>(5)</b>	<b>(66)</b>	<b>(66)</b>	<b>(61)</b>	<b>5</b>
Fund Balances, July 1, 2012	94	94	94		81	81	81	
Prior Period Adjustment								
<b>Fund Balances (Deficits), June 30, 2013</b>	<b>\$ 85</b>	<b>\$ 85</b>	<b>\$ 80</b>	<b>\$ (5)</b>	<b>\$ 15</b>	<b>\$ 15</b>	<b>\$ 20</b>	<b>\$ 5</b>

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

Revenues

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

\$ 86

\$ 99

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<u>ANIMAL CARE</u>				<u>ANIMAL CARE DONATIONS</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:								
Taxes	\$	\$	\$		\$	\$	\$	
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues					65	65	11	(54)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures					65	65	11	(54)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(20)	(20)	20		(70)	(70)		70
Total Other Financing Sources (Uses)	(20)	(20)	20		(70)	(70)		70
Net Changes in Fund Balances (Deficits)	(20)	(20)	20		(5)	(5)	11	16
Fund Balances, July 1, 2012	20	20	20		44	44	44	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2013	\$	\$	\$ 20	\$ 20	\$ 39	\$ 39	\$ 55	\$ 16

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

Revenues

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

\$ \_\_\_\_\_ \$ \_\_\_\_\_ 11

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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



**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	ANIMAL CONTROL FELINE CARCASSES				ARRA CAL-MMET JAG			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies					7	7	7	
Charges for Current Services								
Other Revenues								
Total Revenues					7	7	7	
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures					7	7	7	
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(11)	(11)		11	(7)	(7)	(7)	
Total Other Financing Sources (Uses)	(11)	(11)		11	(7)	(7)	(7)	
Net Changes in Fund Balances (Deficits)	(11)	(11)		11				
Fund Balances, July 1, 2012	12	12	12					
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2013	\$ 1	\$ 1	\$ 12	\$ 11	\$	\$	\$	\$

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

Revenues

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

\$ \_\_\_\_\_

\$ 7

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	ARRA CD-HPRP				ARRA CD-NSP 3 GRANT			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies	285	285	285		3,175	3,175	2,647	(528)
Charges for Current Services								
Other Revenues								
Total Revenues	<u>285</u>	<u>285</u>	<u>285</u>		<u>3,175</u>	<u>3,175</u>	<u>2,647</u>	<u>(528)</u>
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies	282	283	283		3,018	3,018	2,578	440
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures	<u>282</u>	<u>283</u>	<u>283</u>		<u>3,018</u>	<u>3,018</u>	<u>2,578</u>	<u>440</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3</u>	<u>2</u>	<u>2</u>		<u>157</u>	<u>157</u>	<u>69</u>	<u>(88)</u>
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(3)	(2)	(2)		(158)	(157)	(69)	88
Total Other Financing Sources (Uses)	<u>(3)</u>	<u>(2)</u>	<u>(2)</u>		<u>(158)</u>	<u>(157)</u>	<u>(69)</u>	<u>88</u>
Net Changes in Fund Balances (Deficits)								
Fund Balances, July 1, 2012								
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2013	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Explanation of differences between budgetary revenues and expenditures and GAAP revenues and expenditures								
Revenues								
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances				\$ 285				\$ 2,647
Expenditures								
Actual amount budgetary basis from the budgetary comparison schedule				\$ 283				\$ 2,578
Differences - Budget to GAAP								
Encumbrances for supplies and services ordered but not received within the recognition period								
Encumbrances for other charges ordered but not received within the recognition period								
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances				\$ 283				\$ 2,578

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	ARRA ENERGY GRANT				ARRA JUSTICE ASSISTANCE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
<b>REVENUES:</b>								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property			2	2				
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
<b>Total Revenues</b>		<u>2</u>	<u>2</u>					
<b>EXPENDITURES:</b>								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
<b>Total Expenditures</b>								
Excess (Deficiency) of Revenues Over (Under) Expenditures		<u>2</u>	<u>2</u>					
<b>OTHER FINANCING SOURCES (USES):</b>								
Transfers In								
Transfers Out		<u>(10)</u>	<u>10</u>			<u>(103)</u>	<u>(104)</u>	<u>(1)</u>
<b>Total Other Financing Sources (Uses)</b>		<u>(10)</u>	<u>10</u>			<u>(103)</u>	<u>(104)</u>	<u>(1)</u>
<b>Net Changes in Fund Balances (Deficits)</b>		<u>(8)</u>	<u>2</u>	<u>10</u>		<u>(103)</u>	<u>(104)</u>	<u>(1)</u>
Fund Balances, July 1, 2012	8	8	8		104	104	104	
Prior Period Adjustment								
<b>Fund Balances (Deficits), June 30, 2013</b>	<u>\$ 8</u>	<u>\$ 8</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 104</u>	<u>\$ 1</u>	<u>\$</u>	<u>\$ (1)</u>

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

**Revenues**

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

\$ 2

\$           

**Expenditures**

Actual amount budgetary basis from the budgetary comparison schedule

**Differences - Budget to GAAP**

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	AUTOMATED CO. WARRANT SYSTEM				AUTOMATED FINGERPRINT			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
<b>REVENUES:</b>								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties	75	75	61	(14)	250	250	282	32
Revenues from Use of Money and Property					25	25	9	(16)
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
<b>Total Revenues</b>	<u>75</u>	<u>75</u>	<u>61</u>	<u>(14)</u>	<u>275</u>	<u>275</u>	<u>291</u>	<u>16</u>
<b>EXPENDITURES:</b>								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
<b>Total Expenditures</b>	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>75</u>	<u>75</u>	<u>61</u>	<u>(14)</u>	<u>275</u>	<u>275</u>	<u>291</u>	<u>16</u>
<b>OTHER FINANCING SOURCES (USES):</b>								
Transfers In								
Transfers Out	(100)	(100)	(90)	10	(705)	(705)	(506)	199
<b>Total Other Financing Sources (Uses)</b>	<u>(100)</u>	<u>(100)</u>	<u>(90)</u>	<u>10</u>	<u>(705)</u>	<u>(705)</u>	<u>(506)</u>	<u>199</u>
<b>Net Changes in Fund Balances (Deficits)</b>	<u>(25)</u>	<u>(25)</u>	<u>(29)</u>	<u>(4)</u>	<u>(430)</u>	<u>(430)</u>	<u>(215)</u>	<u>215</u>
Fund Balances, July 1, 2012	41	41	41		1,519	1,519	1,519	
Prior Period Adjustment								
<b>Fund Balances (Deficits), June 30, 2013</b>	<u>\$ 16</u>	<u>\$ 16</u>	<u>\$ 12</u>	<u>\$ (4)</u>	<u>\$ 1,089</u>	<u>\$ 1,089</u>	<u>\$ 1,304</u>	<u>\$ 215</u>

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

**Revenues**

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

\$ 61 \$ 291

**Expenditures**

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<b>BIO TERRORISM GRANT</b>				<b>BOARD OF TRADE ADVERTISING</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual on Budgetary Basis</b>	<b>Variance with Final Budget</b>	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual on Budgetary Basis</b>	<b>Variance with Final Budget</b>
<b>REVENUES:</b>								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property			1	1			1	1
Aid from Other Governmental Agencies	770	773	712	(61)				
Charges for Current Services								
Other Revenues					70	70	69	(1)
<b>Total Revenues</b>	<b>770</b>	<b>773</b>	<b>713</b>	<b>(60)</b>	<b>70</b>	<b>70</b>	<b>70</b>	
<b>EXPENDITURES:</b>								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
<b>Total Expenditures</b>								
Excess (Deficiency) of Revenues Over (Under) Expenditures	770	773	713	(60)	70	70	70	
<b>OTHER FINANCING SOURCES (USES):</b>								
Transfers In								
Transfers Out	(865)	(865)	(846)	(846)	(70)	(70)		70
<b>Total Other Financing Sources (Uses)</b>	<b>(865)</b>	<b>(865)</b>	<b>(846)</b>	<b>19</b>	<b>(70)</b>	<b>(70)</b>		<b>70</b>
<b>Net Changes in Fund Balances (Deficits)</b>	<b>(95)</b>	<b>(92)</b>	<b>(133)</b>	<b>(41)</b>			70	70
Fund Balances, July 1, 2012	141	141	141		92	92	92	
Prior Period Adjustment								
<b>Fund Balances (Deficits), June 30, 2013</b>	<b>\$ 46</b>	<b>\$ 49</b>	<b>\$ 8</b>	<b>\$ (41)</b>	<b>\$ 92</b>	<b>\$ 92</b>	<b>\$ 162</b>	<b>\$ 70</b>

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

**Revenues**

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

\$ 713 \$ 70

**Expenditures**

Actual amount budgetary basis from the budgetary comparison schedule

**Differences - Budget to GAAP**

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<b>BUILDING INSPECTION</b>				<b>CHILD RESTRAINT LOANER</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual on Budgetary Basis</b>	<b>Variance with Final Budget</b>	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual on Budgetary Basis</b>	<b>Variance with Final Budget</b>
<b>REVENUES:</b>								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises	4,204	4,204	6,528	2,324				
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	61	61	39	(22)				
Aid from Other Governmental Agencies								
Charges for Current Services					42	42	42	
Other Revenues	3	3	28	25				
<b>Total Revenues</b>	<b>4,268</b>	<b>4,268</b>	<b>6,595</b>	<b>2,327</b>	<b>42</b>	<b>42</b>	<b>42</b>	
<b>EXPENDITURES:</b>								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits	3,519	3,519	2,901	618				
Services & Supplies	753	694	678	16				
Other Charges	1,024	1,229	1,146	83				
Capital Assets	1,624	1,641	1,093	548				
Appropriation for Contingencies		394		394				
Health and Sanitation					75	75	4	(71)
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
<b>Total Expenditures</b>	<b>6,920</b>	<b>7,477</b>	<b>5,818</b>	<b>1,659</b>	<b>75</b>	<b>75</b>	<b>4</b>	<b>(71)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,652)	(3,209)	777	3,986	(33)	(33)	38	71
<b>OTHER FINANCING SOURCES (USES):</b>								
Transfers In			6	6				
Transfers Out	(88)	(88)	(88)		(34)	(34)	(34)	
<b>Total Other Financing Sources (Uses)</b>	<b>(88)</b>	<b>(88)</b>	<b>(82)</b>	<b>6</b>	<b>(34)</b>	<b>(34)</b>	<b>(34)</b>	
<b>Net Changes in Fund Balances (Deficits)</b>	<b>(2,740)</b>	<b>(3,297)</b>	<b>695</b>	<b>3,992</b>	<b>(67)</b>	<b>(67)</b>	<b>4</b>	<b>71</b>
Fund Balances, July 1, 2012	12,180	12,180	12,180		151	151	151	
Prior Period Adjustment								
<b>Fund Balances (Deficits), June 30, 2013</b>	<b>\$ 9,440</b>	<b>\$ 8,883</b>	<b>\$ 12,875</b>	<b>\$ 3,992</b>	<b>\$ 84</b>	<b>\$ 84</b>	<b>\$ 155</b>	<b>\$ 71</b>

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

**Revenues**

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

\$ 6,595 \$ 42

**Expenditures**

Actual amount budgetary basis from the budgetary comparison schedule

\$ 5,818 \$ 4

**Differences - Budget to GAAP**

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

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

(687)

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

\$ 5,131 \$ 4

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	COMMUNITY CORRECTION PERFORMANCE INCENTIVE				COMMUNITY DEVELOPMENT			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property			2	2				
Aid from Other Governmental Agencies		200	200		16,413	16,413	5,993	(10,420)
Charges for Current Services								
Other Revenues					510	510	309	(201)
Total Revenues		200	202	2	16,923	16,923	6,302	(10,621)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies					12,516	12,207	3,466	8,741
Other Charges								
Capital Assets								
Appropriation for Contingencies					2,828	1,949		1,949
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures					15,344	14,156	3,466	10,690
Excess (Deficiency) of Revenues Over (Under) Expenditures		200	202	2	1,579	2,767	2,836	69
OTHER FINANCING SOURCES (USES):								
Transfers In					5	5		(5)
Transfers Out		(200)	(200)		(2,055)	(3,243)	(2,848)	395
Total Other Financing Sources (Uses)		(200)	(200)		(2,050)	(3,238)	(2,848)	390
Net Changes in Fund Balances (Deficits)			2	2	(471)	(471)	(12)	459
Fund Balances, July 1, 2012	15	15	15		551	551	551	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2013	\$ 15	\$ 15	\$ 17	\$ 2	\$ 80	\$ 80	\$ 539	\$ 459

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

Revenues

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

\$ 202 \$ 6,302

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 3,466

Differences - Budget to GAAP

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

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

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

\$ 3,466

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	COUNTY LOCAL REVENUE FUND				COUNTY SERVICE AREAS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$				\$	2,637	2,778	\$ 141
Licenses, Permits and Franchises							60	60
Fines, Forfeitures and Penalties							37	(244)
Revenues from Use of Money and Property			(35)	(35)	281		6	6
Aid from Other Governmental Agencies	141,658	144,452	143,496	(956)				
Charges for Current Services						85	2	(83)
Other Revenues								
<b>Total Revenues</b>	<b>141,658</b>	<b>144,452</b>	<b>143,461</b>	<b>(991)</b>	<b>3,003</b>	<b>2,883</b>	<b>(120)</b>	
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits		983	1,000	(17)	47	16	31	
Services & Supplies					78	12	66	
Other Charges	4,010	2,501	1,856	645	149		149	
Capital Assets					28		28	
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies					1,012		1,012	
Other Charges					293		293	
Capital Assets						547	(547)	
Appropriation for Contingencies					50	203	(153)	
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies					2,518		2,518	
Other Charges					672		672	
Capital Assets						1,956	(1,956)	
Appropriation for Contingencies					216	457	(241)	
<b>Total Expenditures</b>	<b>4,010</b>	<b>3,484</b>	<b>2,856</b>	<b>628</b>	<b>5,063</b>	<b>3,191</b>	<b>1,872</b>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	137,648	140,968	140,605	(363)	(2,060)	(308)	1,752	
OTHER FINANCING SOURCES (USES):								
Transfers In	2,242	845	200	(645)	136	136		
Transfers Out	(145,711)	(149,054)	(143,995)	5,059	(131)	(131)		
<b>Total Other Financing Sources (Uses)</b>	<b>(143,469)</b>	<b>(148,209)</b>	<b>(143,795)</b>	<b>4,414</b>	<b>5</b>	<b>5</b>		
Net Changes in Fund Balances (Deficits)	(5,821)	(7,241)	(3,190)	4,051	(2,055)	(303)	1,752	
Fund Balances, July 1, 2012	8,332	8,332	8,332		8,936	8,936	8,936	
Prior Period Adjustment								
<b>Fund Balances (Deficits), June 30, 2013</b>	<b>\$ 2,511</b>	<b>\$ 1,091</b>	<b>\$ 5,142</b>	<b>\$ 4,051</b>	<b>\$ 8,936</b>	<b>\$ 6,881</b>	<b>\$ 8,633</b>	<b>\$ 1,752</b>

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

Revenues

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

\$ 143,461 \$ 2,883

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 2,856 \$ 3,191

Differences - Budget to GAAP

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

(708)

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

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

\$ 2,148 \$ 3,191



**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	CRIMINAL JUSTICE FACILITY				CRIMINALISTICS LABORATORIES			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties	3,500	3,500	2,906	(594)	130	130	122	(8)
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
<b>Total Revenues</b>	<b>3,500</b>	<b>3,500</b>	<b>2,906</b>	<b>(594)</b>	<b>130</b>	<b>130</b>	<b>122</b>	<b>(8)</b>
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
<b>Total Expenditures</b>								
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,500	3,500	2,906	(594)	130	130	122	(8)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(3,300)	(3,300)	(3,300)		(130)	(130)	(130)	
<b>Total Other Financing Sources (Uses)</b>	<b>(3,300)</b>	<b>(3,300)</b>	<b>(3,300)</b>		<b>(130)</b>	<b>(130)</b>	<b>(130)</b>	
<b>Net Changes in Fund Balances (Deficits)</b>	<b>200</b>	<b>200</b>	<b>(394)</b>	<b>(594)</b>			<b>(8)</b>	<b>(8)</b>
Fund Balances, July 1, 2012	2,339	2,339	2,339		200	200	200	
Prior Period Adjustment								
<b>Fund Balances (Deficits), June 30, 2013</b>	<b>\$ 2,539</b>	<b>\$ 2,539</b>	<b>\$ 1,945</b>	<b>\$ (594)</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 192</b>	<b>\$ (8)</b>

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

Revenues

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

\$ 2,906

\$ 122

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	DA COURT ORDERED PENALTIES				DA/SHERIFF/PROBATION DNA FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties	50	50	273	223	500	500	486	(14)
Revenues from Use of Money and Property			1	1				
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	50	50	274	224	500	500	486	(14)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies			7	(7)				
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures			7	(7)				
Excess (Deficiency) of Revenues Over (Under) Expenditures	50	50	267	217	500	500	486	(14)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(250)	(250)	(250)		(973)	(973)	(703)	270
Total Other Financing Sources (Uses)	(250)	(250)	(250)		(973)	(973)	(703)	270
Net Changes in Fund Balances (Deficits)	(200)	(200)	17	217	(473)	(473)	(217)	256
Fund Balances, July 1, 2012	1,608	1,608	1,608		525	525	525	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2013	\$ 1,408	\$ 1,408	\$ 1,625	\$ 217	\$ 52	\$ 52	\$ 308	\$ 256

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

Revenues

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

\$ 274 \$ 486

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

7

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	DA EQUIPMENT AUTOMATION				DA FEDERAL FORFEITURES			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties		3	3	(3)	2	2	14	12
Revenues from Use of Money and Property			9	9				
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	<u>3</u>	<u>3</u>	<u>9</u>	<u>6</u>	<u>2</u>	<u>2</u>	<u>14</u>	<u>12</u>
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures	<u>3</u>	<u>3</u>	<u>9</u>	<u>6</u>	<u>2</u>	<u>2</u>	<u>14</u>	<u>12</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3</u>	<u>3</u>	<u>9</u>	<u>6</u>	<u>2</u>	<u>2</u>	<u>14</u>	<u>12</u>
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(400)	(400)	(150)	250				
Total Other Financing Sources (Uses)	<u>(400)</u>	<u>(400)</u>	<u>(150)</u>	<u>250</u>				
Net Changes in Fund Balances (Deficits)	(397)	(397)	(141)	256	2	2	14	12
Fund Balances, July 1, 2012	641	641	641		91	91	91	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2013	<u>\$ 244</u>	<u>\$ 244</u>	<u>\$ 500</u>	<u>\$ 256</u>	<u>\$ 93</u>	<u>\$ 93</u>	<u>\$ 105</u>	<u>\$ 12</u>

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

Revenues

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

\$ 9

\$ 14

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	DA LOCAL FORFEITURES				DHS WRAPAROUND SAVINGS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties		50	50	89				
Revenues from Use of Money and Property							4	4
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	50	50	89	39	1,200	1,200	1,080	(120)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies					1,200	1,200		1,200
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures					1,200	1,200		1,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	50	50	89	39			1,084	1,084
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(300)	(300)		300				
Total Other Financing Sources (Uses)	(300)	(300)		300				
Net Changes in Fund Balances (Deficits)	(250)	(250)	89	339			1,084	1,084
Fund Balances, July 1, 2012	547	547	547		2,786	2,786	2,786	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2013	\$ 297	\$ 297	\$ 636	\$ 339	\$ 2,786	\$ 2,786	\$ 3,870	\$ 1,084

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

Revenues

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

\$ 89 \$ 1,084

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	DIVCA LCL FRANCHISE FEE				DOMESTIC VIOLENCE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
<b>REVENUES:</b>								
Taxes	\$ 280	\$ 280	\$ 350	\$ 70	\$ 92	\$ 92	\$ 100	\$ 8
Licenses, Permits and Franchises					45	45	45	
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	3	3	2	(1)				
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
<b>Total Revenues</b>	<u>283</u>	<u>283</u>	<u>352</u>	<u>69</u>	<u>137</u>	<u>137</u>	<u>145</u>	<u>8</u>
<b>EXPENDITURES:</b>								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits	94	93	55	38				
Services & Supplies								
Other Charges								
Capital Assets	436	631	195	436				
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
<b>Total Expenditures</b>	<u>530</u>	<u>724</u>	<u>250</u>	<u>474</u>				
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(247)</u>	<u>(441)</u>	<u>102</u>	<u>543</u>	<u>137</u>	<u>137</u>	<u>145</u>	<u>8</u>
<b>OTHER FINANCING SOURCES (USES):</b>								
Transfers In					(120)	(120)	(120)	
Transfers Out								
<b>Total Other Financing Sources (Uses)</b>					<u>(120)</u>	<u>(120)</u>	<u>(120)</u>	
<b>Net Changes in Fund Balances (Deficits)</b>	<u>(247)</u>	<u>(441)</u>	<u>102</u>	<u>543</u>	<u>17</u>	<u>17</u>	<u>25</u>	<u>8</u>
Fund Balances, July 1, 2012	714	714	714		39	39	39	
Prior Period Adjustment								
<b>Fund Balances (Deficits), June 30, 2013</b>	<u>\$ 467</u>	<u>\$ 273</u>	<u>\$ 816</u>	<u>\$ 543</u>	<u>\$ 56</u>	<u>\$ 56</u>	<u>\$ 64</u>	<u>\$ 8</u>

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

**Revenues**

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 352	\$ 145
---	--------	--------

**Expenditures**

Actual amount budgetary basis from the budgetary comparison schedule	\$ 250
Differences - Budget to GAAP	
Encumbrances for supplies and services ordered but not received within the recognition period	
Encumbrances for other charges ordered but not received within the recognition period	
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 250

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	DRUG PROGRAM				EMERGENCY MEDICAL PAYMENTS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties	26	26	23	(3)	1,540	1,540	1,628	88
Revenues from Use of Money and Property	3	3	2	(1)	11	11	2	(9)
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	29	29	25	(4)	1,551	1,551	1,630	79
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation					1,159	1,159	1,146	13
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures					1,159	1,159	1,146	13
Excess (Deficiency) of Revenues Over (Under) Expenditures	29	29	25	(4)	392	392	484	92
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(22)	(22)	(22)		(454)	(454)	(343)	
Total Other Financing Sources (Uses)	(22)	(22)	(22)		(454)	(454)	(343)	111
Net Changes in Fund Balances (Deficits)	7	7	3	(4)	(62)	(62)	141	203
Fund Balances, July 1, 2012	335	335	335		881	881	881	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2013	\$ 342	\$ 342	\$ 338	\$ (4)	\$ 819	\$ 819	\$ 1,022	\$ 203

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

Revenues

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

	\$ 25	\$ 1,630
--	-------	----------

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

	\$ 1,146
--	----------

Differences - Budget to GAAP

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

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

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

	\$ 1,146
--	----------

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	EMS WEEK-DONATIONS				HEALTH-MAA TCM			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies					100	100	94	(6)
Charges for Current Services								
Other Revenues								
Total Revenues					100	100	94	(6)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures					100	100	94	(6)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(1)	(1)	1		(100)	(100)	(69)	
Total Other Financing Sources (Uses)	(1)	(1)	1		(100)	(100)	(69)	31
Net Changes in Fund Balances (Deficits)	(1)	(1)	1				25	25
Fund Balances, July 1, 2012	24	24	24		69	69	69	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2013	\$ 23	\$ 23	\$ 24	\$ 1	\$ 69	\$ 69	\$ 94	\$ 25

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

Revenues

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

\$ \_\_\_\_\_ \$ 94

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	HEALTH NNFP				HEALTH LOCAL OPTION			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies								
Charges for Current Services					14	14	7	(7)
Other Revenues								
Total Revenues					14	14	7	(7)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures					14	14	7	(7)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(2)	(2)	(2)		(30)	(30)	(2)	28
Total Other Financing Sources (Uses)	(2)	(2)	(2)		(30)	(30)	(2)	28
Net Changes in Fund Balances (Deficits)	(2)	(2)	(2)		(16)	(16)	5	21
Fund Balances, July 1, 2012	2	2	2		19	19	19	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2013	\$	\$	\$	\$	\$ 3	\$ 3	\$ 24	\$ 21

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

Revenues

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

\$	\$	7
----	----	---

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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



**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	HEALTH STATE LUST PROGRAM				HIDTA-STATE ASSET FORFEITURES			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property					1	1	1	
Aid from Other Governmental Agencies								
Charges for Current Services			4	4				
Other Revenues								
Total Revenues			4	4	1	1	1	
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures			4	4	1	1	1	
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(171)	(171)	(171)			(61)	(61)	
Total Other Financing Sources (Uses)	(171)	(171)	(171)			(61)	(61)	
Net Changes in Fund Balances (Deficits)	(171)	(171)	(167)	4	1	(60)	(60)	
Fund Balances, July 1, 2012	171	171	171		150	150	150	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2013	\$	\$	\$ 4	\$ 4	\$ 151	\$ 90	\$ 90	\$

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

Revenues

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

	\$ 4		\$ 1
--	------	--	------

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	HOSPITAL PREPAREDNESS PROGRAM				IHSS PUBLIC AUTHORITY			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property					1	1	2	1
Aid from Other Governmental Agencies	394	394		(394)	2,117	2,117	2,492	375
Charges for Current Services								
Other Revenues					118	118	118	
Total Revenues	394	394		(394)	2,236	2,236	2,612	376
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies					43	52	45	7
Other Charges					9,752	9,743	9,641	102
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures					9,795	9,795	9,686	109
Excess (Deficiency) of Revenues Over (Under) Expenditures	394	394		(394)	(7,559)	(7,559)	(7,074)	485
OTHER FINANCING SOURCES (USES):								
Transfers In					7,743	7,743	7,551	(192)
Transfers Out	(394)	(394)						
Total Other Financing Sources (Uses)	(394)	(394)		394	7,743	7,743	7,551	(192)
Net Changes in Fund Balances (Deficits)					184	184	477	293
Fund Balances, July 1, 2012	1	1	1		(169)	(169)	(169)	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2013	\$ 1	\$ 1	\$ 1	\$	\$ 15	\$ 15	\$ 308	\$ 293

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

Revenues

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

	\$	2,612
--	----	-------

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

	\$	9,686
--	----	-------

Differences - Budget to GAAP

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

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

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

	\$	9,686
--	----	-------

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	JUVENILE INMATE WELFARE				KCIRT FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	17	17	16	(1)				
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues	17	17	16	(1)				
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	17	17	16	(1)				
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(25)	(25)			(1)	(1)	(1)	
Total Other Financing Sources (Uses)	(25)	(25)		25	(1)	(1)	(1)	
Net Changes in Fund Balances (Deficits)	(8)	(8)	16	24	(1)	(1)	(1)	
Fund Balances, July 1, 2012	185	185	185		1	1	1	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2013	\$ 177	\$ 177	\$ 201	\$ 24	\$	\$	\$	\$

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

Revenues

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

\$ 16

\$

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	KERN COUNTY CHILDREN'S FUND				KNET ASSET FORFEITURES			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties					20	20	64	44
Revenues from Use of Money and Property	4	4	2	(2)	1	1	1	
Aid from Other Governmental Agencies	45	45	46	1				
Charges for Current Services	157	157	159	2				
Other Revenues								
Total Revenues	206	206	207	1	21	21	65	44
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies	499	524	150	374				
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures	499	524	150	374				
Excess (Deficiency) of Revenues Over (Under) Expenditures	(293)	(318)	57	375	21	21	65	44
OTHER FINANCING SOURCES (USES):								
Transfers In						(47)	(47)	
Transfers Out								
Total Other Financing Sources (Uses)						(47)	(47)	
Net Changes in Fund Balances (Deficits)	(293)	(318)	57	375	21	(26)	18	44
Fund Balances, July 1, 2012	547	547	547		137	137	137	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2013	\$ 254	\$ 229	\$ 604	\$ 375	\$ 158	\$ 111	\$ 155	\$ 44

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

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 207	\$ 65
---	--------	-------

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule	\$ 150	\$
Differences - Budget to GAAP		
Encumbrances for supplies and services ordered but not received within the recognition period	\$	
Encumbrances for other charges ordered but not received within the recognition period		
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 150	\$

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	LIBRARY BOOKS				LITTER CLEANUP			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	16	9	5	(4)	4	4	3	(1)
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues	80	87	107	20				
<b>Total Revenues</b>	<b>96</b>	<b>96</b>	<b>112</b>	<b>16</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>(1)</b>
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
<b>Total Expenditures</b>								
Excess (Deficiency) of Revenues Over (Under) Expenditures	96	96	112	16	4	4	3	(1)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(39)	(302)	(281)	21	(6)	(6)	(3)	3
<b>Total Other Financing Sources (Uses)</b>	<b>(39)</b>	<b>(302)</b>	<b>(281)</b>	<b>21</b>	<b>(6)</b>	<b>(6)</b>	<b>(3)</b>	<b>3</b>
Net Changes in Fund Balances (Deficits)	57	(206)	(169)	37	(2)	(2)		2
Fund Balances, July 1, 2012	694	694	694		3	3	3	
Prior Period Adjustment								
<b>Fund Balances (Deficits), June 30, 2013</b>	<b>\$ 751</b>	<b>\$ 488</b>	<b>\$ 525</b>	<b>\$ 37</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 3</b>	<b>\$ 2</b>

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

Revenues

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

\$ 112

\$ 3

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	LOCAL PUBLIC SAFETY				MICROGRAPHICS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
<b>REVENUES:</b>								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies	63,054	62,727	74,557	11,830				
Charges for Current Services					152	152	161	9
Other Revenues								
<b>Total Revenues</b>	<u>63,054</u>	<u>62,727</u>	<u>74,557</u>	<u>11,830</u>	<u>152</u>	<u>152</u>	<u>161</u>	<u>9</u>
<b>EXPENDITURES:</b>								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
<b>Total Expenditures</b>	<u>63,054</u>	<u>62,727</u>	<u>74,557</u>	<u>11,830</u>	<u>152</u>	<u>152</u>	<u>161</u>	<u>9</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>63,054</u>	<u>62,727</u>	<u>74,557</u>	<u>11,830</u>	<u>152</u>	<u>152</u>	<u>161</u>	<u>9</u>
<b>OTHER FINANCING SOURCES (USES):</b>								
Transfers In								
Transfers Out	(68,921)	(68,921)	(68,921)		(159)	(159)	(71)	88
<b>Total Other Financing Sources (Uses)</b>	<u>(68,921)</u>	<u>(68,921)</u>	<u>(68,921)</u>		<u>(159)</u>	<u>(159)</u>	<u>(71)</u>	<u>88</u>
<b>Net Changes in Fund Balances (Deficits)</b>	<u>(5,867)</u>	<u>(6,194)</u>	<u>5,636</u>	<u>11,830</u>	<u>(7)</u>	<u>(7)</u>	<u>90</u>	<u>97</u>
Fund Balances, July 1, 2012	6,195	6,195	6,195		125	125	125	
Prior Period Adjustment								
<b>Fund Balances (Deficits), June 30, 2013</b>	<u>\$ 328</u>	<u>\$ 1</u>	<u>\$ 11,831</u>	<u>\$ 11,830</u>	<u>\$ 118</u>	<u>\$ 118</u>	<u>\$ 215</u>	<u>\$ 97</u>

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

**Revenues**

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

	\$	74,557		\$	161
--	----	--------	--	----	-----

**Expenditures**

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	NSP GRANT				OFF HWY MOTOR VEHICLE LICENSE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
<b>REVENUES:</b>								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies	662	662	547	(115)	142	142	141	(1)
Charges for Current Services							13	13
Other Revenues								
<b>Total Revenues</b>	<u>662</u>	<u>662</u>	<u>547</u>	<u>(115)</u>	<u>142</u>	<u>142</u>	<u>154</u>	<u>12</u>
<b>EXPENDITURES:</b>								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies	576	576	469	107				
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
<b>Total Expenditures</b>	<u>576</u>	<u>576</u>	<u>469</u>	<u>107</u>				
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>86</u>	<u>86</u>	<u>78</u>	<u>(8)</u>	<u>142</u>	<u>142</u>	<u>154</u>	<u>12</u>
<b>OTHER FINANCING SOURCES (USES):</b>								
Transfers In								
Transfers Out	(86)	(86)	(78)	8	(71)	(79)	(79)	
<b>Total Other Financing Sources (Uses)</b>	<u>(86)</u>	<u>(86)</u>	<u>(78)</u>	<u>8</u>	<u>(71)</u>	<u>(79)</u>	<u>(79)</u>	
<b>Net Changes in Fund Balances (Deficits)</b>					71	63	75	12
Fund Balances, July 1, 2012					352	352	352	
Prior Period Adjustment								
<b>Fund Balances (Deficits), June 30, 2013</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 423</u>	<u>\$ 415</u>	<u>\$ 427</u>	<u>\$ 12</u>

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

Revenues

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

	\$	547		\$	154
--	----	-----	--	----	-----

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

	\$	469
--	----	-----

Differences - Budget to GAAP

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

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

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

	\$	469
--	----	-----

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	PARCEL MAP IN-LIEU FEES				PLANNED LOCAL DRAINAGE FACILITY			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$	\$	
Licenses, Permits and Franchises					1	1		(1)
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	4	4	3	(1)	11	11	5	(6)
Aid from Other Governmental Agencies								
Charges for Current Services	4	4	3	(1)				
Other Revenues								
Total Revenues	8	8	6	(2)	12	12	5	(7)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies					795	795		795
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Education								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Culture and Recreation								
Salaries & Benefits								
Services & Supplies	119	119	104	15				
Other Charges	60	60		60				
Capital Assets								
Claims Incurred								
Transfers & Reimbursements								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures	179	179	104	75	795	795		795
Excess (Deficiency) of Revenues Over (Under) Expenditures	(171)	(171)	(98)	73	(783)	(783)	5	788
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out								
Total Other Financing Sources (Uses)								
Net Changes in Fund Balances (Deficits)	(171)	(171)	(98)	73	(783)	(783)	5	788
Fund Balances, July 1, 2012	501	501	501		1,093	1,093	1,093	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2013	\$ 330	\$ 330	\$ 403	\$ 73	\$ 310	\$ 310	\$ 1,098	\$ 788

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

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$	6	\$	5
---	----	---	----	---

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule	104
Differences - Budget to GAAP	
Encumbrances for supplies and services ordered but not received within the recognition period	(25)
Encumbrances for other charges ordered but not received within the recognition period	
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	79



**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	PLANNED SEWER				PLANNING ADMIN. SURCHARGE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	19	19	17	(2)	6	6	1	(5)
Aid from Other Governmental Agencies								
Charges for Current Services	100	100	59	(41)	427	427	572	145
Other Revenues								
Total Revenues	119	119	76	(43)	433	433	573	140
EXPENDITURES:								
Current:								
General Government								
Services & Supplies	1,665	1,665		1,665				
Other Charges								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures	1,665	1,665		1,665				
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,546)	(1,546)	76	1,622	433	433	573	140
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out					(832)	(832)	(237)	595
Total Other Financing Sources (Uses)					(832)	(832)	(237)	595
Net Changes in Fund Balances (Deficits)	(1,546)	(1,546)	76	1,622	(399)	(399)	336	735
Fund Balances, July 1, 2012	3,612	3,612	3,612		918	918	918	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 2,066	\$ 2,066	\$ 3,688	\$ 1,622	\$ 519	\$ 519	\$ 1,254	\$ 735

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

Revenues

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

\$ 76

\$ 573

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	PROBATION ASSET FORFEITURES				PROBATION DJJ REALIGNMENT			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties			11	11				
Revenues from Use of Money and Property					10	10	15	5
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues			11	11	10	10	15	5
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Other Charges								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures			11	11	10	10	15	5
OTHER FINANCING SOURCES (USES):								
Transfers In					3,127	3,726	3,418	(308)
Transfers Out	(1)	(1)		1	(3,137)	(3,736)	(3,736)	
Total Other Financing Sources (Uses)	(1)	(1)		1	(10)	(10)	(318)	(308)
Net Changes in Fund Balances (Deficits)	(1)	(1)	11	12			(303)	(303)
Fund Balances, July 1, 2012	57	57	57		971	971	971	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 56	\$ 56	\$ 68	\$ 12	\$ 971	\$ 971	\$ 668	\$ (303)

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

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 11	\$ 15
---	-------	-------

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	PROBATION TRAINING				PUBLIC HEALTH MISC.			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies	248	248	284	36	7	7	5	(2)
Charges for Current Services					5	5	2	(3)
Other Revenues								
Total Revenues	248	248	284	36	12	12	7	(5)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Other Charges								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	248	248	284	36	12	12	7	(5)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(248)	(248)	(248)		(4)	(4)	(3)	
Total Other Financing Sources (Uses)	(248)	(248)	(248)		(4)	(4)	(3)	1
Net Changes in Fund Balances (Deficits)			36	36	8	8	4	(4)
Fund Balances, July 1, 2012	36	36	36		12	12	12	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 36	\$ 36	\$ 72	\$ 36	\$ 20	\$ 20	\$ 16	\$ (4)

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

Revenues

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

	\$ 284		\$ 7
--	--------	--	------

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	PUBLIC IMPROVEMENT DISTRICTS				RANGE IMPROVEMENT			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property					1	1	1	
Aid from Other Governmental Agencies	5,907	5,907		(5,907)	10	10	9	(1)
Charges for Current Services								
Other Revenues								
Total Revenues	5,907	5,907		(5,907)	11	11	10	(1)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Other Charges								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies					55	55		55
Other Charges					8	8	9	1
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures					63	63	9	56
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,907	5,907		(5,907)	(52)	(52)	1	53
OTHER FINANCING SOURCES (USES):								
Transfers In	200	200		(200)				
Transfers Out								
Total Other Financing Sources (Uses)	200	200		(200)				
Net Changes in Fund Balances (Deficits)	6,107	6,107		(6,107)	(52)	(52)	1	53
Fund Balances, July 1, 2012	103	103	103		93	93	93	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 6,210	\$ 6,210	\$ 103	\$ (6,107)	\$ 41	\$ 41	\$ 94	\$ 53

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

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 10

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 9

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	REAL ESTATE FRAUD				RECORDERS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$	\$	\$
Licenses, Permits and Franchises					3	3	4	1
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	4	4	2	(2)	1	1	2	1
Aid from Other Governmental Agencies								
Charges for Current Services	180	180	240	60	2,355	2,355	2,555	200
Other Revenues					2	2	2	
Total Revenues	184	184	242	58	2,361	2,361	2,563	202
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Other Charges								
Capital Assets								
Public Protection								
Salaries & Benefits					2,056	2,056	1,959	97
Services & Supplies	180	100	30	70	2,276	2,119	822	1,297
Other Charges					346	657	631	26
Capital Assets						17	16	1
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures	180	100	30	70	4,678	4,849	3,428	1,421
Excess (Deficiency) of Revenues Over (Under) Expenditures	4	84	212	128	(2,317)	(2,488)	(865)	1,623
OTHER FINANCING SOURCES (USES):								
Transfers In					2,320	2,320	1,006	(1,314)
Transfers Out	(210)	(210)	(210)					
Total Other Financing Sources (Uses)	(130)	(210)	(210)		2,320	2,320	1,006	(1,314)
Net Changes in Fund Balances (Deficits)	(126)	(126)	2	128	3	(168)	141	309
Fund Balances, July 1, 2012	376	376	376		188	188	188	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 250	\$ 250	\$ 378	\$ 128	\$ 191	\$ 20	\$ 329	\$ 309

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

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 242	\$ 2,563
---	--------	----------

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule	\$ 30	\$ 3,428
Differences - Budget to GAAP		
Encumbrances for supplies and services ordered but not received within the recognition period		\$ (21)
Encumbrances for other charges ordered but not received within the recognition period		
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 30	\$ 3,407

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	RECORDER'S ELECTRONIC RECORDING				RECORDER MODERNIZATION			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$		\$	\$	\$	
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property		3	3	2 (1)			2	2
Aid from Other Governmental Agencies								
Charges for Current Services		152	152	189 37		543	543	779 236
Other Revenues								
Total Revenues		155	155	191 36		543	543	781 238
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Other Charges								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges		90	90	88 2				
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures		90	90	88 2				
Excess (Deficiency) of Revenues Over (Under) Expenditures		65	65	103 38		543	543	781 238
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out		(147)	(147)	(147)		(2,644)	(2,644)	(1,277) 1,367
Total Other Financing Sources (Uses)		(147)	(147)	(147)		(2,644)	(2,644)	(1,277) 1,367
Net Changes in Fund Balances (Deficits)		(82)	(82)	(44) 38		(2,101)	(2,101)	(496) 1,605
Fund Balances, July 1, 2012		385	385	385		3,070	3,070	3,070
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$	303	\$ 303	\$ 341 \$ 38	\$	969	\$ 969	\$ 2,574 \$ 1,605

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

Revenues

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

\$ 191 \$ 781

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 88

Differences - Budget to GAAP

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

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

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

\$ 88

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	RECORDER SSN TRUNCATION				REDEMPTION SYSTEMS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties					250	250	210	(40)
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies								
Charges for Current Services	153	153	161	8				
Other Revenues								
Total Revenues	153	153	161	8	250	250	210	(40)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Other Charges								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	153	153	161	8	250	250	210	(40)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(62)	(62)	(27)	35	(289)	(289)	(289)	
Total Other Financing Sources (Uses)	(62)	(62)	(27)	35	(289)	(289)	(289)	
Net Changes in Fund Balances (Deficits)	91	91	134	43	(39)	(39)	(79)	(40)
Fund Balances, July 1, 2012	262	262	262		2,826	2,826	2,826	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 353	\$ 353	\$ 396	\$ 43	\$ 2,787	\$ 2,787	\$ 2,747	\$ (40)

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

Revenues

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

	\$ 161		\$ 210
--	--------	--	--------

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	RMA-HAZARDOUS WASTE				SHELTER CARE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties		20	20	50				
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues		20	20	50	19	19	13	(6)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Other Charges								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies					100	100	2	98
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures					100	100	2	98
Excess (Deficiency) of Revenues Over (Under) Expenditures		20	20	50	(81)	(81)	11	92
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out		(14)	(14)	14				
Total Other Financing Sources (Uses)		(14)	(14)	14				
Net Changes in Fund Balances (Deficits)		6	6	50	(81)	(81)	11	92
Fund Balances, July 1, 2012		836	836	836	207	207	207	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$	842	\$ 842	\$ 886	\$ 126	\$ 126	\$ 218	\$ 92

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

Revenues

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

	\$ 50	\$ 13
--	-------	-------

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

		\$ 2
--	--	------

Differences - Budget to GAAP

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

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

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

		\$ 2
--	--	------



**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	SHERIFF CAL I.D.				SHERIFF CIVIL AUTOMATED			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties	650	650	819	169				
Revenues from Use of Money and Property	25	25	9	(16)	6	6	2	(4)
Aid from Other Governmental Agencies								
Charges for Current Services					150	150	194	44
Other Revenues								
Total Revenues	675	675	828	153	156	156	196	40
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Other Charges								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	675	675	828	153	156	156	196	40
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(1,147)	(1,147)	(277)		(100)	(100)	(39)	
Total Other Financing Sources (Uses)	(1,147)	(1,147)	(277)	870	(100)	(100)	(39)	61
Net Changes in Fund Balances (Deficits)	(472)	(472)	551	1,023	56	56	157	101
Fund Balances, July 1, 2012	2,776	2,776	2,776		810	810	810	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 2,304	\$ 2,304	\$ 3,327	\$ 1,023	\$ 866	\$ 866	\$ 967	\$ 101

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

Revenues

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

	\$ 828		\$ 196
--	--------	--	--------

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	SHERIFF CIVIL SUBPOENA				SHERIFF CONTROLLED SUBSTANCE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property					20	28	42	14
Aid from Other Governmental Agencies					8			
Charges for Current Services								
Other Revenues								
	<u>7</u>	<u>7</u>	<u>10</u>	<u>3</u>				
Total Revenues	<u>7</u>	<u>7</u>	<u>10</u>	<u>3</u>	<u>28</u>	<u>28</u>	<u>42</u>	<u>14</u>
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Other Charges								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>7</u>	<u>7</u>	<u>10</u>	<u>3</u>	<u>28</u>	<u>28</u>	<u>42</u>	<u>14</u>
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out					(416)	(416)	(404)	
Total Other Financing Sources (Uses)					<u>(416)</u>	<u>(416)</u>	<u>(404)</u>	<u>12</u>
Net Changes in Fund Balances (Deficits)	7	7	10	3	(388)	(388)	(362)	26
Fund Balances, July 1, 2012	23	23	23		1,064	1,064	1,064	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ 33</u>	<u>\$ 3</u>	<u>\$ 676</u>	<u>\$ 676</u>	<u>\$ 702</u>	<u>\$ 26</u>

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

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ <u>10</u>	\$ <u>42</u>
---	--------------	--------------

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	SHERIFF DRUG ABUSE GANG DIVERSION				SHERIFF DRUG AWARENESS PROGRAM			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	2	2	1	(1)	90	90	212	122
Aid from Other Governmental Agencies					7	7	5	(2)
Charges for Current Services								
Other Revenues								
Total Revenues	2	2	1	(1)	97	97	217	120
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Other Charges								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	2	2	1	(1)	97	97	217	120
OTHER FINANCING SOURCES (USES):								
Transfers In	12	12	7					
Transfers Out	(40)	(40)	(40)		(16)	(297)	(288)	9
Total Other Financing Sources (Uses)	(28)	(28)	(33)	(5)	(16)	(297)	(288)	9
Net Changes in Fund Balances (Deficits)	(26)	(26)	(32)	(6)	81	(200)	(71)	129
Fund Balances, July 1, 2012	261	261	261		926	926	926	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 235	\$ 235	\$ 229	\$ (6)	\$ 1,007	\$ 726	\$ 855	\$ 129

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

Revenues

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

	\$ 1		\$ 217
--	------	--	--------

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	SHERIFF FACILITY TRAINING				SHERIFF INMATE WELFARE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties							37	37
Revenues from Use of Money and Property					60	60		(60)
Aid from Other Governmental Agencies								
Charges for Current Services	200	200	252	52	2,700	2,700	2,668	(32)
Other Revenues								
<b>Total Revenues</b>	<b>200</b>	<b>200</b>	<b>252</b>	<b>52</b>	<b>2,760</b>	<b>2,760</b>	<b>2,705</b>	<b>(55)</b>
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Other Charges								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
<b>Total Expenditures</b>								
Excess (Deficiency) of Revenues Over (Under) Expenditures	200	200	252	52	2,760	2,760	2,705	(55)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(215)	(262)	(262)		(3,484)	(4,247)	(3,628)	619
<b>Total Other Financing Sources (Uses)</b>	<b>(215)</b>	<b>(262)</b>	<b>(262)</b>		<b>(3,484)</b>	<b>(4,247)</b>	<b>(3,628)</b>	<b>619</b>
Net Changes in Fund Balances (Deficits)	(15)	(62)	(10)	52	(724)	(1,487)	(923)	564
Fund Balances, July 1, 2012	62	62	62		6,531	6,531	6,531	
Prior Period Adjustment								
<b>Fund Balances (Deficits), June 30, 2012</b>	<b>\$ 47</b>	<b>\$</b>	<b>\$ 52</b>	<b>\$ 52</b>	<b>\$ 5,807</b>	<b>\$ 5,044</b>	<b>\$ 5,608</b>	<b>\$ 564</b>

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

Revenues

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

	\$ 252		\$ 2,705
--	--------	--	----------

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	SHERIFF JUDGEMENT DEBTOR FEE				SHERIFF SIDEARM CONVERSION			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$		\$	\$	\$	
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property					1	1		(1)
Aid from Other Governmental Agencies								
Charges for Current Services	165	165	210	45	6	6	9	3
Other Revenues								
Total Revenues	165	165	210	45	7	7	9	2
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Other Charges								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	165	165	210	45	7	7	9	2
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(189)	(189)	(137)	52		(18)	(18)	
Total Other Financing Sources (Uses)	(189)	(189)	(137)	52		(18)	(18)	
Net Changes in Fund Balances (Deficits)	(24)	(24)	73	97	7	(11)	(9)	2
Fund Balances, July 1, 2012	736	736	736		73	73	73	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 712	\$ 712	\$ 809	\$ 97	\$ 80	\$ 62	\$ 64	\$ 2

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

Revenues

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

\$ 210

\$ 9

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	SHERIFF STATE ASSET FORFEITURES				SHERIFF TRAINING FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties	22	22	58	36				
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues					150	150	68	(82)
Total Revenues	22	22	58	36	150	150	68	(82)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	22	22	58	36	150	150	68	(82)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(12)	(12)	(7)	5	(140)	(140)	(81)	59
Total Other Financing Sources (Uses)	(12)	(12)	(7)	5	(140)	(140)	(81)	59
Net Changes in Fund Balances (Deficits)	10	10	51	41	10	10	(13)	(23)
Fund Balances, July 1, 2012	356	356	356		13	13	13	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 366	\$ 366	\$ 407	\$ 41	\$ 23	\$ 23	\$	\$ (23)

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

Revenues

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

\$ 58

\$ 68

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	SHERIFF'S VOLUNTEER SERVICE GROUP				SHERIFF WORK RELEASE			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property					3	3	2	(1)
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues	8	8	14	6	550	550	466	(84)
Total Revenues	8	8	14	6	553	553	468	(85)
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	8	8	14	6	553	553	468	(85)
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(25)	(25)	(8)	17	(650)	(720)	(720)	
Total Other Financing Sources (Uses)	(25)	(25)	(8)	17	(650)	(720)	(720)	
Net Changes in Fund Balances (Deficits)	(17)	(17)	6	23	(97)	(167)	(252)	(85)
Fund Balances, July 1, 2012	99	99	99		276	276	276	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ 82	\$ 82	\$ 105	\$ 23	\$ 179	\$ 109	\$ 24	\$ (85)

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

Revenues

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

\$ 14

\$ 468

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	SOLID WASTE ENFORCEMENT				SOLID WASTE LEA GRANT			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies					30	30	35	5
Charges for Current Services								
Other Revenues								
Total Revenues					30	30	35	5
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures					30	30	35	5
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(373)	(373)	(373)		(30)	(30)	(30)	
Total Other Financing Sources (Uses)	(373)	(373)	(373)		(30)	(30)	(30)	
Net Changes in Fund Balances (Deficits)	(373)	(373)	(373)				5	5
Fund Balances, July 1, 2012	373	373	373		30	30	30	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$	\$	\$	\$	\$ 30	\$ 30	\$ 35	\$ 5

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

Revenues

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

\$ \_\_\_\_\_ \$ \_\_\_\_\_ 35

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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



**COUNTY OF KERN  
 BUDGETARY COMPARISON SCHEDULES  
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	STERILIZATION				STRONG MOTION INSTRUMENTATION			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises		46	32	(14)	282	282	92	(190)
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies								
Charges for Current Services								
Other Revenues								
Total Revenues		<u>46</u>	<u>32</u>	<u>(14)</u>	<u>282</u>	<u>282</u>	<u>92</u>	<u>(190)</u>
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies					255	255	243	12
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures					<u>255</u>	<u>255</u>	<u>242</u>	<u>12</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures		<u>46</u>	<u>32</u>	<u>(14)</u>	<u>27</u>	<u>27</u>	<u>(150)</u>	<u>(177)</u>
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	<u>(48)</u>	<u>(48)</u>	<u>(32)</u>	<u>16</u>				
Total Other Financing Sources (Uses)	<u>(48)</u>	<u>(48)</u>	<u>(32)</u>	<u>16</u>				
Net Changes in Fund Balances (Deficits)	<u>(48)</u>	<u>(2)</u>		<u>2</u>	<u>27</u>	<u>27</u>	<u>(150)</u>	<u>(177)</u>
Fund Balances, July 1, 2012	<u>41</u>	<u>41</u>	<u>41</u>		<u>258</u>	<u>258</u>	<u>258</u>	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	\$ <u>(7)</u>	\$ <u>39</u>	\$ <u>41</u>	\$ <u>2</u>	\$ <u>285</u>	\$ <u>285</u>	\$ <u>108</u>	\$ <u>(177)</u>

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

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ <u>32</u>	\$ <u>92</u>
---	--------------	--------------

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule	\$	242
--	----	-----

Differences - Budget to GAAP

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

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

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$	<u>242</u>
---	----	------------

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	TOBACCO EDUCATION CONTROL				VITAL HEALTH STATS-CO. CLERK			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$		\$	\$	\$		\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property	1	1		(1)				
Aid from Other Governmental Agencies	150	150	113	(37)				
Charges for Current Services					1	1	2	1
Other Revenues								
Total Revenues	<u>151</u>	<u>151</u>	<u>113</u>	<u>(38)</u>	<u>1</u>	<u>1</u>	<u>2</u>	<u>1</u>
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>151</u>	<u>151</u>	<u>113</u>	<u>(38)</u>	<u>1</u>	<u>1</u>	<u>2</u>	<u>1</u>
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(150)	(150)	(150)		(2)	(2)	(2)	
Total Other Financing Sources (Uses)	<u>(150)</u>	<u>(150)</u>	<u>(150)</u>		<u>(2)</u>	<u>(2)</u>	<u>(2)</u>	
Net Changes in Fund Balances (Deficits)	1	1	(37)	(38)	(1)	(1)		1
Fund Balances, July 1, 2012	21	21	21		1	1	1	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	<u>\$ 22</u>	<u>\$ 22</u>	<u>\$ (16)</u>	<u>\$ (38)</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1</u>	<u>\$ 1</u>

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

Revenues

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

\$ 113

\$ 2

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	VITAL HEALTH STATISTICS				VITAL HEALTH STATISTICS-RECORDER			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits and Franchises								
Fines, Forfeitures and Penalties								
Revenues from Use of Money and Property								
Aid from Other Governmental Agencies								
Charges for Current Services	58	58	56	(2)	76	76	49	(27)
Other Revenues								
Total Revenues	<u>58</u>	<u>58</u>	<u>56</u>	<u>(2)</u>	<u>76</u>	<u>76</u>	<u>49</u>	<u>(27)</u>
EXPENDITURES:								
Current:								
General Government								
Services & Supplies								
Capital Assets								
Public Protection								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Health and Sanitation								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Public Assistance								
Salaries & Benefits								
Services & Supplies								
Other Charges								
Appropriation for Contingencies								
Public Ways and Facilities								
Services & Supplies								
Other Charges								
Capital Assets								
Appropriation for Contingencies								
Total Expenditures								
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>58</u>	<u>58</u>	<u>56</u>	<u>(2)</u>	<u>76</u>	<u>76</u>	<u>49</u>	<u>(27)</u>
OTHER FINANCING SOURCES (USES):								
Transfers In								
Transfers Out	(58)	(58)	(56)	2	(58)	(58)	(57)	1
Total Other Financing Sources (Uses)	<u>(58)</u>	<u>(58)</u>	<u>(56)</u>	<u>2</u>	<u>(58)</u>	<u>(58)</u>	<u>(57)</u>	<u>1</u>
Net Changes in Fund Balances (Deficits)					18	18	(8)	(26)
Fund Balances, July 1, 2012	84	84	84		351	351	351	
Prior Period Adjustment								
Fund Balances (Deficits), June 30, 2012	<u>\$ 84</u>	<u>\$ 84</u>	<u>\$ 84</u>	<u>\$</u>	<u>\$ 369</u>	<u>\$ 369</u>	<u>\$ 343</u>	<u>\$ (26)</u>

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

Revenues

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

\$ 56

\$ 49

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<b>WILDLIFE RESOURCES</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Taxes	\$	\$		\$
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties	5	5	10	5
Revenues from Use of Money and Property				
Aid from Other Governmental Agencies				
Charges for Current Services				
Other Revenues				
Total Revenues	<u>5</u>	<u>5</u>	<u>10</u>	<u>5</u>
EXPENDITURES:				
Current:				
General Government				
Services & Supplies				
Capital Assets				
Public Protection				
Salaries & Benefits				
Services & Supplies	1	1	1	
Other Charges	4	4	3	1
Capital Assets				
Appropriation for Contingencies				
Health and Sanitation				
Services & Supplies				
Other Charges				
Capital Assets				
Appropriation for Contingencies				
Public Assistance				
Salaries & Benefits				
Services & Supplies				
Other Charges				
Appropriation for Contingencies				
Public Ways and Facilities				
Services & Supplies				
Other Charges				
Capital Assets				
Appropriation for Contingencies				
Total Expenditures	<u>5</u>	<u>5</u>	<u>4</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures			<u>6</u>	<u>6</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)				
Net Changes in Fund Balances (Deficits)			6	6
Fund Balances, July 1, 2012	18	18	18	
Prior Period Adjustment				
Fund Balances (Deficits), June 30, 2012	<u>\$ 18</u>	<u>\$ 18</u>	<u>\$ 24</u>	<u>\$ 6</u>

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

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 10

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 4

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULES  
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<b>OTHER SPECIAL REVENUE</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual on Budgetary Basis</b>	<b>Variance with Final Budget</b>
<b>REVENUES:</b>				
Taxes	\$	\$	\$	\$
Licenses, Permits and Franchises			64	64
Fines, Forfeitures and Penalties			8	8
Revenues from Use of Money and Property			6	6
Aid from Other Governmental Agencies				
Charges for Current Services			20	20
Other Revenues				
Total Revenues			<u>98</u>	<u>98</u>
<b>EXPENDITURES:</b>				
Current:				
General Government				
Services & Supplies				
Capital Assets				
Public Protection				
Salaries & Benefits				
Services & Supplies				
Other Charges				
Capital Assets				
Appropriation for Contingencies				
Health and Sanitation				
Services & Supplies				
Other Charges				
Capital Assets				
Appropriation for Contingencies				
Public Assistance				
Salaries & Benefits				
Services & Supplies				
Other Charges				
Appropriation for Contingencies				
Public Ways and Facilities				
Services & Supplies				
Other Charges				
Capital Assets				
Appropriation for Contingencies				
Total Expenditures				
Excess (Deficiency) of Revenues Over (Under) Expenditures			<u>98</u>	<u>98</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)				
Net Changes in Fund Balances (Deficits)			98	98
Fund Balances, July 1, 2012	1,331	1,331	1,331	
Prior Period Adjustment				
Fund Balances (Deficits), June 30, 2012	<u>\$ 1,331</u>	<u>\$ 1,331</u>	<u>\$ 1,429</u>	<u>\$ 98</u>

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

**Revenues**

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

\$ 98

**Expenditures**

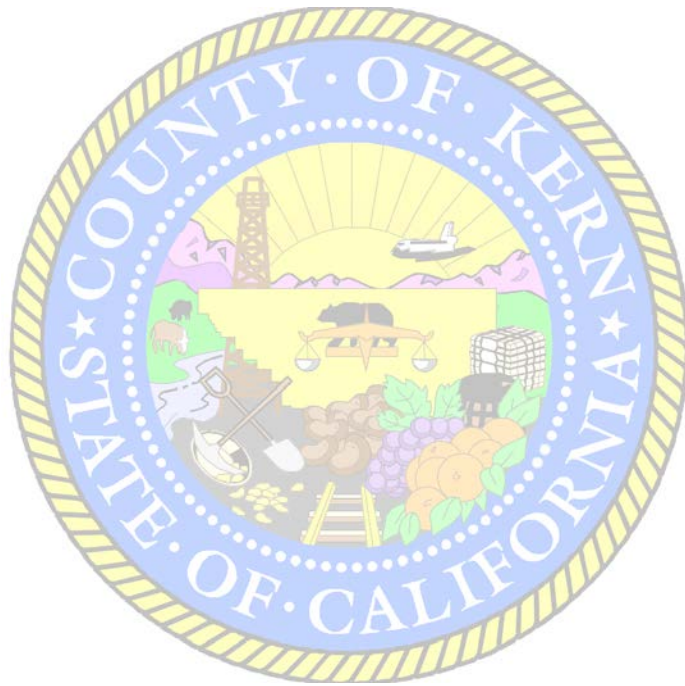
Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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



## **NON-MAJOR GOVERNMENTAL FUNDS**

### **CAPITAL PROJECTS FUNDS DESCRIPTIONS**

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

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

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

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

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

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

**Separation of Grade** – This fund accounts for the proceeds from various participating entities such as the State of California, City of Bakersfield, City of Shafter, and Union Pacific Railroad for the 7th Standard Road interchange modification and Separation of Grade construction projects.

**Wheeler Ridge Overpass** – This fund accounts for proceeds from the Federal government and Tejon Ranch for the construction of an overpass project at Highway 99 and Laval Road.

**COUNTY OF KERN  
COMBINING BALANCE SHEET  
NON-MAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2013 (IN THOUSANDS)**

Page 1 of 1

	<u>TOTAL</u>	<u>2009 CAPITAL PROJECTS</u>	<u>7TH STANDARD ROAD WIDENING</u>	<u>AB900 JAIL CONSTRUCTION</u>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>				
Assets:				
Pooled Cash and Investments	\$ 51,276	\$ 2,803	\$ 11,621	\$ 11,659
Interest Receivable	35		10	
Due From Other Funds	2,906	759	379	
Advances Receivable	5,241			
Total Assets	<u>59,458</u>	<u>3,562</u>	<u>12,010</u>	<u>11,659</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 59,458</u>	<u>\$ 3,562</u>	<u>\$ 12,010</u>	<u>\$ 11,659</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>				
Liabilities:				
Accrued Expenditures	\$ 15	\$ 15	\$	\$
Advances from Other Funds	27,500	3,500	12,000	
Total Liabilities	<u>27,515</u>	<u>3,515</u>	<u>12,000</u>	
Fund Balances (Deficits):				
Nonspendable	5,241			
Restricted	16,244	47	10	11,659
Assigned	10,490			
Unassigned	(32)			
Total Fund Balances (Deficits)	<u>31,943</u>	<u>47</u>	<u>10</u>	<u>11,659</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 59,458</u>	<u>\$ 3,562</u>	<u>\$ 12,010</u>	<u>\$ 11,659</u>



<u>ACCUMULATIVE CAPITAL OUTLAY FIRE</u>	<u>ACCUMULATIVE CAPITAL OUTLAY GENERAL</u>	<u>HAGEMAN ROAD</u>	<u>SEPARATION OF GRADE</u>	<u>WHEELER RIDGE OVERPASS</u>	
\$ 273	\$ 10,206 11	\$ 10,191 9 1,768	\$ 4,523 5		<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>
	5,241				Assets:
					Pooled Cash and Investments
					Interest Receivable
					Due From Other Funds
					Advances Receivable
<u>273</u>	<u>15,458</u>	<u>11,968</u>	<u>4,528</u>		Total Assets
<u>\$ 273</u>	<u>\$ 15,458</u>	<u>\$ 11,968</u>	<u>\$ 4,528</u>		Total Assets and Deferred Outflows of Resources
					<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>
\$	\$	\$ 12,000	\$	\$	Liabilities:
					Accrued Expenditures
					Advances from Other Funds
					Total Liabilities
	5,241				Fund Balances (Deficits):
					Nonspendable
				4,528	Restricted
273	10,217				Assigned
		(32)			Unassigned
<u>273</u>	<u>15,458</u>	<u>(32)</u>	<u>4,528</u>		Total Fund Balances (Deficits)
<u>\$ 273</u>	<u>\$ 15,458</u>	<u>\$ 11,968</u>	<u>\$ 4,528</u>		Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)

**COUNTY OF KERN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)  
NON-MAJOR CAPITAL PROJECTS FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Page 1 of 1

	<u>TOTAL</u>	<u>2009 CAPITAL PROJECTS</u>	<u>7TH STANDARD ROAD WIDENING</u>	<u>AB900 JAIL CONSTRUCTION</u>
REVENUES:				
Revenues From Use of Money	\$ (71)	\$ 9	\$ (25)	\$ (118)
Aid From Other Governments	<u>1,299</u>		<u>902</u>	
Total Revenues	<u>1,228</u>	<u>9</u>	<u>877</u>	<u>(118)</u>
EXPENDITURES:				
Capital Outlay	<u>8,559</u>	<u>2,965</u>	<u>1,254</u>	<u>223</u>
Total Expenditures	<u>8,559</u>	<u>2,965</u>	<u>1,254</u>	<u>223</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(7,331)</u>	<u>(2,956)</u>	<u>(377)</u>	<u>(341)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	21,432	5,511	379	12,000
Transfers Out	<u>(2,540)</u>	<u>(2,540)</u>		
Total Other Financing Sources	<u>18,892</u>	<u>2,971</u>	<u>379</u>	<u>12,000</u>
Net Changes In Fund Balances (Deficits)	11,561	15	2	11,659
Fund Balances, July 1, 2012	20,382	32	8	
Fund Balances (Deficits), June 30, 2013	<u>\$ 31,943</u>	<u>\$ 47</u>	<u>\$ 10</u>	<u>\$ 11,659</u>

<u>ACCUMULATIVE CAPITAL OUTLAY FIRE</u>	<u>ACCUMULATIVE CAPITAL OUTLAY GENERAL</u>	<u>HAGEMAN ROAD</u>	<u>SEPARATION OF GRADE</u>	<u>WHEELER RIDGE OVERPASS</u>	
\$ 2	\$ 88	\$ (46)	\$ 18	\$ 1	REVENUES:
		397			Revenues From Use of Money
					Aid From Other Governments
<u>2</u>	<u>88</u>	<u>351</u>	<u>18</u>	<u>1</u>	Total Revenues
		3,925	1	191	EXPENDITURES:
		3,925	1	191	Capital Outlay
		(3,574)	17	(190)	Total Expenditures
<u>2</u>	<u>88</u>	<u>(3,574)</u>	<u>17</u>	<u>(190)</u>	Excess (Deficiency) of Revenues Over (Under) Expenditures
		3,542			OTHER FINANCING SOURCES (USES):
		3,542			Transfers In
					Transfers Out
		<u>3,542</u>			Total Other Financing Sources
2	88	(32)	17	(190)	Net Changes In Fund Balances (Deficits)
271	15,370		4,511	190	Fund Balances, July 1, 2012
<u>\$ 273</u>	<u>\$ 15,458</u>	<u>\$ (32)</u>	<u>\$ 4,528</u>	<u>\$</u>	Fund Balances (Deficits), June 30, 2013

**COUNTY OF KERN  
 BUDGETARY COMPARISON SCHEDULE  
 TOBACCO SECURITIZATION PROCEEDS  
 YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Revenues From Use of Money	\$	\$ 1,007	\$ 91	\$ (915)
Aid From Other Governments				
Total Revenues		<u>1,007</u>	<u>91</u>	<u>(916)</u>
EXPENDITURES:				
General Government				
Capital Outlay			76	(76)
Total Expenditures			<u>76</u>	<u>(76)</u>
Excess of Revenues over Expenditures		<u>1,007</u>	<u>15</u>	<u>(992)</u>
OTHER FINANCING USES:				
Transfers Out		(2,600)	(1,000)	(1,600)
Total Other Financing Uses		<u>(2,600)</u>	<u>(1,000)</u>	<u>(1,600)</u>
Net Change in Fund Balance (Deficit)		(1,593)	(985)	608
Fund Balance, July 1, 2012	<u>37,836</u>	<u>37,836</u>	<u>37,836</u>	
Fund Balance, June 30, 2013	<u>\$ 39,265</u>	<u>\$ 36,243</u>	<u>\$ 36,851</u>	<u>\$ 608</u>

**COUNTY OF KERN  
 BUDGETARY COMPARISON SCHEDULE  
 CERTAIN NON-MAJOR CAPITAL PROJECTS FUNDS  
 YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<b>2009 CAPITAL PROJECTS</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual on Budgetary Basis</b>	<b>Variance with Final Budget</b>
<b>REVENUES:</b>				
Revenues From Use of Money	\$	\$	\$ 9	\$ 9
Other Revenues		76,715		(76,715)
<b>Total Revenues</b>		<b>76,715</b>	<b>9</b>	<b>(76,706)</b>
<b>EXPENDITURES:</b>				
General Government				
Capital Outlay		44,315	3,182	41,133
<b>Total Expenditures</b>		<b>44,315</b>	<b>3,182</b>	<b>41,133</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures		32,400	(3,173)	(35,573)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In		1,600	5,511	3,911
Transfers Out		(34,000)	(2,540)	31,460
<b>Total Other Financing Sources (Uses)</b>		<b>(32,400)</b>	<b>2,971</b>	<b>35,371</b>
Net Change in Fund Balance (Deficit)			(202)	(202)
Fund Balance, July 1, 2012	32	32	32	
Fund Balance (Deficit), June 30, 2013	\$ 32	\$ 32	\$ (170)	\$ (202)

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

<b>Revenues</b>		
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances		\$ <u>9</u>
<b>Expenditures</b>		
Actual amount budgetary basis from the budgetary comparison schedule	\$	3,182
Differences - Budget to GAAP		
Encumbrances for capital outlay expenditures contracted but not completed within the recognition period		(217)
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$	<u>2,965</u>

**COUNTY OF KERN  
BUDGETARY COMPARISON SCHEDULE  
CERTAIN NON-MAJOR CAPITAL PROJECTS FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<b>7TH STANDARD ROAD WIDENING</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual on Budgetary Basis</b>	<b>Variance with Final Budget</b>
<b>REVENUES:</b>				
Revenues From Use of Money	\$	\$	\$ (25)	\$ (25)
Aid From Other Governments		25,146	902	(24,244)
Other Revenues		500		(500)
<b>Total Revenues</b>		<b>25,646</b>	<b>877</b>	<b>(24,769)</b>
<b>EXPENDITURES:</b>				
General Government				
Capital Outlay		42,646	2,670	39,976
<b>Total Expenditures</b>		<b>42,646</b>	<b>2,670</b>	<b>39,976</b>
Deficiency of Revenues Under Expenditures		(17,000)	(1,793)	15,207
<b>OTHER FINANCING SOURCES</b>				
Transfers In		17,000	379	(16,621)
<b>Total Other Financing Sources</b>		<b>17,000</b>	<b>379</b>	<b>(16,621)</b>
Net Change in Fund Balance (Deficit)			(1,414)	(1,414)
Fund Balance, July 1, 2012	8	8	8	
Fund Balance (Deficit), June 30, 2013	\$ 8	\$ 8	\$ (1,406)	\$ (1,414)

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

**Revenues**

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

	\$ 877
--	--------

**Expenditures**

Actual amount budgetary basis from the budgetary comparison schedule	\$ 2,670
Differences - Budget to GAAP	
Encumbrances for capital outlay expenditures contracted but not completed within the recognition period	(1,416)
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 1,254

**COUNTY OF KERN  
 BUDGETARY COMPARISON SCHEDULE  
 CERTAIN NON-MAJOR CAPITAL PROJECTS FUNDS  
 YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<b>AB900 JAIL CONSTRUCTION</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual on Budgetary Basis</b>	<b>Variance with Final Budget</b>
REVENUES:				
Revenues From Use of Money	\$ _____	\$ _____	\$ 118	\$ 118
Total Revenues	_____	_____	118	118
EXPENDITURES:				
General Government Capital Outlay	_____	9,950	8,785	1,165
Total Expenditures	_____	9,950	8,785	1,165
Deficiency of Revenues Under Expenditures	_____	(9,950)	(8,667)	1,283
Net Change in Fund Balance (Deficit)	_____	(9,950)	(8,667)	1,283
Fund Balance, July 1, 2012	_____	_____	_____	_____
Fund Balance (Deficit), June 30, 2013	\$ _____	\$ (9,950)	\$ (8,667)	\$ 1,283

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

Revenues				
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances				\$ 118
Expenditures				
Actual amount budgetary basis from the budgetary comparison schedule			\$ 8,785	
Differences - Budget to GAAP				
Encumbrances for capital outlay expenditures contracted but not completed within the recognition period				(8,562)
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances				\$ 223

**COUNTY OF KERN  
 BUDGETARY COMPARISON SCHEDULE  
 CERTAIN NON-MAJOR CAPITAL PROJECTS FUNDS  
 YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<u>ACCUMULATIVE CAPITAL OUTLAY FIRE</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Revenues From Use of Money	\$ _____	\$ _____ 3	\$ _____ 2	\$ _____ (1)
Total Revenues	_____	_____ 3	_____ 2	_____ (1)
Excess of Revenues Over Expenditures	_____	_____ 3	_____ 2	_____ (1)
Net Change in Fund Balance		3	2	(1)
Fund Balance, July 1, 2012	_____ 271	_____ 271	_____ 271	_____
Fund Balance, June 30, 2013	\$ _____ 271	\$ _____ 274	\$ _____ 273	\$ _____ (1)



**COUNTY OF KERN  
 BUDGETARY COMPARISON SCHEDULE  
 CERTAIN NON-MAJOR CAPITAL PROJECTS FUNDS  
 YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

**ACCUMULATIVE CAPITAL OUTLAY GENERAL**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:				
Revenues From Use of Money	\$ _____	\$ _____ 142	\$ _____ 88	\$ _____ (54)
Total Revenues	_____	_____ 142	_____ 88	_____ (54)
Excess of Revenues Over Expenditures	_____	_____ 142	_____ 88	_____ (54)
Net Change in Fund Balance		142	88	(54)
Fund Balance, July 1, 2012	_____ 15,370	_____ 15,370	_____ 15,370	_____
Fund Balance, June 30, 2013	\$ _____ 15,370	\$ _____ 15,512	\$ _____ 15,458	\$ _____ (54)

**COUNTY OF KERN  
 BUDGETARY COMPARISON SCHEDULE  
 CERTAIN NON-MAJOR CAPITAL PROJECTS FUNDS  
 YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

<b>HAGEMAN ROAD</b>				
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual on Budgetary Basis</b>	<b>Variance with Final Budget</b>
<b>REVENUES:</b>				
Revenues From Use of Money	\$	\$	\$ (46)	\$ (46)
Aid From Other Governments		17,650	397	(17,253)
Other Revenues		3,000		(3,000)
<b>Total Revenues</b>		<b>20,650</b>	<b>351</b>	<b>(20,299)</b>
<b>EXPENDITURES:</b>				
General Government				
Capital Outlay		39,000	5,284	33,716
<b>Total Expenditures</b>		<b>39,000</b>	<b>5,284</b>	<b>33,716</b>
Deficiency of Revenues Under Expenditures		(18,350)	(4,933)	13,417
<b>OTHER FINANCING SOURCES</b>				
Transfers In		18,350	3,542	(14,808)
<b>Total Other Financing Sources</b>		<b>18,350</b>	<b>3,542</b>	<b>(14,808)</b>
Net Change in Fund Balance (Deficit)			(1,391)	(1,391)
Fund Balance, July 1, 2012				
Fund Balance (Deficit), June 30, 2013	\$	\$	\$ (1,391)	\$ (1,391)

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

**Revenues**

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 351

**Expenditures**

Actual amount budgetary basis from the budgetary comparison schedule \$ 5,284  
 Differences - Budget to GAAP (1,359)  
 Encumbrances for capital outlay expenditures contracted but not completed within the recognition period  
 Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 3,925

**COUNTY OF KERN  
 BUDGETARY COMPARISON SCHEDULE  
 CERTAIN NON-MAJOR CAPITAL PROJECTS FUNDS  
 YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<b>SEPARATION OF GRADE</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual on Budgetary Basis</b>	<b>Variance with Final Budget</b>
REVENUES:				
Revenues From Use of Money	\$	\$ 113	\$ 18	\$ (95)
Aid From Other Governments		19,300		(19,300)
Other Revenues		9,543		(9,543)
Total Revenues		<u>28,956</u>	<u>18</u>	<u>(28,938)</u>
EXPENDITURES:				
General Government				
Capital Outlay		<u>28,956</u>	<u>1</u>	<u>28,955</u>
Total Expenditures		<u>28,956</u>	<u>1</u>	<u>28,955</u>
Excess of Revenues Over Expenditures			<u>17</u>	<u>17</u>
Net Change in Fund Balance			17	17
Fund Balance, July 1, 2012	<u>4,511</u>	<u>4,511</u>	<u>4,511</u>	
Fund Balance, June 30, 2013	<u>\$ 4,511</u>	<u>\$ 4,511</u>	<u>\$ 4,528</u>	<u>\$ 17</u>

**COUNTY OF KERN  
 BUDGETARY COMPARISON SCHEDULE  
 CERTAIN NON-MAJOR CAPITAL PROJECTS FUNDS  
 YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<b>WHEELER RIDGE OVERPASS</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual on Budgetary Basis</b>	<b>Variance with Final Budget</b>
REVENUES:				
Revenues From Use of Money	\$	\$	\$ 1	\$ 1
Aid From Other Governments		5,200		(5,200)
Other Revenues		4,500		(4,500)
Total Revenues		9,700	1	(9,699)
EXPENDITURES:				
General Government				
Capital Outlay		9,700	191	9,509
Total Expenditures		9,700	191	9,509
Excess (Deficiency) of Revenues Over (Under) Expenditures			(190)	(190)
Net Change in Fund Balance (Deficit)			(190)	(190)
Fund Balance, July 1, 2012	190	190	190	
Fund Balance, June 30, 2013	\$ 190	\$ 190	\$	\$ (190)

## **NON-MAJOR GOVERNMENTAL FUNDS**

### **DEBT SERVICE FUNDS DESCRIPTIONS**

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

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

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

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



**COUNTY OF KERN  
 COMBINING BALANCE SHEET  
 NON-MAJOR DEBT SERVICE FUNDS  
 JUNE 30, 2013 (IN THOUSANDS)**

	<u>TOTAL</u>	<u>KERN COUNTY TOBACCO FUNDING CORP.</u>	<u>PENSION OBLIGATION BOND TRUSTEE</u>	<u>PUBLIC SERVICES FINANCING AUTHORITY</u>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>				
Assets:				
Pooled Cash and Investments	\$ 184	\$	\$	\$ 184
Cash and Investments Deposited with Trustee	<u>12,328</u>	<u>10,848</u>	<u>583</u>	<u>897</u>
Total Assets	<u>12,512</u>	<u>10,848</u>	<u>583</u>	<u>1,081</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 12,512</u>	<u>\$ 10,848</u>	<u>\$ 583</u>	<u>\$ 1,081</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 10	\$	\$	\$ 10
Total Liabilities	<u>10</u>	<u></u>	<u></u>	<u>10</u>
Fund Balances:				
Restricted	<u>12,502</u>	<u>10,848</u>	<u>583</u>	<u>1,071</u>
Total Fund Balances	<u>12,502</u>	<u>10,848</u>	<u>583</u>	<u>1,071</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 12,512</u>	<u>\$ 10,848</u>	<u>\$ 583</u>	<u>\$ 1,081</u>

**COUNTY OF KERN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)  
NON-MAJOR DEBT SERVICE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<u>TOTAL</u>	<u>KERN COUNTY TOBACCO FUNDING CORP.</u>	<u>PENSION OBLIGATION BOND TRUSTEE</u>	<u>PUBLIC SERVICES FINANCING AUTHORITY</u>
REVENUES:				
Revenues from Use of Money and Property	\$ 930	\$ 940	\$	\$ (10)
Tobacco Settlement	11,362	11,362		
Other Revenues	<u>39,185</u>		<u>37,724</u>	<u>1,461</u>
Total Revenues	<u>51,477</u>	<u>12,302</u>	<u>37,724</u>	<u>1,451</u>
EXPENDITURES:				
General Government	602	30		572
Debt Service:				
Principal	32,245	6,550	25,423	272
Interest	<u>18,525</u>	<u>5,621</u>	<u>12,272</u>	<u>632</u>
Total Expenditures	<u>51,372</u>	<u>12,201</u>	<u>37,695</u>	<u>1,476</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>105</u>	<u>101</u>	<u>29</u>	<u>(25)</u>
Net Changes in Fund Balances (Deficits)	105	101	29	(25)
Fund Balances, July 1, 2012	<u>12,397</u>	<u>10,747</u>	<u>554</u>	<u>1,096</u>
Fund Balances, June 30, 2013	<u>\$ 12,502</u>	<u>\$ 10,848</u>	<u>\$ 583</u>	<u>\$ 1,071</u>





**NON-MAJOR  
ENTERPRISE FUNDS**



## **NON-MAJOR ENTERPRISE FUNDS**

### **FUNDS DESCRIPTIONS**

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

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

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

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

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



**COUNTY OF KERN  
COMBINING STATEMENT OF NET POSITION  
NON-MAJOR ENTERPRISE FUNDS  
JUNE 30, 2013 (IN THOUSANDS)**

	<u>TOTAL</u>	<u>COUNTY SANITATION DISTRICTS</u>	<u>GOLF COURSE</u>	<u>PUBLIC TRANSPORTATION</u>	<u>UNIVERSAL COLLECTION</u>
<b>ASSETS</b>					
Current Assets:					
Pooled Cash and Investments	\$ 16,218	\$ 11,272	\$ 1,111	\$ 2,676	\$ 1,159
Interest Receivable	7	7			
Accounts Receivable - Net	1	1			
Accrued Revenue	18	7		11	
Net Pension Asset	95			95	
Due from Other Funds	49	49			
Total Current Assets	<u>16,388</u>	<u>11,336</u>	<u>1,111</u>	<u>2,782</u>	<u>1,159</u>
Non-Current Assets:					
Taxes Receivable - Net	1,597	523			1,074
Investment in Joint Venture	2,169	2,169			
Capital Assets:					
Non-Depreciable:					
Land	668	603	65		
Construction in Progress	81	81			
Depreciable:					
Structures and Improvements	15,288	8,519	6,483	286	
Equipment	11,830	1,105		10,725	
Intangible Assets	48	48			
Infrastructure	8,753	8,753			
Accumulated Depreciation and Amortization	<u>(19,803)</u>	<u>(10,853)</u>	<u>(2,778)</u>	<u>(6,172)</u>	
Total Non-Current Assets	<u>20,631</u>	<u>10,948</u>	<u>3,770</u>	<u>4,839</u>	<u>1,074</u>
Total Assets	<u>\$ 37,019</u>	<u>\$ 22,284</u>	<u>\$ 4,881</u>	<u>\$ 7,621</u>	<u>\$ 2,233</u>
<b>LIABILITIES</b>					
Current Liabilities:					
Accounts Payable	\$ 1,054	\$ 591	\$ 7	\$ 456	\$
Salaries and Employee Benefits Payable	75	64		11	
Due to Other Funds	13	13			
Current Portion of Long-Term Debt	77	59		18	
Interest Payable - Current	10	8		2	
Compensated Absences - Current	93	86		7	
Advances from Grantors and Third Parties	<u>1,651</u>			<u>1,651</u>	
Total Current Liabilities	<u>2,973</u>	<u>821</u>	<u>7</u>	<u>2,145</u>	
Non-Current Liabilities:					
Compensated Absences Payable	63	58		5	
Long-Term Debt - Pension Obligation Bonds	726	557		169	
Interest Payable - Pension Obligation Bonds	348	266		82	
Other Post-Employment Benefits (OPEB) Obligations	<u>82</u>	<u>76</u>		<u>6</u>	
Total Non-Current Liabilities	<u>1,219</u>	<u>957</u>		<u>262</u>	
Total Liabilities	<u>4,192</u>	<u>1,778</u>	<u>7</u>	<u>2,407</u>	
<b>NET POSITION</b>					
Net Investment in Capital Assets	16,865	8,256	3,770	4,839	
Unrestricted	<u>15,962</u>	<u>12,250</u>	<u>1,104</u>	<u>375</u>	<u>2,233</u>
Total Net Position	<u>\$ 32,827</u>	<u>\$ 20,506</u>	<u>\$ 4,874</u>	<u>\$ 5,214</u>	<u>\$ 2,233</u>

**COUNTY OF KERN**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION (DEFICITS)**  
**NON-MAJOR ENTERPRISE FUNDS**  
**YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<u>TOTAL</u>	<u>COUNTY SANITATION DISTRICTS</u>	<u>GOLF COURSE</u>	<u>PUBLIC TRANSPORTATION</u>	<u>UNIVERSAL COLLECTION</u>
OPERATING REVENUES:					
Charges for Current Services	\$ 15,071	\$ 3,927	\$ 474	\$ 978	\$ 9,692
Revenues from Use of Property	124	81		40	3
Total Operating Revenues	<u>15,195</u>	<u>4,008</u>	<u>474</u>	<u>1,018</u>	<u>9,695</u>
OPERATING EXPENSES:					
Salaries and Employee Benefits	1,761	1,513		248	
Services and Supplies	20,242	1,661	516	7,209	10,856
Other Charges	130	29	92	9	
Depreciation and Amortization	1,389	375	148	866	
Total Operating Expenses	<u>23,522</u>	<u>3,578</u>	<u>756</u>	<u>8,332</u>	<u>10,856</u>
Operating Income (Loss)	<u>(8,327)</u>	<u>430</u>	<u>(282)</u>	<u>(7,314)</u>	<u>(1,161)</u>
NON-OPERATING REVENUES (EXPENSES):					
Taxes and Assessments	4,811			4,878	(67)
Fines, Forfeitures and Penalties	260	71			189
Licenses, Permits and Franchises	2	2			
Interest on Bank Deposits and Investments	116	43	18	20	35
Aid from Other Governmental Agencies	1,335			1,335	
Interest Expense	(98)	(49)	(23)	(16)	(10)
Total Non-Operating Revenues (Expenses)	<u>6,426</u>	<u>67</u>	<u>(5)</u>	<u>6,217</u>	<u>147</u>
Income (Loss) before Contributions	(1,901)	497	(287)	(1,097)	(1,014)
OTHER FINANCING SOURCES					
Capital Contributions	<u>1,692</u>			<u>1,692</u>	
Changes in Net Position (Deficits)	(209)	497	(287)	595	(1,014)
Net Position, July 1, 2012	33,105	20,009	5,161	4,688	3,247
Prior Period Adjustment	(69)			(69)	
Net Position, June 30, 2013	<u>\$ 32,827</u>	<u>\$ 20,506</u>	<u>\$ 4,874</u>	<u>\$ 5,214</u>	<u>\$ 2,233</u>

**COUNTY OF KERN  
COMBINING STATEMENT OF CASH FLOWS  
NON-MAJOR ENTERPRISE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<b>TOTAL</b>	<b>COUNTY SANITATION DISTRICTS</b>	<b>GOLF COURSE</b>	<b>PUBLIC TRANSPORTATION</b>	<b>UNIVERSAL COLLECTION</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash Received for Current Services	\$ 15,081	\$ 3,871	\$ 474	\$ 967	\$ 9,769
Cash Received for Use of Property	122	81		39	2
Cash Paid for Salaries and Benefits	(1,831)	(1,574)		(257)	
Cash Paid for Services and Supplies	(20,107)	(1,476)	(534)	(7,242)	(10,855)
Cash Paid for Interfund Services and Supplies	(309)	(263)		(46)	
Cash Paid for Other Charges	(131)	(30)	(92)	(9)	
Net Cash Provided (Used) by Operating Activities	<u>(7,175)</u>	<u>609</u>	<u>(152)</u>	<u>(6,548)</u>	<u>(1,084)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>					
Cash Received as Fines, Forfeitures, and Penalties	262	73			189
Taxes and Special Assessments	4,812			4,879	(67)
Cash Received From Advances	(2,500)				(2,500)
Cash Paid on Advances	(674)		(674)		
Aid from Other Governmental Agencies	1,947			1,947	
Payment of Long-Term Debt - Pension Obligation Bond	(65)	(50)		(15)	
Interest Paid	(74)	(24)	(33)	(7)	(10)
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>3,708</u>	<u>(1)</u>	<u>(707)</u>	<u>6,804</u>	<u>(2,388)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Acquisition or Construction of Capital Assets	<u>(1,704)</u>	<u>(239)</u>		<u>(1,465)</u>	
Net Cash Used by Capital and Related Financing Activities	<u>(1,704)</u>	<u>(239)</u>		<u>(1,465)</u>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest on Bank Deposits and Investments	<u>135</u>	<u>46</u>	<u>18</u>	<u>28</u>	<u>43</u>
Net Cash Provided by Investing Activities	<u>135</u>	<u>46</u>	<u>18</u>	<u>28</u>	<u>43</u>
Net Increase (Decrease) in Cash and Investments	(5,036)	415	(841)	(1,181)	(3,429)
Cash and Investments, July 1, 2012	<u>21,254</u>	<u>10,857</u>	<u>1,952</u>	<u>3,857</u>	<u>4,588</u>
Cash and Investments, June 30, 2013	<u>\$ 16,218</u>	<u>\$ 11,272</u>	<u>\$ 1,111</u>	<u>\$ 2,676</u>	<u>\$ 1,159</u>

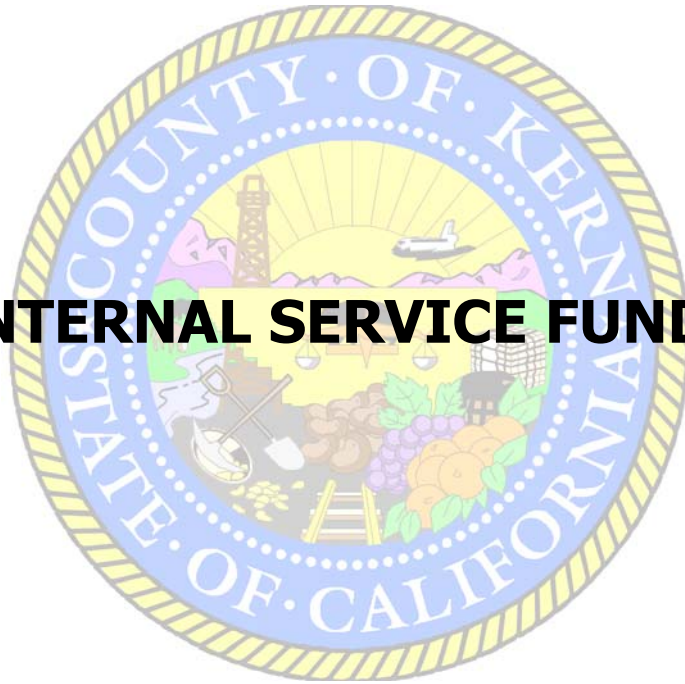
**COUNTY OF KERN  
 COMBINING STATEMENT OF CASH FLOWS (CONTINUED)  
 NON-MAJOR ENTERPRISE FUNDS  
 YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)**

Page 2 of 2

	<u>TOTAL</u>	<u>COUNTY SANITATION DISTRICTS</u>	<u>GOLF COURSE</u>	<u>PUBLIC TRANSPORTATION</u>	<u>UNIVERSAL COLLECTION</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating Income (Loss)	\$ (8,327)	\$ 430	\$ (282)	\$ (7,314)	\$ (1,161)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation and Amortization	1,389	375	148	866	
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	76	(1)			77
(Increase) Decrease in Accrued Revenue	(18)	(7)		(11)	
(Increase) Decrease in Taxes Receivable	(7)	(7)			
(Increase) Decrease in Due from Others	(49)	(49)			
(Increase) Decrease in Net Pension Asset	5			5	
Increase (Decrease) in Accrued Expenses	(182)	(84)	(18)	(80)	
Increase (Decrease) in Due to Others	13	13			
Increase (Decrease) in Salaries & Benefits Payable	7	7			
Increase (Decrease) in Compensated Absences Payable	15	11		4	
Increase (Decrease) in Other Post-Employment Benefits (OPEB) Obligations	(97)	(79)		(18)	
Total Adjustments	<u>1,152</u>	<u>179</u>	<u>130</u>	<u>766</u>	<u>77</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (7,175)</u>	<u>\$ 609</u>	<u>\$ (152)</u>	<u>\$ (6,548)</u>	<u>\$ (1,084)</u>



**INTERNAL SERVICE FUNDS**





## **INTERNAL SERVICE FUNDS DESCRIPTIONS**

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

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

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

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

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

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

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

**COUNTY OF KERN  
COMBINING STATEMENT OF NET POSITION (DEFICITS)  
INTERNAL SERVICE FUNDS  
JUNE 30, 2013 (IN THOUSANDS)**

	<u>TOTAL</u>	<u>GENERAL LIABILITY</u>	<u>GENERAL SERVICES- GARAGE</u>	<u>GROUP HEALTH</u>
<b>ASSETS</b>				
Current Assets:				
Pooled Cash and Investments	\$ 57,773	\$ 1,833	\$ 2,713	\$ 31,495
Interest Receivable	75			33
Accrued Revenue	694		60	569
Due from Other Funds	6		6	
Prepaid Items	134	38		
Net Pension Asset	64		64	
Inventory - Materials and Supplies	109		109	
Total Current Assets	<u>58,855</u>	<u>1,871</u>	<u>2,952</u>	<u>32,097</u>
Non-Current Assets:				
Deposits with Others	355			355
Equipment	9,996		9,996	
Intangible	37		37	
Accumulated Depreciation	<u>(5,210)</u>		<u>(5,210)</u>	
Total Non-Current Assets	<u>5,178</u>		<u>4,823</u>	<u>355</u>
Total Assets	<u>\$ 64,033</u>	<u>\$ 1,871</u>	<u>\$ 7,775</u>	<u>\$ 32,452</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable	\$ 2,633		\$ 110	\$ 2,501
Salaries and Employee Benefits Payable	66		66	
Due to Other Funds	20		20	
Long-Term Debt - Current	62		62	
Interest Payable - Current	6		6	
Compensated Absences - Current	69		69	
Liability for Self-Insurance - Current	<u>28,629</u>	<u>3,127</u>		<u>10,278</u>
Total Current Liabilities	<u>31,485</u>	<u>3,127</u>	<u>333</u>	<u>12,779</u>
Non-Current Liabilities				
Compensated Absences Payable	47		47	
Liability for Self-Insurance - Long-Term	122,256	39,459		
Long-Term Debt - Pension Obligation Bonds	359		359	
Interest Payable - Long-Term Debt- Pension Obligation Bonds	302		302	
Other Post-Employment Benefits (OPEB) Obligations	<u>41</u>		<u>41</u>	
Total Non-Current Liabilities	<u>123,005</u>	<u>39,459</u>	<u>749</u>	
Total Liabilities	<u>154,490</u>	<u>42,586</u>	<u>1,082</u>	<u>12,779</u>
<b>NET POSITION (DEFICITS)</b>				
Net Investment in Capital Assets	4,823		4,823	
Restricted	355			355
Unrestricted	<u>(95,635)</u>	<u>(40,715)</u>	<u>1,870</u>	<u>19,318</u>
Total Net Position (Deficits)	<u>\$ (90,457)</u>	<u>\$ (40,715)</u>	<u>\$ 6,693</u>	<u>\$ 19,673</u>

<u>RETIREE GROUP HEALTH</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>WORKERS' COMPENSATION</u>		
			<b>ASSETS</b>	
\$ 8,355	\$ 2,990	\$ 10,387	Current Assets:	
27		15	Pooled Cash and Investments	
65			Interest Receivable	
			Accrued Revenue	
			Due from Other Funds	
		96	Prepaid Items	
			Net Pension Asset	
			Inventory- Materials and Supplies	
<u>8,447</u>	<u>2,990</u>	<u>10,498</u>	Total Current Assets	
			Non-Current Assets:	
			Deposits with Others	
			Equipment	
			Intangible	
			Accumulated Depreciation	
			Total Non-Current Assets	
<u>\$ 8,447</u>	<u>\$ 2,990</u>	<u>\$ 10,498</u>	Total Assets	
			<b>LIABILITIES</b>	
\$	\$	\$ 22	Current Liabilities:	
			Accounts Payable	
			Salaries and Employee Benefits Payable	
			Due to Other Funds	
			Long-Term Debt - Current	
			Interest Payable - Current	
	1,584	13,640	Compensated Absences - Current	
			Liability for Self-Insurance- Current	
	<u>1,584</u>	<u>13,662</u>	Total Current Liabilities	
			Non-Current Liabilities	
		82,797	Compensated Absences Payable	
			Liability for Self-Insurance - Long-Term	
			Long-Term Debt - Pension Obligation Bonds	
			Interest Payable - Long-Term Debt- Pension Obligation Bonds	
			Other Post-Employment Benefits (OPEB) Obligations	
		<u>82,797</u>	Total Non-Current Liabilities	
	<u>1,584</u>	<u>96,459</u>	Total Liabilities	
			<b>NET POSITION (DEFICITS)</b>	
			Net Investment in Capital Assets	
			Restricted	
			Unrestricted	
<u>\$ 8,447</u>	<u>\$ 1,406</u>	<u>(85,961)</u>	Total Net Position (Deficits)	
<u>\$ 8,447</u>	<u>\$ 1,406</u>	<u>\$ (85,961)</u>		

**COUNTY OF KERN  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION (DEFICITS)  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<u>TOTAL</u>	<u>GENERAL LIABILITY</u>	<u>GENERAL SERVICES- GARAGE</u>	<u>GROUP HEALTH</u>
OPERATING REVENUES:				
Charges for Current Services	\$ 155,788	\$ 3,386	\$ 4,078	\$ 115,177
Total Operating Revenues	<u>155,788</u>	<u>3,386</u>	<u>4,078</u>	<u>115,177</u>
OPERATING EXPENSES:				
Salaries and Employee Benefits	9,988		1,706	
Services and Supplies	20,182	3,414	1,860	9,973
Claims Incurred	148,571	25,734		97,172
Other Charges	2,363		104	1,743
Depreciation Expense	924		924	
Contribution to OPEB	41,000			
Total Operating Expenses	<u>223,028</u>	<u>29,148</u>	<u>4,594</u>	<u>108,888</u>
Operating Income (Loss)	<u>(67,240)</u>	<u>(25,762)</u>	<u>(516)</u>	<u>6,289</u>
NON-OPERATING REVENUES (EXPENSES):				
Interest on Bank Deposits and Investments	761	73	21	84
Aid from Other Governmental Agencies	93		60	33
Other Revenues	911	5	75	
Interest Expense	(46)		(46)	
Other Non-Operating Expenses	(44)		(44)	
Loss on Sale of Capital Assets	(38)		(38)	
Total Non-Operating Revenues	<u>1,637</u>	<u>78</u>	<u>28</u>	<u>117</u>
Income (Loss) before Contributions and Transfers	<u>(65,603)</u>	<u>(25,684)</u>	<u>(488)</u>	<u>6,406</u>
OTHER FINANCING SOURCES				
Capital Contributions	446		446	
Total Other Financing Sources	<u>446</u>		<u>446</u>	
Change in Net Position (Deficits)	(65,157)	(25,684)	(42)	6,406
Net Position (Deficits), July 1, 2012 (as previously reported)	(25,305)	(15,031)	6,730	13,267
Prior Period Adjustments	5		5	
Net Position (Deficits), June 30, 2013	<u>\$ (90,457)</u>	<u>\$ (40,715)</u>	<u>\$ 6,693</u>	<u>\$ 19,673</u>

<b>RETIREE GROUP HEALTH</b>	<b>UNEMPLOYMENT COMPENSATION</b>	<b>WORKERS' COMPENSATION</b>	
\$ 11,731	\$ 1,732	\$ 19,684	OPERATING REVENUES:
			Charges for Current Services
<u>11,731</u>	<u>1,732</u>	<u>19,684</u>	Total Operating Revenues
8,282			OPERATING EXPENSES:
157	24	4,754	Salaries and Employee Benefits
	3,203	22,462	Services and Supplies
		516	Claims Incurred
			Other Charges
<u>41,000</u>			Depreciation Expense
			Contribution to OPEB
<u>49,439</u>	<u>3,227</u>	<u>27,732</u>	Total Operating Expenses
<u>(37,708)</u>	<u>(1,495)</u>	<u>(8,048)</u>	Operating Income (Loss)
542	23	18	NON-OPERATING REVENUES (EXPENSES):
			Interest on Bank Deposits and Investments
			Aid from Other Governmental Agencies
		831	Other Revenues
			Interest Expense
			Other Non-Operating Expenses
			Loss on Sale of Capital Assets
<u>542</u>	<u>23</u>	<u>849</u>	Total Non-Operating Revenues
<u>(37,166)</u>	<u>(1,472)</u>	<u>(7,199)</u>	Income (Loss) before Contributions and Transfers
			OTHER FINANCING SOURCES
			Capital Contributions
			Total Other Financing Sources
(37,166)	(1,472)	(7,199)	Change in Net Position (Deficits)
45,613	2,878	(78,762)	Net Position (Deficits), July 1, 2012 (as previously reported)
			Prior Period Adjustments
<u>\$ 8,447</u>	<u>\$ 1,406</u>	<u>\$ (85,961)</u>	Net Position (Deficits), June 30, 2013

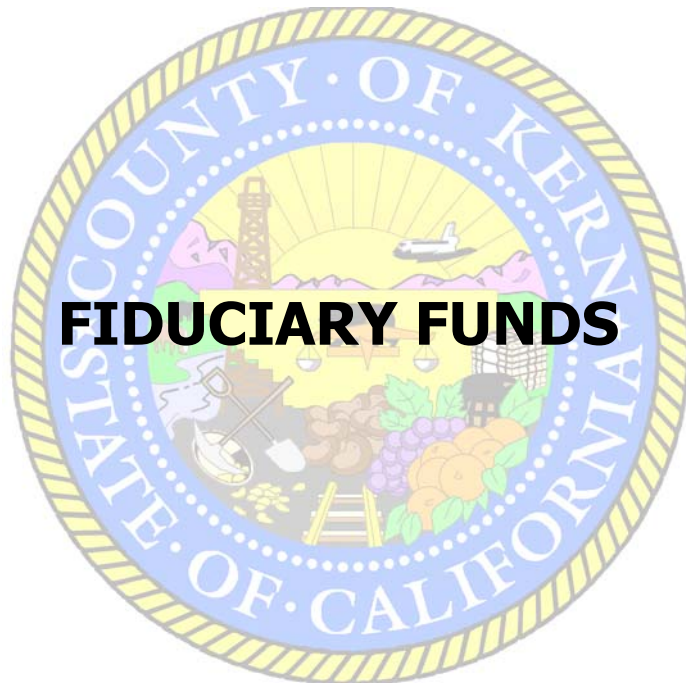
**COUNTY OF KERN  
COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

	<u>TOTAL</u>	<u>GENERAL LIABILITY</u>	<u>GENERAL SERVICES- GARAGE</u>	<u>GROUP HEALTH</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received for Current Services	\$ 155,659	\$ 3,386	\$ 4,316	\$ 114,847
Cash Paid for Salaries and Benefits	(9,960)		(1,679)	
Cash Paid for Services and Supplies	(20,377)	(3,460)	(1,807)	(9,755)
Cash Paid for Reported Claims	(120,038)	(5,544)		(100,177)
Cash Paid for Contribution to OPEB	(41,000)			
Cash Paid for Other Charges	(2,362)		(104)	(1,742)
Deposits with Others	100			100
Net Cash Provided (Used) by Operating Activities	<u>(37,978)</u>	<u>(5,618)</u>	<u>726</u>	<u>3,273</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>				
Cash Received From Other Funds	837	5		
Cash Received for Other Operations	83		83	
Aid from Other Governmental Agencies	33			33
Pension Obligation Bond Principal Paid	(53)		(53)	
Interest Paid	(17)		(17)	
Net Cash Provided by Non-Capital Financing Activities	<u>883</u>	<u>5</u>	<u>13</u>	<u>33</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Proceeds From Sale of Capital Assets	143		143	
Acquisition or Construction of Capital Assets	(1,883)		(1,883)	
Net Cash Used by Capital and Related Financing Activities	<u>(1,740)</u>		<u>(1,740)</u>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest on Bank Deposits and Investments	854	86	26	99
Net Increase (Decrease) in Cash and Investments	(37,981)	(5,527)	(975)	3,405
Beginning Cash and Investments at July 1, 2012	95,754	7,360	3,688	28,090
Ending Cash and Investments at June 30, 2013	<u>\$ 57,773</u>	<u>\$ 1,833</u>	<u>\$ 2,713</u>	<u>\$ 31,495</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>				
Operating Income (Loss)	\$ (67,240)	\$ (25,762)	\$ (516)	\$ 6,289
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	924		924	
Changes in Assets and Liabilities:				
(Increase) Decrease in Inventory	(14)		(14)	
(Increase) Decrease in Prepaid Items	(38)	(38)		
(Increase) Decrease in Accrued Revenue	(279)		103	(329)
(Increase) Decrease in Due from Others	136		136	
(Increase) Decrease in Deposits with Others	100			100
(Increase) Decrease in Net Pension Asset	31		31	
Increase (Decrease) in Accrued Expenses	(164)	(9)	46	218
Increase (Decrease) in Due to Others	19		19	
Increase (Decrease) in Salaries & Benefits Payable	5		5	
Increase (Decrease) in Compensated Absences Payable	10		10	
Increase (Decrease) in Provision for Liability Claims	28,550	20,191		(3,005)
Increase (Decrease) in Other Post-Employment Benefits Obligation	(18)		(18)	
Total Adjustments	<u>29,262</u>	<u>20,144</u>	<u>1,242</u>	<u>(3,016)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (37,978)</u>	<u>\$ (5,618)</u>	<u>\$ 726</u>	<u>\$ 3,273</u>
<b>NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:</b>				
Capital Contributions	\$ (402)		\$ (402)	
Total Non-cash Investing, Capital, and Financing Activities	<u>\$ (402)</u>		<u>\$ (402)</u>	



<u>RETIREE GROUP HEALTH</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>WORKERS' COMPENSATION</u>	
\$ 11,694	\$ 1,731	\$ 19,685	CASH FLOWS FROM OPERATING ACTIVITIES:
(8,281)			Cash Received for Current Services
(157)	(27)	(5,171)	Cash Paid for Salaries and Benefits
	(2,836)	(11,481)	Cash Paid for Services and Supplies
(41,000)			Cash Paid for Reported Claims
		(516)	Cash Paid for Contribution to OPEB
			Cash Paid for Other Charges
			Deposits with Others
<u>(37,744)</u>	<u>(1,132)</u>	<u>2,517</u>	Net Cash Provided (Used) by Operating Activities
			CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:
		832	Cash Received From Other Funds
			Cash Received for Other Operations
			Aid from Other Governmental Agencies
			Pension Obligation Bond Principal Paid
			Interest Paid
		<u>832</u>	Net Cash Provided by Non-Capital Financing Activities
			CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:
			Proceeds From Sale of Capital Assets
			Acquisition or Construction of Capital Assets
			Net Cash Used by Capital and Related Financing Activities
			CASH FLOWS FROM INVESTING ACTIVITIES:
593	32	18	Interest on Bank Deposits and Investments
(37,151)	(1,100)	3,367	Net Increase (Decrease) in Cash and Investments
45,506	4,090	7,020	Beginning Cash and Investments at July 1, 2012
<u>\$ 8,355</u>	<u>\$ 2,990</u>	<u>\$ 10,387</u>	Ending Cash and Investments at June 30, 2013
			RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:
<u>\$ (37,708)</u>	<u>\$ (1,495)</u>	<u>\$ (8,048)</u>	Operating Income (Loss)
			Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:
			Depreciation
			Changes in Assets and Liabilities:
			(Increase) Decrease in Inventory
(36)		(17)	(Increase) Decrease in Prepaid Items
			(Increase) Decrease in Accrued Revenue
			(Increase) Decrease in Due from Others
			(Increase) Decrease in Deposits with Others
	(3)	(416)	(Increase) Decrease in Net Pension Asset
			Increase (Decrease) in Accrued Expenses
			Increase (Decrease) in Due to Others
			Increase (Decrease) in Salaries & Benefits Payable
	366	10,998	Increase (Decrease) in Compensated Absences Payable
			Increase (Decrease) in Provision for Liability Claims
			Increase (Decrease) in Other Post-Employment Benefits Obligation
<u>(36)</u>	<u>363</u>	<u>10,565</u>	Total Adjustments
<u>\$ (37,744)</u>	<u>\$ (1,132)</u>	<u>\$ 2,517</u>	Net Cash Provided (Used) by Operating Activities
			NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:
			Capital Contributions
			Total Non-cash Investing, Capital, and Financing Activities





**FIDUCIARY FUNDS**



## **FIDICIARY FUNDS DESCRIPTIONS**

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

**COUNTY OF KERN  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Page 1 of 2

	<u>BALANCE JUNE 30, 2012</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE JUNE 30, 2013</u>
<b>TOTAL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Pooled Cash and Investments	\$ 208,800	\$ 5,518,990	\$ 5,531,728	\$ 196,062
Investments	1	1,381	1,381	1
Accounts Receivable		33	33	
Interest Receivable	275	141	274	142
Taxes Receivable	63,146	1,240,805	1,252,023	51,928
Due from Other Agencies	7,301	14,650	8,015	13,936
Total Assets	<u>\$ 279,523</u>	<u>\$ 6,776,000</u>	<u>\$ 6,793,454</u>	<u>\$ 262,069</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 8	\$ 3,961	\$ 3,936	\$ 33
Warrants Payable	16,550	2,699,072	2,698,753	16,869
Interest Payable	993	1,610	1,336	1,267
Due to Other Agencies	261,652	2,907,875	2,925,947	243,580
Unapportioned Installment Redemptions	320			320
Total Liabilities	<u>\$ 279,523</u>	<u>\$ 5,612,518</u>	<u>\$ 5,629,972</u>	<u>\$ 262,069</u>
<b>CLEARING FUNDS</b>				
<b>ASSETS</b>				
Pooled Cash and Investments	\$ 420	\$ 963,789	\$ 963,649	\$ 560
Investments	1	1,381	1,381	1
Accounts Receivable		33	33	
Due from Other Agencies	3	(2)		1
Total Assets	<u>\$ 424</u>	<u>\$ 965,201</u>	<u>\$ 965,063</u>	<u>\$ 562</u>
<b>LIABILITIES</b>				
Accounts Payable				
Warrant Payable		1,240	1,240	
Due to Other Agencies	\$ 424	\$ 985,748	\$ 985,610	\$ 562
Total Liabilities	<u>\$ 424</u>	<u>\$ 986,988</u>	<u>\$ 986,850</u>	<u>\$ 562</u>
<b>WARRANT CLEARANCE FUNDS</b>				
<b>ASSETS</b>				
Pooled Cash and Investments	\$ 17,475	\$ 2,699,082	\$ 2,699,684	\$ 16,873
Total Assets	<u>\$ 17,475</u>	<u>\$ 2,699,082</u>	<u>\$ 2,699,684</u>	<u>\$ 16,873</u>
<b>LIABILITIES</b>				
Warrants Payable	\$ 16,550	\$ 2,699,072	\$ 2,698,753	\$ 16,869
Due to Other Agencies	925	4	925	4
Total Liabilities	<u>\$ 17,475</u>	<u>\$ 2,699,076</u>	<u>\$ 2,699,678</u>	<u>\$ 16,873</u>

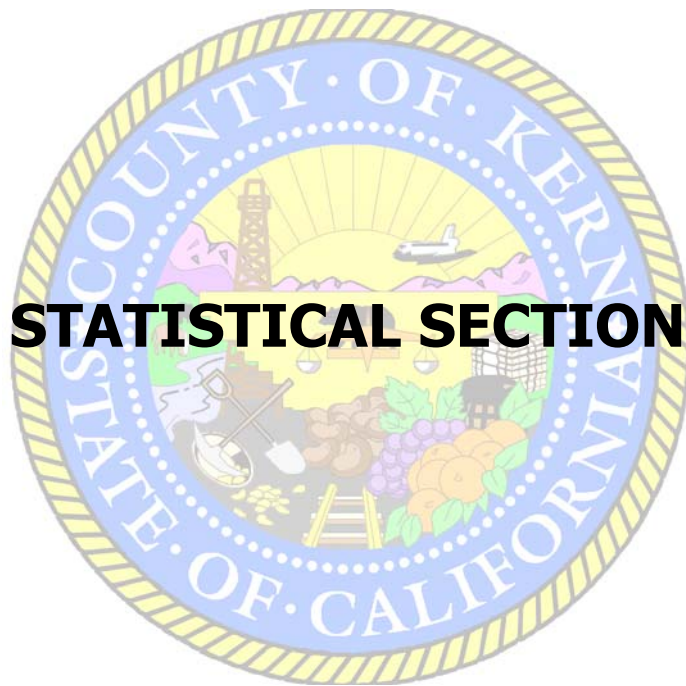
**COUNTY OF KERN  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)  
AGENCY FUNDS  
YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)**

Page 2 of 2

	<b>BALANCE JUNE 30, 2012</b>	<b>ADDITIONS</b>	<b>DEDUCTIONS</b>	<b>BALANCE JUNE 30, 2013</b>
<b>STATE FUNDS</b>				
<b>ASSETS</b>				
Pooled Cash and Investments	\$ 8,042	\$ 45,919	\$ 46,596	\$ 7,365
Total Assets	<u>\$ 8,042</u>	<u>\$ 45,919</u>	<u>\$ 46,596</u>	<u>\$ 7,365</u>
<b>LIABILITIES</b>				
Due to Other Agencies	\$ 8,042	\$ 43,168	\$ 43,845	\$ 7,365
Total Liabilities	<u>\$ 8,042</u>	<u>\$ 43,168</u>	<u>\$ 43,845</u>	<u>\$ 7,365</u>
<b>OTHER FUNDS</b>				
<b>ASSETS</b>				
Pooled Cash and Investments	\$ 163,984	\$ 553,703	\$ 561,860	\$ 155,827
Interest Receivable	137	59	131	65
Due from Other Agencies	7,255	14,580	7,904	13,931
Total Assets	<u>\$ 171,376</u>	<u>\$ 568,342</u>	<u>\$ 569,895</u>	<u>\$ 169,823</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 8	\$ 2,721	\$ 2,696	\$ 33
Due to Other Agencies	171,368	621,384	622,962	169,790
Total Liabilities	<u>\$ 171,376</u>	<u>\$ 624,105</u>	<u>\$ 625,658</u>	<u>\$ 169,823</u>
<b>UNAPPORTIONED FUNDS</b>				
<b>ASSETS</b>				
Pooled Cash and Investments	\$ 18,879	\$ 1,256,497	\$ 1,259,939	\$ 15,437
Interest Receivable	138	82	143	77
Taxes Receivable	63,146	1,240,805	1,252,023	51,928
Due from Other Agencies	43	72	111	4
Total Assets	<u>\$ 82,206</u>	<u>\$ 2,497,456</u>	<u>\$ 2,512,216</u>	<u>\$ 67,446</u>
<b>LIABILITIES</b>				
Interest Payable	\$ 993	\$ 1,610	\$ 1,336	\$ 1,267
Due to Other Agencies	80,893	1,257,571	1,272,605	65,859
Unapportioned Installment Redemptions	320			320
Total Liabilities	<u>\$ 82,206</u>	<u>\$ 1,259,181</u>	<u>\$ 1,273,941</u>	<u>\$ 67,446</u>







**STATISTICAL SECTION**



# STATISTICAL SECTION

## CONTENTS

### **Financial Trends**

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

### **Revenue Capacity**

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

### **Debt Capacity**

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

### **Demographic and Economic Information**

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

### **Operating Information**

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

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

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

	Fiscal Year				
	2004	2005	2006	2007	2008
<b>Governmental Activities:</b>					
Net Investment in Capital Assets	\$ 258,993	\$ 309,886	\$ 417,677	\$ 494,591	\$ 508,638
Restricted	35,816	35,653	15,349	15,352	13,975
Unrestricted (deficit)	(111,616)	(141,419)	(122,898)	(74,478)	(62,710)
Total Governmental Activities Net Position	<u>\$ 183,193</u>	<u>\$ 204,120</u>	<u>\$ 310,128</u>	<u>\$ 435,465</u>	<u>\$ 459,903</u>
<b>Business-type Activities:</b>					
Net Investment in Capital Assets	\$ 92,994	\$ 94,418	\$ 124,631	\$ 140,235	\$ 146,013
Restricted	9,701	9,724	8,428	12,060	5,646
Unrestricted (deficit)	(39,612)	(37,436)	(52,275)	(79,592)	(85,454)
Total Business-type Activities Net Position	<u>\$ 63,083</u>	<u>\$ 66,706</u>	<u>\$ 80,784</u>	<u>\$ 72,703</u>	<u>\$ 66,205</u>
<b>Primary Government:</b>					
Net Investment in Capital Assets	\$ 351,987	\$ 404,304	\$ 542,308	\$ 634,826	\$ 654,651
Restricted	45,517	45,377	23,777	27,412	19,621
Unrestricted (deficit)	(151,228)	(178,855)	(175,173)	(154,070)	(148,164)
Total Primary Government Net Position	<u>\$ 246,276</u>	<u>\$ 270,826</u>	<u>\$ 390,912</u>	<u>\$ 508,168</u>	<u>\$ 526,108</u>

Fiscal Year					
2009	2010	2011	2012	2013	
\$ 473,897	\$ 1,542,559	\$ 1,646,543	\$ 1,672,915	\$ 1,723,539	<b>Governmental Activities:</b>
230,225	229,285	319,828	335,190	363,662	Net Investment in Capital Assets
(198,015)	(122,364)	(267,332)	(266,157)	(264,922)	Restricted
<u>\$ 506,107</u>	<u>\$ 1,649,480</u>	<u>\$ 1,699,039</u>	<u>\$ 1,741,948</u>	<u>\$ 1,822,279</u>	Unrestricted (deficit)
					Total Governmental Activities Net Position
\$ 154,030	\$ 160,640	\$ 172,883	\$ 170,984	\$ 167,438	<b>Business-type Activities:</b>
4,904	4,240	3,037	2,022	15,671	Net Investment in Capital Assets
(70,079)	(44,226)	(54,506)	(96,878)	(129,941)	Restricted
<u>\$ 88,855</u>	<u>\$ 120,654</u>	<u>\$ 121,414</u>	<u>\$ 76,128</u>	<u>\$ 53,168</u>	Unrestricted (deficit)
					Total Business-type Activities Net Position
\$ 627,927	\$ 1,703,199	\$ 1,819,426	\$ 1,843,899	\$ 1,890,977	<b>Primary Government:</b>
235,129	233,525	322,865	337,212	379,333	Net Investment in Capital Assets
(268,094)	(166,590)	(321,838)	(363,035)	(394,863)	Restricted
<u>\$ 594,962</u>	<u>\$ 1,770,134</u>	<u>\$ 1,820,453</u>	<u>\$ 1,818,076</u>	<u>\$ 1,875,447</u>	Unrestricted (deficit)
					Total Primary Government Net Position

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

Page 1 of 2

	Fiscal Year				
	2004	2005	2006	2007	2008
<b>Governmental Activities:</b>					
<b>Expenses:</b>					
General Government	\$ 67,409	\$ 78,057	\$ 82,788	\$ 76,033	\$ 95,918
Public Protection	325,240	342,347	374,303	377,961	480,002
Public Ways and Facilities	29,721	22,146	38,348	55,913	50,878
Health and Sanitation	180,518	194,836	126,815	127,676	149,023
Public Assistance	349,772	369,097	381,836	363,655	400,263
Education	8,596	8,852	9,002	10,143	10,159
Culture and Recreation Services	4,923	12,915	10,556	13,459	15,256
Interest on Short and Long-term Debt	38,204	39,428	41,864	42,788	42,412
Total Expenses	<u>1,004,383</u>	<u>1,067,678</u>	<u>1,065,512</u>	<u>1,067,628</u>	<u>1,243,911</u>
<b>Program Revenues:</b>					
Charges for Services:					
General Government	49,552	55,580	53,668	42,294	59,209
Public Protection	81,960	85,930	87,368	74,051	97,856
Health and Sanitation	110,355	120,522	48,041	29,760	54,205
Other	13,281	17,186	18,310	21,230	18,340
Operating Grants and Contributions	596,585	595,660	606,855	617,358	679,220
Capital Grants and Contributions	10,037	9,165	6,564	15,149	9,478
Total Program Revenues	<u>861,770</u>	<u>884,043</u>	<u>820,806</u>	<u>799,842</u>	<u>918,308</u>
Total Governmental Activities, Net Program Expenses	<u>(142,613)</u>	<u>(183,635)</u>	<u>(244,706)</u>	<u>(267,786)</u>	<u>(325,603)</u>
<b>General Revenues:</b>					
Taxes:					
Property Taxes	109,176	148,204	181,729	213,535	244,636
Vehicle License Taxes <sup>a</sup>		43,739	61,061	77,620	86,828
Aircraft Taxes	247	150	156	170	227
Sales and Use Taxes	22,804	27,423	33,182	35,602	39,618
Transient Occupancy Tax	1,300	1,338	1,414	1,688	1,506
Special Assessments					3,141
Transfer Taxes	3,612	5,909	7,402	5,334	3,166
Other Taxes	942	590	795	864	1,385
Grants and Contributions not Restricted to Specific Programs:					
Unrestricted Investment Earnings	8,819	10,502	14,682	28,310	28,043
Miscellaneous	1,244	3,041	20,488	69,578	6,428
Special Items					3,112
Transfers	<u>(25,520)</u>	<u>(30,166)</u>	<u>(36,337)</u>	<u>(40,607)</u>	<u>(49,304)</u>
Total General Revenues and Transfers	<u>122,624</u>	<u>210,730</u>	<u>284,572</u>	<u>392,094</u>	<u>368,786</u>
Total Governmental Activities Change in Net Position	<u>\$ (19,989)</u>	<u>\$ 27,095</u>	<u>\$ 39,866</u>	<u>\$ 124,308</u>	<u>\$ 43,183</u>

Notes:

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

Fiscal Year					
2009	2010	2011	2012	2013	
					<b>Governmental Activities:</b>
					<b>Expenses:</b>
\$ 52,916	\$ 92,049	\$ 110,846	\$ 93,530	\$ 94,901	General Government
487,167	449,054	491,209	516,877	547,416	Public Protection
44,648	60,510	10,594	63,955	69,153	Public Ways and Facilities
151,741	143,156	144,971	154,322	156,302	Health and Sanitation
411,388	421,154	422,059	396,670	391,318	Public Assistance
9,372	8,436	9,093	1,984	8,153	Education
14,440	12,747	13,521	14,690	14,319	Culture and Recreation Services
44,354	42,013	40,717	42,670	41,161	Interest on Short and Long-term Debt
<u>1,216,026</u>	<u>1,229,119</u>	<u>1,243,010</u>	<u>1,284,698</u>	<u>1,322,723</u>	Total Expenses
					<b>Program Revenues:</b>
					Charges for Services:
62,485	65,670	64,151	58,153	58,620	General Government
97,993	93,839	99,898	90,771	84,355	Public Protection
53,702	40,064	41,944	46,539	45,590	Health and Sanitation
17,095	13,451	16,034	13,472	16,790	Other
656,815	724,772	683,830	688,523	741,035	Operating Grants and Contributions
22,800	19,123	31,685	20,560	18,936	Capital Grants and Contributions
<u>910,890</u>	<u>956,919</u>	<u>937,542</u>	<u>918,018</u>	<u>965,326</u>	Total Program Revenues
<u>(305,136)</u>	<u>(272,200)</u>	<u>(305,468)</u>	<u>(366,680)</u>	<u>(357,397)</u>	Total Governmental Activities, Net Program Expenses
					<b>General Revenues:</b>
					Taxes:
227,163	226,528	241,326	256,744	271,564	Property Taxes
91,737	85,897	90,382	92,660	99,756	Vehicle License Taxes <sup>a</sup>
232	201	142	85	151	Aircraft Taxes
40,502	33,414	36,997	57,915	55,718	Sales and Use Taxes
1,676	1,346	1,658	1,732	1,845	Transient Occupancy Tax
3,093	3,375	3,484	2,888	2,807	Special Assessments
2,407	2,423	3,817	2,556	2,961	Transfer Taxes
856	711	1,189	1,318	1,435	Other Taxes
					Grants and Contributions not Restricted to Specific Programs:
25,681	18,976	13,980	18,338	16,870	Unrestricted Investment Earnings
9,802	14,260	3,668	7,591	22,356	Miscellaneous
		(2,406)			Special Items
<u>(51,809)</u>	<u>(32,591)</u>	<u>(33,921)</u>	<u>(37,681)</u>	<u>(37,735)</u>	Transfers
<u>351,340</u>	<u>354,540</u>	<u>360,316</u>	<u>404,146</u>	<u>437,728</u>	Total General Revenues and Transfers
<u>\$ 46,204</u>	<u>\$ 82,340</u>	<u>\$ 54,848</u>	<u>\$ 37,466</u>	<u>\$ 80,331</u>	Total Governmental Activities Change in Net Position

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

Page 2 of 2

	Fiscal Year				
	2004	2005	2006	2007	2008
<b>Business-type Activities:</b>					
<b>Expenses:</b>					
Airports	\$ 4,427	\$ 5,608	\$ 6,223	\$ 5,962	\$ 8,408
County Sanitation Districts	2,778	3,061	3,429	3,199	3,378
Golf Course	4,438	4,400	4,725	5,011	4,083
Kern Medical Center	188,031	192,186	240,742	246,210	266,490
Public Transportation	5,174	5,376	5,652	6,014	6,759
Universal Collection	6,710	7,557	7,930	8,594	9,314
Waste Management	28,295	26,631	36,237	40,305	35,119
Total Expenses	<u>239,853</u>	<u>244,819</u>	<u>304,938</u>	<u>315,295</u>	<u>333,551</u>
<b>Revenues:</b>					
Charges for Services:					
Airports	2,480	2,905	3,396	3,705	4,140
County Sanitation Districts	2,463	3,124	3,580	3,381	4,301
Golf Course	4,340	4,368	4,937	5,274	4,863
Kern Medical Center	106,453	153,310	205,985	192,987	199,666
Public Transportation	3,230	5,009	4,567	4,350	5,236
Universal Collection	7,434	7,853	8,390	8,970	9,644
Waste Management	29,725	31,236	32,960	32,603	34,212
Operating Grants and Contributions	49,654	686	1,853	7,324	15,666
Capital Grants and Contributions	5,626	4,505	9,674		
Total Revenues	<u>211,405</u>	<u>212,996</u>	<u>275,342</u>	<u>258,594</u>	<u>277,728</u>
Total Business-type Activities, Net Program Expenses	<u>(28,448)</u>	<u>(31,823)</u>	<u>(29,596)</u>	<u>(56,701)</u>	<u>(55,823)</u>
<b>General Revenues:</b>					
Grants and Contributions not Restricted to Specific Programs:					
Unrestricted Investment Earnings	797	1,294	1,404	8,432	3,556
Miscellaneous	2,895	3,575	3,593	2,470	3,570
Gain (Loss) on Sale of Capital Assets		52	(4)		374
Transfers	25,520	30,166	36,337	40,607	49,304
Total General Revenues and Transfers	<u>29,212</u>	<u>35,087</u>	<u>41,330</u>	<u>51,509</u>	<u>56,804</u>
Total Business-type Activities Change in Net Position	<u>\$ 764</u>	<u>\$ 3,264</u>	<u>\$ 11,734</u>	<u>\$ (5,192)</u>	<u>\$ 981</u>
Total Primary Government Change in Net Position	<u>\$ (19,225)</u>	<u>\$ 30,359</u>	<u>\$ 51,600</u>	<u>\$ 119,116</u>	<u>\$ 44,164</u>



Fiscal Year					
2009	2010	2011	2012	2013	
					<b>Business-type Activities:</b>
					<b>Expenses:</b>
\$ 7,626	\$ 7,301	\$ 7,111	\$ 7,089	\$ 8,330	Airports
3,319	3,593	3,820	3,620	3,707	County Sanitation Districts
412	302	231	391	779	Golf Course
259,558	255,248	279,515	287,972	302,694	Kern Medical Center
6,787	6,892	7,109	8,319	8,367	Public Transportation
9,797	10,203	10,418	10,573	10,867	Universal Collection
35,115	31,869	32,208	31,404	32,080	Waste Management
<u>322,614</u>	<u>315,408</u>	<u>340,412</u>	<u>349,368</u>	<u>366,824</u>	Total Expenses
					<b>Revenues:</b>
					Charges for Services:
3,785	3,610	3,789	4,136	4,095	Airports
3,696	4,008	4,011	4,007	4,081	County Sanitation Districts
421	468	458	492	474	Golf Course
222,054	206,106	182,959	118,038	114,264	Kern Medical Center
5,134	5,211	5,719	6,634	5,896	Public Transportation
9,610	10,815	10,656	10,806	9,817	Universal Collection
32,885	34,635	34,123	36,137	38,787	Waste Management
6,109	34,579	63,175	78,973	112,218	Operating Grants and Contributions
2,131	4,300	3,490	3,811	16,316	Capital Grants and Contributions
<u>285,825</u>	<u>303,732</u>	<u>308,380</u>	<u>263,034</u>	<u>305,948</u>	Total Revenues
<u>(36,789)</u>	<u>(11,676)</u>	<u>(32,032)</u>	<u>(86,334)</u>	<u>(60,876)</u>	Total Business-type Activities, Net Program Expenses
					<b>General Revenues:</b>
					Grants and Contributions not Restricted to Specific Programs:
3,062	1,386	865	598	181	Unrestricted Investment Earnings
4,568	426	6,844	2,770		Miscellaneous
		(38)			Gain (Loss) on Sale of Capital Assets
51,809	32,591	33,921	37,681	37,735	Transfers
<u>59,439</u>	<u>34,403</u>	<u>41,592</u>	<u>41,049</u>	<u>37,916</u>	Total General Revenues and Transfers
<u>\$ 22,650</u>	<u>\$ 22,727</u>	<u>\$ 9,560</u>	<u>\$ (45,285)</u>	<u>\$ (22,960)</u>	Total Business-type Activities Change in Net Position
<u>\$ 68,854</u>	<u>\$ 105,067</u>	<u>\$ 64,408</u>	<u>\$ (7,819)</u>	<u>\$ 57,371</u>	Total Primary Government Change in Net Position

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

	Fiscal Year				
	2004	2005	2006	2007	2008
General Fund Balances:					
Reserved	\$ 27,552	\$ 22,892	\$ 45,409	\$ 85,976	\$ 87,876
Unreserved	46,148	56,413	80,986	89,163	63,759
Nonspendable					
Restricted					
Committed					
Assigned					
Unassigned					
Total General Fund Balances	<u>\$ 73,700</u>	<u>\$ 79,305</u>	<u>\$ 126,395</u>	<u>\$ 175,139</u>	<u>\$ 151,635</u>
All Other Governmental Fund Balances:					
Reserved	\$ 101,974	\$ 56,889	\$ 45,301	\$ 50,273	\$ 74,362
Unreserved, reported in:					
Special Revenue Funds	33,151	69,451	69,210	64,416	50,494
Capital Projects Funds	64,662	60,930	57,068	62,562	98,835
Debt Service					
Nonspendable					
Restricted					
Committed					
Assigned					
Unassigned					
Total All Other Governmental Fund Balances	<u>\$ 199,787</u>	<u>\$ 187,270</u>	<u>\$ 171,579</u>	<u>\$ 177,251</u>	<u>\$ 223,691</u>

<sup>1</sup> GASB 54 was implemented as of June 30, 2011.

<b>Fiscal Year</b>					
<b>2009</b>	<b>2010</b>	<b>2011 <sup>1</sup></b>	<b>2012</b>	<b>2013</b>	
\$ 64,283	\$ 27,536	\$	\$	\$	General Fund Balances:
80,008	112,674				Reserved
		37,768	21,357	34,005	Unreserved
		2,553	7,806	9,557	Nonspendable
		56		130	Restricted
		34,838	75,828	106,528	Committed
		76,778	100,220	99,865	Assigned
<u>\$ 144,291</u>	<u>\$ 140,210</u>	<u>\$ 151,993</u>	<u>\$ 205,211</u>	<u>\$ 250,085</u>	Unassigned
					Total General Fund Balances
\$ 207,722	\$ 184,907	\$	\$	\$	All Other Governmental Fund Balances:
					Reserved
71,212	148,114				Unreserved, reported in:
24,129	2,721				Special Revenue Funds
					Capital Projects Funds
					Debt Service
		7,969	9,349	7,415	Nonspendable
		304,849	291,862	307,781	Restricted
		22,381	17,000	18,474	Committed
		5,113	19,970	30,039	Assigned
			(169)	(48)	Unassigned
<u>\$ 303,063</u>	<u>\$ 335,742</u>	<u>\$ 340,312</u>	<u>\$ 338,012</u>	<u>\$ 363,661</u>	Total All Other Governmental Fund Balances

**COUNTY OF KERN**  
**CHANGES IN FUND BALANCES**  
**LAST TEN FISCAL YEARS (IN THOUSANDS)**  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year				
	2004	2005	2006	2007	2008
<b>REVENUES:</b>					
Taxes	\$ 138,075	\$ 226,259	\$ 282,594	\$ 340,224	\$ 377,096
Licenses, Permits and Franchises	13,276	15,084	14,786	15,052	15,598
Fines, Forfeitures and Penalties	21,009	23,026	22,058	20,387	25,662
Revenues from Use of Money and Property	8,540	10,549	15,403	31,470	26,283
Aid from Other Governmental Agencies	603,631	604,825	613,417	646,381	687,017
Charges for Current Services	135,431	142,872	151,193	148,274	172,837
Other Revenues	105,810	119,878	42,073	54,386	48,235
<b>Total Revenues</b>	<b>1,025,772</b>	<b>1,142,493</b>	<b>1,141,524</b>	<b>1,256,174</b>	<b>1,352,728</b>
<b>EXPENDITURES:</b>					
Current:					
General Government	85,318	77,566	82,454	93,611	106,020
Public Protection	327,726	347,724	378,004	418,472	490,835
Health and Sanitation	180,341	196,003	127,005	136,085	150,612
Public Assistance	350,059	368,630	381,301	386,087	401,952
Education	8,055	8,313	8,610	10,151	10,224
Cultural and Recreation Services	11,231	12,489	12,168	13,720	15,558
Public Ways and Facilities	29,337	30,649	43,419	50,344	63,124
Capital Outlay	24,264	7,284	9,878	4,598	4,650
Debt Service:					
Principal	16,197	32,933	20,563	11,790	13,613
Interest	27,290	31,905	33,646	35,700	33,824
Cost of Issuance					
<b>Total Expenditures</b>	<b>1,059,818</b>	<b>1,113,496</b>	<b>1,097,048</b>	<b>1,160,558</b>	<b>1,290,412</b>
Excess (Deficiency) of Revenues over (under) Expenditures	(34,046)	28,997	44,476	95,616	62,316
<b>Other Financing Sources (Uses):</b>					
Transfers In	105,977	122,073	124,528	127,530	159,309
Transfers Out	(131,018)	(152,352)	(161,174)	(168,137)	(208,355)
Bonds Issued					
Refunding Bonds Issued					
Premium on Bond Issuance					
Payment to Refunded Bonds Escrow Agent					
Proceeds from Long-term Debt	3,943				
Inception of Capital Leases	12,762	539	6,110	2,326	3,337
Proceeds from Issuance of Certificates of Participation					
Discount on Certificates of Participation					
<b>Total Other Financing Sources (Uses)</b>	<b>(8,336)</b>	<b>(29,740)</b>	<b>(30,536)</b>	<b>(38,281)</b>	<b>(45,709)</b>
<b>SPECIAL ITEMS</b>					
Return Excess Contribution					
Residual Equity Transfer					
<b>Total Special Items</b>					
<b>Net Changes in Fund Balances (Deficits)</b>	<b>\$ (42,382)</b>	<b>\$ (743)</b>	<b>\$ 13,940</b>	<b>\$ 57,335</b>	<b>\$ 16,607</b>
Debt Service as a Percentage of Non-Capital Expenditures	4.50%	6.16%	5.31%	4.45%	3.86%

Fiscal Year					
2009	2010	2011	2012	2013	
\$ 378,753	\$ 345,287	\$ 378,742	\$ 415,273	\$ 443,342	REVENUES:
15,438	15,937	19,857	24,706	23,363	Taxes
26,859	25,653	25,466	23,255	24,865	Licenses, Permits and Franchises
23,562	17,506	13,159	17,774	16,130	Fines, Forfeitures and Penalties
676,572	741,615	714,023	711,018	739,574	Revenues from Use of Money and Property
175,442	161,995	165,271	150,515	145,223	Aid from Other Governmental Agencies
49,309	50,344	49,423	48,614	51,301	Charges for Current Services
1,345,935	1,358,337	1,365,941	1,391,155	1,443,798	Other Revenues
					Total Revenues
					EXPENDITURES:
					Current:
106,683	95,160	93,808	96,661	98,654	General Government
494,087	471,037	483,341	497,464	538,082	Public Protection
154,796	146,496	144,240	153,265	156,409	Health and Sanitation
416,377	426,193	420,716	393,863	396,036	Public Assistance
9,945	9,185	8,625	7,740	7,744	Education
14,051	13,184	11,858	11,813	12,379	Cultural and Recreation Services
51,609	53,974	53,841	53,615	54,147	Public Ways and Facilities
42,755	34,921	45,088	29,331	16,010	Capital Outlay
					Debt Service:
16,674	18,684	21,177	27,094	35,731	Principal
30,533	30,794	29,024	31,359	28,458	Interest
3,020	7	406			Cost of Issuance
1,340,530	1,299,635	1,312,124	1,302,205	1,343,650	Total Expenditures
5,405	58,702	53,817	88,950	100,148	Excess (Deficiency) of Revenues over (under) Expenditures
					Other Financing Sources (Uses):
219,293	232,934	240,134	292,399	357,551	Transfers In
(270,997)	(265,526)	(273,465)	(329,495)	(394,551)	Transfers Out
		4,337			Bonds Issued
50,000		17,840			Refunding Bonds Issued
		(103)			Premium on Bond Issuance
(50,000)		(19,038)			Payment to Refunded Bonds Escrow Agent
22,823	2,882	627	3,920	7,375	Proceeds from Long-term Debt
95,410					Inception of Capital Leases
(1,195)					Proceeds from Issuance of Certificates of Participation
65,334	(29,710)	(29,668)	(33,176)	(29,625)	Discount on Certificates of Participation
					Total Other Financing Sources (Uses)
		(2,710)			SPECIAL ITEMS
		304			Return Excess Contribution
		(2,406)			Residual Equity Transfer
\$ 70,739	\$ 28,992	\$ 21,743	\$ 55,774	\$ 70,523	Total Special Items
					Net Changes in Fund Balances (Deficits)
3.76%	3.94%	4.11%	4.64%	4.93%	Debt Service as a Percentage of Non-Capital Expenditures

**COUNTY OF KERN  
 ASSESSED VALUE OF TAXABLE PROPERTY AND ACTUAL VALUE OF PROPERTY (UNAUDITED)  
 LAST TEN FISCAL YEARS (IN THOUSANDS)**

<u>Fiscal Year</u>	<u>Secured<sup>a</sup></u>	<u>Unsecured<sup>b</sup></u>	<u>Unitary<sup>c</sup></u>	<u>Exempt<sup>d</sup></u>	<u>Total Taxable Assessed Value<sup>e</sup></u>	<u>Total Direct Tax Rate</u>
2003 - 04	\$ 41,703,496	\$ 1,994,348	\$ 1,881,874	\$ (716,482)	\$ 44,863,236	1.00000%
2004 - 05	45,389,639	2,065,833	1,686,769	(722,479)	48,419,762	1.00000%
2005 - 06	53,029,946	2,196,607	1,614,145	(731,138)	56,109,560	1.00000%
2006 - 07	65,301,400	2,443,549	1,709,410	(722,336)	68,732,023	1.00000%
2007 - 08	75,364,238	2,691,326	1,601,891	(733,495)	78,923,960	1.00000%
2008 - 09	79,874,728	2,750,161	1,727,191	(750,448)	83,601,632	1.00000%
2009 - 10	77,907,802	2,972,208	1,709,625	(766,760)	81,822,876	1.00000%
2010 - 11	77,939,499	3,097,293	1,750,730	(773,994)	82,013,529	1.00000%
2011 - 12	79,892,194	3,023,565	1,880,462	(769,539)	84,026,683	1.00000%
2012 - 13	85,881,074	3,155,489	1,880,462	(759,161)	90,157,864	1.00000%

Notes:

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

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



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

	Fiscal Year				
	2004	2005	2006	2007	2008
<b>County of Kern</b>					
Total County Rate	1.00000%	1.00000%	1.00000%	1.00000%	1.00000%
<b>Range of Overlapping Rates</b>					
Total City Rate					
City of Bakersfield	N/A	N/A	N/A	N/A	N/A
Total School District Rate	.00564% to .17094%	.01358% to .18265%	.00618% to .18853%	.00497% to .09654%	.00064% to .09683%
Total Special District Rate	.00402% to .31250%	.00545% to .31250%	.00609% to .31250%	.00585% to .31250%	.00279% to .31250%

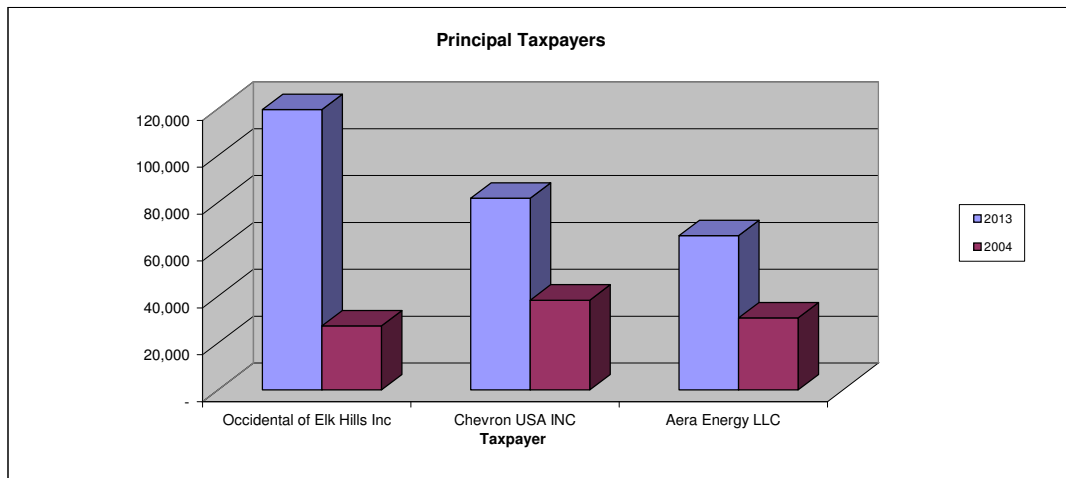
Source: Auditor-Controller-County Clerk, County of Kern



<b>Fiscal Year</b>					
<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
1.00000%	1.00000%	1.00000%	1.00000%	1.00000%	<b>County of Kern</b> Total County Rate
					<b>Range of Overlapping Rates</b>
N/A	N/A	N/A	N/A	N/A	Total City Rate
0% to .10913%	0% to .05657%	0% to .08854%	0% to .084810%	0% to .151517%	City of Bakersfield Total School District Rate
0% to .15321%	.00304% to .31250%	.00290% to .07049%	.004433% to .121990%	.003285% to .070490%	Total Special District Rate

**COUNTY OF KERN  
PRINCIPAL PROPERTY TAXPAYERS  
CURRENT YEAR AND NINE YEARS AGO (IN THOUSANDS)**

TAXPAYER	2013				2004			
	TAXABLE ASSESSED VALUE	RANK	TOTAL TAX	PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE	TAXABLE ASSESSED VALUE	RANK	TOTAL TAX	PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE
Occidental of Elk Hills Inc	\$ 11,254,038	1	\$ 119,670	12.48%	\$ 2,605,327	2	\$ 27,314	5.81%
Chevron USA INC	7,674,442	2	81,898	8.51%	3,631,866	1	38,359	8.10%
Aera Energy LLC	6,378,885	3	65,904	7.08%	2,971,684	3	30,732	6.62%
Berry Petroleum Company	1,702,250	4	18,003	1.89%				
Plains Exploration Production Company	1,314,085	5	13,586	1.46%				
Pacific Gas & Electric Co	749,063	6	10,424	1.46%	370,265	6	4,440	
Vintage Production Cal LLC	636,269	7	6,983	0.71%				
Seneca Resources Corp	620,219	8	6,473	0.69%				
Southern California Edison Co	440,330	9	6,127	0.49%				
Macpherson Oil Co	501,335	10	5,717	0.56%				
La Paloma Generating Trust LTD					681,000	4	6,973	1.52%
Pastoria Energy Facility, LLC					503,100	5	5,560	1.12%
Nuevo Energy Co					386,154	7	3,960	0.86%
US Borax, Inc					349,724	8	3,786	0.78%
Sunrise Power Company, LLC					327,000	9	3,340	0.73%
Elk Hills Power, LLC					311,400	10	3,333	0.69%
Total	\$ 31,270,916		\$ 334,785	35.31%	\$ 12,137,520		\$ 127,797	26.23%



Source: The principal property taxpayers for June 30, 2004 was obtained from the "2003-2004 Tax Rates and Assessed Valuations Report." The 2013 Information was obtained from the "2012-2013 Tax Rates and Assessed Valuations Report."



**COUNTY OF KERN  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS (IN THOUSANDS)**

	<b>Fiscal Year</b>				
	<b>2004<sup>a</sup></b>	<b>2005<sup>a</sup></b>	<b>2006<sup>a</sup></b>	<b>2007<sup>a</sup></b>	<b>2008<sup>a</sup></b>
Original Levy	\$ 638,344	\$ 698,397	\$ 808,644	\$ 979,872	\$ 1,067,044
Adjustments to Original Levy	(4,780)	(1,546)	(1,372)	(2,564)	4,812
Taxes Levied	633,564	696,851	807,272	977,308	1,071,856
Collected within the Fiscal Year of the Levy: <sup>b</sup>					
Amount	\$ 611,060	\$ 669,983	\$ 763,771	\$ 915,429	\$ 1,008,928
Percentage of Adjusted Levy	96.45%	96.14%	94.61%	93.67%	94.13%
Collections in subsequent years	16,621	18,461	17,938	20,545	29,238
Total Collections to Date:					
Amount	\$ 627,680	\$ 688,444	\$ 781,709	\$ 935,974	\$ 1,038,165
Percentage of Adjusted Levy	99.07%	98.79%	96.83%	95.77%	96.86%

Notes:

<sup>a</sup> Denotes Secured, Unsecured and Supplemental Property Taxes.

<sup>b</sup> The above amounts do not include any penalties collected or any penalties due with delinquency amount.

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

<b>Fiscal Year</b>						
<b>2009<sup>a</sup></b>	<b>2010<sup>a</sup></b>	<b>2011<sup>a</sup></b>	<b>2012<sup>a</sup></b>	<b>2013<sup>a</sup></b>		
\$ 1,091,610	\$ 1,039,467	\$ 1,095,026	\$ 1,109,525	\$ 1,181,437		Original Levy
(4,995)	(28)	6,250	17,931	7,100		Adjustments to Original Levy
1,086,615	1,039,439	1,101,276	1,127,456	1,188,537		Taxes Levied
						Collected within the Fiscal Year of the Levy: <sup>b</sup>
\$ 1,038,395	\$ 994,181	\$ 1,066,441	\$ 1,099,267	1,163,336		Amount
95.56%	95.65%	96.84%	97.50%	97.88%		Percentage of Adjusted Levy
42,409	34,057	29,153	23,278	22,263		Collections in subsequent years
						Total Collections to Date:
\$ 1,080,803	\$ 1,028,238	\$ 1,095,593	\$ 1,122,544	1,185,599		Amount
99.47%	98.92%	99.48%	99.56%	99.75%		Percentage of Adjusted Levy

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

	Fiscal Year				
	2004	2005	2006	2007	2008
<b>Governmental Activities:</b>					
Capital Leases	\$ 8,337	\$ 5,364	\$ 7,103	\$ 5,419	\$ 3,820
Certificates of Participation	56,865	30,320	16,565	14,105	11,520
Bonds Payable	104,720	103,290	102,640	101,490	101,056
Loans Payable	11,868	10,307	8,380	6,001	7,608
Pension Obligation Bonds	467,929	463,987	458,849	407,365	398,117
Total Governmental Activities	<u>649,719</u>	<u>613,268</u>	<u>593,537</u>	<u>534,380</u>	<u>522,121</u>
<b>Business-type Activities:</b>					
Capital Leases	17	3	2		
Loans Payable					
Certificates of Participation	58,525	54,530	50,580	46,465	40,760
Pension Obligation Bonds	32,709	31,992	31,056	64,813	63,179
Total Business-type Activities	<u>91,251</u>	<u>86,525</u>	<u>81,638</u>	<u>111,278</u>	<u>103,939</u>
Total Primary Government	<u><u>740,970</u></u>	<u><u>699,793</u></u>	<u><u>675,175</u></u>	<u><u>645,658</u></u>	<u><u>626,060</u></u>
Percentage of Personal Income <sup>a</sup>	4.33%	3.89%	3.57%	2.93%	2.68%
General Bonded Debt	616,028	580,829	557,050	532,748	513,576
Total Restricted for Debt Service	45,070	45,242	23,642	27,298	19,291
Total Net General Bonded Debt	<u>\$ 570,958</u>	<u>\$ 535,587</u>	<u>\$ 533,408</u>	<u>\$ 505,450</u>	<u>\$ 494,285</u>
General Bonded Debt Ratio <sup>b</sup>	1.27%	1.11%	0.95%	0.74%	0.63%
Per Capita <sup>c</sup>	780	711	692	617	588

Notes:

<sup>a</sup> Refer to the "Demographic and Economic Statistics" for the personal income figures.

<sup>b</sup> Refer to the "Assessed Value of Taxable Property and Actual Value of Property" for taxable property used in this ratio.

<sup>c</sup> Refer to the "Demographic and Economic Statistics" for the population figures. This ratio is calculated using population for the latest calendar year for each corresponding fiscal year.

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

		<b>Fiscal Year</b>					
		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
		\$ 20,192	\$ 17,516	\$ 12,921	\$ 12,669	\$ 14,704	<b>Governmental Activities:</b>
		106,000	105,020	102,387	99,354	95,874	Capital Leases
		98,632	96,258	110,041	107,041	99,870	Certificates of Participation
		12,887	10,876	10,120	6,345	5,601	Bonds Payable
		386,402	371,959	354,510	333,314	308,871	Loans Payable
		<u>624,113</u>	<u>601,629</u>	<u>589,979</u>	<u>558,723</u>	<u>524,920</u>	Pension Obligation Bonds
							Total Governmental Activities
							<b>Business-type Activities:</b>
		2,495	4,996	4,231	11,582	9,545	Capital Leases
			640	576	512	448	Loans Payable
		36,230	33,305	29,166	16,402	13,918	Certificates of Participation
		61,125	58,608	55,580	52,379	48,075	Pension Obligation Bonds
		<u>99,850</u>	<u>97,549</u>	<u>89,553</u>	<u>80,875</u>	<u>71,986</u>	Total Business-type Activities
		<u>723,963</u>	<u>699,178</u>	<u>679,532</u>	<u>639,598</u>	<u>596,906</u>	Total Primary Government
		3.01%	2.72%	2.64%	2.17%	1.85%	Percentage of Personal Income <sup>a</sup>
		589,757	568,892	541,643	501,449	466,738	General Bonded Debt
		42,070	30,998	21,520	18,019	20,018	Total Restricted for Debt Service
		<u>\$ 547,687</u>	<u>\$ 537,894</u>	<u>\$ 520,123</u>	<u>\$ 483,430</u>	<u>\$ 446,720</u>	Total Net General Bonded Debt
		0.66%	0.66%	0.63%	0.58%	0.50%	General Bonded Debt Ratio <sup>b</sup>
		654	641	614	569	513	Per Capita <sup>c</sup>

**COUNTY OF KERN  
ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT  
JUNE 30, 2013 (IN THOUSANDS)**

2012 - 2013 Assessed Value (includes unitary utility valuation)	\$ 84,668,017,299
Redevelopment Incremental Valuation <sup>a</sup>	2,988,401,714
Adjusted Assessed Valuation	<u>\$ 81,679,615,585</u>

	<u>Debt 05/01/13</u>	<u>Percentage Applicable</u>
<b>Overlapping Tax and Assessment Debt</b>		
Kern Community College Safety, Repair and Improvement District	\$ 92,298,802	92.98
Antelope Valley Joint Community College District and West Kern Community College District	37,565,162	4.121 & 100
Mojave Unified School District School Facilities Improvement Districts No. 1 and No. 2	34,035,531	100.
Southern Kern Unified School District	25,070,928	100
Other Unified School Districts	72,414,875	91.875-100.
Kern High School District	211,356,209	100.
Other Union High School District	62,302,782	0.012-100
Bakersfield School District	67,988,776	100.
Delano Union School District	39,859,945	100.
Fruitvale School District	22,332,379	100.
Greenfield Union School District	15,333,406	100.
Richland School District	21,799,647	100.
Taft School District	25,614,031	100.
Other School Districts	133,797,382	71.591-100.
Water Districts	1,355,000	100.
Water Storage Districts	2,770,000	100.
Tehachapi Valley Healthcare District	13,076,371	100.
Bear Valley Community Services District, I.D. No. 2	2,635,000	100.
Buttonwillow Recreation and Park District	4,665,000	100.
Community Facilities Districts	140,140,000	100.
1915 Act Bonds (Estimated)	84,724,890	100.
Total Gross Overlapping Tax and Assessment Debt	\$ 1,111,136,116	
Less:		
Water Storage Districts (100% self-supporting)	2,770,000	
Total Net Overlapping Tax and Assessment Debt	<u>\$ 1,108,366,116</u>	

<b>Overlapping General Fund Debt</b>		
Kern County Board of Education Certificates of Participation	\$ 42,755,000	100.
Community College District Certificates of Participation and Other Post-Employment Benefit Bonds	168,741,588	Various
Kern High School District Certificates of Participation	131,950,000	100.
Unified School District General Fund Obligations	30,593,369	Various
School District General Fund Obligations	66,560,986	100.
City of Bakersfield General Fund Obligations	22,725,000	100.
City of Delano Certificates of Participation	24,940,000	100.
Other City General Fund Obligations	8,475,000	100.
Total Direct and Overlapping General Fund Debt	\$ 496,740,943	
Total Net Overlapping Debt	<u>\$ 1,605,107,059</u>	

<b>Direct General Fund Debt</b>		
Kern County Certificates of Participation	\$ 106,529,000	a,c 100.
Kern County Pension Obligations	308,871,000	a 100.
Kern County Loans Payable	5,601,000	100.
Kern County Capital Leases	14,704,000	100.
Kern County Bonds Payable	89,215,000	100.
Total Direct General Fund Debt	524,920,000	

<b>Total Gross Direct and Overlapping Debt</b>	\$ 2,132,797,059	b
<b>Total Net Direct and Overlapping Debt</b>	<u>\$ 2,130,027,059</u>	

Ratios to 2012 - 2013 Assessed Valuation:	
Total Gross Overlapping Tax and Assessment Debt	1.31%
Total Net Overlapping Tax and Assessment Debt	1.31%

Ratios to Adjusted Assessed Valuation:	
<b>Combined Direct Debt (\$524,920,000)</b>	<b>0.64%</b>
Gross Combined Total Debt	2.61%
Net Combined Total Debt	2.61%

Notes:

<sup>a</sup> Excludes issue to be sold.

<sup>b</sup> Excludes tax and revenue anticipation notes, enterprise revenue, and mortgage revenue & tax allocation bonds.

<sup>c</sup> Includes Kern Public Services Financing Authority Lease Revenue Bonds Refunding Series 2010.

Source: 2013- 2014 TRAN



**COUNTY OF KERN  
COMPUTATION OF LEGAL DEBT MARGIN  
JUNE 30, 2013**

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

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

	<b>Fiscal Year <sup>a</sup></b>				
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Population <sup>b</sup>	732,401	753,070	770,424	819,157	840,904
Personal Income (in Thousands) <sup>c</sup>	18,903,310	20,159,360	21,550,850	23,251,603	24,266,468
Per Capita Personal Income <sup>c</sup>	25,810	26,770	27,973	28,385	28,858
Unemployment Rate County of Kern <sup>d</sup>	12.4%	9.1%	7.6%	7.6%	9.50%
School Enrollment <sup>e</sup>	160,157	165,817	170,362	171,585	174,289

Notes:

<sup>a</sup> Calendar year

<sup>b</sup> Population for 2010, source U.S. Census Bureau; For 2004 estimated by California Department of Finance. Population as of January 1, source U.S. Census Bureau; all others estimated by California Department of Finance. For years 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, and 2013 estimated by the California Department of Transportation for Kern County Economic Forecast.

<sup>c</sup> U.S. Department of Commerce, Bureau of Economic Analysis. 2013 Personal Income and Per Capita Personal Income are estimates due to the information not being available at the time of this report.

<sup>d</sup> U.S. Department of Labor Statistics, Local Area Unemployment Statistics Information and Analysis.

<sup>e</sup> Educational Demographics Unit, California Department of Education

<b>Fiscal Year <sup>a</sup></b>					
<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
837,131	839,631	846,883	850,006	871,005	Population <sup>b</sup>
24,016,734	25,742,304	27,836,058	29,497,443	32,341,995	Personal Income (in Thousands) <sup>c</sup>
28,689	30,659	32,869	34,703	37,132	Per Capita Personal Income <sup>c</sup>
14%	16%	15%	14%	12%	Unemployment Rate County of Kern <sup>d</sup>
174,135	174,106	173,740	175,480	178,671	School Enrollment <sup>e</sup>

**COUNTY OF KERN  
PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO**

**June 30, 2013**

<b>EMPLOYER</b>	<b>EMPLOYEES</b>	<b>RANK</b>	<b>PERCENTAGE OF TOTAL COUNTY EMPLOYMENT</b>	<b>INDUSTRY</b>
Edwards Air Force Base	11,000	1	3.67%	Federal Government - National Security
County of Kern	8,951	2	2.99%	County Government
China Lake Naval Air Weapons Station	6,000	3	2.00%	Federal Government - National Security
Grimmway Farms	4,600	4	1.53%	Agriculture
Giumarra Vineyards	3,500	5	1.17%	Agriculture
Mercy and Memorial Hospitals	3,053	6	1.02%	Agriculture
Wm. Bolt House Farms, Inc.	2,350	7	0.78%	Health Care
San Joaquin Community Hospital	2,100	8	0.70%	Agriculture
Chevron	1,500	9	0.50%	Government
City of Bakersfield	1,500	10	0.50%	Health Care
	<b>44,554</b>		<b>14.86%</b>	
Total				

**June 30, 2004**

<b>EMPLOYER<sup>a</sup></b>	<b>EMPLOYEES<sup>a</sup></b>	<b>RANK</b>	<b>PERCENTAGE OF TOTAL COUNTY EMPLOYMENT</b>	<b>INDUSTRY</b>
Edwards Air Force Base	10,353	1	4.07%	Federal Government - National Security
County of Kern	8,553	2	3.36%	County Government
China Lake Naval Air Weapons Station	5,647	3	2.22%	Federal Government - National Security
Grimmway Farms	3,246	4	1.28%	Agriculture
Giumarra Vineyards	2,470	5	0.97%	Agriculture
Wm. Bolt House Farms, Inc.	2,154	6	0.85%	Agriculture
San Joaquin Community Hospital	1,734	7	0.68%	Health Care
Sun World	1,482	8	0.58%	Agriculture
City of Bakersfield	1,630	9	0.64%	Government
Mercy and Memorial Hospitals	1,107	10	0.43%	Health Care
Total	<b>38,377</b>		<b>15.08%</b>	

<sup>a</sup> The information for 2004 was not available. An estimate was obtained using information from the 2012-2013 TRAN.

Sources:

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



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

Function / Program	FULL - TIME EQUIVALENT EMPLOYEES AS OF JUNE 30				
	2004	2005	2006	2007	2008
General Government:					
Assessor	90	85	86	85	90
Information Technology	61	60	56	59	56
County Counsel	66	68	73	48	48
Other	368	357	362	432	456
Public Protection:					
District Attorney	195	185	423	210	200
Public Defender	76	77	81	82	96
Sheriff - Coroner	1,044	1,050	1,084	1,100	1,154
Probation	444	435	456	490	534
Fire Department	532	537	552	574	603
Other	460	441	200	443	458
Public Ways & Facilities:					
Roads	161	147	156	164	187
Health and Sanitation:					
Public Health	257	260	298	260	288
Mental Health Services	396	409	453	482	469
Other	154	166	123	181	181
Public Assistance:					
Human Services	1,217	1,309	1,375	1,375	1,451
Other	255	247	242	228	235
Education:					
Library	141	138	131	137	140
Other	5	6	6	6	6
Culture & Recreation Services	109	109	106	117	119
Airports	17	18	22	22	19
Kern Medical Center	1,336	1,310	1,398	1,516	1,554
Public Transportation	3	3	3	3	3
Waste Management	106	107	110	115	133
<b>Total Full - Time Employees</b>	<b>7,493</b>	<b>7,524</b>	<b>7,796</b>	<b>8,129</b>	<b>8,480</b>

Source: County Personnel Department

<b>FULL - TIME EQUIVALENT EMPLOYEES AS OF JUNE 30</b>					
<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Function / Program</b>
					General Government:
97	104	102	95	97	Assessor
55	59	50	49	49	Information Technology
47	49	45	44	43	County Counsel
418	415	337	350	343	Other
					Public Protection:
235	250	214	214	214	District Attorney
92	92	86	84	87	Public Defender
1,212	1,283	1,102	1,136	1,210	Sheriff - Coroner
531	518	478	483	514	Probation
567	634	544	558	597	Fire Department
397	429	381	380	385	Other
					Public Ways & Facilities:
178	204	176	173	180	Roads
					Health and Sanitation:
283	272	229	233	228	Public Health
457	433	395	400	444	Mental Health Services
178	175	146	142	111	Other
					Public Assistance:
1,418	1,431	1,196	1,201	1,358	Human Services
231	211	186	173	173	Other
					Education:
138	66	56	54	50	Library
6	6	4	3	4	Other
109	94	86	83	78	Culture & Recreation Services
20	20	15	17	17	Airports
1,582	1,603	1,382	1,393	1,326	Kern Medical Center
3	4	4	3	3	Public Transportation
121	116	109	106	110	Waste Management
<b>8,375</b>	<b>8,468</b>	<b>7,323</b>	<b>7,374</b>	<b>7,621</b>	<b>Total Full - Time Employees</b>

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

Page 1 of 2

Function / Program	Fiscal Year				
	2004	2005	2006	2007	2008
<b>Governmental Activities:</b>					
<b>General Government</b>					
<b>Assessor - Recorder</b>					
Recorded documents	345,906	397,341	410,684	339,822	260,106
<b>County Counsel</b>					
Litigated & administrative hearings	N/A	1,964	2,325	2,254	8,308
Attorneys	N/A	28	28	29	30
Attorneys per capita	N/A	0.000037	0.000037	0.000037	0.000370
<b>Personnel</b>					
Applications received	12,517	17,300	19,531	27,955	32,244
<b>County Clerk - Elections</b>					
Marriage licenses	4,321	4,382	4,484	4,745	4,620
Fictitious business names	6,428	7,551	6,993	7,460	7,046
<b>Public Protection</b>					
<b>District Attorney</b>					
Misdemeanors cases filed	34,775	33,419	34,158	35,947	36,771
Felony cases filed	6,195	6,579	6,992	7,294	6,592
Information filed	1,195	1,532	1,661	1,788	1,762
Cases with juries	235	169	170	141	176
<b>Public Defender</b>					
Public defense cases accepted/received	31,152	35,768	34,153	36,084	38,352
Public defense cases opened	20,731	20,131	21,262	22,188	21,480
Public defense cases closed	22,330	23,699	29,990	31,115	33,280
Public defense cases closed within 12 months	22,330	23,699	29,990	31,115	33,280
<b>Sheriff - Coroner</b>					
Dispatched calls for service	255,326	253,986	125,803	266,988	277,073
Violent crimes:	N/A	N/A	N/A	3,930	4,007
Homicide	N/A	N/A	N/A	31	22
Forcible rape	N/A	N/A	N/A	108	104
Robbery	286 <sup>a</sup>	337 <sup>a</sup>	398 <sup>a</sup>	342	391
Aggravated assault	N/A	N/A	N/A	3,449	3,490
Property crimes	5,508 <sup>a</sup>	4,770 <sup>a</sup>	5,389 <sup>a</sup>	4,402	4,056
Total larceny - theft	5,159	6,838	6,705	6,053	5,321
Bookings	41,709	45,362	48,127	22,631	22,864
Fingerprints	5,505	6,769	2,850	4,710	7,906
<b>Fire Department</b>					
Total incident calls	33,292	34,192	30,510	38,421	39,151
Fire calls	3,498	3,667	3,239	4,153	3,509
Fireworks explosion (no fire) calls	49	59	22	N/A	N/A
Illegal fireworks complaint calls	640	802	596	N/A	N/A
EMS / rescue calls	19,850	20,840	17,786	21,729	23,305
Hazardous condition calls	1,656	1,755	1,465	1,816	1,961
Public service calls	3,118 <sup>a</sup>	1,945 <sup>a</sup>	1,435 <sup>a</sup>	1,823	1,643
False calls	1,985	1,927	1,365	1,898	1,771

Source: Departments of the County of Kern

Notes:

N/A - Information was not available.

<sup>a</sup> Information was updated from prior year report



Fiscal Year					Function / Program
2009	2010	2011	2012	2013	
					<b>Governmental Activities:</b>
					<b>General Government</b>
					<b>Assessor - Recorder</b>
202,396	195,597	194,072	191,495	235,424	Recorded documents
					<b>County Counsel</b>
8,347	9,092	9,660	10,444	9,804	Litigated & administrative hearings
30	28	27	27	29	Attorneys
0.000036	0.0000334	0.000032	0.000032	0.000034	Attorneys per capita
					<b>Personnel</b>
17,332	8,150	18,386	16,199	21,977	Applications received
					<b>County Clerk - Elections</b>
3,732	4,084	4,268	4,501	4,716	Marriage licenses
5,844	6,411	6,339	6,343	7,149	Fictitious business names
					<b>Public Protection</b>
					<b>District Attorney</b>
36,910	33,504	32,320	29,636	28,275	Misdemeanors cases filed
6,955	6,555	6,891	7,285	8,916	Felony cases filed
1,601	1,502	1,533	1,789	2,016	Felony information filed
151	142	143	167	149	Felony cases with juries
					<b>Public Defender</b>
39,235	34,296	36,984	34,893	40,827	Public defense cases accepted/received
21,532	19,903	20,236	19,636	21,994	Public defense cases opened
34,193	31,627	32,073	31,180	36,721	Public defense cases closed
34,193	31,627	32,073	31,180	36,721	Public defense cases closed within 12 months
					<b>Sheriff - Coroner</b>
279,544	295,374	272,247	203,914	224,588	Dispatched calls for service
4,620	4,871	4,722	4,538	2,273	Violent crimes:
34	40	28	25	21	Homicide
117	100	107	98	88	Forcible rape
482	498	378	415	495	Robbery
3,987	4,233	4,209	1,389	1,669	Aggravated assault
5,097	5,117	10,065	10,907	11,472	Property crimes
5,690	5,146	5,246	5,534	5,305	Total larceny - theft
21,930	20,596	19,814	16,806	19,486	Bookings
6,672	5,944	5,671	5,957	4,983	Fingerprints
					<b>Fire Department</b>
39,166	38,001	38,001	40,640	42,281	Total incident calls
3,167	2,845	3,087	3,333	2,918	Fire calls
167	360	194	236	186	Fireworks explosion (no fire) calls
395	491	448	635	736	Illegal fireworks complaint calls
23,405	22,672	22,650	23,079	24,356	EMS / rescue calls
1,884	1,717	1,834	1,711	1,726	Hazardous condition calls
1,803	1,820	1,786	1,859	2,004	Public service calls
1,681	1,604	1,465	1,606	1,646	False calls

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

Page 2 of 2

Function / Program	Fiscal Year				
	2004	2005	2006	2007	2008
<b>Building Inspection</b>					
Building permits issued	10,280	11,122	12,515	6,808	8,375
<b>Animal Control</b>					
Received calls for response	N/A	22,186	21,251	21,668	21,724
Animals impounded	28,979	N/A	N/A	N/A	N/A
Animals redeemed	1,138	1,174	1,417	1,596	1,621
Animals adopted	2,564	2,772	3,054	3,147	3,485
Animals euthanized	21,958	18,171	16,904	16,743	18,984
<b>Public Ways &amp; Facilities</b>					
<b>Roads</b>					
Maintained road lanes (in miles)	6,668.59	6,667.78	6,600.00	6,654.42	6,656.04
<b>Health and Sanitation</b>					
<b>Mental Health Services</b>					
Unique clients served	18,928	19,210	18,392	20,563	22,547
Unique clients served with outpatient services	18,805	19,104	18,211	16,380	18,471
Unique clients served with intensive services	1,482	1,551	1,539	4,183	4,076
<b>Public Assistance</b>					
<b>Aging &amp; Adult Services</b>					
Senior Nutrition participation:					
Congregate senior participants	5,319	5,123	4,398	4,239	4,500
Congregate meals	186,322	186,857	177,675	180,754	187,208
Home delivered senior participants	2,223	2,269	2,122	2,185	2,065
Home delivered meals	272,905	280,422	245,042	258,222	263,405
<b>Human Services</b>					
Number of Children Admitted to Jamison:					
Protective Custody/New Intakes	2,713	5,191	2,626	2,637	2,537
Change of Placement	2,263	4,353	2,341	2,399	2,358
Children released from Jamison	450	838	452	238	179
Average day stay in Jamison	N/A	N/A	N/A	2,633	2,549
Admissions - Breakdown by Age:	N/A	N/A	N/A	4	3
Newborn - 5 years	1,106	2,087	1,115	1,028	997
6 - 12 years	759	1,488	734	741	688
13 - 18 years	817	1,556	873	847	835
Over 18				5	1
<b>Culture and Recreation Services &amp; Education</b>					
<b>Parks &amp; Recreation</b>					
Annual Boat Permits	5,339	4,606	4,623	4,170	5,645
Day Use Boat Fees	25,381	22,359	20,530	40,318	19,177
<b>Business - type Activities:</b>					
<b>Waste Management</b>					
Landfill capacity in cubic yards	95,459,239	98,948,413	110,042,325	98,576,606	99,371,429

Source: Departments of the County of Kern

Notes:

N/A - Information was not available.

Fiscal Year					Function / Program
2009	2010	2011	2012	2013	
7,047	N/A	3,839	6,018	7,134	<b>Building Inspection</b> Building permits issued
25,445	24,519	29,781	21,766	22,219	<b>Animal Control</b> Received calls for response
N/A	31,660	30,350	31,433	29,200	Animals impounded
1,474	1,452	1,267	1,276	1,217	Animals redeemed
3,681	3,160	2,683	2,695	3,691	Animals adopted
20,067	18,594	19,103	20,062	20,428	Animals euthanized
					<b>Public Ways &amp; Facilities</b>
					<b>Roads</b> Maintained road lanes (in miles)
					<b>Health and Sanitation</b>
					<b>Mental Health Services</b> Unique clients served
25,765	19,575	20,225	24,030	24,551	Unique clients served with outpatient services
17,591	18,521	20,167	23,979	24,482	Unique clients served with intensive services
8,174	1,054	1,323	660	1,443	
					<b>Public Assistance</b>
					<b>Aging &amp; Adult Services</b> Senior Nutrition participation:
4,096	3,740	3,637	3,267	3,351	Congregate senior participants
180,285	165,437	163,373	156,213	150,076	Congregate meals
1,897	1,763	1,652	1,624	1,695	Home delivered senior participants
256,517	235,505	228,407	223,608	233,272	Home delivered meals
					<b>Human Services</b>
2,663	2,468	2,308	2,202	1,445	Number of Children Admitted to Jamison:
2,501	2,257	2,127	1,981	1,320	Protective Custody/New Intakes
162	211	181	221	125	Change of Placement
2,498	2,263	2,155	1,968	1,303	Children released from Jamison
3	4	3.5	4	4	Average day stay in Jamison
					Admissions - Breakdown by Age:
1,054	978	943	847	585	Newborn - 5 years
646	560	519	507	296	6 - 12 years
799	709	661	627	438	13 - 18 years
2	10	4		0	Over 18
					<b>Culture and Recreation Services &amp; Education</b>
					<b>Parks &amp; Recreation</b> Annual Boat Permits
N/A	2,233	3,305	4,375	3,080	Day Use Boat Fees
N/A	16,354	9,570	17,092	14,579	
					<b>Business - type Activities:</b>
					<b>Waste Management</b> Landfill capacity in cubic yards
98,996,451	109,631,108	95,027,021	95,375,858	95,375,858	

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

Function / Program	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Education</b>										
Public Library										
Main Library	1	1	1	1	1	1	1	1	1	1
Branches	25	25	25	25	25	25	25	25	25	25
Law Library	1	1	1	1	1	1	1	1	1	1
<b>Parks and Land Use</b>										
Number of Neighborhood Parks	40	40	40	40	40	40	40	40	40	40
Number of Regional Parks	8	8	8	8	8	7	8	8	8	8
County Golf Courses	3	3	3	3	3	3	3	3	3	3
<b>Public Works</b>										
Miles of County Roads	6,669	6,668	6,600	6,654	6,656	6,660	6,802	6,648	6,647	6,663
<b>Public Safety</b>										
Number of Sheriff Stations	16	16	16	14	14	16	15	15	15	15
Number of Fire Stations	46	46	46	46	46	46	46	46	46	46
<b>Airports</b>										
Number of Runways	8	8	8	8	8	8	8	8	8	8

Source: Departments of the County of Kern



