



**COUNTY OF KERN
STATE OF CALIFORNIA**

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

**For The Fiscal Year Ended
June 30, 2011**

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

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT
YEAR ENDED JUNE 30, 2011**

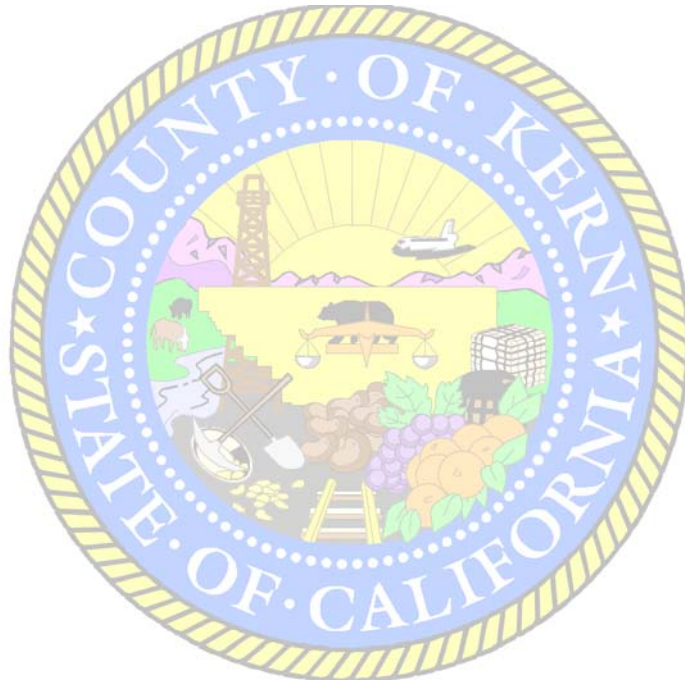


COUNTY OF KERN

Supervisor Jon McQuiston First District
Supervisor Zach Scrivner Second District
Supervisor Mike Maggard Third District
Supervisor Ray Watson..... Fourth District
Supervisor Karen GohFifth District

John Nilon – County Administrative Officer

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



COUNTY OF KERN
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2011
Table of Contents

INTRODUCTORY SECTION

LETTER OF TRANSMITTAL1
 DIRECTORY OF ELECTED COUNTY OFFICIALS5
 DIRECTORY OF APPOINTED COUNTY OFFICIALS6
 ORGANIZATIONAL CHART7
 CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING8

FINANCIAL SECTION

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

BASIC FINANCIAL STATEMENTS:

Government-wide Financial Statements:

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

Fund Financial Statements:

Governmental Funds

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

Proprietary Funds

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

Fiduciary Funds

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

Notes to the Financial Statements:

Note I. Summary of Significant Accounting Policies36
 Note II. Net Assets Restatements.....47
 Note III. Stewardship, Compliance and Accountability.....48
 Note IV. Cash and Investments.....48
 Note V. Receivables52
 Note VI. Interfund Transactions54

COUNTY OF KERN
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2011
Table of Contents

| | |
|--|----|
| Note VII. Capital Assets..... | 57 |
| Note VIII. Leases..... | 59 |
| Note IX. Long-Term Debt | 60 |
| Note X. Short-Term Debt | 73 |
| Note XI. Fund Balances/Net Assets..... | 73 |
| Note XII. Other Information..... | 74 |
| Note XIII. Subsequent Events | 89 |

REQUIRED SUPPLEMENTARY INFORMATION:

Budgetary Comparison Schedules – Major Governmental Funds

| | |
|---|-----|
| General Fund..... | 90 |
| Kern County Department of Child Support..... | 100 |
| Employers' Training Resource | 101 |
| Human Services..... | 102 |
| Mental Health | 103 |
| Roads | 104 |
| Structural Fire..... | 105 |
| Notes to Required Supplementary Information | 106 |

Other Post Employment Benefits and Pension Funding Schedules

| | |
|---|-----|
| Schedule of Funding Progress | 109 |
| Actuarial Assumptions and Methodology | 110 |
| Schedule of Contributions | 111 |

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES:

Non-major Governmental Funds:

| | |
|---|-----|
| Combining Balance Sheet – Non-major Governmental Funds | 112 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-major Governmental Funds..... | 113 |

Special Revenue Funds

| | |
|---|-----|
| Combining Balance Sheet | 120 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances | 140 |

Budgetary Comparison Schedules:

| | |
|--------------------------------|-----|
| Abatement Cost | 160 |
| Aging and Adult Services | 160 |
| Alcohol Abuse | 161 |
| Alcohol Program..... | 161 |
| Animal Care..... | 162 |

COUNTY OF KERN
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2011
Table of Contents

| | |
|---------------------------------------|-----|
| Animal Care Donations | 162 |
| ARRA Cal-MMET Jag | 163 |
| ARRA CD-HPRP | 163 |
| ARRA CDBG-R Grant | 164 |
| ARRA CD-NSP 3 Grant | 164 |
| ARRA Energy Grant | 165 |
| ARRA ETR | 165 |
| ARRA Probation EBM | 166 |
| ARRA Roads | 166 |
| Automated Co. Warrant System | 167 |
| Automated Fingerprint | 167 |
| A-C Farm Adv Agt Research | 168 |
| Bio Terrorism Grant | 168 |
| Board of Trade Advertising | 169 |
| Building Inspection | 169 |
| Child Restraint Loaner | 170 |
| Community Development | 170 |
| County Service Areas | 171 |
| Court Temp Construction | 171 |
| Criminal Justice Facility | 172 |
| Criminalistics Laboratories | 172 |
| DA Court Ordered Penalties | 173 |
| DA/Sheriff/ Probation/DNA Fund | 173 |
| DA Equipment Automation | 174 |
| DA Federal Forfeiture | 174 |
| DA Local Forfeiture | 175 |
| DHS Wraparound Savings | 175 |
| DIVCA LCL Franchise fee | 176 |
| Domestic Violence | 176 |
| Drug Program | 177 |
| Emergency Medical Payments | 177 |
| EMS Week - Donations | 178 |
| H1N1 Public Response | 178 |
| Health – Fax Death Certificates | 179 |
| Health-MAA TCM | 179 |

COUNTY OF KERN
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2011
Table of Contents

| | |
|---------------------------------------|-----|
| Health NNFP | 180 |
| Health Local Option | 180 |
| Health – State LUST Program | 181 |
| HIDTA – State Asset Forfeiture | 181 |
| Hospital Preparedness Program | 182 |
| IHSS Public Authority | 182 |
| Juvenile Inmate Welfare | 183 |
| KCIRT | 183 |
| Kern County Children's Fund | 184 |
| Kiosk Trust Fund | 184 |
| Library Books | 185 |
| Litter Cleanup | 185 |
| Local Public Safety | 186 |
| Micro Graphics | 186 |
| NSP Grant | 187 |
| Off HWY Motor Vehicle License | 187 |
| Parcel Map In-Lieu Fees | 188 |
| Parks –Tehachapi Mtn. Forest | 188 |
| Planned Local Drainage Facility | 189 |
| Planned Sewer | 189 |
| Planning Admin Surcharge | 190 |
| Probation Asset Forfeiture | 190 |
| Probation DJJ Realignment | 191 |
| Probation Training | 191 |
| Public Health Miscellaneous | 192 |
| Public Improvement Districts | 192 |
| Range Improvement | 193 |
| Real Estate Fraud | 193 |
| Recorders Fee | 194 |
| Recorder Modernization | 194 |
| Recorder SSN Truncation | 195 |
| Redemption Systems | 195 |
| RMA – Hazardous Waste | 196 |
| Shelter Care | 196 |
| Sheriff Cal ID | 197 |

COUNTY OF KERN
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2011
Table of Contents

| | |
|---|-----|
| Sheriff Civil Automated | 197 |
| Sheriff Civil Subpoena | 198 |
| Sheriff Controlled Substance | 198 |
| Sheriff Drug Abuse Gang Diversion | 199 |
| Sheriff Drug Awareness Program | 199 |
| Sheriff Facility Training | 200 |
| Sheriff Inmate Welfare | 200 |
| Sheriff Judgment Debtor Fee | 201 |
| Sheriff Sidearm Conversion | 201 |
| Sheriff State Asset Forfeiture | 202 |
| Sheriff Training Fund | 202 |
| Sheriff Volunteer Service Group | 203 |
| Sheriff Work Release | 203 |
| Solid Waste Enforcement | 204 |
| Strong Motion Instrumentation | 204 |
| Tehachapi Trans Impact Fee Core | 205 |
| Tehachapi Trans Impact Fee Non-Core | 205 |
| Tobacco Education Control | 206 |
| Vital & Health Stats – Co. Clerk | 206 |
| Vital Health Statistics -Health | 207 |
| Vital & Health Stats – Recorder | 207 |
| Wildlife Resources | 208 |

Capital Projects Funds

| | |
|---|-----|
| Combining Balance Sheet | 210 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances | 212 |
| Budgetary Comparison Schedule: | |
| Tobacco Securitization Proceeds | 214 |
| 2009 Capital Projects | 215 |
| 7th Standard Road Widening | 216 |
| Accumulative Capital Outlay Fire | 217 |
| Accumulative Capital Outlay General | 218 |
| Hageman Road | 219 |
| Separation of Grade | 220 |
| Wheeler Ridge Overpass | 221 |

COUNTY OF KERN
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2011
Table of Contents

| | |
|--|-----|
| <u>Debt Service Funds</u> | |
| Combining Balance Sheet | 223 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances | 225 |
| | |
| Non-major Enterprise Funds: | |
| Combining Statement of Net Assets – Non-major Enterprise Funds | 228 |
| Combining Statement of Revenues, Expenses and Changes in Net Assets – Non-major Enterprise Funds | 229 |
| Combining Statement of Cash Flows – Non-major Enterprise Funds | 230 |
| | |
| Internal Service Funds: | |
| Combining Statement of Net Assets – Internal Service Funds | 232 |
| Combining Statement of Revenues, Expenses and Changes in Net Assets - Internal Service Funds | 234 |
| Combining Statement of Cash Flows – Internal Service Funds | 236 |
| | |
| Fiduciary Funds: | |
| <u>Agency Funds</u> | |
| Combining Statement of Changes in Assets and Liabilities | 239 |

STATISTICAL SECTION

| | |
|--|-----|
| Net Assets By Component – Last Ten Fiscal Years | 242 |
| Changes in Net Assets – Last Ten Fiscal Years | 244 |
| Fund Balances, Governmental Funds – Last Ten Fiscal Years | 248 |
| Changes in Fund Balances – Last Ten Fiscal Years | 250 |
| Assessed Value of Taxable Property and Actual Value of Property – Last Ten Fiscal Years | 252 |
| Property Tax Rates – Direct and Overlapping Governments – Last Ten Fiscal Years | 253 |
| Principal Property Taxpayers..... | 255 |
| Property Tax Levies and Collections..... | 256 |
| Ratios of Outstanding Debt By Type – Last Ten Fiscal Years..... | 258 |
| Estimated Direct and Overlapping Bonded Debt | 260 |
| Computation of Legal Debt Margin | 261 |
| Demographic and Economic Statistics – Last Ten Fiscal Years | 262 |
| Principal Employers – Current Year and Ten Years Ago..... | 264 |
| Full-Time Equivalent County Government Employees by Function / Program – Last Ten Fiscal Years | 265 |
| Operating Indicators by Function – Last Ten Fiscal Years | 267 |
| Capital Asset Statistics by Function – Last Ten Fiscal Years | 271 |



INTRODUCTORY SECTION

ANN K. BARNETT
Auditor-Controller-County Clerk



December 28, 2011

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, 2011 is hereby submitted in compliance with Section 25253 of the Government Code of the State of California and Board of Supervisors' Resolution No. 69-58, dated January 28, 1969. The accompanying financial statements were prepared in accordance with generally accepted accounting principles in the United States of America (GAAP), and audited by a firm of certified public accountants in accordance with generally accepted auditing standards in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

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

The County's financial statements have been audited by Brown Armstrong, a firm of certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2011 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, 2011 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

Profile of the Government

The County of Kern was organized April 2, 1866, from portions of Los Angeles and Tulare Counties, making it the southernmost county of California's San Joaquin Valley, and occupies 8,170 square miles. Kern County is organized as a general law county under California law, and is divided into five supervisorial districts. Approximately 40 percent of the residents live in the unincorporated area. There are eleven incorporated cities located within the County. Bakersfield, the County seat, has approximately 40 percent of the County's total population of 857,065 living within the greater metropolitan area.

Policymaking and legislative authority is vested in the County Board of Supervisors (Board), which consists of an elected supervisor from each of five districts. The Board is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and appointing the County Administrative Officer and most non-elected department heads. Supervisors are elected to four-year staggered terms, with two supervisors being elected in even-year elections and three supervisors being elected in odd-year elections. The County has elected department heads responsible for the offices of the Assessor-Recorder, Auditor-Controller-County Clerk, District Attorney, Sheriff-Coroner, and Treasurer-Tax Collector. In addition, the department heads for the following departments are appointed by and report directly to the Director of the Development Services Agency: Planning & Community Development, Engineering, Survey and Permit Services, and Roads.

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

The annual budget serves as the foundation for the County's financial planning and control. The County prepares and adopts a budget on or before August 30 each fiscal year in accordance with Government Code Sections 29000-29144. The County adopts budgets for all major funds and certain non-major governmental funds. The Auditor-Controller-County Clerk is responsible for controlling expenditures within budgeted appropriations. Expenditures are controlled at the object level for all budget units within the County. Encumbrance accounting is utilized to ensure effective budgetary control and accountability. Unencumbered appropriations lapse at year-end and encumbrances outstanding at that time are reported as reservations of fund balance for subsequent year expenditures. Transfers of appropriations between budget units must be approved by the Board of Supervisors. Necessary supplemental appropriations, normally financed by unanticipated revenues during the year, and transfers of appropriations between expenditure object classifications, must also be approved by the Board.

Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund and all budgeted major funds, comparisons are presented on pages 90 – 105 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 160.

Factors Affecting Financial Condition

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

Long-term financial planning

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

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

Local economy

Kern County is fortunate to be rich in natural resources. It remains the largest oil-producing County in the State, containing an estimated 74% of all the State's oil reserves.

Despite the prior downturn in the housing market, Kern County's net assessed value increased by 2.35% as of June 30, 2011, with oil and gas representing approximately 34% 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 2011-12.

Agriculture continues to remain relatively stable, with the County being the fourth leading producer of agricultural products in the State. The unemployment rate decreased from 15.8% in 2009-10 to 15.3% in 2010-11. The population of the County increased by .98% from 848,730 to 857,065. The County's major employers continue to be the public school system, Edwards Air Force Base, China Lake Naval Weapons Center and the County of Kern.

Debt administration

The County has instituted a cash management program for its General Fund through the issuance of tax and revenue anticipation notes. The notes provide cash flows to meet General Fund expenditures during the period prior to collection of property taxes. On October 22, 2010, the County issued \$180,000,000 in Tax and Revenue Anticipation Notes that matured on June 30, 2011. On July 1, 2011, the County issued \$200,000,000 in Tax and Revenue Anticipation Notes that will mature on June 30, 2012.

In 1995 the County of Kern issued Taxable Pension Obligation Bonds in the amount of \$227,818,439. In 2003, the County issued additional Taxable Pension Obligation Bonds in an amount of \$288,177,067. The courts and the Kern County Retirement Association were included in the original issuance of these bonds; although, they are no longer part of the County and as of fiscal year 2010-11 they no longer participate in the retirement system. In 2008, the County refinanced the 2003B Taxable Pension Obligation Bonds.

As of June 30, 2011, the County had outstanding certificates of participation in a principal amount of \$131,553,000. The proceeds of such certificates of participation are being used for the purchase of equipment, as well as the acquisition, construction and renovation of certain public facilities within the County.

A summary of the County's certificates of participation as of June 30, 2011 includes (in thousands):

| Description of Issue | Date | | Principal |
|---|--------|----------|-------------------|
| | Issued | Maturity | Outstanding |
| Rosamond Library Project | 1994 | 2015 | \$ 600 |
| Airports Capital Improvements | 2003 | 2024 | 10,040 |
| 2009 Capital Improvements Projects | 2009 | 2035 | 95,410 |
| 2011 Refunding COP - Governmental Portion | 2011 | 2019 | 6,377 |
| 2011 Refunding COP - KMC Portion | 2011 | 2019 | 8,266 |
| 2011 Waste Refunding COP | 2011 | 2016 | 10,860 |
| | | Total | <u>\$ 131,553</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, 2010. This was the fourteenth consecutive year that the County of Kern has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Sincerely,



Ann K. Barnett
Auditor-Controller-County Clerk

**COUNTY OF KERN
DIRECTORY OF COUNTY OFFICIALS**

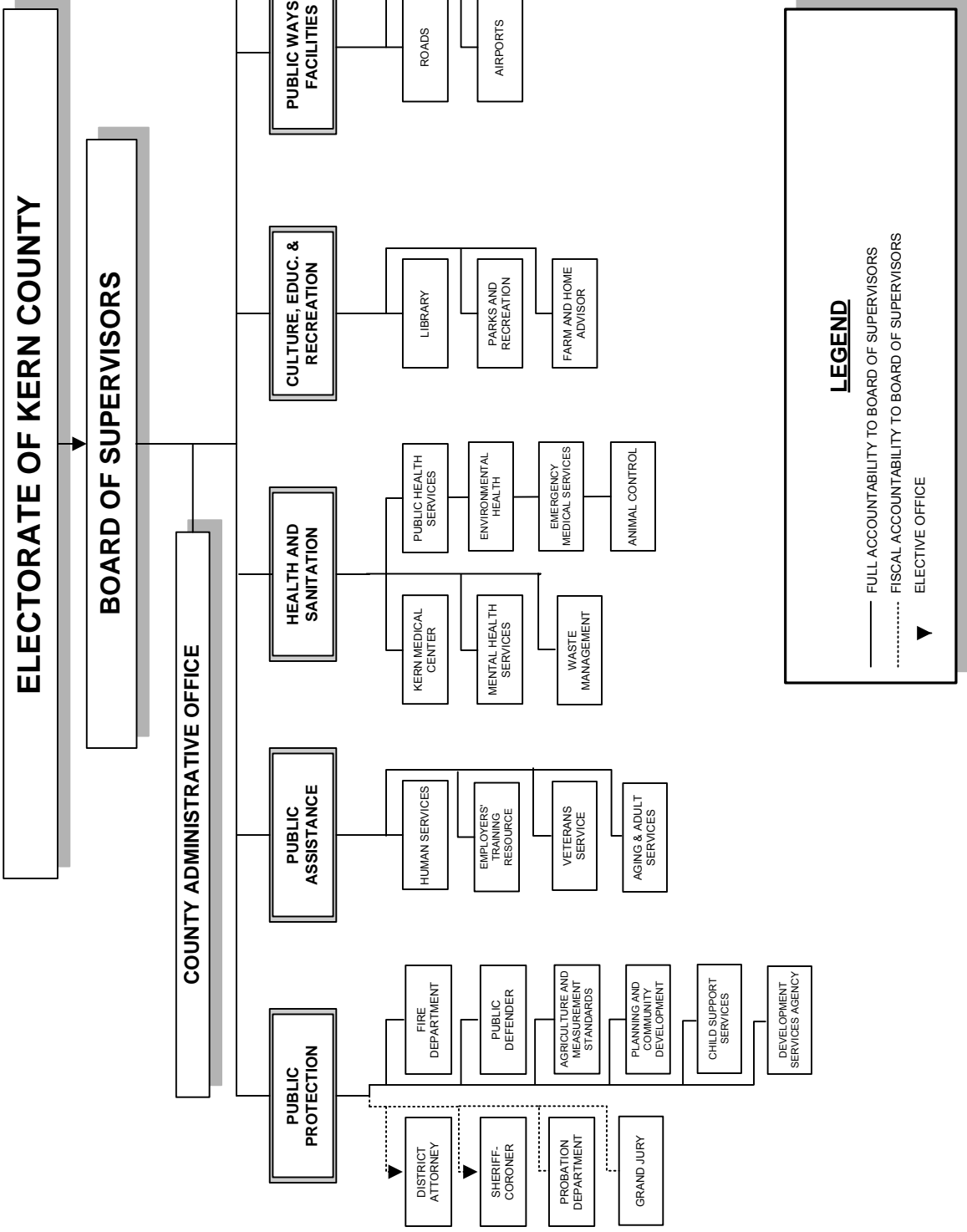
ELECTED

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

COUNTY OF KERN
DIRECTORY OF COUNTY OFFICIALS
(CONTINUED)

APPOINTED

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



PREPARED BY: COUNTY ADMINISTRATIVE OFFICE, JULY 2011

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Kern
California

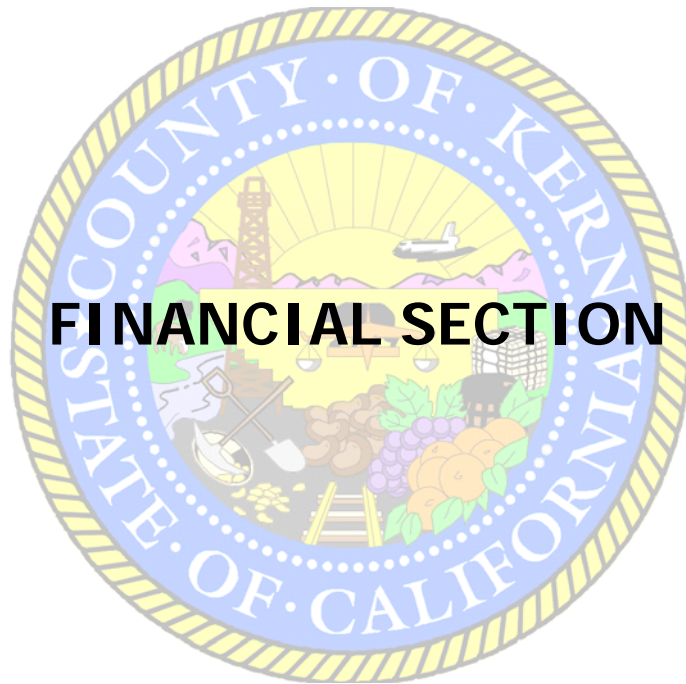
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2010

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

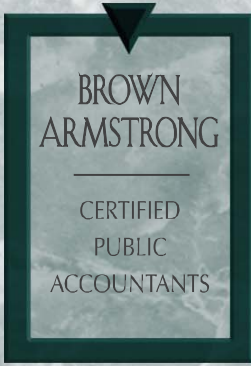


President

Executive Director



FINANCIAL SECTION



BROWN ARMSTRONG
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Kern, California (the County) as of and for the year ended June 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Kern, California, as of June 30, 2011, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedules and related notes on pages 11 through 21 and 90 through 108, as well as schedules of funding progress on pages 109 through 111, 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.

MAIN OFFICE

4200 TRUXTUN AVENUE

SUITE 300
BAK RSFIELD, 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

8050 N. PALM AVENUE

SUITE 300
FRESNO, CALIFORNIA 93711
TEL 559.476.3592
FAX 559.476.3593

790 E. COLORADO BLVD.

SUITE 908B
PASADENA, CALIFORNIA 91101
TEL 626.240.0920
FAX 626.240.0922



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

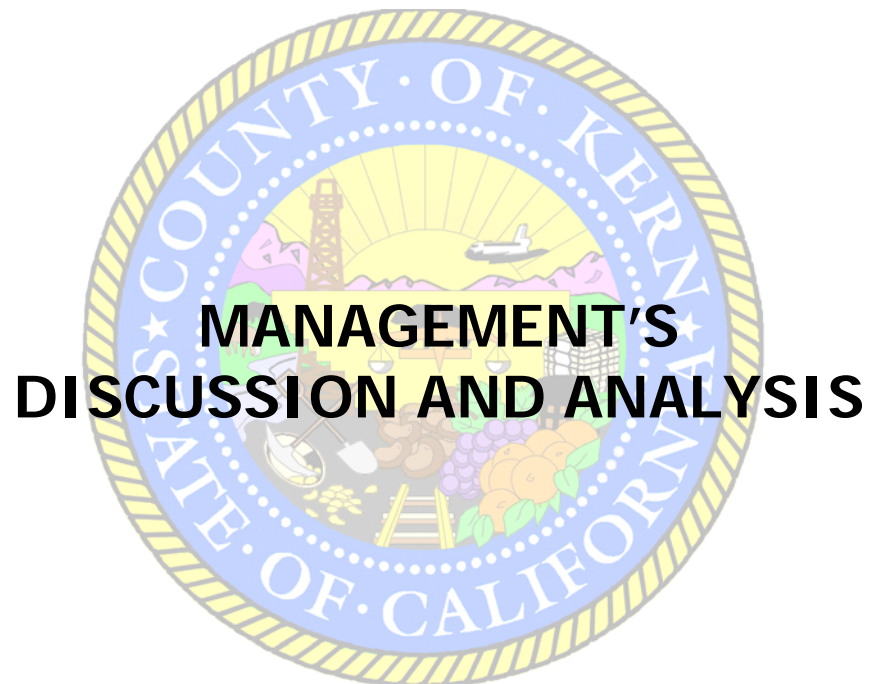
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Kern, California's basic financial statements. The introductory section, combining and individual non-major fund financial statements and schedules, and statistical section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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2011, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION



Bakersfield, California
December 28, 2011



**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

**County of Kern
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2011
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, 2011. 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, 2011, the County's total net assets were \$1,818,590. Of this total net asset amount, net of related debt, \$1,813,175 is attributed to capital assets and \$322,865 is restricted, which may be used for the County's ongoing obligations with external restrictions. (For additional information on Restricted Net Assets see Note XI. B). The remaining balance of the total net assets is a deficit balance of \$317,450, representing the unrestricted net assets.
- During the current fiscal year, the County's net assets increased by \$64,408. The County's net assets increased by \$54,848 for governmental activities and \$9,560 for business-type activities.
- At June 30, 2011, the County's governmental funds reported total ending fund balances of \$492,305, an increase of 3.32% compared to prior year's total ending fund balance. Approximately \$446,568 or 90.71% is considered spendable fund balance. See further discussion in the Financial Analysis of the Government's Funds section on page 18.
- At June 30, 2011, the spendable fund balance for the General Fund was \$114,225 or 75.15% of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

1. Government-Wide Financial Statements

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

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

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

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

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

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

2. Fund Financial Statements

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

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

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

The County reports 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. Individual budgetary data for each of the budgeted non-major governmental funds is provided elsewhere in the CAFR.

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

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

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

major enterprise funds and the internal service funds is provided in the combining statements in the CAFR.

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

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

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

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

3. Notes to the Financial Statements

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

The notes to the financial statements are presented on pages 36 through 89 of the CAFR.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve as a useful indicator of a government's financial position over time. At June 30, 2011, the County's total net assets were \$1,818,590. See Table 1 on page 14 for details.

The County's largest portion of total net assets is the investment in capital assets, net of related debt, \$1,813,175. The investment in capital assets includes land, buildings and improvements, roads, flood control channels, machinery and equipment, intangibles and construction in progress, less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens, and, as a result, these assets are not available for future spending. Because the investment in capital assets is reported net of related debt, and since the capital assets themselves cannot be used to liquidate the debt liabilities, it should be noted that the resources needed to repay this debt must be provided from other sources.

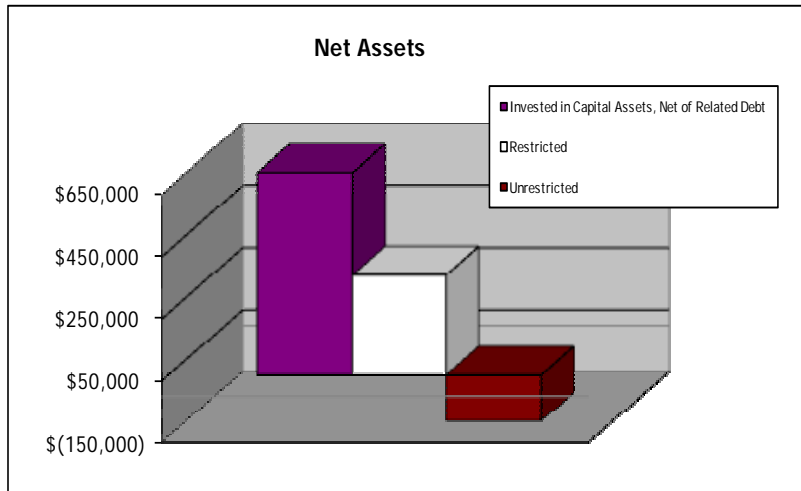
Of the County's total net assets, \$322,865 is restricted, which represents external restrictions on how these resources may be used. The major portion of the restricted net assets is reserved for capital projects and debt repayment. The remaining balance of the net assets represents the unrestricted net assets, which has a deficit balance of \$317,450. This deficit balance is primarily due to the inclusion of the debt associated with the Kern County Tobacco Funding Corporation (see Note XII. K) and the 1995 Pension Obligation Bonds used to pay the unfunded actuarial liability owed to the Kern County Employee Retirement Association.

At June 30, 2011, the County as a whole and its governmental and business-type activities reported positive balances in "Net Assets Invested in Capital Assets, Net of Related Debt" and "Restricted Net Assets." For both governmental and business-type activities, deficits were reported in unrestricted net assets. Per GASB directive, the governmental activities' unrestricted net assets deficit of \$264,616 is primarily due to the recognition of liabilities associated with the Kern County Tobacco Funding Corporation. The business-type activities reported a deficit in unrestricted net assets of \$52,834. The majority of this deficit is attributable to the negative unrestricted net assets for Kern Medical Center (KMC). KMC salaries and benefits exceeded that which was anticipated; Federal and State reimbursements for indigent care have continuously not matched the cost of providing such care.

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

| | Governmental Activities | | Business - Type Activities | | Total | | Total Change |
|--|-------------------------|---------------------|----------------------------|-------------------|---------------------|---------------------|------------------|
| | 2011 | 2010* | 2011 | 2010* | 2011 | 2010* | |
| Current and Other Assets | \$ 855,407 | \$ 855,158 | \$ 176,454 | \$ 180,690 | \$ 1,031,861 | \$ 1,035,848 | \$ (3,987) |
| Capital Assets | 1,800,068 | 1,731,981 | 199,138 | 193,496 | 1,999,206 | 1,925,477 | 73,729 |
| Total Assets | \$ 2,655,475 | \$ 2,587,139 | \$ 375,592 | \$ 374,186 | \$ 3,031,067 | \$ 2,961,325 | \$ 69,742 |
| Current and Other Liabilities | 157,262 | 163,232 | 58,256 | 64,356 | 215,518 | 227,588 | (12,070) |
| Long - Term Liabilities | 803,353 | 783,895 | 193,606 | 195,660 | 996,959 | 979,555 | 17,404 |
| Total Liabilities | 960,615 | 947,127 | 251,862 | 260,016 | 1,212,477 | 1,207,143 | 5,334 |
| Net Assets | | | | | | | |
| Invested in Capital Assets, Net of Related Debt | 1,639,648 | 1,563,661 | 173,527 | 160,249 | 1,813,175 | 1,723,910 | 89,265 |
| Restricted | 319,828 | 229,285 | 3,037 | 4,240 | 322,865 | 233,525 | 89,340 |
| Unrestricted | (264,616) | (152,934) | (52,834) | (50,319) | (317,450) | (203,253) | (114,197) |
| Total Net Assets* | 1,694,860 | 1,640,012 | 123,730 | 114,170 | 1,818,590 | 1,754,182 | 64,408 |
| Total Liabilities & Net Assets | \$ 2,655,475 | \$ 2,587,139 | \$ 375,592 | \$ 374,186 | \$ 3,031,067 | \$ 2,961,325 | \$ 69,742 |

* As restated. See Note II. A.



As shown in Table 2, the County's total net assets increased by \$64,408, of which all is attributed to current year activity.

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

| | Governmental | | Business - Type | | Total | | Total Change |
|---|---------------------|---------------------|-------------------|-------------------|---------------------|---------------------|------------------|
| | Activities | Activities | Activities | Activities | 2011 | 2010* | |
| | 2011 | 2010* | 2011 | 2010* | 2011 | 2010* | |
| Revenues | | | | | | | |
| Program Revenues | | | | | | | |
| Charges for Services | \$ 222,027 | \$ 213,024 | \$ 241,715 | \$ 264,853 | \$ 463,742 | \$ 477,877 | \$ (14,135) |
| Operating Grants & Contributions | 683,830 | 724,772 | 63,175 | 34,579 | 747,005 | 759,351 | (12,346) |
| Capital Grants & Contributions | 31,685 | 19,123 | 3,490 | 4,300 | 35,175 | 23,423 | 11,752 |
| General Revenues | | | | | | | |
| Property Taxes | 241,326 | 226,528 | | | 241,326 | 226,528 | 14,798 |
| Aircraft Taxes | 142 | 201 | | | 142 | 201 | (59) |
| Sales & Use Taxes | 36,997 | 33,414 | | | 36,997 | 33,414 | 3,583 |
| Transient Occupancy Tax | 1,658 | 1,346 | | | 1,658 | 1,346 | 312 |
| Special Assessments | 3,484 | 3,375 | | | 3,484 | 3,375 | 109 |
| Transfer Tax | 3,817 | 2,423 | | | 3,817 | 2,423 | 1,394 |
| Other Taxes | 1,189 | 711 | | | 1,189 | 711 | 478 |
| Vehicle License Taxes | 90,382 | 85,897 | | | 90,382 | 85,897 | 4,485 |
| Investment Earnings | 13,980 | 18,976 | 865 | 1,386 | 14,845 | 20,362 | (5,517) |
| Miscellaneous | 3,668 | 14,260 | 6,844 | 426 | 10,512 | 14,686 | (4,174) |
| Total Revenues | 1,334,185 | 1,344,050 | 316,089 | 305,544 | 1,650,274 | 1,649,594 | 680 |
| Expenses | | | | | | | |
| General Government | 110,846 | 97,439 | | | 110,846 | 97,439 | 13,407 |
| Public Protection | 491,209 | 449,054 | | | 491,209 | 449,054 | 42,155 |
| Public Ways & Facilities | 10,594 | 60,510 | | | 10,594 | 60,510 | (49,916) |
| Health & Sanitation | 144,971 | 143,156 | | | 144,971 | 143,156 | 1,815 |
| Public Assistance | 422,059 | 421,154 | | | 422,059 | 421,154 | 905 |
| Education | 9,093 | 8,436 | | | 9,093 | 8,436 | 657 |
| Culture & Recreation | 13,521 | 12,747 | | | 13,521 | 12,747 | 774 |
| Interest on Short & Long-Term Debt | 40,717 | 42,013 | | | 40,717 | 42,013 | (1,296) |
| Airports | | | 7,111 | 7,301 | 7,111 | 7,301 | (190) |
| County Sanitation Districts | | | 3,820 | 3,593 | 3,820 | 3,593 | 227 |
| Golf Course | | | 231 | 302 | 231 | 302 | (71) |
| Kern Medical Center | | | 279,515 | 255,248 | 279,515 | 255,248 | 24,267 |
| Public Transportation | | | 7,109 | 6,892 | 7,109 | 6,892 | 217 |
| Universal Collection | | | 10,418 | 10,203 | 10,418 | 10,203 | 215 |
| Waste Management | | | 32,208 | 31,869 | 32,208 | 31,869 | 339 |
| Total Expenses | 1,243,010 | 1,234,509 | 340,412 | 315,408 | 1,583,422 | 1,549,917 | 33,505 |
| Excess (Deficit) of Revenues Over Expenses | | | | | | | |
| Before Special Items and Transfers | 91,175 | 109,541 | (24,323) | (9,864) | 66,852 | 99,677 | (32,825) |
| Special Items | (2,406) | | | | (2,406) | | (2,406) |
| Loss on sale of Capital Assets | | | (38) | | (38) | - | (38) |
| Transfers | (33,921) | (32,591) | 33,921 | 32,591 | | | |
| Increase in Net Assets | 54,848 | 76,950 | 9,560 | 22,727 | 64,408 | 99,677 | (35,269) |
| Net Assets at Beginning of Year* | 1,640,012 | 1,563,062 | 114,170 | 91,443 | 1,754,182 | 1,654,505 | 99,677 |
| Net Assets at End of Year | \$ 1,694,860 | \$ 1,640,012 | \$ 123,730 | \$ 114,170 | \$ 1,818,590 | \$ 1,754,182 | \$ 64,408 |

* As restated. See Note II. A

Governmental Activities

The Governmental activities increased the County's net assets by \$54,848 for the year ended June 30, 2011:

- Total revenues decreased by .7% and total expenditures increased by .7%; however the Governmental activities still showed an increase in net assets.
- As an arm of the State government, operating grants and contributions serve multiple programs, representing 73% of the County's program revenue for governmental activities, and are tied to the mandated services such as public assistance, public health, and mental health. Funding levels for these revenue sources decreased by 5.6% from the prior year.

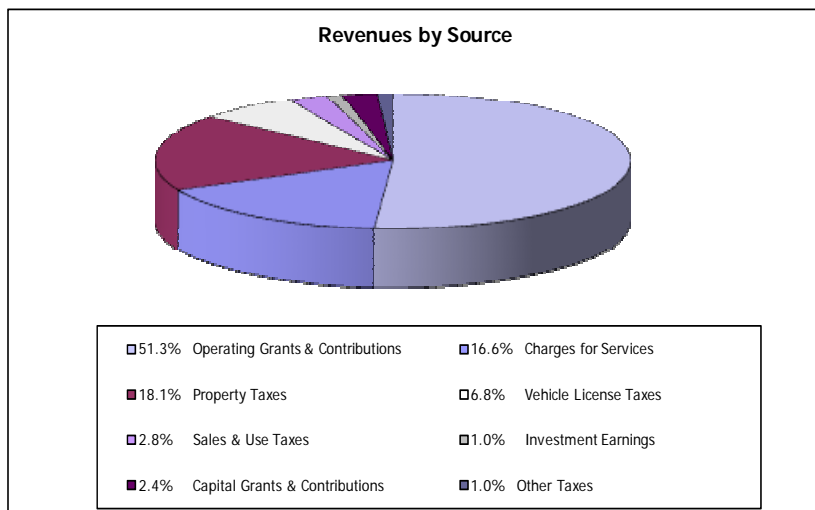
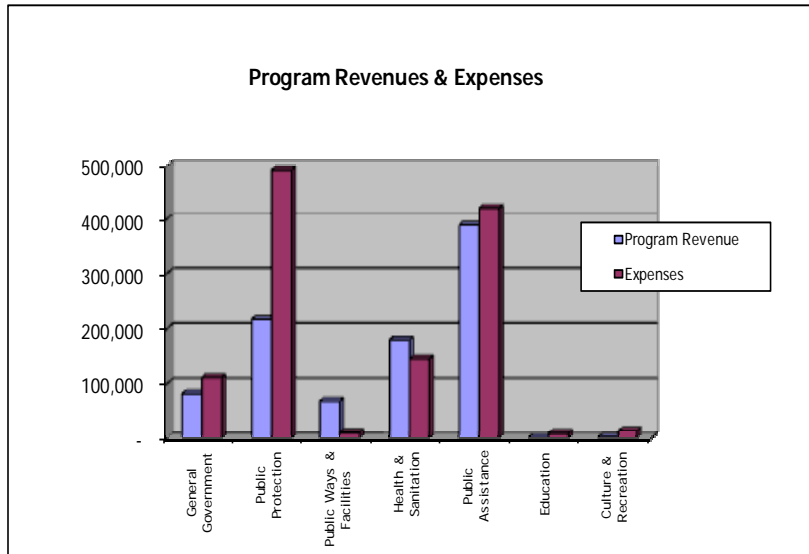
- Taxes and investment earnings that are generated locally provide the Board of Supervisors (Board) with most of its discretionary spending power. The increase in tax revenue is due primarily to the following:

Property Taxes increase in assessed value resulting in an increase in revenue of \$14,798 or 6.5%

Sales and Use Tax increased by \$3,583 or 10.7%. Local spending on oil related products is primarily the reason for the increased.

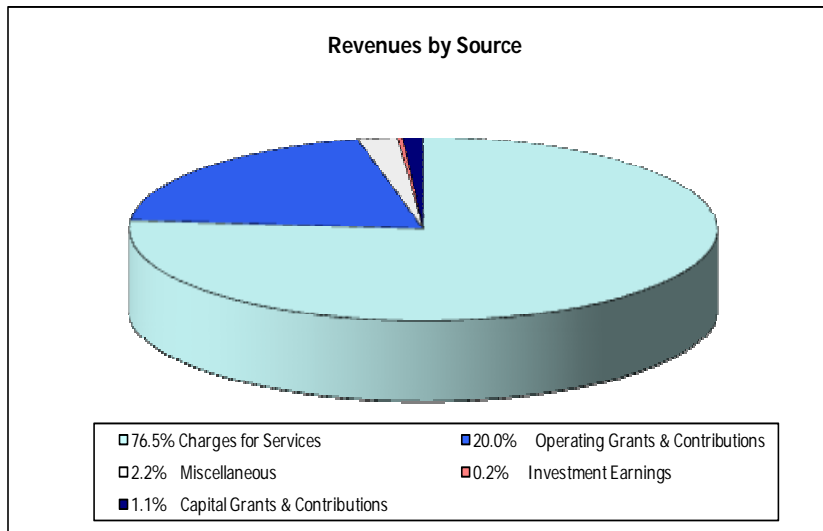
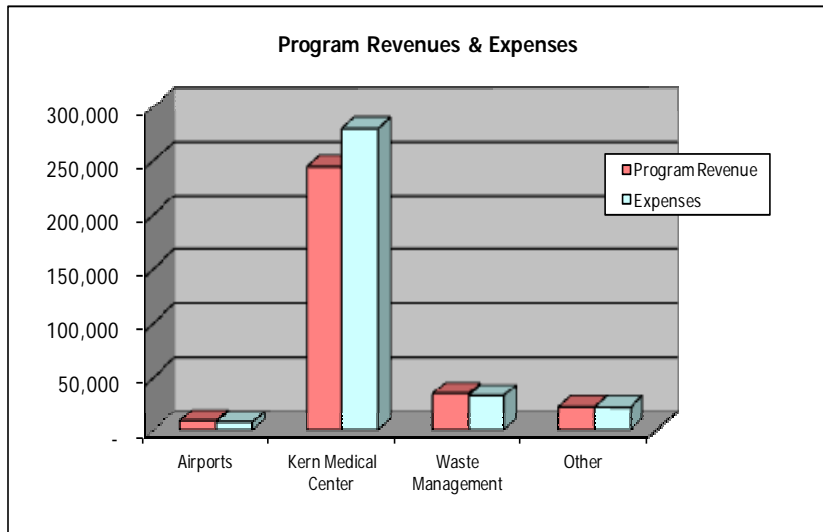
Vehicle License Taxes increased by \$4,485 or 5.2% due to local sales of automobiles.

- Total expenses increased by \$8,501 or .69%. General Government, Public Protection, Health and Sanitation, Public Assistance, Education, and Cultural & Recreation increased due primarily to retirement cost. Public Ways & Facilities decreased from the prior year as a result of a decrease in one time grant funding.



Business type Activities

Business-type activities' total net assets increased the County's net assets by \$9,560. Revenues received for charges for services decreased by \$23,138 due primarily to a reduction in service revenue at KMC. However, the decrease was offset by an increase to operating grants & contributions in the amount of \$28,596.



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds

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

At June 30, 2011, the County's governmental funds reported total fund balances of \$492,305, an increase of 3.32% compared to prior year's total ending fund balance. Approximately \$446,568 or 90.71% of total fund balance is spendable fund balance, which is a useful measure of government'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 unspendable. Unspendable fund balance indicates that it is not available for spending because it either not in spendable form or legally or contractually required to be maintained intact.

The General Fund is the chief operating fund of the County. At June 30, 2011, spendable fund balance of the General Fund was \$114,225. 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 22.51% of total General Fund expenditures, while total fund balance represents 29.95% of total General Fund expenditures.

The other governmental funds' fund balances increased by \$11,004 or 12.43%. The following major governmental funds **increased** in fund balance:

- Child Support – Fund balance increased by \$656 from the prior year due to an increase in aid from other governmental agencies.
- Employers' Training Resource – Fund balance increased by \$35 from the prior year due to an increase in charges for current services.
- Human Services – Fund balance increased by \$4,011 from the prior year due to an increase in operating transfers from the General fund.
- Mental Health – Fund balance increased by \$22,806 from the prior year due to an increase in aid from other governmental agencies.
- Roads – Fund balance increased by \$491 from the prior year due to an increase in taxes.

The following major governmental funds decreased in fund balance:

- Kern Asset Leasing – Fund balance decreased by \$28,040 due to the use of certificate of participation proceeds for capital projects.
- Structural Fire – Fund balance decreased by \$764 from the prior year due to a decrease in charges for services.
- Tobacco Securitization Proceeds – Fund balance decreased by \$239 from the prior year due to a decrease in revenues from use of money and property.

Proprietary Funds

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

The enterprise funds total net assets increased by \$10,713. The net assets of Waste Management increased by \$9,540, primarily due to the change in closure cost. The net assets of Kern Medical Center increased by \$435 as a result of increased aid from other governmental agencies. The net assets of Airports increased by \$332 due to an increase in revenues from use of property and a decrease in salaries and benefits. Additionally, the combined net assets of the non-major enterprise funds increased by \$406.

The internal service funds had a decrease in net assets of \$9,618 due to a decrease in charges for services.

GENERAL FUND BUDGETARY VARIANCES

Differences between the County's original budget and the County's final budget was a \$30,550 increase in supplemental appropriations that is briefly summarized as follows:

- Increase in total general government appropriations by \$20,686, \$13,476 attributable to capital projects.
- Increase to appropriations in public protection by \$5,217, \$3,523 is attributable to the Sheriff's budget unit.
- Miscellaneous increases in appropriations for normal operations in other budgetary units of the General Fund.

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

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The County's total investment in capital assets, net of accumulated depreciation is \$1,999,206 at June 30, 2011. Investment in capital assets includes land, land acquisition in progress, construction in progress, infrastructure, structures and improvements and equipment and intangibles. The County's net capital assets are illustrated in Table 3.

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

| | Governmental Activities | | Business - Type Activities | | Total | | Total Change |
|------------------------------|----------------------------|---------------------|-------------------------------|-------------------|---------------------|---------------------|------------------|
| | 2011 | 2010* | 2011 | 2010* | 2011 | 2010* | |
| Land | \$ 25,191 | \$ 25,203 | \$ 26,962 | \$ 25,972 | \$ 52,153 | \$ 51,175 | \$ 978 |
| Land Acquisition in Progress | | | 91 | 91 | 91 | 91 | - |
| Construction in Progress | 79,602 | 55,624 | 21,731 | 13,688 | 101,333 | 69,312 | 32,021 |
| Infrastructure | 298,456 | 262,756 | 3,103 | 3,145 | 301,559 | 265,901 | 35,658 |
| Structures and Improvements | 223,163 | 227,233 | 128,872 | 131,687 | 352,035 | 358,920 | (6,885) |
| Equipment | 67,512 | 75,858 | 15,986 | 17,976 | 83,498 | 93,834 | (10,336) |
| Intangibles | 1,106,144 | 1,085,307 | 2,393 | 937 | 1,108,537 | 1,086,244 | 22,293 |
| Total | \$ 1,800,068 | \$ 1,731,981 | \$ 199,138 | \$ 193,496 | \$ 1,999,206 | \$ 1,925,477 | \$ 73,729 |

*As restated. See Note II. A.

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

- Major construction in progress includes two fire station replacements, ITS/EMS facility replacement, Frazier Park Library, Seventh Standard Road project, Hageman Road Separation of Grade project and the Wheeler Ridge Overpass project.
- The Roads Department had several infrastructure improvements and additions for the current fiscal year. The total for reconstructed roads was \$14,238 and the total for roads dedicated to the County by developers was \$10,853.

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, 2011, the County's total long-term debt is \$801,133. Of the total long-term debt, Certificates of Participation is \$131,553, which is secured by the County's lease rental payments, and Pension Obligation Bonds is \$410,090. The remaining long-term liabilities balance includes bonds payables, facilities and capital asset leases and a public health facility loan.

The County has no general obligation debt. The certificates of participation and bonds are insured by different companies and have 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 |
|-------------------------------|-------------------------|-------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| | 2011 | 2010* | 2011 | 2010* | 2011 | 2010* | |
| Lease Purchase Agreements | \$ 12,921 | \$ 17,486 | \$ 4,231 | \$ 4,996 | \$ 17,152 | \$ 22,482 | \$ (5,330) |
| Certificates of Participation | 102,387 | 105,020 | 29,166 | 33,305 | 131,553 | 138,325 | (6,772) |
| Loans Payable | 10,120 | 10,856 | 576 | 640 | 10,696 | 11,496 | (800) |
| Bonds Payable | 15,996 | 413 | | | 15,996 | 413 | 15,583 |
| Tobacco - Asset Backed Bonds | 94,045 | 95,845 | | | 94,045 | 95,845 | (1,800) |
| Pension Obligation Bonds | 354,510 | 371,959 | 55,580 | 58,608 | 410,090 | 430,567 | (20,477) |
| Landfill Closure Liability | | | 38,368 | 42,742 | 38,368 | 42,742 | (4,374) |
| Post Closure Liability | | | 32,188 | 32,405 | 32,188 | 32,405 | (217) |
| OPEB Obligation | 41,106 | 25,201 | 9,939 | 6,093 | 51,045 | 31,294 | 19,751 |
| Total | \$ 631,085 | \$ 626,780 | \$ 170,048 | \$ 178,789 | \$ 801,133 | \$ 805,569 | \$ (4,436) |

*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 2011 – 2012 and beyond. The County was to contribute \$97.7 million in property tax revenues to the State budget in 2011 – 2012 via the Educational Revenue Augmentation Fund (ERAF). Monies earned on pooled cash and investments have decreased significantly due to lower investment earnings, a trend that will continue into 2011 – 2012 fiscal year.

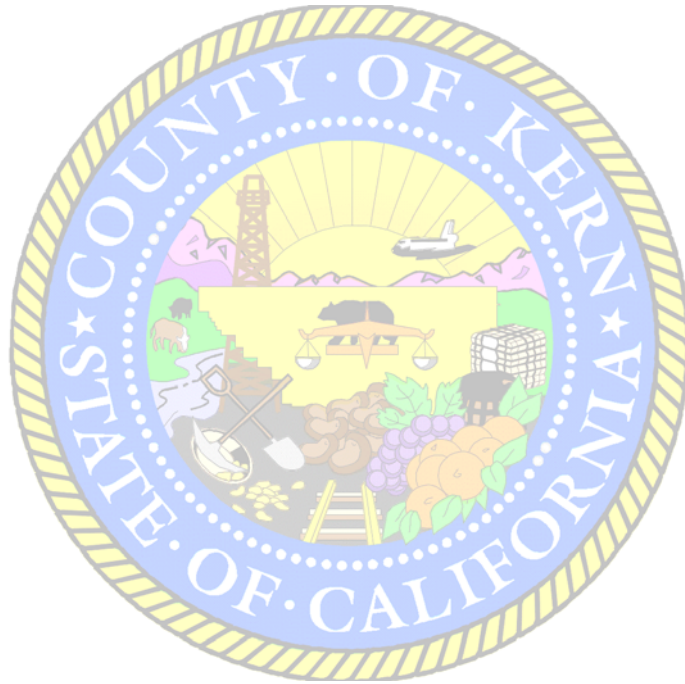
The recommended regular County budget for fiscal year 2011 – 2012 totals \$1.48 billion, which is \$13.6 million or 1.0% higher than total appropriations adopted last year.

Discretionary revenues will increase for the 2011 – 2012 fiscal year by \$1 million above last year's adopted revenue estimates. Although estimated discretionary revenues are scheduled to increase, they are offset by increased employee and operating cost and will increase by \$49 million unless mitigated.

REQUESTS FOR INFORMATION

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

The County presents 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 Discussion & Analysis. Complete financial statements of the individual component units can be obtained from First 5 Kern located at 2724 L Street, Bakersfield, California 93301, Tejon Ranch Public Facilities Financing Authority located at P.O. Box 1000, Lebec, California, 93243 and the Housing Authority of Kern County located at 601 24th Street, Bakersfield, California 93301.





BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

**COUNTY OF KERN
STATEMENT OF NET ASSETS
JUNE 30, 2011 (IN THOUSANDS)**

| | Primary Government | | | First 5 Kern |
|---|----------------------------|-----------------------------|---------------------|------------------|
| | Governmental Activities | Business-type Activities | Totals | |
| ASSETS | | | | |
| Cash and Investments | \$ 335,873 | \$ 85,238 | \$ 421,111 | \$ 22,917 |
| Restricted Cash and Investments | 102,211 | 3,037 | 105,248 | |
| Revolving Fund Cash | 1,349 | 21 | 1,370 | |
| Receivables, Net | 183,118 | 102,875 | 285,993 | 2,545 |
| Due from Other Agencies | 6,503 | | 6,503 | |
| Inventories and Prepaid Expenses | 18,025 | 4,516 | 22,541 | |
| Deposits with Other | 660 | | 660 | |
| Internal Balances | 42,720 | (42,720) | | |
| Investment in Joint Venture | | 2,047 | 2,047 | |
| Net Pension Asset | 164,952 | 21,440 | 186,392 | |
| Capital Assets: | | | | |
| Nondepreciable | 1,209,010 | 48,784 | 1,257,794 | |
| Depreciable, Net | 591,058 | 150,354 | 741,412 | 42 |
| Total Assets | <u>\$ 2,655,479</u> | <u>\$ 375,592</u> | <u>\$ 3,031,071</u> | <u>\$ 25,504</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ 14,408 | \$ 19,485 | \$ 33,893 | \$ 2,603 |
| Salaries and Employee Benefits Payable | 21,796 | 6,296 | 28,092 | 33 |
| Claims Payable | | 1,913 | 1,913 | |
| Due to Other Agencies | 1,608 | | 1,608 | 11,709 |
| Accrued Interest Payable | 8,047 | 1,204 | 9,251 | |
| Unearned Revenue | 17,007 | 3,898 | 20,905 | |
| Long-Term Liabilities: | | | | |
| Portion Due or Payable Within One Year: | | | | |
| Long-Term Debt | 25,145 | 6,764 | 31,909 | |
| Capital Leases | 3,853 | 1,358 | 5,211 | |
| Compensated Absences | 33,039 | 10,132 | 43,171 | 92 |
| Landfill Closure/Postclosure Costs | | 7,206 | 7,206 | |
| Liability for Self Insurance | 32,363 | | 32,363 | |
| Portion Due or Payable After One Year: | | | | |
| Professional Liabilities | | 6,093 | 6,093 | |
| Certificates of Participation | 99,403 | 26,357 | 125,760 | |
| Deferred Amount of Refunding | (55) | (292) | (347) | |
| Bonds and Notes Payable | 443,203 | 51,981 | 495,184 | |
| Loans Payable | 9,362 | 512 | 9,874 | |
| Accrued Interest | 103,822 | 18,331 | 122,153 | |
| Capital Leases | 9,068 | 2,873 | 11,941 | |
| Compensated Absences | 22,025 | 6,755 | 28,780 | |
| Liability for Pollution Remediation | 2,050 | 7,707 | 9,757 | |
| Accrued Landfill Closure/Postclosure Costs | | 63,350 | 63,350 | |
| Liability for Other Post Employment Benefits | 41,106 | 9,939 | 51,045 | |
| Liability for Self Insurance | 73,369 | | 73,369 | |
| Total Liabilities | <u>960,619</u> | <u>251,862</u> | <u>1,212,481</u> | <u>14,437</u> |
| NET ASSETS | | | | |
| Invested in Capital Assets, Net of Related Debt | 1,639,648 | 173,527 | 1,813,175 | 42 |
| Restricted (Note XI. C): | | | | |
| Debt Service | 18,483 | 3,037 | 21,520 | |
| Capital Projects | 104,336 | | 104,336 | |
| General Government | 3,198 | | 3,198 | |
| Public Protection | 32,108 | | 32,108 | |
| Public Ways & Facilities | 59,329 | | 59,329 | |
| Health and Sanitation | 77,336 | | 77,336 | |
| Public Assistance | 23,450 | | 23,450 | |
| Education | 649 | | 649 | |
| Culture & Recreation | 939 | | 939 | |
| Other Purposes | | | | 10,988 |
| Unrestricted (Deficits) | <u>(264,616)</u> | <u>(52,834)</u> | <u>(317,450)</u> | <u>37</u> |
| Total Net Assets | <u>\$ 1,694,860</u> | <u>\$ 123,730</u> | <u>\$ 1,818,590</u> | <u>\$ 11,067</u> |

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

COUNTY OF KERN
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

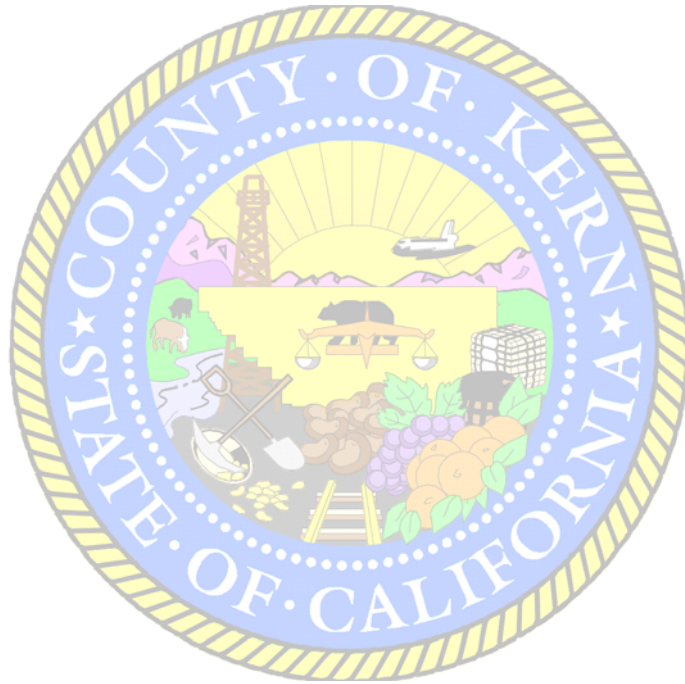
| Functions/Programs | Program Revenues | | | Net (Expense) Revenue and Changes in Net Assets | | | | |
|--|------------------|----------------------|------------------------------------|---|-------------------------|---|-------------|--------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Primary Government Business-Type Activities | Total | First 5 Kern |
| Governmental Activities: | | | | | | | | |
| General Government | \$ 110,846 | \$ 64,151 | \$ 17,552 | \$ | \$ (29,143) | \$ | \$ (29,143) | \$ |
| Public Protection | 491,209 | 99,898 | 117,254 | | (274,057) | | (274,057) | |
| Public Ways and Facilities | 10,594 | 4,256 | 39,193 | 24,367 | 57,222 | | 57,222 | |
| Health and Sanitation | 144,971 | 41,944 | 130,012 | 7,318 | 34,303 | | 34,303 | |
| Public Assistance | 422,059 | 9,120 | 379,316 | | (33,623) | | (33,623) | |
| Education | 9,093 | 648 | 503 | | (7,942) | | (7,942) | |
| Culture and Recreation | 13,521 | 2,010 | | | (11,511) | | (11,511) | |
| Interest on Short and Long-term Debt | 40,717 | | | | (40,717) | | (40,717) | |
| Total Governmental Activities | 1,243,010 | 222,027 | 683,830 | 31,685 | (305,468) | | (305,468) | |
| Business-type Activities: | | | | | | | | |
| Airports | 7,111 | 3,789 | 1,108 | 3,490 | | 1,276 | 1,276 | |
| County Sanitation Districts | 3,820 | 4,011 | | | | 191 | 191 | |
| Golf Course | 231 | 458 | | | | 227 | 227 | |
| Kern Medical Center | 279,515 | 182,959 | 60,899 | | | (35,657) | (35,657) | |
| Public Transportation | 7,109 | 5,719 | 950 | | | (440) | (440) | |
| Universal Collection | 10,418 | 10,656 | | | | 238 | 238 | |
| Waste Management | 32,208 | 34,123 | 218 | | | 2,133 | 2,133 | |
| Total Business-type Activities | 340,412 | 241,715 | 63,175 | 3,490 | | (32,032) | (32,032) | |
| Total Primary Government | 1,583,422 | 463,742 | 747,005 | 35,175 | (305,468) | | (337,500) | |
| Component Units: | | | | | | | | |
| Children and Families Commission | \$ 12,546 | \$ | \$ 11,694 | \$ | \$ | | \$ | (852) |
| General revenues: | | | | | | | | |
| Taxes: | | | | | | | | |
| Property Taxes | | | | | 241,326 | | 241,326 | |
| Aircraft Taxes | | | | | 142 | | 142 | |
| Sales and Use Taxes | | | | | 36,997 | | 36,997 | |
| Transient Occupancy Tax | | | | | 1,658 | | 1,658 | |
| Special Assessments | | | | | 3,817 | | 3,817 | |
| Transfer Taxes | | | | | 1,189 | | 1,189 | |
| Other Taxes | | | | | 90,382 | | 90,382 | |
| Property Taxes in Lieu of Motor Vehicle License Fees | | | | | | | | |
| Grants and Contributions not Restricted to Specific Programs | | | | | 13,980 | 865 | 14,845 | 224 |
| Unrestricted Investment Earnings | | | | | 3,668 | 6,844 | 10,512 | |
| Miscellaneous | | | | | (2,406) | | (2,406) | |
| Special Items | | | | | | (38) | (38) | |
| Extraordinary Items | | | | | | | | |
| Loss on sale of Capital Assets | | | | | | | | |
| Transfers | | | | | (33,921) | 33,921 | | (11,709) |
| Total General revenues and Transfers | | | | | 360,316 | 41,592 | 401,908 | (11,485) |
| Change in Net Assets | | | | | 54,848 | 9,560 | 64,408 | (12,337) |
| Net Assets--beginning (As restated, Note II. A) | | | | | 1,640,012 | 114,170 | 1,754,182 | 23,404 |
| Net Assets--ending | | | | | 1,694,860 | 123,730 | 1,818,590 | 11,067 |

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



BASIC FINANCIAL STATEMENTS

Fund Financial Statements



**COUNTY OF KERN
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2011 (IN THOUSANDS)**

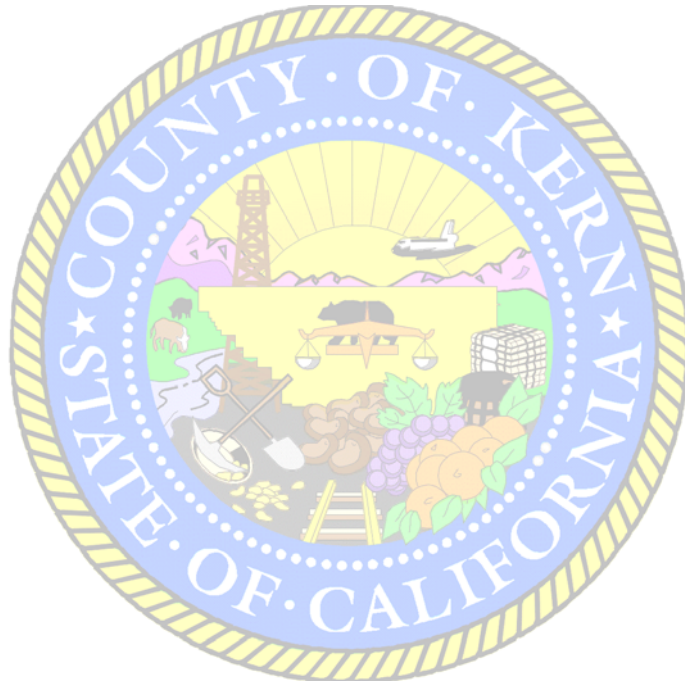
Page 1 of 1

| | GENERAL FUND | KERN CO. DEPT. OF CHILD SUPPORT | EMPLOYERS' TRAINING RESOURCE | HUMAN SERVICES | KERN ASSET LEASING | MENTAL HEALTH |
|---|-------------------------|--|---|---------------------------|-------------------------------|--------------------------|
| ASSETS | | | | | | |
| Pooled Cash and Investments | \$ 44,561 | \$ 630 | \$ 1,485 | \$ 10,873 | \$ | \$ 52,033 |
| Revolving Fund Cash | 1,141 | 96 | | 101 | | 1 |
| Cash and Investments Deposited with Trustee | | | | | 49,621 | |
| Interest Receivable | 445 | | | 34 | | 76 |
| Taxes Receivable | 58,865 | | | | | |
| Accounts Receivable | | | | 17,511 | | 557 |
| Accrued Revenue | 28,204 | 1,041 | 1,654 | 16,891 | | 20,579 |
| Due from Other Funds | 42,344 | | 17 | 1,308 | | 2,451 |
| Advances to Other Funds | 1,916 | | | | | |
| Due from Other Agencies | 5,421 | | | | | |
| Deposits with Others | 205 | | | | | |
| Prepaid Items | 15,921 | | | 86 | | |
| Inventory - Materials and Supplies | | | | | | |
| Total Assets | \$ 199,023 | \$ 1,767 | \$ 3,156 | \$ 46,804 | \$ 49,621 | \$ 75,697 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities: | | | | | | |
| Accounts Payable | \$ 7,886 | \$ 17 | \$ 1,366 | \$ | \$ | \$ 375 |
| Salaries and Employee Benefits Payable | 11,975 | 564 | | 3,378 | | 1,436 |
| Due to Other Funds | 4,995 | 1 | 313 | 3 | 3,134 | 4 |
| Due to Other Agencies | 47 | | | | | 1,557 |
| Advances from Other Funds | | | | | | |
| Loans Payable | | | | | | |
| Deferred Revenue | 22,127 | | | 23,525 | | |
| Total Liabilities | 47,030 | 582 | 1,679 | 26,906 | 3,134 | 3,372 |
| Fund Balances: | | | | | | |
| Nonspendable | 37,768 | 96 | | 187 | | |
| Restricted | 2,553 | 1,089 | 1,477 | 19,711 | 46,487 | 72,325 |
| Committed | 56 | | | | | |
| Assigned | 34,838 | | | | | |
| Unassigned | 76,778 | | | | | |
| Total Fund Balances | 151,993 | 1,185 | 1,477 | 19,898 | 46,487 | 72,325 |
| Total Liabilities and Fund Balances | \$ 199,023 | \$ 1,767 | \$ 3,156 | \$ 46,804 | \$ 49,621 | \$ 75,697 |

| <u>ROADS</u> | <u>STRUCTURAL FIRE</u> | <u>TOBACCO SECURITIZATION PROCEEDS</u> | <u>OTHER GOVERNMENTAL FUNDS</u> | <u>TOTAL</u> | |
|------------------|----------------------------|--|---|-------------------|---|
| \$ 38,103 | \$ 6,617 | \$ 3,179 | \$ 74,639 | \$ 232,120 | ASSETS |
| | 2 | | 8 | 1,349 | Pooled Cash and Investments |
| | | 35,841 | 16,749 | 102,211 | Revolving Fund Cash |
| 33 | 21 | 6 | 79 | 694 | Cash and Investments Deposited with Trustee |
| | 6,340 | | 1,762 | 66,967 | Interest Receivable |
| 22 | | | | 18,090 | Taxes Receivable |
| 1,641 | 6,871 | | 19,249 | 96,130 | Accounts Receivable |
| | 823 | | 5,342 | 52,285 | Accrued Revenue |
| 10,469 | | | 7,354 | 19,739 | Due from Other Funds |
| | | | 1,082 | 6,503 | Advances to Other Funds |
| | | | | 205 | Due from Other Agencies |
| | | | | 16,007 | Deposits with Others |
| 997 | 923 | | | 1,920 | Prepaid Items |
| | | | | | Inventory - Materials and Supplies |
| <u>\$ 51,265</u> | <u>\$ 21,597</u> | <u>\$ 39,026</u> | <u>\$ 126,264</u> | <u>\$ 614,220</u> | Total Assets |
| | | | | | LIABILITIES AND FUND BALANCES |
| \$ 559 | \$ 41 | \$ | \$ 2,690 | \$ 12,934 | Liabilities: |
| 625 | 3,466 | | 308 | 21,752 | Accounts Payable |
| | 1,730 | | 11,408 | 21,588 | Salaries and Employee Benefits Payable |
| | | | 4 | 1,608 | Due to Other Funds |
| | | | 10,469 | 10,469 | Due to Other Agencies |
| | | | 76 | 76 | Advances from Other Funds |
| | 6,059 | | 1,777 | 53,488 | Loans Payable |
| | | | | | Deferred Revenue |
| <u>1,184</u> | <u>11,296</u> | | <u>26,732</u> | <u>121,915</u> | Total Liabilities |
| | | | | | Fund Balances: |
| 997 | 925 | | 5,764 | 45,737 | Nonspendable |
| 49,084 | 4,782 | 39,026 | 70,868 | 307,402 | Restricted |
| | 832 | | 21,549 | 22,437 | Committed |
| | 3,762 | | 1,351 | 39,951 | Assigned |
| | | | | 76,778 | Unassigned |
| <u>50,081</u> | <u>10,301</u> | <u>39,026</u> | <u>99,532</u> | <u>492,305</u> | Total Fund Balances |
| <u>\$ 51,265</u> | <u>\$ 21,597</u> | <u>\$ 39,026</u> | <u>\$ 126,264</u> | <u>\$ 614,220</u> | Total Liabilities and Fund Balances |

**COUNTY OF KERN
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS - GOVERNMENTAL ACTIVITIES
JUNE 30, 2011 (IN THOUSANDS)**

| | | |
|---|----|-------------------------|
| Fund Balances - Total Governmental Funds: | \$ | 492,305 |
| Deferred charges in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. | | 36,484 |
| Capital assets used in governmental activities are not financial resources; therefore, the capital assets are not reported in the governmental funds. | | 1,795,711 |
| Accrued interest revenue recognized as soon as earned, regardless of its availability. | | 92 |
| 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. | | 164,830 |
| Internal service funds are used by management to charge the costs of management of fleet maintenance, employee benefits, and personal injury, retiree health insurance benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net assets. | | 3,805 |
| Long term interest payable does not require the use of current financial resources; therefore, is not accrued as a liability in the governmental funds. | | (111,615) |
| Long-term liabilities applicable to the governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities both current and long-term are reported in the statement of net assets: | | |
| Pension Obligation Bonds | \$ | (353,989) |
| Bonds Payable | | (110,041) |
| Certificates of Participation | | (102,442) |
| Net unamortized Premium/Discount on Refunding Long-term Debt | | 55 |
| Capital Leases | | (12,921) |
| Loan Payable | | (10,120) |
| Compensated Absences | | (54,979) |
| Net OPEB Obligation | | (41,064) |
| Pollution Remediation | | (2,050) |
| | | <u>(687,551)</u> |
| Net Assets of Governmental Activities | \$ | <u><u>1,694,860</u></u> |



COUNTY OF KERN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

Page 1 of 1

| | GENERAL FUND | KERN CO. DEPT. OF CHILD SUPPORT | EMPLOYERS' TRAINING RESOURCE | HUMAN SERVICES | KERN ASSET LEASING | MENTAL HEALTH |
|---|-------------------|--|------------------------------------|-------------------|-----------------------|------------------|
| REVENUES: | | | | | | |
| Taxes | \$ 299,389 | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | 10,895 | | | | | |
| Fines, Forfeitures and Penalties | 16,580 | | | | | |
| Revenues from Use of Money and Property | 9,848 | 19 | 8 | 77 | 514 | 162 |
| Aid from Other Governmental Agencies | 129,707 | 22,093 | 14,743 | 309,854 | | 70,843 |
| Charges for Current Services | 101,847 | 12 | 3,188 | 195 | | 27,797 |
| Other Revenues | 4,228 | 9 | 106 | 4,033 | | 248 |
| Total Revenues | 572,494 | 22,133 | 18,045 | 314,159 | 514 | 99,050 |
| EXPENDITURES: | | | | | | |
| Current: | | | | | | |
| General Government | 93,138 | | | | | |
| Public Protection | 333,013 | 21,477 | | | | |
| Health and Sanitation | 44,049 | | | | | 98,157 |
| Public Assistance | 14,280 | | 9,443 | 362,010 | | |
| Education | 8,625 | | | | | |
| Recreation and Cultural Services | 11,858 | | | | | |
| Public Ways and Facilities | | | | | | |
| Capital Outlay | 627 | | | | | |
| Debt Service: | | | | | | |
| Principal | | | | | 465 | |
| Interest | 1,875 | | | | 5,211 | |
| Cost of Issuance | | | | | 83 | |
| Total Expenditures | 507,465 | 21,477 | 9,443 | 362,010 | 5,759 | 98,157 |
| Excess (Deficiency) of Revenues over Expenditures | 65,029 | 656 | 8,602 | (47,851) | (5,245) | 893 |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Transfers In | 82,796 | | 3,552 | 53,776 | 1,465 | 21,913 |
| Transfers Out | (136,669) | | (12,119) | (1,914) | (22,203) | |
| Bonds Issued | | | | | | |
| Refunding Bonds Issued | | | | | 6,646 | |
| Premium on Bond Issuance | | | | | (8,703) | |
| Payment to Refunded Bonds Escrow Agent | | | | | | |
| Inceptions of Capital Leases | 627 | | | | | |
| Total Other Financing Sources (Uses) | (53,246) | | (8,567) | 51,862 | (22,795) | 21,913 |
| SPECIAL ITEMS | | | | | | |
| Return Excess Contribution | | | | | | |
| Residual Equity Transfer | | | | | | |
| Total Special Items | | | | | | |
| Net Changes in Fund Balances (Deficits) | 11,783 | 656 | 35 | 4,011 | (28,040) | 22,806 |
| Fund Balances (Deficits), July 1, 2010 (as previously reported) | 140,210 | 529 | 1,442 | 15,887 | 79,917 | 49,519 |
| Prior Period Adjustments | | | | | (5,390) | |
| Fund Balances, June 30, 2011 | \$ 151,993 | \$ 1,185 | \$ 1,477 | \$ 19,898 | \$ 46,487 | \$ 72,325 |

| | ROADS | STRUCTURAL FIRE | TOBACCO SECURITIZATION PROCEEDS | OTHER GOVERNMENTAL FUNDS | TOTAL | |
|----|-----------------|----------------------------|--|---|------------------|---|
| \$ | 1,274 | \$ 74,596 | \$ | \$ 3,483 | \$ 378,742 | REVENUES: |
| | 1,305 | 293 | | 7,364 | 19,857 | Taxes |
| | | 103 | | 8,783 | 25,466 | Licenses, Permits and Franchises |
| | 326 | | 1,011 | 1,194 | 13,159 | Fines, Forfeitures and Penalties |
| | 29,529 | 7,634 | | 129,620 | 714,023 | Revenues from Use of Money and Property |
| | 4,988 | 22,956 | | 4,288 | 165,271 | Aid from Other Governmental Agencies |
| | 292 | 354 | | 40,153 | 49,423 | Charges for Current Services |
| | | | | | | Other Revenues |
| | <u>37,714</u> | <u>105,936</u> | <u>1,011</u> | <u>194,885</u> | <u>1,365,941</u> | Total Revenues |
| | | | | 670 | 93,808 | EXPENDITURES: |
| | | | | 4,725 | 483,341 | Current: |
| | | 124,126 | | 2,034 | 144,240 | General Government |
| | | | | 34,983 | 420,716 | Public Protection |
| | | | | | 8,625 | Health and Sanitation |
| | 51,267 | | | 2,574 | 11,858 | Public Assistance |
| | | | | 44,461 | 53,841 | Education |
| | | | | | 21,177 | Recreation and Cultural Services |
| | | | | 20,712 | 21,177 | Public Ways and Facilities |
| | | | | 21,938 | 29,024 | Capital Outlay |
| | | | | 323 | 406 | Debt Service: |
| | | | | | | Principal |
| | | | | | | Interest |
| | | | | | | Cost of Issuance |
| | <u>51,267</u> | <u>124,126</u> | | <u>132,420</u> | <u>1,312,124</u> | Total Expenditures |
| | <u>(13,553)</u> | <u>(18,190)</u> | <u>1,011</u> | <u>62,465</u> | <u>53,817</u> | Excess (Deficiency) of Revenues Over Expenditures |
| | 14,044 | 18,194 | | 44,394 | 240,134 | OTHER FINANCING SOURCES (USES): |
| | | (768) | (1,250) | (98,542) | (273,465) | Transfers In |
| | | | | 4,337 | 4,337 | Transfers Out |
| | | | | 11,194 | 17,840 | Bonds Issued |
| | | | | (103) | (103) | Refunding Bonds Issued |
| | | | | (10,335) | (19,038) | Premium on Bond Issuance |
| | | | | | 627 | Payment to Refunded Bonds Escrow Agent |
| | | | | | | Inceptions of Capital Leases |
| | <u>14,044</u> | <u>17,426</u> | <u>(1,250)</u> | <u>(49,055)</u> | <u>(29,668)</u> | Total Other Financing Sources (Uses) |
| | | | | (2,710) | (2,710) | SPECIAL ITEMS |
| | | | | 304 | 304 | Return Excess Contribution |
| | | | | | | Residual Equity Transfer |
| | | | | <u>(2,406)</u> | <u>(2,406)</u> | Total Special Items |
| | 491 | (764) | (239) | 11,004 | 21,743 | Net Changes in Fund Balances (Deficits) |
| | 49,590 | 11,065 | 39,265 | 88,528 | 475,952 | Fund Balances (Deficits), July 1, 2010 (as previously reported) |
| | | | | | (5,390) | Prior Period Adjustments |
| \$ | <u>50,081</u> | <u>10,301</u> | <u>39,026</u> | <u>99,532</u> | <u>492,305</u> | Fund Balances, June 30, 2011 |

**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, 2011 (IN THOUSANDS)**

| | | |
|--|-----------------|----------------------|
| Net Change in Fund Balance - Total Governmental Funds: | \$ | 21,743 |
| 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 | \$ 89,317 | |
| Less: current year depreciation, net of asset disposals | <u>(31,998)</u> | 57,319 |
| Capital contribution of capital assets are not reported on governmental funds but recorded at fair value on the statement of net assets. | | 10,523 |
| Governmental fund revenues deferred due to unavailability were booked in the statement of activities. | | (707) |
| Governmental fund revenues not recognized due to unavailability were booked in the statement of activities. | | 79 |
| Repayment of debt principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets: | | |
| Principal repayments: | | |
| Pension Obligation Bonds | \$ 17,411 | |
| Certificates of Participation | 465 | |
| Capital Leases | 5,192 | |
| Tobacco -Asset Backed Bonds | 1,800 | |
| Bonds Payable | 4 | |
| Loans Payable | <u>736</u> | 25,608 |
| Some expenses reported in the statement of activities do not require the use of current financial resources; therefore, are not reported as expenditures in governmental funds. | | |
| Change in accrued interest payable | \$ (11,295) | |
| Change in compensated absences | <u>2,724</u> | (8,571) |
| Adjustment to the Negative Net Pension Obligation is not reported in the governmental funds, but the adjustment reduces the Net Pension Obligation in the statement of net assets. | | (13,372) |
| Issuance of long-term debt is recorded as other financing sources in the governmental funds, but increases long-term liabilities in the statement of net assets. | | (22,019) |
| Refunding payments on long-term debt is recorded as other financing uses in the governmental funds, but reduces long-term liabilities in the statement of net assets. | | 19,605 |
| Adjustment to the OPEB Liability is not reported in governmental funds, but the adjustment increases the Liability for Other Post Employment Benefits in the statement of net assets. | | (15,889) |
| 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. | | 55 |
| Assumption of long-term debt in relation to Kern Public Services Financing Authority is not reported in governmental funds, but increases long-term liabilities in the statement of net assets. | | (11,060) |
| Internal service funds are used by management to charge the costs of certain activities to individual funds. The net expense of certain activities of the internal service funds is reported within governmental activities. | | <u>(8,465)</u> |
| Change in Net Assets of Governmental Activities | \$ | <u><u>54,848</u></u> |

**COUNTY OF KERN
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2011 (IN THOUSANDS)**

| | BUSINESS - TYPE ACTIVITIES - ENTERPRISE FUNDS | | | | | GOVERNMENTAL ACTIVITIES |
|--|---|---------------------------|---------------------|----------------------------------|------------|------------------------------|
| | AIRPORTS | KERN MEDICAL CENTER | WASTE MANAGEMENT | NON-MAJOR ENTERPRISE FUNDS | TOTAL | INTERNAL SERVICE FUNDS |
| ASSETS | | | | | | |
| Current Assets: | | | | | | |
| Pooled Cash and Investments | \$ 2,373 | \$ | \$ 61,407 | \$ 21,458 | \$ 85,238 | \$ 103,753 |
| Revolving Fund Cash | | 11 | 10 | | 21 | |
| Interest Receivable | 8 | | 123 | 29 | 160 | 203 |
| Accounts Receivable, Net | 135 | 93,539 | 867 | | 94,541 | |
| Accrued Revenue | 51 | | 747 | | 798 | |
| Due from Other Funds | | 1,092 | | | 1,092 | 174 |
| Prepaid Items | | 1,848 | | | 1,848 | 9 |
| Net Pension Asset | 327 | 18,849 | 2,158 | 106 | 21,440 | 122 |
| Inventory - Materials and Supplies | | 2,668 | | | 2,668 | 89 |
| Total Current Assets | 2,894 | 118,007 | 65,312 | 21,593 | 207,806 | 104,350 |
| Non-current Assets: | | | | | | |
| Cash and Investments Deposited with Trustee | 1,027 | 866 | 1,144 | | 3,037 | |
| Taxes Receivable | | | 4,889 | 2,487 | 7,376 | |
| Advances Receivable | | | 2,500 | | 2,500 | |
| Deposits with Others | | | | | | 455 |
| Investment in Joint Venture | | | | 2,047 | 2,047 | |
| Capital Assets: | | | | | | |
| Non-depreciable: | | | | | | |
| Land | 9,676 | 168 | 16,450 | 668 | 26,962 | |
| Land Acquisition in Progress | | | 91 | | 91 | |
| Construction in Progress | | 14,260 | 7,471 | | 21,731 | |
| Depreciable: | | | | | | |
| Structures and Improvements | 93,390 | 61,942 | 62,682 | 15,288 | 233,302 | |
| Equipment | 2,661 | 36,870 | 3,866 | 9,683 | 53,080 | 9,084 |
| Intangible | | 13,822 | 238 | 48 | 14,108 | 37 |
| Subsurface Lines | | | | 8,669 | 8,669 | |
| Accumulated Depreciation and Amortization | (34,024) | (74,333) | (31,884) | (18,564) | (158,805) | (4,764) |
| Total Non-current Assets | 72,730 | 53,595 | 67,447 | 20,326 | 214,098 | 4,812 |
| Total Assets | \$ 75,624 | \$ 171,602 | \$ 132,759 | \$ 41,919 | \$ 421,904 | \$ 109,162 |
| LIABILITIES | | | | | | |
| Current Liabilities: | | | | | | |
| Accounts Payable | \$ 1 | \$ 15,712 | \$ 2,630 | \$ 1,142 | \$ 19,485 | \$ 1,474 |
| Salaries and Employee Benefits Payable | 53 | 5,803 | 379 | 61 | 6,296 | 44 |
| Due to Other Funds | | 31,901 | 20 | | 31,921 | 42 |
| Current Portion of Long Term Debt | 650 | 4,082 | 2,019 | 13 | 6,764 | 46 |
| Current Portion of Capital Leases | | 1,358 | | | 1,358 | |
| Interest Payable - Current | 206 | 836 | 145 | 17 | 1,204 | 8 |
| Current Portion of Compensated Absences | 91 | 9,315 | 719 | 7 | 10,132 | 51 |
| Current Portion of Accrued Closure/Post Closure Liability | | | 7,206 | | 7,206 | |
| Current Portion of Liability for Self-Insurance | | | | | | 32,363 |
| Deferred Income | | | | 3,898 | 3,898 | |
| Total Current Liabilities | 1,001 | 69,007 | 13,118 | 5,138 | 88,264 | 34,028 |
| Non-current Liabilities: | | | | | | |
| Loans Payable | | | 512 | | 512 | |
| Advances Payable | 6,475 | 1,840 | | 3,379 | 11,694 | |
| Estimate for Professional Liability Claims | | 6,093 | | | 6,093 | |
| Compensated Absences Payable | 60 | 6,211 | 479 | 5 | 6,755 | 35 |
| Due to Other Agencies | | 1,913 | | | 1,913 | |
| Long Term Debt - Self-Insurance | | | | | | 73,369 |
| Long Term Debt - Capital Leases | | 2,873 | | | 2,873 | |
| Long Term Debt - Certificates of Participation | 9,450 | 7,787 | 9,120 | | 26,357 | |
| Deferred Amount on Refunding | | (32) | (260) | | (292) | |
| Long Term Debt - Pension Obligation Bonds | 806 | 46,912 | 4,061 | 202 | 51,981 | 475 |
| Long Term - Interest Payable - Pension Obligation Bonds | 312 | 16,920 | 1,033 | 66 | 18,331 | 244 |
| Pollution Remediation Obligation | | | 7,707 | | 7,707 | |
| Accrued Closure Liability | | | 31,626 | | 31,626 | |
| Accrued Postclosure Liability | | | 31,724 | | 31,724 | |
| Other Postemployment Benefits (OPEB) Obligation | 92 | 8,991 | 730 | 126 | 9,939 | 42 |
| Total Non-current Liabilities | 17,195 | 99,508 | 86,732 | 3,778 | 207,213 | 74,165 |
| Total Liabilities | 18,196 | 168,515 | 99,850 | 8,916 | 295,477 | 108,193 |
| NET ASSETS | | | | | | |
| Invested in Capital Assets, Net of Related Debt | 61,663 | 47,759 | 48,313 | 15,792 | 173,527 | 4,357 |
| Restricted for Debt Service (Note XI. C) | 1,027 | 866 | 1,144 | | 3,037 | 455 |
| Unrestricted | (5,262) | (45,538) | (16,548) | 17,211 | (50,137) | (3,843) |
| Total Net Assets | \$ 57,428 | \$ 3,087 | \$ 32,909 | \$ 33,003 | \$ 126,427 | \$ 969 |
| Cumulative adjustment to reflect the consolidation of internal service funds activities related to enterprise funds. | | | | | (2,697) | |
| Net Assets of Business -Type Activities: | | | | | \$ 123,730 | |

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

**COUNTY OF KERN
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (DEFICITS)
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | BUSINESS -TYPE ACTIVITIES - ENTERPRISE FUNDS | | | | | GOVERNMENTAL |
|--|--|---------------------------|---------------------|----------------------------------|------------|------------------------------|
| | AIRPORTS | KERN MEDICAL CENTER | WASTE MANAGEMENT | NON-MAJOR ENTERPRISE FUNDS | TOTAL | INTERNAL SERVICE FUNDS |
| OPERATING REVENUES: | | | | | | |
| Patient Services | \$ | \$ 168,107 | \$ | \$ | \$ 168,107 | \$ |
| Charges for Current Services | 143 | 776 | 33,845 | 15,611 | 50,375 | 146,052 |
| Revenues from Use of Property | 2,873 | | 18 | 123 | 3,014 | |
| Other Operating Revenues | 59 | 14,066 | | | 14,125 | |
| Total Operating Revenues | 3,075 | 182,949 | 33,863 | 15,734 | 235,621 | 146,052 |
| OPERATING EXPENSES: | | | | | | |
| Salaries and Employee Benefits | 1,662 | 178,884 | 11,401 | 2,043 | 193,990 | 8,789 |
| Services and Supplies | 1,455 | 85,944 | 16,533 | 18,308 | 122,240 | 19,754 |
| Claims Incurred | | | | | | 124,734 |
| Other Charges | 374 | 5,142 | 865 | 115 | 6,496 | 3,571 |
| Depreciation | 3,138 | 4,336 | 2,622 | 1,170 | 11,266 | 917 |
| Total Operating Expenses | 6,629 | 274,306 | 31,421 | 21,636 | 333,992 | 157,765 |
| Operating Income (Loss) | (3,554) | (91,357) | 2,442 | (5,902) | (98,371) | (11,713) |
| NON-OPERATING REVENUES (EXPENSES): | | | | | | |
| Taxes and Assessments | 684 | | | 4,885 | 5,569 | |
| Fines, Forfeitures and Penalties | | 10 | 260 | 225 | 495 | |
| Licenses, Permits and Franchises | 30 | | | | 30 | |
| Interest on Bank Deposits and Investments | 42 | 200 | 529 | 163 | 934 | 813 |
| Aid from Other Governmental Agencies | 1,108 | 60,899 | 218 | 950 | 63,175 | 34 |
| Interest Expense | (486) | (4,183) | (672) | (95) | (5,436) | (48) |
| Other Non-Operating Revenues | | | 6,763 | 180 | 6,943 | 2,165 |
| Gain (Loss) on Sale of Capital Assets | (5) | (32) | | | (37) | (75) |
| Total Non-Operating Revenues | 1,373 | 56,894 | 7,098 | 6,308 | 71,673 | 2,889 |
| Income (Loss) before Contributions and Transfers | (2,181) | (34,463) | 9,540 | 406 | (26,698) | (8,824) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Capital Contributions | 4,080 | | | | 4,080 | 87 |
| Transfers In | 250 | 34,898 | | | 35,148 | |
| Transfers Out | (1,817) | | | | (1,817) | (27) |
| Total Other Financing Sources (Uses) | 2,513 | 34,898 | | | 37,411 | 60 |
| SPECIAL ITEMS | | | | | | |
| Residual Equity Transfer | | | | | | (854) |
| Total Special Items | | | | | | (854) |
| Changes in Net Assets | 332 | 435 | 9,540 | 406 | 10,713 | (9,618) |
| Net Assets (Deficits), July 1, 2010 (as previously reported) | 57,148 | 8,560 | 23,816 | 32,674 | | 11,543 |
| Prior Period Adjustments | (52) | (5,908) | (447) | (77) | | (956) |
| Net Assets, June 30, 2011 | \$ 57,428 | \$ 3,087 | \$ 32,909 | \$ 33,003 | | \$ 969 |
| Adjustment to reflect the consolidation of internal service funds activities' related to enterprise funds. | | | | | (1,153) | |
| Change in Net Assets - Business - Type Activities | | | | | \$ 9,560 | |

**COUNTY OF KERN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

Page 1 of 2

| | BUSINESS - TYPE ACTIVITIES - ENTERPRISE FUNDS | | | | | GOVERNMENTAL |
|--|---|---------------------------|---------------------|----------------------------------|------------|------------------------------|
| | AIRPORTS | KERN MEDICAL CENTER | WASTE MANAGEMENT | NON-MAJOR ENTERPRISE FUNDS | TOTAL | INTERNAL SERVICE FUNDS |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | | | |
| Cash Received for Patient/Current Services | \$ 85 | \$ 187,777 | \$ 33,845 | \$ 16,203 | \$ 237,910 | \$ 146,138 |
| Cash Received for Use of Property | 2,873 | | 18 | 83 | 2,974 | |
| Cash Received for Other Operations | 59 | 13,551 | | | 13,610 | 4 |
| Cash Paid for Salaries and Benefits | (1,567) | (171,578) | (10,802) | (1,978) | (185,925) | (8,717) |
| Cash Paid for Services and Supplies | (1,187) | (63,763) | (15,175) | (17,877) | (98,002) | (19,324) |
| Cash Paid for Reported Claims | | | | | | (109,157) |
| Cash Paid for Interfund Services and Supplies | (268) | (22,348) | (1,860) | (288) | (24,764) | |
| Cash Paid for Other Charges | (374) | (4,627) | (5,239) | (115) | (10,355) | (8,092) |
| Net Cash Provided (Used) by Operating Activities | (379) | (60,988) | 787 | (3,972) | (64,552) | 852 |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: | | | | | | |
| Cash Received from Other Funds | 250 | 35,244 | | | 35,494 | 2,156 |
| Cash Received for Other Non-Operations | | | 6,763 | 180 | 6,943 | |
| Cash Received as Fines, Forfeitures, and Penalties | 30 | 10 | 260 | 225 | 525 | |
| Taxes and Special Assessments | 684 | | | 4,885 | 5,569 | |
| Cash Received From Advances | | 201,463 | | | 201,463 | |
| Cash Paid for Advances | (1,859) | (222,589) | | | (224,448) | |
| Cash Paid to Other Governmental Agencies | | | | | | (854) |
| Aid from Other Governmental Agencies | 5,702 | 60,899 | 218 | 2,795 | 69,614 | 34 |
| Payment of Long Term Debt - Pension Obligation Bond | (51) | (2,787) | (179) | (11) | (3,028) | (39) |
| Interest Paid | (48) | (1,854) | (189) | (91) | (2,182) | (23) |
| Net Cash Provided (Used) by Non-Capital Financing Activities | 4,708 | 70,386 | 6,873 | 7,983 | 89,950 | 1,274 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | | |
| Proceeds from Sale of Capital Assets | | | (64) | | (64) | 47 |
| Acquisition or Construction of Capital Assets | (2,289) | (7,825) | (6,277) | (242) | (16,633) | (591) |
| Cash Paid For Capital Lease | | (1,377) | (56) | | (1,433) | |
| Proceeds from Refund of COP | | 8,558 | 10,860 | | 19,418 | |
| Cash Paid to Defease Refunded Deb | | (9,340) | (10,985) | | (20,325) | |
| Principal Paid on Capital Debt | (570) | (800) | (1,570) | (195) | (3,135) | |
| Interest Paid on Capital Debt | (405) | (607) | (680) | | (1,692) | |
| Net Cash Provided (Used) by Capital and Related Financing Activities | (3,264) | (11,391) | (8,772) | (437) | (23,864) | (544) |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | | | |
| Interest on Bank Deposits and Investments | 40 | 235 | 600 | 118 | 993 | 931 |
| Net Cash Provided by Investing Activities | 40 | 235 | 600 | 118 | 993 | 931 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 1,105 | (1,758) | (512) | 3,692 | 2,527 | 2,513 |
| Cash and Cash Equivalents, July 1, 2010 | 2,295 | 2,635 | 63,073 | 17,766 | 85,769 | 101,240 |
| Cash and Cash Equivalents, June 30, 2011 | \$ 3,400 | \$ 877 | \$ 62,561 | \$ 21,458 | \$ 88,296 | \$ 103,753 |

**COUNTY OF KERN
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2011 (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) | \$ (3,554) | \$ (91,357) | \$ 2,442 | \$ (5,902) | \$ (98,371) | \$ (11,713) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | | | |
| Depreciation | 3,138 | 4,336 | 2,622 | 1,170 | 11,266 | 917 |
| Changes in Assets and Liabilities: | | | | | | |
| (Increase) Decrease in Accounts Receivable | (57) | 19,480 | (8) | | 19,415 | 750 |
| (Increase) Decrease in Inventory | | 66 | | | 66 | (9) |
| (Increase) Decrease in Accrued Revenue | | | (93) | 589 | 496 | 1 |
| (Increase) Decrease in Taxes Receivable | | | 102 | | 102 | |
| (Increase) Decrease in Due from Others | | | | | | (93) |
| (Increase) Decrease in Net Pension Asset | 27 | 2,484 | 211 | 6 | 2,728 | 24 |
| (Increase) Decrease in Prepaid Items | | 4,351 | | | 4,351 | |
| Increase (Decrease) in Accounts Payable | | (143) | | | (143) | |
| Increase (Decrease) in Accrued Expenses | | (3,914) | 77 | 146 | (3,691) | 397 |
| Increase (Decrease) in Due to Others | | (196) | 3 | | (193) | 42 |
| Increase (Decrease) in Due to Other Agencies | | (586) | | | (586) | |
| Increase (Decrease) in Salaries & Benefits Payable | 10 | 1,019 | 59 | 11 | 1,099 | 15 |
| Increase (Decrease) in Compensated Absences Payable | 22 | 324 | 45 | (1) | 390 | 19 |
| Increase (Decrease) in Provision for Liability Claims | | (331) | | | (331) | 11,054 |
| Increase (Decrease) in Pollution Remediation | | | (366) | | (366) | |
| Increase (Decrease) in Closure/Post Closure Liability | | | (4,590) | | (4,590) | |
| Increase (Decrease) in Deferred Income | | | | (40) | (40) | (568) |
| Increase (Decrease) in Other Post Employment Benefits Obligation | 35 | 3,479 | 283 | 49 | 3,846 | 16 |
| Total Adjustments | 3,175 | 30,369 | (1,655) | 1,930 | 33,819 | 12,565 |
| Net Cash Provided (Used) by Operating Activities | \$ (379) | \$ (60,988) | \$ 787 | \$ (3,972) | \$ (64,552) | \$ 852 |
| NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES: | | | | | | |
| Borrowing Under Capital Lease | \$ | \$ 764 | \$ | \$ | \$ 764 | \$ |
| Decrease in Fair Value of Investment | | | | 73 | 73 | |
| Net Transfers of Capital Assets (To) From Other Funds | | | | | | 60 |
| Total Non-cash Investing, Capital, and Financing Activities | \$ | \$ 764 | \$ | \$ 73 | \$ 837 | \$ 60 |

**COUNTY OF KERN
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2011 (IN THOUSANDS)**

| <u>ASSETS</u> | <u>INVESTMENT TRUST FUNDS</u> | <u>AGENCY FUNDS</u> |
|---|-----------------------------------|-------------------------|
| Cash and Cash Equivalents | \$ 1,474,884 | \$ 162,076 |
| Total Cash and Cash Equivalents | <u>1,474,884</u> | <u>162,076</u> |
| Receivables: | | |
| Accounts | 63 | 4 |
| Taxes | | 65,959 |
| Interest and Dividends | <u>2,589</u> | <u>228</u> |
| Total Receivables | <u>2,652</u> | <u>66,191</u> |
| Due from Other Agencies | | <u>8,140</u> |
| Total Due from Others | | <u>8,140</u> |
| Capital Assets, Net of Accumulated Depreciation | <u>3</u> | |
| Total Assets | <u>\$ 1,477,539</u> | <u>\$ 236,407</u> |
| <u>LIABILITIES AND FUND BALANCES</u> | | |
| Warrants Payable | \$ 41,326 | \$ 13,592 |
| Accounts Payable | 1,303 | 10 |
| Matured Bonds & Interest Payable | 139 | |
| Due to Other Agencies | 4,449 | 222,485 |
| Unapportioned Installment Redemptions | | <u>320</u> |
| Total Liabilities | <u>47,217</u> | <u>\$ 236,407</u> |
| Net Assets Held in Trust for Pool Participants | <u>1,430,322</u> | |
| Total Liabilities and Fund Balances | <u>\$ 1,477,539</u> | |

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

**COUNTY OF KERN
STATEMENT OF CHANGES IN NET ASSETS
INVESTMENT TRUST FUND
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

ADDITIONS:

| | | |
|-------------------------------------|----|------------------|
| Contributions on Pooled Investments | \$ | 4,623,835 |
| Use of Money and Property | | <u>10,986</u> |
| Total Additions | | <u>4,634,821</u> |

DEDUCTIONS:

| | | |
|---------------------------------------|--|------------------|
| Distributions from Pooled Investments | | <u>4,658,338</u> |
| Net Decrease in Net Assets | | (23,517) |

| | | |
|---|----|-------------------------|
| Net Assets Held in Trust, July 1, 2010 | | <u>1,453,839</u> |
| Net Assets Held in Trust, June 30, 2011 | \$ | <u><u>1,430,322</u></u> |

**NOTES TO THE FINANCIAL
STATEMENTS**



**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

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

B. BLENDED COMPONENT UNITS

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

County Service Areas (CSAs)

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

Golf Courses and Sanitation Districts

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

County of Kern Asset Leasing Corporation

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

Kern County Tobacco Funding Corporation (the Corporation)

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

Kern Public Services Financing Authority

The Kern Public Services Financing Authority was originally established as a JPA with the Kern County Superintendent of Schools in 2003 for the purpose of financing and constructing the Southeast Community Services Center. In 2010/2011 the JPA was dissolved and the County of

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. BLENDED COMPONENT UNITS (CONTINUED)

Kern Public Services Financing Authority (continued)

Kern took over the debt and management of the property. The fund was blended due to the Authority providing services directly to the County and it would be misleading to exclude the fund because of the relationship created after dissolution of the JPA.

C. DISCRETELY PRESENTED COMPONENT UNIT

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

First 5 Kern

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

Housing Authority of the County of Kern

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

Tejon Ranch Public Facilities Financing Authority

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

GASB Statement No. 54

In February 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The statement is effective for financial statements for periods beginning after June 15, 2010. The purpose of this statement is to clearly define components of a government's fund balance. In addition, it will provide a transparent explanation of the constraints placed on a government's fund balance. The County has implemented GASB Statement No. 54 as of the date of these financial statements.

Government Wide Financial Statements

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

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

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

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

Estimates

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

COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fund Financial Statements

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

The County reports the following major governmental funds:

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

Department of Human Services provides for direct financial assistance payments to eligible recipients. Public assistance programs administered by the Human Services Department are mandated by the State through the Welfare and Institution Code, as implementing legislation for the Federal Social Security Act.

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.

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

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

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

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.

COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fund Financial Statements (CONTINUED)

Roads accounts for planning, designing, constructing and maintaining public roads, bridges, streets, and traffic control devices in the unincorporated areas of the County, except for State-maintained highways and bridges.

Structural Fire accounts for fire prevention, protection and suppression services for structures and watershed areas; hazardous material control and incident response; emergency rescue and medical aid; and performs arson investigations.

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

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

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

The County reports the following additional fund types:

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

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

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. BASIS OF ACCOUNTING

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

On an accrual basis, property tax revenue is recognized in the fiscal year the taxes are levied. Revenues from donations, entitlements, and grants are recognized in the fiscal year in which all eligible requirements have been fulfilled. Governmental funds are reported using the current financial resources measurement focus and on the modified accrual basis of accounting. Using this method, revenue is recorded when it is measurable and available. Property and sales taxes are considered available if collected within 60 days after the end of the accounting period. Interest 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 accrual accounting, expenditures are recorded when a liability is incurred. However, debt service expenditures, expenditures related to claims and judgments, and compensated absences are only recorded when payment is due. In governmental funds, general capital asset acquisitions are reported as expenditures. Proceeds from general long-term debt and capital leases are reported as other financing sources.

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

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

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

F. ASSETS, LIABILITIES, AND NET ASSETS

Cash and Cash Equivalents

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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 2010 - 2011 net assessed valuation of the County of Kern was \$82,013,529.

The property tax levy to support general operations of the various jurisdictions is limited to one percent (1%) of full cash value and is distributed in accordance with statutory formulas. Amounts needed to finance the annual requirements of voter-approved debt are excluded from this limitation and are calculated separately and levied each fiscal year. The rates are formally adopted by the Board after approval of city councils or the governing boards of special districts where applicable. Property taxes are levied on both real and personal property. Secured property taxes are levied on or before the first business day of September of each year, and become a lien on real property on March 1 preceding the fiscal year for which taxes are levied. These tax payments can be made in two equal installments; the first is due on November 1 and delinquent with penalties after December 10; the second is due on February 1 and delinquent with penalties after April 10.

Secured property taxes, which are delinquent if unpaid as of June 30, are declared to be tax defaulted and are subject to redemption penalties, costs, and interest when paid. If the delinquent taxes are not paid at the end of five (5) years, the property may be sold at public auction. The proceeds are used to pay the delinquent amounts due, and any excess is remitted, if claimed, to the taxpayer. Unsecured personal property taxes are not a lien against real property. These taxes are due on March 1 and become delinquent if unpaid by August 31.

In 1983, the Governor signed Senate Bill 813, which requires County Assessors to appraise property and issue an assessment when new construction is completed or a change in ownership occurs. The supplemental assessment will reflect the change in value for the remainder of the property tax year. Tax bills for these new tax liens are issued throughout the fiscal year and contain various payments and delinquent dates, but are generally due within one year. If the new tax liens are lower, the taxpayer receives a tax refund rather than a tax bill.

**COUNTY OF KERN
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Inventory - Materials and Supplies

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

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

Capital Assets

Capital assets, which include plant, property, and equipment and infrastructure assets (roads, street lighting, bridges, sidewalks, and similar items), are reported under the governmental or business-type activities in the government-wide financial statements. To be considered a County's capital asset, the capital asset must exceed \$5,000 for equipment; \$25,000 for intangibles; \$50,000 for structures and infrastructures and must have an estimated useful life of at least two years. Intangible assets are amortized based on estimated useful life and will vary by item. All purchased capital assets are valued at cost, where historical records are available, and donated capital assets are valued at their estimated fair market value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets. As projects are constructed, major capital outlays for capital assets and improvements are capitalized. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Capital assets are depreciated or amortized using the straight-line method over the estimated useful lives of the assets as follows:

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

The Garage Internal Service Fund, the Solid Waste Enterprise Fund, and the County Sanitation Districts depreciate vehicles on an estimated useful life based on miles driven for the type of vehicle.

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

COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Compensated Absences (CONTINUED)

Services, Structural Fire, Building Inspection, Roads, Mental Health, Aging and Adult Services, Department of Human Services, and Employers' Training Resource.

Long-Term Obligations

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

Fund Equity

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

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

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

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

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 be either expressed by the Board of Supervisors or by a body or an official designated by the Board of Supervisors.

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

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

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

G. HOSPITAL AND OTHER PROGRAM REVENUES

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Gross patient services revenue for fiscal year 2010 – 2011 was \$695,903, the estimated adjustment was \$527,796 for net patient

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. HOSPITAL AND OTHER PROGRAM REVENUES (CONTINUED)

service revenue of \$168,107. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Medi-Cal and Medicare Programs

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

Outpatient Medicare beneficiaries are reimbursed based on prospective determined rates on an Ambulatory Payment Classifications System, subject to certain limitations. Revenues from the Medi-Cal and Medicare programs represent approximately 20% and 16%, respectively, of the net patient care revenue for the year ended June 30, 2011.

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

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

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

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

The California State Department of Health Services and the Medical Center disagree with the preliminary findings of the OIG, and maintain that the DSH payments were properly paid. Furthermore, both the State and the Medical Center assert that the governing statute, OBRA 1993, does not require retrospective settlement, as these settlements are extremely disruptive 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.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. HOSPITAL AND OTHER PROGRAM REVENUES (CONTINUED)

Other Program Revenues

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

During fiscal year 1991 - 1992, Senate Bills (SB) 855 and 146 were enacted to provide higher Medi-Cal reimbursement rates to "disproportionate share hospitals." These are hospitals that provide service to a large number of indigent patients. The law requires certain public entities that contribute funds to the State. These funds, along with additional Federal revenues, are utilized by the State to fund the supplemental payment amounts. Kern Medical Center received \$167,818, and \$103,566 in fiscal years 2011 and 2010, respectively, under the State of California's Medi-Cal disproportionate share program. The program required the County to provide matching funds of \$32,874 and \$22,870 in fiscal years 2011 and 2010, respectively, which were recorded as expenditures in the General Fund. The amount received by the Hospital through this program is dependent upon the number of Medi-Cal inpatient days provided by the Hospital. Because the revenues generated are based on services provided to patients, the revenues have been classified as net patient service revenues. Reimbursement to the General Fund for the contribution is recorded as other revenue in the General Fund, and is netted against revenue received from the State in the Kern Medical Center Enterprise Fund.

Proposition 99 imposes an additional state excise tax on cigarettes and other tobacco products. The increased taxes on tobacco products generate additional revenues for health care, research, health education, and public resources. State Assembly Bill 75 allocates these revenues to health care providers based upon their share of the financial burden for providing care to persons who are uninsured or otherwise unable to pay for care. The County's share of these revenues for the year ended June 30, 2011 was less than \$1.

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

Health and Welfare Realignment Act

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

II. NET ASSETS RESTATEMENTS

A. RESTATEMENT OF EQUITY

The County's beginning fund balance and net assets have been restated to reflect prior period adjustments to Major and Non-Major Governmental Funds and the Major business-type Funds; in addition to those previously mentioned the Government Wide was also restated for Long Term Debt, Internal Service Funds and the governmental capital assets for the fiscal year ended June 30, 2010:

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, 2010, as previously reported | \$ 475,952 |
| Prior Period Adjustments: | |
| Corrections of prior year operating transfer accrual- Kern Asset Leasing | (5,390) |
| Fund Balances – Governmental Funds at June 30, 2010, as restated | <u>\$ 470,562</u> |
| | |
| Net Assets – Business-type Activities | |
| Net Assets – Business-type Activities at June 30, 2010, as previously reported | \$ 122,198 |
| Prior Period Adjustments: | |
| Correction to capital assets and establish long-term OPEB Obligation - Airports | (52) |
| Establish long-term OPEB Obligation - Solid Waste | (447) |
| Correction to capital assets and establish long-term OPEB Obligation- KMC | (5,908) |
| Establish long-term OPEB Obligation - Sanitation Districts | (67) |
| Establish long-term OPEB Obligation - Public Transportation | (10) |
| Net Assets – Business-type Activities at June 30, 2010, as restated | <u>\$ 115,714</u> |
| | |
| Net Assets – Governmental Activities | |
| Net Assets – Governmental Activities at June 30, 2010, as previously reported | \$ 1,649,480 |
| Prior Period Adjustments: | |
| Corrections of prior year operating transfer accrual- Kern Asset Leasing | (5,390) |
| Correction to capital assets and establish long-term OPEB Obligation - Garage | (956) |
| Establish long-term OPEB Obligation | (25,175) |
| Correction to prior year long-term debt | 21 |
| Correction to capital asset | 22,032 |
| Net Assets – Governmental Activities at June 30, 2010, as restated | <u>\$ 1,640,012</u> |
| | |
| Net Assets – Business-type Activities | |
| Net Assets – Business-type Activities at June 30, 2010, as previously reported | \$ 120,654 |
| Prior Period Adjustments: | |
| Correction to capital assets and establish long-term OPEB Obligation - Airports | (52) |
| Establish long-term OPEB Obligation - Solid Waste | (447) |
| Correction to capital assets and establish long-term OPEB Obligation- KMC | (5,908) |
| Establish long-term OPEB Obligation - Sanitation Districts | (67) |
| Establish long-term OPEB Obligation - Public Transportation | (10) |
| Net Assets – Business-type Activities at June 30, 2010, as restated | <u>\$ 114,170</u> |
| | |
| Net Assets – Internal Service Funds | |
| Net Assets – Internal Service Funds at June 30, 2010, as previously reported | \$ 11,543 |
| Prior Period Adjustments: | |
| Correction to capital assets and establish long-term OPEB Obligation | (956) |
| Net Assets – Internal Service Funds at June 30, 2010, as restated | <u>\$ 10,587</u> |

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. DEFICIT FUND BALANCES/DEFICIT NET ASSETS

The following funds have total net assets deficits at June 30, 2011:

| | |
|-------------------------|--------------------|
| Internal Service Funds: | |
| General Liability | (9,354) |
| Workers' Compensation | <u>(66,149)</u> |
| | <u>\$ (75,503)</u> |

General Liability and Workers' Compensation negative retained earnings represent liabilities incurred as a result of self-insurance.

IV. CASH AND INVESTMENTS

A. DEPOSITS

Cash and Deposits

As provided for by the California Government Code, the cash balances for all funds are pooled and invested by the County's Treasurer for the purpose of increasing interest earnings through investment activities. The respective funds' shares of the total pooled cash and investments are included in the accompanying balance sheet for governmental funds and statement of net assets for proprietary funds under the caption "Pooled Cash and Investments." In accordance with Section 53652, of the California Government Code, a financial institution is required to secure deposits in excess of \$100 made by State and local governmental units by pledging securities held in the form of an undivided collateral pool. The market value of the pledged securities in the collateral pool must equal 110% of the total amount deposited by the public agencies. The collateral must be held at the pledging bank's trust department or another bank, acting as the pledging bank's agent, in the County's name. Interest earned on pooled investments is deposited to the participating funds based upon each fund's average daily deposit balance during the allocation period with all remaining interest deposited to the general fund. First 5 Kern and Tejon Ranch Public Facilities Financing Authority, discretely presented component units, maintain their cash accounts with the County of Kern.

B. CASH AND INVESTMENTS DEPOSITED WITH TRUSTEE

At June 30, 2011, the balance for Cash and Investments Deposited with Trustee consists of the following:

| | |
|---|-------------------|
| Money Market Accounts | 43,859 |
| Investment Agreements | 7,173 |
| Federal Agency | 54,155 |
| Certificates of Deposit | <u>61</u> |
| Total Cash and Investments Deposited with Trustee | <u>\$ 105,248</u> |

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

IV. CASH AND INVESTMENTS (CONTINUED)

B. CASH AND INVESTMENTS DEPOSITED WITH TRUSTEE (CONTINUED)

Of the \$105,248 total cash and investments deposited with trustee, \$55,888 relates to the construction debt refinancing and equipment acquisition funds from Certificates of Participation held by the trustee for Kern County Asset Leasing Corporation and are reported in the Kern Asset Leasing Debt Service Governmental Fund, Kern Medical Center and Waste Management Enterprise Funds and QEBC debt service fund. \$35,841 is recorded in the Tobacco Securitization Fund and will be utilized for capital projects. \$10,896 is recorded on the Kern County Tobacco Proceeds Funding Corporation and is held in trust for debt service reserves. \$1,027 relates to the construction of a new airport terminal and it is reported on the Airport Enterprise Fund. \$908 also resides in the Kern Public Services Financing Authority reserved for debt service. The funds are currently held by Wells Fargo Bank, US Bank and Deutsche Bank.

Of the \$105,248 on deposit with Trustee, \$688 is in the Pension Obligation Bond Debt Service Non-major Governmental Fund used to service debt payments related to the County's Pension Obligation Bonds.

C. INVESTMENTS

Interest Rate Risk

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

Credit Risk

Statutes authorize the County to invest in obligations of the United States Treasury, Federal agencies, municipalities, bankers acceptances and commercial paper rated A-1 by Standard & Poor's Corporation (S&P) or P-1 by Moody's Commercial Paper Record. The County of Kern Investment Pool (the Pool) is subject to regulatory oversight by the Treasury Oversight Committee, as required by California Government Code Section 27143. The County has not provided nor obtained any legally binding guarantees during the fiscal year ended June 30, 2011 to support the value of the shares in the Pool. Management believes that the investments in the Pool are of high quality and that the risk of participation in the Pool is negligible.

Concentration of Credit Risk

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

Custodial Credit Risk – Deposits

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

Custodial Credit Risk – Investments

The County minimizes its exposure by purchasing securities with the highest credit rating from both Moody's and S & P and by limiting the exposure to any one issuer as required by State law.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

IV. CASH AND INVESTMENTS (CONTINUED)

C. INVESTMENTS (CONTINUED)

Custodial Credit Risk – Investments (CONTINUED)

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 93.01% and 6.99%, 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 \$46,090. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members designated by State statute. The Chairman is the State Treasurer or his designated representative. The value of the pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the County's position in the Pool.

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

| Investment | Rating | | Weighted Average Maturity |
|-------------------------------------|---------------------|-------------------------|---------------------------|
| | Moody's | Standard & Poor's (S&P) | |
| Commercial Paper | P-1 | A-1 | 0.15 |
| Federal Agency Issues (Coupon) | Aaa | AAA | 3.42 |
| Medium Term Notes | A, Aa, A3, Aa2, Aaa | A, AA, AA-, AAA | 1.75 |
| Negotiable CDs | P-1 | A-1, A-1+ | 0.5 |
| Portfolio Weighted Average Maturity | | | <u>1.788850918</u> |

| Investment | Fair Value | Principal | Maturity Range |
|----------------------------------|---------------------|---------------------|-----------------------|
| State Treasury's Pool (LAIF) | \$ 91,211 | \$ 91,383 | |
| Commercial Paper | 484,584 | 484,520 | 07/12/2011-09/07/2011 |
| Federal Agency Issues (Coupon) | 789,691 | 790,723 | 08/11/2011-12/16/2015 |
| Medium Term Notes | 500,644 | 515,660 | 07/20/2011-03/04/2015 |
| Negotiable CDs | 144,683 | 145,008 | 07/01/2011-09/07/2011 |
| Bank Accounts & Accruals | 69,796 | 69,796 | |
| Asset Backed Securities (Coupon) | | | |
| | <u>\$ 2,080,609</u> | <u>\$ 2,097,090</u> | |

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

IV. CASH AND INVESTMENTS (CONTINUED)

C. INVESTMENTS (CONTINUED)

Custodial Credit Risk – Investments (CONTINUED)

The following represents a condensed statement of net assets and changes in net assets for the Pool as of June 30, 2011:

| | |
|--|---------------------|
| Statement of Net Assets: | |
| Total Assets Held for Pool Participants | \$ 2,080,609 |
| Less: Warrants Payable | 54,919 |
| Pool Equity, Net | <u>\$ 2,025,690</u> |
| | |
| Equity of Internal Pool Participants | \$ 311,743 |
| Equity of External Pool Participants (Voluntary & Involuntary) | 1,713,947 |
| Total Equity | <u>\$ 2,025,690</u> |
| | |
| Statement of Changes in Net Assets: | |
| Net Assets at July 1, 2010 | \$ 1,961,625 |
| Net Changes in Investments by Pool Participant | 64,065 |
| Net Assets at June 30, 2011 | <u>\$ 2,025,690</u> |

Bank deposits are reported based upon balances at June 30, 2011 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 \$61,389 were fully insured as of June 30, 2011.

D. DEPOSITS WITH OTHERS

The County has total deposits with others of \$660. The general fund has deposited \$205 with the City of Bakersfield for the construction of an overpass on Bakersfield Union Avenue pursuant to the joint agency agreement between the County, the City of Bakersfield, and the Greater Bakersfield Separation of Grade District. The remaining balance of \$455 represents deposits by the Group Health Self-Insurance Program Internal Service Fund with its designated claim administrators. This amount has been determined by claim administrators to be representative of one month's billings.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

V. RECEIVABLES

A. RECEIVABLES

The County's net receivables for the year ended June 30, 2011 for the individual funds; non-major funds and internal service funds are as follows:

| Governmental Activities: | Interest | Taxes | Accounts | Other | Total Receivables |
|------------------------------------|----------|-----------|-----------|-----------|-------------------|
| General Fund | \$ 445 | \$ 58,865 | | \$ 28,204 | 87,514 |
| Child Support | | | | 1,041 | 1,041 |
| Employer's Training Resource | | | | 1,654 | 1,654 |
| Human Services | 34 | | \$ 17,511 | 16,891 | 34,436 |
| Mental Health | 76 | | 557 | 20,579 | 21,212 |
| Roads | 33 | | 22 | 1,641 | 1,696 |
| Structural Fire | 21 | 6,340 | | 6,871 | 13,232 |
| Tobacco Securitization Proceeds | 6 | | | | 6 |
| Other Non-major Governmental Funds | 79 | 1,762 | | 19,249 | 21,090 |
| Internal Service Funds | 203 | | | | 203 |
| Total Governmental Activities | \$ 897 | \$ 66,967 | \$ 18,090 | \$ 96,130 | \$ 182,084 |

The receivables category classified as Other is composed of receivables from various State sources. Of the \$17,511 of accounts receivable for Human Services, \$2,771 is estimated to be collected within one year, leaving \$14,740 in receivables to be collected in future years. Human Services has a slow collection process due to the nature of the services they provide. The total amount of taxes receivable not expected to be collected within one-year totals \$66,967. Of this amount, \$58,865 is recorded in the General Fund, \$6,340 in the Structural Fire Fund and \$1,762 in the County Service Areas Non-major Governmental Fund – Special Revenue Fund.

| Business-type Activities: | Interest | Taxes | Accounts | Other | Gross Receivables | Allowance for Uncollectibles | Total Receivables |
|--------------------------------|----------|----------|------------|--------|-------------------|------------------------------|-------------------|
| Airports | \$ 8 | \$ | \$ 318 | \$ 51 | \$ 377 | \$ 183 | \$ 194 |
| Kern Medical Center | | | 341,945 | | 341,945 | 248,406 | 93,539 |
| Waste Management | 123 | 4,889 | 1,083 | 747 | 6,842 | 216 | 6,626 |
| Non-major Enterprise Funds | 29 | 2,487 | | | 2,516 | | 2,516 |
| Total Business-type Activities | \$ 160 | \$ 7,376 | \$ 343,346 | \$ 798 | \$ 351,680 | \$ 248,805 | \$ 102,875 |

Kern Medical Center's accounts receivable balance is \$341,945. Of the accounts receivable balance, Kern Medical Center estimates not to collect \$248,406.

The total amount of taxes receivable not expected to be collected within one year is \$7,376. The \$7,376 taxes receivable is allocated to Waste Management, County Sanitation Districts, and Universal Collections in the amounts of \$4,889, \$674 and \$1,813, respectively.

B. UNAVAILABLE/UNEARNED REVENUE

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

The Governmental Activities unearned revenue of \$17,007 is from Human Services. The various components of deferred revenue and unearned revenue reported at June 30, 2011 are as follows:

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

V. RECEIVABLES (CONTINUED)

B. UNAVAILABLE/UNEARNED REVENUE (CONTINUED)

| Governmental activities: | <u>Unavailable</u> | <u>Unearned</u> |
|--------------------------------------|--------------------|------------------|
| Delinquent Property Taxes Receivable | | |
| General Fund | \$ 22,127 | \$ |
| Structural Fire | 6,059 | |
| Non-major Governmental Fund | 1,777 | |
| Accounts Receivable | | |
| Human Services | 6,518 | |
| Advance Funds | | |
| Human Services | | 17,007 |
| Total governmental | <u>\$ 36,481</u> | <u>17,007</u> |
| Government-wide activities | | |
| Unearned Revenue | | |
| Non-major Enterprise Funds | | 3,898 |
| Total Deferred or Unearned Revenue | | <u>\$ 20,905</u> |

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (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, 2011 are as follows:

| | Due From | Due To | Purpose |
|------------------------------|------------------|------------------|---|
| General Fund | \$ 42,344 | \$ | |
| Employers Training Resource | | 313 | Cash Flow |
| Structural Fire | | 1,730 | Cash Flow |
| Kern Medical Center | | 31,900 | Misc Reimbursement |
| Non-major Governmental Funds | | 8,401 | Proposition 172 Revenue, Cash Flow, Expenditure Reimbursement |
| | <u>42,344</u> | <u>42,344</u> | |
| Employers Training Resource | 17 | | |
| Non-major Governmental Funds | | 17 | |
| | <u>17</u> | <u>17</u> | |
| Human Services | 1,308 | | |
| General Fund | | 1,308 | Realignment |
| | <u>1,308</u> | <u>1,308</u> | |
| Mental Health | 2,451 | | |
| General Fund | | 2,451 | Realignment |
| | <u>2,451</u> | <u>2,451</u> | |
| Structural Fire | 823 | | |
| Non-major Governmental Funds | | 823 | Proposition 172 Revenue |
| | <u>823</u> | <u>823</u> | |
| Non-major Governmental Funds | 5,342 | | |
| General Fund | | 42 | Realignment |
| Kern Asset Leasing | | 3,134 | Expenditure Reimbursement |
| Non-major Governmental Funds | | 2,166 | Expenditure Reimbursement |
| | <u>5,342</u> | <u>5,342</u> | |
| Kern Medical Center | 1,092 | | |
| General Fund | | 1,092 | Realignment |
| | <u>1,092</u> | <u>1,092</u> | |
| ISF | 174 | | |
| General Fund | | 102 | Services Provided |
| Child Support | | 1 | |
| Human Services | | 3 | Services Provided |
| Mental Health | | 4 | Services Provided |
| Non-major Governmental Funds | | 1 | |
| Kern Medical Center | | 1 | Services Provided |
| Solid Waste | | 20 | Services Provided |
| Non-major ISF | | 42 | Services Provided |
| | <u>174</u> | <u>174</u> | |
| Total | <u>\$ 53,551</u> | <u>\$ 53,551</u> | |

**COUNTY OF KERN
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

VI. INTERFUND TRANSACTIONS (CONTINUED)

B. ADVANCES TO/FROM OTHER FUNDS

Advances to or from Other Funds at June 30, 2011 are as follows:

| <u>Advances From</u> | <u>Advances To</u> | <u>Amount</u> | <u>Purpose</u> |
|------------------------------|------------------------------|------------------|---------------------|
| General Fund | Kern Medical Center | \$ 1,840 | To cover cash flow. |
| | Non-major Governmental Funds | <u>76</u> | To cover cash flow. |
| | | 1,916 | |
| Roads | Non-major Governmental Funds | 10,469 | To cover cash flow. |
| Solid Waste | Non-major Enterprise Funds | 2,500 | To cover cash flow. |
| Non-major Governmental Funds | Airports | 6,475 | To cover cash flow. |
| | Non-major Enterprise Funds | <u>879</u> | To cover cash flow. |
| | | 7,354 | |
| | | <u>\$ 22,239</u> | |

C. TRANSFERS

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

Amounts transferred from the Garage internal service fund to governmental funds caused operating transfers to be out of balance by \$27. The entry is one-sided and not shown on governmental fund statements.

Of the \$4,080 of capital contributions reported in the Airports enterprise fund, \$590 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 \$3,490 is reported as a capital contribution in the Government-Wide Statement of Activities.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

VI. INTERFUND TRANSACTIONS (CONTINUED)

C. TRANSFERS (CONTINUED)

A reconciliation of transfers is detailed below:

| Transfers Out | Transfers In | Amount |
|---------------------------------|------------------------------|-------------------|
| General Fund | Airports | \$ 250 |
| | Human Services | 52,226 |
| | Kern Asset Leasing | 704 |
| | Kern Medical Center | 34,855 |
| | Mental Health | 21,589 |
| | Roads | 5,970 |
| | Structural Fire | 13,124 |
| | Non-major Governmental | <u>7,951</u> |
| | | 136,669 |
| Employers' Training Resource | General Fund | 12,119 |
| Human Services | Non-major Governmental | 1,914 |
| Kern Asset Leasing | Kern Medical Center | 43 |
| | Non-major Governmental | <u>22,160</u> |
| | | 22,203 |
| Structural Fire | General Fund | 7 |
| | Kern Asset Leasing | <u>761</u> |
| | | 768 |
| Tobacco Securitization Proceeds | General Fund | 1,250 |
| Airports | General Fund | 1,817 |
| Non-Major Funds | General Fund | 67,603 |
| | Employers' Training Resource | 3,552 |
| | Human Services | 1,550 |
| | Mental Health | 324 |
| | Roads | 8,074 |
| | Structural Fire | 5,070 |
| | Non-major Governmental | <u>12,369</u> |
| | | <u>98,542</u> |
| | | <u>\$ 275,282</u> |

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

VII. CAPITAL ASSETS

A. CAPITAL ASSETS

Capital asset governmental activity for the year ended June 30, 2011 is as follows:

| | Beginning Balance Restated* | Additions | Deletions | Ending Balance |
|--|-----------------------------------|-------------------|------------------|---------------------|
| Governmental Activities: | | | | |
| Capital Assets, not being depreciated: | | | | |
| Land & Easement | \$ 25,203 | \$ 590 | \$ 602 | \$ 25,191 |
| Construction in Progress* | 55,624 | 61,528 | 37,550 | 79,602 |
| Intangibles | 1,083,278 | 22,401 | 1,462 | 1,104,217 |
| Total Capital Assets, not being depreciated | <u>1,164,105</u> | <u>84,519</u> | <u>39,614</u> | <u>1,209,010</u> |
| Capital Assets, being depreciated and amortized: | | | | |
| Infrastructure | 496,023 | 52,961 | 518 | 548,466 |
| Structures & Improvements* | 380,385 | 3,232 | 1,556 | 382,061 |
| Equipment* ** | 174,099 | 6,305 | 4,677 | 175,727 |
| Intangibles | 3,067 | 77 | | 3,144 |
| Total Capital Assets, being depreciated and Amortized | <u>1,053,574</u> | <u>62,575</u> | <u>6,751</u> | <u>1,109,398</u> |
| Less: Accumulated Depreciation and Amortization for: | | | | |
| Infrastructure | 233,267 | 16,932 | 189 | 250,010 |
| Structures & Improvements* | 153,152 | 6,342 | 596 | 158,898 |
| Equipment | 98,241 | 13,711 | 3,737 | 108,215 |
| Intangibles | 1,038 | 179 | | 1,217 |
| Total Accumulated Depreciation and Amortization | <u>485,698</u> | <u>37,164</u> | <u>4,522</u> | <u>518,340</u> |
| Total Capital Assets, being depreciated and amortized, net | <u>567,876</u> | <u>25,411</u> | <u>2,229</u> | <u>591,058</u> |
| Capital Assets, net | <u>\$ 1,731,981</u> | <u>\$ 109,930</u> | <u>\$ 41,843</u> | <u>\$ 1,800,068</u> |

*As restated see Note II. A

**Equipment includes Transfer from Business-type

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

VII. CAPITAL ASSETS (CONTINUED)

A. CAPITAL ASSETS (CONTINUED)

Capital asset business-type and component unit activity for the year ended June 30, 2011 is as follows:

| | Beginning Balance Restated* | Additions | Deletions | Ending Balance |
|--|-----------------------------------|-----------|-----------|-------------------|
| Business-type Activities: | | | | |
| Capital Assets, not being depreciated: | | | | |
| Land* | \$ 25,972 | \$ 990 | \$ - | \$ 26,962 |
| Land Acquisition in Progress | 91 | 400 | 400 | 91 |
| Construction in Progress | 13,688 | 12,210 | 4,167 | 21,731 |
| Total Capital Assets, not being depreciated | 39,751 | 13,600 | 4,567 | 48,784 |
| Capital Assets, being depreciated and amortized: | | | | |
| Structures & Improvements* | 228,585 | 4,717 | - | 233,302 |
| Equipment** | 54,383 | 1,566 | 2,869 | 53,080 |
| Intangibles** | 12,509 | 1,599 | - | 14,108 |
| Infrastructure | 8,669 | - | - | 8,669 |
| Total Capital Assets, being depreciated and amortized | 304,146 | 7,882 | 2,869 | 309,159 |
| Less: Accumulated Depreciation and Amortization for: | | | | |
| Structures & Improvements* | 96,898 | 7,532 | - | 104,430 |
| Equipment** | 36,407 | 3,549 | 2,862 | 37,094 |
| Intangibles** | 11,572 | 143 | - | 11,715 |
| Infrastructure* | 5,524 | 42 | - | 5,566 |
| Total Accumulated Depreciation and Amortization | 150,401 | 11,266 | 2,862 | 158,805 |
| Total Capital Assets, being depreciated and amortized, net | 153,745 | (3,384) | 7 | 150,354 |
| Capital Assets, net | \$ 193,496 | \$ 10,216 | \$ 4,574 | \$ 199,138 |

*As restated see note II. A

**Reclass of KMC Equipment to Intangibles

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

| | Beginning Balance | Additions | Deletions | Ending Balance |
|--|----------------------|-----------|-----------|-------------------|
| First 5 Kern Component Unit Activities: | | | | |
| Capital Assets, being depreciated: | | | | |
| Vehicles | \$ 25 | \$ - | \$ - | \$ 25 |
| Equipment | 60 | 6 | - | 66 |
| Less: Accumulated Depreciation | 29 | 20 | - | 49 |
| Capital Assets, net | \$ 56 | \$ (14) | \$ - | \$ 42 |

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

VII. CAPITAL ASSETS (CONTINUED)

B. DEPRECIATION

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

| | |
|---|------------------|
| Governmental Activities: | |
| General | \$ 5,399 |
| Public Protection | 11,060 |
| Public Ways and Facilities | 17,214 |
| Health and Sanitation | 534 |
| Public Assistance | 566 |
| Education | 520 |
| Recreation and Culture | 936 |
| Depreciation on Capital Assets Held by the County's Internal Service Fund | 935 |
| are charged to various functions based on usage of the assets | |
| Total Depreciation Expense - Governmental Activities | <u>\$ 37,164</u> |
| Business-type Activities: | |
| Airports | \$ 3,138 |
| Kern Medical Center | 4,336 |
| Waste Management | 2,622 |
| County Sanitation Districts | 366 |
| Golf Course | 148 |
| Public Transportation | 656 |
| Total Depreciation Expense - Business-type Activities | <u>\$ 11,266</u> |

C. CONSTRUCTION IN PROGRESS

Construction in progress for governmental funds represents work that is being performed on the Frazier Park library, Fire Department station, ITS replacement facility, Seventh Standard Road Widening and Separation of Grade, Wheeler Ridge Overpass, 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, 2011 amounted to \$12,720. The following is a schedule of future minimum long-term operating lease payments for the Governmental Funds:

| Year Ending June 30, | Amount |
|----------------------|-------------------|
| 2012 | \$ 12,330 |
| 2013 | 11,767 |
| 2014 | 10,306 |
| 2015 | 8,621 |
| 2016 | 7,674 |
| 2017 - 2021 | 32,549 |
| 2022 - 2026 | 29,043 |
| 2027 - 2031 | 13,635 |
| 2032 - 2035 | 1 |
| Total | <u>\$ 125,926</u> |

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (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, 2011. 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 |
|---|----------------------------|-----------------------------|
| 2012 | 4,288 | 1,459 |
| 2013 | 3,364 | 1,459 |
| 2014 | 1,816 | 834 |
| 2015 | 1,736 | 691 |
| 2016 | 1,085 | - |
| 2017 - 2020 | 2,006 | - |
| Total Minimum Lease Payments | 14,295 | 4,443 |
| Less: Amount Representing Interest | (1,374) | (212) |
| Present Value of Minimum Lease Payments | <u>\$ 12,921</u> | <u>\$ 4,231</u> |

Interest expense for the capital leases for Governmental Activities and for Business-Type Activities for the current fiscal year was \$599 and \$143, 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, 2011:

| Year Ending June 30, 2011 | Governmental Activities | Business-Type Activities |
|-----------------------------------|----------------------------|-----------------------------|
| Equipment | \$ 31,786 | \$ 7,415 |
| Total Capital Lease Assets, Gross | <u>\$ 31,786</u> | <u>\$ 7,415</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 \$1,051,200. These amounts do not appear in the accompanying General Purpose Financial Statements.

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (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, 2011 | Due Within One Year |
|--|-----------------------------------|-------------------|-------------------|-------------------|------------------------|
| Governmental Activities: | | | | | |
| Compensated Absences | \$ 57,770 | \$ 34,774 | \$ 37,480 | \$ 55,064 | \$ 33,039 |
| Lease Purchase Agreements* | 17,486 | 627 | 5,192 | 12,921 | 3,853 |
| Bonds Payable – Belle Vista | 205 | | | 205 | 205 |
| Bonds Payable – SW Shafter | 208 | | 4 | 204 | 4 |
| Certificates of Participation | 105,020 | 6,432 | 9,010 | 102,442 | 3,039 |
| Unamortized discount on COP | | (55) | | (55) | |
| Tobacco – Asset Backed Bonds | 95,845 | | 1,800 | 94,045 | |
| Bonds Payable - QECCB | | 4,337 | | 4,337 | 106 |
| Bonds Payable - Kern Public Services | | 22,310 | 11,060 | 11,250 | 235 |
| Loans Payable – Rexland Acres | 3,045 | | 35 | 3,010 | 37 |
| Loans Payable – Sheriff/Retrofitting* | 1,211 | | 391 | 820 | 403 |
| Loans Payable – I Bank | 6,600 | | 310 | 6,290 | 318 |
| Pension Obligation Bonds (1995) | 135,050 | | 13,614 | 121,436 | 15,965 |
| Pension Obligation Bonds (2003) | 194,624 | | 3,835 | 190,789 | 4,833 |
| Pension Obligation Bonds (2008) ⁽¹⁾ | 42,285 | | | 42,285 | |
| Other Postemployment Benefit Obligation | 25,201 | 15,905 | | 41,106 | |
| Total Governmental Activities | <u>684,550</u> | <u>84,330</u> | <u>82,731</u> | <u>686,149</u> | <u>62,037</u> |
| Business-type Activities: | | | | | |
| Compensated Absences | 16,496 | 10,288 | 9,897 | 16,887 | 10,132 |
| Lease Purchase Agreements | 4,996 | 764 | 1,529 | 4,231 | 1,358 |
| Certificates of Participation | 33,305 | 19,418 | 23,265 | 29,458 | 3,101 |
| Unamortized discount on COP | | (292) | | (292) | |
| Loans Payable – CIWMB | 640 | | 64 | 576 | 64 |
| Pension Obligation Bonds (1995) | 24,573 | | 2,477 | 22,096 | 2,905 |
| Pension Obligation Bonds (2003) | 27,960 | | 551 | 27,409 | 694 |
| Pension Obligation Bonds (2008) ⁽¹⁾ | 6,075 | | | 6,075 | |
| Closure Liability | 42,742 | | 4,374 | 38,368 | 6,742 |
| Post-closure Liability | 32,405 | | 217 | 32,188 | 464 |
| Other Postemployment Benefit Obligation | 6,093 | 3,846 | | 9,939 | |
| Total Business-type Activities | <u>195,285</u> | <u>34,024</u> | <u>42,374</u> | <u>186,935</u> | <u>25,460</u> |
| Total Government-wide Long-Term Liabilities | <u>\$ 879,835</u> | <u>\$ 118,354</u> | <u>\$ 125,105</u> | <u>\$ 873,084</u> | <u>\$ 87,497</u> |

*As restated see Note II. A

⁽¹⁾ Refinance of 2003 B Pension Obligation Bonds

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

B. CERTIFICATES OF PARTICIPATION

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

The County has outstanding Certificates of Participation totaling \$131,900 at fixed interest rates. The proceeds of these Certificates are being used for the acquisition of equipment and acquisition of construction and renovation of certain public facilities within the County. All of the certificates have been delivered to the trustees (U.S. Bank and Wells Fargo Bank) for investment and disbursement subject to the terms and conditions of the trust agreements. Of this debt \$102,442 is included in the governmental activities, \$10,040 is included as current and long-term debt of the Airports Fund, \$8,558 is included as current and long-term debt of the Kern Medical Center Fund and \$10,860 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 Corporation. The Airport 2003 Certificates of Participation are paid from the Airport Fund. The 2009 Capital Improvement Projects Certificates of Participation are paid from the Kern Asset Leasing Corporation.

The obligation of the County to make base rental payments does not constitute a general obligation of the County for which the County is obligated to levy or pledge any form of taxation. 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 |
|----------------------|-----------------|-----------------|-----------------|
| 2012 | \$ 744 | \$ 298 | \$ 1,042 |
| 2013 | 796 | 249 | 1,045 |
| 2014 | 832 | 214 | 1,046 |
| 2015 | 863 | 184 | 1,047 |
| 2016 | 904 | 153 | 1,057 |
| 2017 - 2020 | 2,293 | 189 | 2,482 |
| Total | <u>\$ 6,432</u> | <u>\$ 1,287</u> | <u>\$ 7,719</u> |

2011 Refunding COP, Series A – KMC Portion

The original issue amount of the 2011 Refunding COP, Series A – Governmental Portion, is \$8,558 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 – KMC Portion debt schedule is as follows:

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

**B. CERTIFICATES OF PARTICIPATION (CONTINUED)
2011 Refunding COP, Series A – KMC Portion (CONTINUED)**

| Year Ending June 30, | Principal | Interest | Total |
|----------------------|-----------|----------|-----------|
| 2012 | \$ 771 | \$ 396 | \$ 1,167 |
| 2013 | 834 | 332 | 1,166 |
| 2014 | 873 | 285 | 1,158 |
| 2015 | 902 | 245 | 1,147 |
| 2016 | 941 | 204 | 1,145 |
| 2017 - 2020 | 4,237 | 385 | 4,622 |
| Total | \$ 8,558 | \$ 1,847 | \$ 10,405 |

2009 Capital Improvement Projects

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

| Year Ending June 30, | Principal | Interest | Total |
|----------------------|-----------|-----------|------------|
| 2012 | \$ 2,160 | \$ 4,780 | \$ 6,940 |
| 2013 | 2,225 | 4,714 | 6,939 |
| 2014 | 2,300 | 4,646 | 6,946 |
| 2015 | 2,370 | 4,573 | 6,943 |
| 2016 | 2,445 | 4,492 | 6,937 |
| 2017 - 2021 | 13,780 | 20,910 | 34,690 |
| 2022 - 2026 | 17,400 | 17,306 | 34,706 |
| 2027 - 2031 | 22,645 | 12,064 | 34,709 |
| 2032 - 2036 | 30,085 | 4,613 | 34,698 |
| Total | \$ 95,410 | \$ 78,098 | \$ 173,508 |

Rosamond Library

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

| Year Ending June 30, | Principal | Interest | Total |
|----------------------|-----------|----------|--------|
| 2012 | \$ 135 | \$ 35 | \$ 170 |
| 2013 | 145 | 25 | 170 |
| 2014 | 155 | 16 | 171 |
| 2015 | 165 | 5 | 170 |
| Total | \$ 600 | \$ 81 | \$ 681 |

1999 Capital Improvement Project – Communications Project

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

On March 30, 2011, the County issued the 2011 Refunding Certificates of Participation, Series A – Governmental Portion (Communication Portion) in the principal amount of \$3,542. The maturity date of the bonds is November 1, 2019. The 1999 Capital Improvement Project COP – Communication Portion has been redeemed with the proceeds of the 2011 Series A certificates. The aggregate difference between the Communication Portion of the 2011 Refunding COP and

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

B. CERTIFICATES OF PARTICIPATION (CONTINUED)

1999 Capital Improvement Project – Communications Project (CONTINUED)

the Communication Portion of the 1999 Capital Project COP Debt Service is \$577. Using the Effective Interest Rate Method, the refunding resulted in an economic gain of \$23. The Bonds have interest rates that range from 2.00% to 5.00%. Debt schedule is included under 2011 Refunding Certificates of Participation – Governmental Portion.

1997 COP (FIRE DEPARTMENT)

The original issue of the 1997 COP was \$12,045 and the expected maturity dates were from May 1, 1997 - 2017. The 1997 COP has fixed interest rates that range from 3.85% to 5.25%.

On March 30, 2011, the County issued 2011 Refunding Certificates of Participation, Series A – Governmental Portion (Fire Portion) in the principal amount of \$2,890. The maturity date of the bonds is November 1, 2016. The 1997 Certificates of Participation have been redeemed with the proceeds of the 2011 Series A certificates. The aggregate difference between the Fire Portion of the 2011 Refunding COP and the 1997 Capital Project COP Debt Service is \$1,484. Using the Effective Interest Rate Method, the refunding resulted in an economic gain of \$65. The Bonds have interest rates that range from 2.00% to 5.00%. Debt schedule is included under 2011 Refunding Certificates of Participation – Governmental Portion.

1999 Capital Improvement Project – KMC Portion

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

On March 30, 2011, the County issued the 2011 Refunding Certificates of Participation, Series A - KMC Portion in the principal amount of \$8,558. The maturity date of the bonds is November 1, 2019. The 1999 Capital Improvement Project COP – KMC Portion has been redeemed with the proceeds of the 2011 Series A certificates. The aggregate difference between the KMC Portion of the 2011 Refunding COP and the KMC Portion of the 1999 Capital Project COP Debt Service is \$1,390. Using the Effective Interest Rate Method, the refunding resulted in an economic gain of \$54. The Bonds have interest rates that range from 2.00% to 5.00%. Debt schedule is included under 2011 Refunding Certificates of Participation – KMC Portion.

Solid Waste System Improvements (2002)

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

On March 24, 2011, the County issued Refunding Revenue Certificates of Participation, Series 2011 in the principal amount of \$10,860. The maturity date of the bonds is August 1, 2016. The proceeds of the Series 2011 COP were placed in an irrevocable escrow account and were used subsequent to June 30, 2011 to redeem the 2002 Certificates of Participation. As of June 30, 2011, the outstanding debt related to the 2002 COP is considered defeased for financial reporting purposes. The aggregate difference between the 2011 Series and 2002 Series COP Debt Service is \$649. Using the Effective Interest Rate Method, the refunding resulted in an economic gain of \$17. The Bonds have interest rates that range from 0.50% to 3.25%.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

B. CERTIFICATES OF PARTICIPATION (CONTINUED)

Refunding Certificates of Participation, Series 2011 – Solid Waste

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

| Year Ending June 30, | Principal | Interest | Total |
|----------------------|------------------|-----------------|------------------|
| 2012 | \$ 1,740 | \$ 244 | \$ 1,984 |
| 2013 | 1,720 | 275 | 1,995 |
| 2014 | 1,740 | 233 | 1,973 |
| 2015 | 1,815 | 161 | 1,976 |
| 2016 | 1,890 | 94 | 1,984 |
| 2017 | 1,955 | 32 | 1,987 |
| Total | <u>\$ 10,860</u> | <u>\$ 1,039</u> | <u>\$ 11,899</u> |

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

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

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

B. CERTIFICATES OF PARTICIPATION (CONTINUED)

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

| | 2011 | 2010 | 2009 | 2008 | 2007 |
|--|------------------|------------------|-------------------|------------------|-------------------|
| Operating Revenues | | | | | |
| Land Use Fee | \$ 19,908 | \$ 19,583 | \$ 18,796 | \$ 17,375 | \$ 16,032 |
| Gate Fee | 9,059 | 8,487 | 8,657 | 10,987 | 11,590 |
| Bin Fee * | 4,437 | 4,718 | 4,686 | 4,578 | 4,174 |
| Other (Includes interest income) | 2,353 | 3,186 | 2,989 | 4,478 | 4,477 |
| Total Operating Revenue | <u>35,757</u> | <u>35,974</u> | <u>35,128</u> | <u>37,418</u> | <u>36,273</u> |
| Operating Expense | | | | | |
| Salaries | 11,916 | 11,428 | 11,410 | 10,784 | 9,611 |
| Services & Supplies | 14,895 | 14,047 | 17,225 | 17,377 | 16,983 |
| Transfer to Closure | | 3,211 | 1,162 | 2,626 | 1,174 |
| Other (excluding depreciation) | 865 | 546 | 276 | 492 | 398 |
| Total Operating Expense | <u>27,676</u> | <u>29,232</u> | <u>30,073</u> | <u>31,279</u> | <u>28,166</u> |
| Net Operating Revenue | <u>\$ 8,081</u> | <u>\$ 6,742</u> | <u>\$ 5,055</u> | <u>\$ 6,139</u> | <u>\$ 8,107</u> |
| 1994 Debt Service | \$ | \$ | \$ 1,536 | \$ 1,675 | \$ 1,669 |
| 2002 Debt Service | 2,037 | 2,165 | 561 | 549 | 543 |
| Total Debt Service | <u>\$ 2,037</u> | <u>\$ 2,165</u> | <u>\$ 2,097</u> | <u>\$ 2,224</u> | <u>\$ 2,212</u> |
| Debt Service Coverage Ratio 1 | 3.97 | 3.11 | 2.41 | 2.76 | 3.67 |
| Net Operating Revenue after Debt Service | <u>\$ 6,044</u> | <u>\$ 4,577</u> | <u>\$ 2,958</u> | <u>\$ 3,915</u> | <u>\$ 5,895</u> |
| Non-Operating Revenue (Expense) | | | | | |
| Closure Project Expense | (583) | (1,238) | (4,708) | (27) | (48) |
| Non-Closure Capital Projects | (5,911) | (732) | (2,078) | (1,087) | (9,312) |
| Capital Equipment | (8) | (145) | (234) | (881) | (193) |
| Other Non-Operating Revenue | 1 | | 3 | 434 | 26 |
| Net Non-Operating Revenue (Expense) | <u>(6,501)</u> | <u>(2,115)</u> | <u>(7,017)</u> | <u>(1,561)</u> | <u>(9,527)</u> |
| Total Net Income (Loss) | <u>\$ (457)</u> | <u>\$ 2,462</u> | <u>\$ (4,059)</u> | <u>\$ 2,354</u> | <u>\$ (3,632)</u> |
| Available Funds (Beginning Balance) | | | | | |
| Beginning Balance | \$ 23,682 | \$ 18,070 | \$ 19,667 | \$ 19,651 | \$ 3,963 |
| Total Income (Loss) | (457) | 2,461 | (4,059) | 2,354 | (3,632) |
| Draw from Closure Reserve | 848 | 282 | 3,115 | | 682 |
| Draw from Bena & Shafter Reserve | | 198 | | | 10,509 |
| Proceeds From/Payments To Loan | (64) | 640 | | | |
| Other Adjustments | (4,832) | 2,031 | (653) | (2,338) | 8,129 |
| Available Funds (Ending Balance) | <u>\$ 19,177</u> | <u>\$ 23,682</u> | <u>\$ 18,070</u> | <u>\$ 19,667</u> | <u>\$ 19,651</u> |
| Debt Service Coverage Ratio 2 | 15.59 | 11.46 | 11.79 | 11.60 | 5.46 |

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

B. CERTIFICATES OF PARTICIPATION (CONTINUED)

2003 COP (Airports – Capital Improvement)

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

| <u>Year Ending June 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-----------------------------|------------------|-----------------|------------------|
| 2012 | \$ 590 | \$ 433 | \$ 1,023 |
| 2013 | 615 | 410 | 1,025 |
| 2014 | 640 | 385 | 1,025 |
| 2015 | 665 | 358 | 1,023 |
| 2016 | 695 | 330 | 1,025 |
| 2017 - 2021 | 3,970 | 1,153 | 5,123 |
| 2022 - 2024 | 2,865 | 210 | 3,075 |
| Total | <u>\$ 10,040</u> | <u>\$ 3,279</u> | <u>\$ 13,319</u> |

C. LOANS PAYABLE

Sheriff/Retrofitting

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

| <u>Year Ending June 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-----------------------------|------------------|-----------------|---------------|
| 2012 | \$ 403 | \$ 23 | \$ 426 |
| 2013 | 417 | 10 | 427 |
| Total | <u>\$ 820</u> | <u>\$ 33</u> | <u>\$ 853</u> |

Rexland Acres Sewer Project

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

**C. LOANS PAYABLE (CONTINUED)
Rexland Acres Sewer Project (CONTINUED)**

| Year Ending June 30, | Principal | Interest | Total |
|----------------------|-----------|----------|----------|
| 2012 | 37 | 126 | 163 |
| 2013 | 39 | 125 | 164 |
| 2014 | 40 | 123 | 163 |
| 2015 | 42 | 121 | 163 |
| 2016 | 44 | 120 | 164 |
| 2017 - 2021 | 246 | 568 | 814 |
| 2022 - 2026 | 303 | 510 | 813 |
| 2027 - 2031 | 370 | 439 | 809 |
| 2032 - 2036 | 461 | 352 | 813 |
| 2037 - 2041 | 568 | 244 | 812 |
| 2042 - 2046 | 701 | 110 | 811 |
| 2047 | 159 | 3 | 162 |
| Total | \$ 3,010 | \$ 2,841 | \$ 5,851 |

Fifth District Curb and Gutter Project

In order to facilitate the construction of curb, gutters, drainage and sidewalk improvements in the Fifth District, the County obtained a loan for \$7,200 in the fiscal year 2007-2008 from the California Infrastructure and Economic Development Bank (I-Bank). The loan has a fixed interest rate of 2.66%, and the expected maturity dates are from August 1, 2007 to August 1, 2026. The Fifth District Curb and Gutter Project debt schedule of the outstanding balance is as follows:

| Year Ending June 30, | Principal | Interest | Total |
|----------------------|-----------|----------|----------|
| 2012 | 318 | 162 | 480 |
| 2013 | 327 | 153 | 480 |
| 2014 | 335 | 145 | 480 |
| 2015 | 344 | 135 | 479 |
| 2016 | 354 | 126 | 480 |
| 2017 - 2021 | 1,914 | 483 | 2,397 |
| 2022 - 2026 | 2,182 | 211 | 2,393 |
| 2027 | 516 | 6 | 522 |
| Total | \$ 6,290 | \$ 1,421 | \$ 7,711 |

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 |
|----------------------|-----------|----------|--------|
| 2012 | 64 | | 64 |
| 2013 | 64 | | 64 |
| 2014 | 64 | | 64 |
| 2015 | 64 | | 64 |
| 2016 | 64 | | 64 |
| 2017 - 2020 | 256 | | 256 |
| Total | \$ 576 | \$ | \$ 576 |

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

D. BONDS PAYABLE

Tobacco Settlement Asset-Backed Bonds

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

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

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

| Year Ending June 30, | Principal | Interest | Total |
|----------------------|-----------|------------|------------|
| 2012 | | 5,994 | 5,994 |
| 2013 | | 5,994 | 5,994 |
| 2014 | | 5,994 | 5,994 |
| 2015 | | 5,994 | 5,994 |
| 2016 | | 5,963 | 5,963 |
| 2017 - 2021 | 4,725 | 28,755 | 33,480 |
| 2022 - 2026 | 11,145 | 26,145 | 37,290 |
| 2027 - 2031 | 14,490 | 22,421 | 36,911 |
| 2032 - 2036 | 21,020 | 17,175 | 38,195 |
| 2037 - 2041 | 28,175 | 9,850 | 38,025 |
| 2042 - 2044 | 14,490 | 1,345 | 15,835 |
| Total | \$ 94,045 | \$ 135,630 | \$ 229,675 |

Belle Vista

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

| Year Ending June 30, | Principal | Interest | Total |
|----------------------|-----------|----------|--------|
| 2012 | 205 | 11 | 216 |
| Total | \$ 205 | \$ 11 | \$ 216 |

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

D. BONDS PAYABLE (CONTINUED)

Southwest Shafter

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

| Year Ending June 30, | Principal | Interest | Total |
|----------------------|-----------|----------|--------|
| 2012 | 4 | 7 | 11 |
| 2013 | 4 | 6 | 10 |
| 2014 | 5 | 6 | 11 |
| 2015 | 5 | 6 | 11 |
| 2016 | 5 | 6 | 11 |
| 2017 - 2021 | 25 | 27 | 52 |
| 2022 - 2026 | 29 | 23 | 52 |
| 2027 - 2031 | 35 | 18 | 53 |
| 2032 - 2036 | 42 | 12 | 54 |
| 2037 - 2041 | 50 | 4 | 54 |
| Total | \$ 204 | \$ 115 | \$ 319 |

2010 Lease Revenue Refunding

Upon dissolution of the Kern Public Services Financing Authority, the County assumed liability of 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 |
|----------------------|-----------|----------|-----------|
| 2012 | 235 | 667 | 902 |
| 2013 | 360 | 545 | 905 |
| 2014 | 370 | 534 | 904 |
| 2015 | 380 | 523 | 903 |
| 2016 | 395 | 509 | 904 |
| 2017 - 2021 | 2,215 | 2,297 | 4,512 |
| 2022 - 2026 | 2,800 | 1,715 | 4,515 |
| 2027 - 2031 | 3,640 | 877 | 4,517 |
| 2032 | 855 | 46 | 901 |
| Total | \$ 11,250 | \$ 7,713 | \$ 18,963 |

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

D. BONDS PAYABLE (CONTINUED)

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:

| Year Ending June 30, | Principal | Interest | Total |
|----------------------|-----------|----------|----------|
| 2012 | 106 | 193 | 299 |
| 2013 | 262 | 247 | 509 |
| 2014 | 268 | 232 | 500 |
| 2015 | 273 | 216 | 489 |
| 2016 | 279 | 200 | 479 |
| 2017 - 2021 | 1,490 | 740 | 2,230 |
| 2022 - 2026 | 1,659 | 275 | 1,934 |
| Total | \$ 4,337 | \$ 2,103 | \$ 6,440 |

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, 2011, the amount of certificates included, as a component of the County's pension liability, was \$143,532. Of this amount, \$121,436 has been recorded in the governmental activities, and \$22,096 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, 2011 interest payments related to the certificates were \$7,504. Of this amount, \$6,349 was paid out of governmental funds and \$1,155 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 |
|----------------------|------------|------------|------------|
| 2012 | \$ 18,870 | \$ 6,255 | \$ 25,125 |
| 2013 | 21,981 | 4,772 | 26,753 |
| 2014 | 25,444 | 3,051 | 28,495 |
| 2015 | 29,298 | 1,062 | 30,360 |
| 2016 | 7,496 | 24,875 | 32,371 |
| 2017 - 2021 | 36,445 | 163,137 | 199,582 |
| 2022 | 3,998 | 23,288 | 27,286 |
| Total | \$ 143,532 | \$ 226,440 | \$ 369,972 |

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

IX. LONG-TERM DEBT (CONTINUED)

E. PENSION OBLIGATION BONDS (CONTINUED)

2003 Pension Obligation Bond

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

On August 27, 2008, the County issued Taxable Pension Obligation Refunding Bonds, Series 2008A in the Principal amount of \$50,000. The maturity date of the bonds is August 15, 2027. The Series 2003B Bonds have been redeemed with the proceeds of the Series 2008A Refunding bonds. The aggregate difference between the Series 2003B and Series 2008A Bonds Debt Service is \$4,132. Using the Effective Interest Rate Method, the refunding resulted in an economic gain of \$57. The 2008A Bonds have an adjustable rate. Adjustable rates follow LIBOR plus 0.75%. The rate, for the period of June 15, 2009 to July 14, 2010, ranges from .98% to 1.10%.

At June 30, 2011, the amount of bonds included as a component of the County's pension liability was \$266,558. 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, 2011 is \$186,392. 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 |
|----------------------|------------|------------|------------|
| 2012 | \$ 5,527 | \$ 8,671 | \$ 14,198 |
| 2013 | 6,767 | 8,427 | 15,194 |
| 2014 | 8,100 | 8,121 | 16,221 |
| 2015 | 9,546 | 7,747 | 17,293 |
| 2016 | 11,113 | 7,297 | 18,410 |
| 2017 - 2021 | 83,987 | 26,431 | 110,418 |
| 2022 - 2026 | 86,882 | 57,823 | 144,705 |
| 2027 - 2028 | 6,276 | 16,192 | 22,468 |
| Total | \$ 218,198 | \$ 140,709 | \$ 358,907 |

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

| Year Ending June 30, | Principal | Interest | Total |
|----------------------|-----------|----------|-----------|
| 2012 | \$ | \$ 458 | \$ 458 |
| 2013 | | 458 | 458 |
| 2014 | | 458 | 458 |
| 2015 | | 458 | 458 |
| 2016 | | 458 | 458 |
| 2017 - 2021 | | 2,292 | 2,292 |
| 2022 - 2026 | | 2,292 | 2,292 |
| 2027 - 2028 | 48,360 | 916 | 49,276 |
| Total | \$ 48,360 | \$ 7,790 | \$ 56,150 |

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (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, 2011.

| Beginning Balance | Additions | Deletions | Ending Balance |
|----------------------|------------|------------|-------------------|
| \$ | \$ 180,000 | \$ 180,000 | \$ |

XI. FUND BALANCES/NET ASSETS

A. FUND BALANCE

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned and unassigned (see Note I. F for a description of these categories). Fund balances for all the major and non major governmental funds as of June 30, 2011, were distributed as follows:

| | GENERAL FUND | DEPT. OF CHILD SUPPORT | EMPLOYERS' TRAINING RESOURCE | HUMAN SERVICES | KERN ASSET LEASING | MENTAL HEALTH | ROADS | STRUCTURAL FIRE | TOBACCO SECURITI- ZATION PROCEEDS | OTHER GOVERN- MENTAL FUNDS |
|--|-----------------|------------------------------|------------------------------------|-------------------|--------------------------|------------------|---------------|--------------------|--|-------------------------------------|
| Nonspendable: | | | | | | | | | | |
| Receivables/Advances | 20,501 | | | | | | | | | 5,764 |
| Prepaid/Deposits/Revolving cash Inventory | 17,267 | 96 | | 187 | | | 997 | 2 923 | | |
| Total Nonspendable fund balance | <u>37,768</u> | <u>96</u> | <u>-</u> | <u>187</u> | <u>-</u> | <u>-</u> | <u>997</u> | <u>925</u> | <u>-</u> | <u>5,764</u> |
| Restricted for: | | | | | | | | | | |
| General government | | | | | | | | | | 3,521 |
| Public protection | 1,416 | 1,089 | | | | | | 4,782 | | 26,852 |
| Public ways and facilities | | | | | | | 49,084 | | | 7,489 |
| Health and sanitation | 1,137 | | | | | 72,325 | | | | 6,698 |
| Public assistance | | | 1,477 | 19,711 | | | | | | 3,107 |
| Education | | | | | | | | | | 654 |
| Recreation and culture services | | | | | | | | | | 738 |
| Capital projects | | | | | | | | | 39,026 | 4,760 |
| Debt service | | | | | 46,487 | | | | | 17,049 |
| Total Restricted fund balance | <u>2,553</u> | <u>1,089</u> | <u>1,477</u> | <u>19,711</u> | <u>46,487</u> | <u>72,325</u> | <u>49,084</u> | <u>4,782</u> | <u>39,026</u> | <u>70,868</u> |
| Committed to: | | | | | | | | | | |
| General government | | | | | | | | | | 3,179 |
| Public protection | | | | | | | | 832 | | 8,609 |
| Health and sanitation | 56 | | | | | | | | | 30 |
| Capital projects | | | | | | | | | | 9,731 |
| Total Committed fund balance | <u>56</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>832</u> | <u>-</u> | <u>21,549</u> |
| Assigned to: | | | | | | | | | | |
| General government | 34,827 | | | | | | | | | 800 |
| Public protection | | | | | | | | 3,762 | | 469 |
| Health and sanitation | 8 | | | | | | | | | 4 |
| Public assistance | | | | | | | | | | 76 |
| Education | | | | | | | | | | 2 |
| Recreation and culture services | 3 | | | | | | | | | |
| Capital projects | | | | | | | | | | |
| Total Assigned fund balance | <u>34,838</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>3,762</u> | <u>-</u> | <u>1,351</u> |
| Unassigned fund balance: | <u>76,778</u> | | | | | | | | | |
| Total fund balances | <u>151,993</u> | <u>1,185</u> | <u>1,477</u> | <u>19,898</u> | <u>46,487</u> | <u>72,325</u> | <u>50,081</u> | <u>10,301</u> | <u>39,026</u> | <u>99,532</u> |

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

XI. FUND BALANCES/NET ASSETS (CONTINUED)

B. RESTRICTED NET ASSETS

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

XII. OTHER INFORMATION

A. RISK MANAGEMENT

The County is generally self-insured for general liability, unemployment insurance, workers' compensation, professional liability, retiree "under age 65" medical claims and employee medical and dental claims. Excess liability insurance is maintained for claims over \$2,000 and up to \$27,000 for Automobile and General Liability.

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

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, 2011.

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, 2011 and 2010 are as follows:

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

A. RISK MANAGEMENT (CONTINUED)

| | July 1, 2010 | Claims & Changes in Estimates | Claims Payments | June 30, 2011 | Due Within One Year |
|---------------------------|--------------|-------------------------------------|--------------------|---------------|------------------------|
| General Liability | \$ 12,697 | \$ 6,704 | \$ 1,755 | \$ 17,646 | \$ 1,534 |
| Group Health | 13,144 | 93,868 | 93,152 | 13,860 | 13,860 |
| Unemployment Compensation | 1,681 | 4,523 | 4,777 | 1,427 | 1,427 |
| Workers' Compensation | 67,157 | 19,639 | 13,997 | 72,799 | 15,542 |
| Total | \$ 94,679 | \$ 124,734 | \$ 113,681 | \$ 105,732 | \$ 32,363 |

| | July 1, 2009 | Claims & Changes in Estimates | Claims Payments | June 30, 2010 |
|---------------------------|--------------|-------------------------------------|--------------------|---------------|
| General Liability | \$ 13,006 | \$ 1,003 | \$ 1,312 | \$ 12,697 |
| Group Health | 9,500 | 95,996 | 92,352 | 13,144 |
| Unemployment Compensation | 2,276 | 5,190 | 5,785 | 1,681 |
| Workers' Compensation | 74,127 | 6,249 | 13,219 | 67,157 |
| Total | \$ 98,909 | \$ 108,438 | \$ 112,668 | \$ 94,679 |

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 \$6,093 at June 30, 2011. KMC had a \$5,000 self-insured retention per occurrence for medical malpractice as of June 30, 2011. The primary policy included a \$10,000 per occurrence and in aggregate. Excess insurance is also maintained for \$20,000 per occurrence. As of the date of these statements KMC had not received the actuarial report and therefore the liability was only adjusted for claim payment during the fiscal year.

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, |
|----------------------------|---------------------------|-------------------------------------|--------------------|----------------------------|
| 2011 | \$ 6,425 | | \$ 332 | \$ 6,093 |
| 2010 | 7,884 | (1,333) | 126 | 6,425 |

B. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

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

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

B. SEGMENT INFORMATION FOR ENTERPRISE FUNDS (CONTINUED)

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

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

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

| Condensed Statement of Net Assets | |
|---|--------------------|
| ASSETS | Golf Course |
| Current Assets | \$ 1,995 |
| Capital Assets | 4,066 |
| Total Assets | <u>6,061</u> |
| LIABILITIES | |
| Current Liabilities | 138 |
| Long-Term Liabilities | 879 |
| Total Liabilities | <u>1,017</u> |
| NET ASSETS | |
| Invested in Capital Assets, Net of Related Debt | \$ 4,066 |
| Unrestricted | 978 |
| Total Net Assets | <u>\$ 5,044</u> |

| Condensed Statement of Revenues, Expenses, and Changes in Net Assets | |
|---|--------------------|
| | Golf Course |
| Operating Revenues: | |
| Charges for Current Services | \$ 458 |
| Total Operating Revenues | <u>458</u> |
| Operating Expenses: | |
| Services & Supplies | |
| Other Charges | 205 |
| Depreciation | 148 |
| Total Operating Expenses | <u>353</u> |
| Operating Income (Loss) | <u>105</u> |
| Non-Operating Revenues (Expenses): | |
| Interest on Bank Deposits & Investments | 9 |
| Interest Expense | (48) |
| Other Non-Operating Revenues | 170 |
| Total Operating Revenues (Expenses) | <u>131</u> |
| Changes in Net Assets | 236 |
| Net Assets, July 1, 2010 | 4,808 |
| Net Assets, June 30, 2011 | <u>\$ 5,044</u> |

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

B. SEGMENT INFORMATION FOR ENTERPRISE FUNDS (CONTINUED)

| <u>Condensed Statement of Cash Flows</u> | |
|---|--------------------|
| | <u>Golf Course</u> |
| Net Cash Provided by Operating Activities | \$ 378 |
| Net Cash Provided by Non-Capital Financing Activities | 119 |
| Net Cash Used by Capital and Related Financing Activities | (195) |
| Net Cash Provided by Investing Activities | <u>14</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 316 |
| Cash and Cash Equivalents, July 1, 2010 | <u>1,679</u> |
| Cash and Cash Equivalents, June 30, 2011 | <u>\$ 1,995</u> |

C. POST RETIREMENT HEALTH CARE BENEFITS

Plan Description

In addition to the pension benefits described in Note XII. H, the County provides post retirement health care benefits in accordance with union contracts and Board of Supervisors' orders. Two programs contribute funding for retirees' health insurance. The Retiree Health Premium Supplement Program (RHPSP) is available to employees who: 1) elected to participate or were required to participate, 2) retire on or after July 1, 1990, 3) are between the ages of 50 and 64, and 4) have at least 20 years of continuous County service as a permanent employee. At June 30, 2011, there were approximately 1,192 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, 2011, there were approximately 2,887 retirees receiving the stipend. The stipend paid on behalf of each retiree is a maximum of \$39.75 for single coverage, \$53.69 for two-party coverage and \$61.50 for family coverage, limited to the cost of the plan selected. Both the RHPSP and RHS are single-employer benefit plans. Both the RHPSP and RHS are included as an internal service fund within these audited financial statements.

Funding Policies

County and employee contributions fund the RHPSP and County contributions fund all of the RHS. The RHPSP is paid on the pay-as-you-go method and monies are earmarked in the County's pooled cash. The RHPSP and RHS are accounted for in an internal service fund and do not maintain any assets in an irrevocable trust. To date, the County has paid the RHS on the pay-as-you-go basis and has not established a funding reserve. During the fiscal years 2007/2008 and into 2008/2009, the County negotiated an increase in the employee contribution for the RHPSP, from .81% to 1.62%, of covered payroll, for a majority of the employee union contracts.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

C. POST RETIREMENT HEALTH CARE BENEFITS (CONTINUED)

| | RHPSP | RHS |
|--|-------------------------|--------------------|
| Annual Required Contribution | \$ 22,411 | \$ 1,573 |
| Interest on net OPEB obligation | 1,879 | - |
| Adjustment to annual required contribution | <u>(1,126)</u> | <u>-</u> |
| Annual OPEB cost (expense) | 23,164 | 1,573 |
| Contributions made | <u>(3,413)</u> | <u>(1,573)</u> |
| Increase in net OPEB obligation | 19,751 | - |
| Net OPEB obligation - beginning of year | 31,294 | - |
| Net OPEB obligation - end of year | <u><u>\$ 51,045</u></u> | <u><u>\$ -</u></u> |

Funded Status and Funding Progress

As of June 30, 2010, the most recent actuarial valuation date, the RHPSP and RHS were 0% funded. The actuarial accrued liability for RHPSP benefits was \$133,583, and the actuarial value of the assets was zero, resulting in an un-funded actuarial accrued liability (UAAL) of \$133,583. The actuarial accrued liability for RHS benefits was \$16,379, and the actuarial value of the assets was zero, resulting in an un-funded actuarial accrued liability (UAAL) of \$16,379. The covered payroll (annual payroll of active employees covered by the plan) was \$487,323 for both plans, and the ratio of the UAAL to the covered payroll was 27.41% for RHPSP and 2.88% for RHS.

County Contributions for the RHPSP were \$3,413, in addition to employee contributions of \$5,911 for the year ended June 30, 2011. The Retiree Health Stipend is funded by County contributions of approximately \$163 (not in Thousands) per active employee per year, which totaled \$1,573 for the year ended June 30, 2011.

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

Actuarial Methods and Assumptions

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

**C. POST RETIREMENT HEALTH CARE BENEFITS (CONTINUED)
Actuarial Methods and Assumptions (CONTINUED)**

In the June 30, 2010 actuarial valuations for RHPSP and the Retiree Health Stipend, the entry age actuarial cost method was used.

The actuarial assumptions include a 6.0% investment rate of return, a 4% annual salary increase and a 6.5% medical trend rate increase. The RHPSP's is being funded on the pay-as-you-go basis. The Retiree Health Stipend is being funded on the pay-as-you-go basis.

For fiscal year ended June 30, 2011 the RHPSP ARC was \$22,411, or 4.6% of the County's estimated annual covered payroll. This included the normal cost for the year for current active employees of \$10,322, and \$12,089 for UAAL amortization. The County's contribution to the RHPSP Plan for fiscal year ended June 30, 2011 was \$3,413. The County's contribution to the RHS Plan for fiscal year ended June 30, 2011 was \$1,524.

| Retiree Health Premium Supplement Program (RHPSP)* | | | |
|---|------------------------------|---|--------------------------------|
| <u>Year Ended June 30,</u> | <u>Annual RHPSP Cost</u> | <u>Percentage of Cost Contributed</u> | <u>Net OPEB Obligation</u> |
| 2009 | \$ 3,413 | 23% | 18,867 |
| 2010 | 3,413 | 23% | 31,294 |
| 2011 | 3,413 | 16% | 51,045 |

| Retiree Health Stipend* | | | |
|--------------------------------|----------------------------|---|--------------------------------|
| <u>Year Ended June 30,</u> | <u>Annual RHS Cost</u> | <u>Percentage of Cost Contributed</u> | <u>Net OPEB Obligation</u> |
| 2009 | 1,420 | 100% | - |
| 2010 | 1,454 | 100% | - |
| 2011 | 1,524 | 100% | - |

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

D. CONTINGENT LIABILITIES

Federal and State Grant Programs

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

**COUNTY OF KERN
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

D. CONTINGENT LIABILITIES (CONTINUED)

Mental Health Department Medicare and Medi-Cal Revenues

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

Contingent Property Tax Liability

At June 30, 2011, assessment appeals are pending before the County Assessment Appeals Board (AAB) in the amount of \$127,948 plus interest of \$5,606.

The following is a summary of the estimated contingent tax liability as of June 30, 2011:

| | Principal | Interest | Total |
|---------------------------|------------|----------|------------|
| Contingent Tax Liability: | \$ 127,948 | \$ 5,606 | \$ 133,554 |
| Total Pending AAB Matters | \$ 127,948 | \$ 5,606 | \$ 133,554 |

The County's share of the estimated contingent tax liability is \$47,254. The County and other agencies accumulate and maintain tax impound reserves for disputed property taxes. As of June 30, 2011, the County had a total of \$2,912 accumulated in its tax reserve of which \$2,080 was reserved in the General fund and \$832 was reserved in the Structural Fire fund. There was a significant portion of assessment appeals that were attributable to oil and gas activity for the 2011 – 2012 assessment year. The result is a positive net contingent tax liability of \$95,222. The County's share of this positive net contingent tax liability is \$44,342.

The disputed assessments involved numerous individual cases. If all cases were settled at one point in time against the County, the County would fund the \$44,342 liability through a combination of future reserves and the abatement of property tax revenue. The affect on the County would be a reduction in appropriations.

Other Litigation

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

**COUNTY OF KERN
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

E. OUTSTANDING ENCUMBRANCES

Outstanding encumbrances were allowed to carryover. As of June 30, 2011 the County reported significant encumbrances of \$51,196. These encumbrances included \$42,636 of funds that are already restricted and \$8,560 of funds that are assigned. The following is a list of significant encumbrances by fund:

| | GENERAL FUND | HUMAN SERVICES | MENTAL HEALTH | ROADS | OTHER GOVERN- MENTAL FUNDS |
|------------|-----------------|-------------------|------------------|-------|-------------------------------------|
| Assigned | \$ 8,560 | \$ | \$ | \$ | \$ |
| Restricted | | 7,903 | 6,186 | 9,261 | 19,286 |

F. DEFERRED COMPENSATION PLAN

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

The Small Business Job Protection Act of 1996 changed the Internal Revenue Code Section 457 to protect participant assets from the creditors of a bankrupt or financially troubled public jurisdiction. The County has complied with the provisions of this act. As of June 30, 2011 there was \$351,838 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, \$2,938 continues to be held in Fund A.

As of December 31, 2010, there was \$32,849 in the Kern County Physician Employee Retirement Plan, which is not included as part of the County's financial statements. Audited financial statements for the Kern County Physician Retirement Plan may be obtained through the Kern County Auditor-Controller-County Clerk, 1115 Truxtun Avenue, Bakersfield, CA 93301.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

H. PENSION PLAN

Plan Description

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

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

Separate audited financial statements can be obtained from the Association at 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's pleasure. The Administrator is responsible for the processing and computing of applications for retirement benefits, refunds, beneficiary allowances, death benefits, reciprocity, and any other duties the Board may assign. The Administrator also acts as Secretary for all Board and Committee meetings and performs other activities as directed by the Board of Retirement. The KCERA Plan provides for retirement, disability, death, beneficiary and cost-of-living benefits. As of June 30, 2011, employee membership data related to the pension plan was as follows:

| | General | Safety | Total |
|------------------------------|---------|--------|--------|
| Active Employees | 6,493 | 1,703 | 8,196 |
| Terminated Employees | 917 | 155 | 1,072 |
| Retirees and Beneficiaries | | | |
| Currently Receiving Benefits | 4,933 | 1,631 | 6,564 |
| | 12,343 | 3,489 | 15,832 |

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

H. PENSION PLAN (CONTINUED)

Plan Description (CONTINUED)

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

Basis of Accounting

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

Method Used to Value Investments

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

Concentrations

The KCERA's investment policy limits exposure to any single manager or product. The maximum allocation to a single active manager is up to 30% of the aggregate market value of the Fund. The maximum allocation to a single active management product is 15%. This limitation applies to any non-index investment vehicle. With the exception of U.S. Government bonds, portfolios may not invest more than 5% per investment grade issuer. Securities of a single non-investment grade issuer should not represent more than 2% of the market value of the portfolio. The KCERA's investment portfolio contained no investments in any one single issuer greater than 5% of plan net assets as of June 30, 2011 (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 2010, the employer contribution rates were actuarially determined by using the Entry Age Funding method.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

H. PENSION PLAN (CONTINUED)

Funding Policy (CONTINUED)

The employer contribution rates are made up of two parts:

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

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

For the year ended June 30, 2011, the County's total payroll for all employees amounted to \$537,917. The County's total covered payroll for the same period amounted to \$487,323. 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, 2011, were determined in accordance with an actuarial valuation performed June 30, 2010. The contribution rate is determined using the entry age actuarial cost method. An annual 2% cost-of-living adjustment (COLA) for all retirees and continuance beneficiaries was adopted as of April 1, 1973.

The liability for this annual retirement benefit increase was funded entirely from the unreserved fund balance until February 5, 1983. After this date (as recommended by the Plan's Independent Actuary, adopted by KCERA Board of Retirement, and approved by the County of Kern Board of Supervisors) and prior to fiscal year 2003, funding the 2% COLA was included in the employers' contribution. Cost-of-living adjustment for all retirees and continuance beneficiaries was increased to 2.5% effective April 1, 2002. In fiscal year 2010, 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, 2010, contributions to KCERA were \$169,004 of which \$151,127 were employer contributions, and \$17,877 were regular employee contributions (34% and 30% of covered payroll, respectively). The total contribution consisted of \$96,275 normal cost (19% of covered payroll) plus \$73,306 amortization of the under-funded actuarial accrued liability (15% of covered payroll).

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

H. PENSION PLAN (CONTINUED)

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

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

The following table summarizes the required contribution rates in effect on June 30, 2011. Member (i.e., "employee") contribution rates range from youngest to oldest at date of entry. Employer contribution rates are expressed as a percentage of covered payroll.

| Member Classification | Employee Rates | Employer Rates |
|---|-----------------|----------------|
| General Members Tier I | 6.34% - 11.25% | 33.07% |
| General Members Tier II | 4.51% - 8.60% | 33.07% |
| General Members - Courts | 6.34% - 11.25% | 32.02% |
| Safety Members | 11.14% - 17.42% | 46.70% |
| Safety members - Firefighters, Probation and Detention Officer Lieutenants (flat rate) | 12.30% | 46.70% |
| Special Districts (electing MOU) | 6.34% - 11.25% | 34.72% |
| Special Districts (not electing MOU) | 6.34% - 11.25% | 32.84% |
| Special Districts (full pickup) | 6.34% - 11.25% | 35.07% |
| Special Districts (3%@60 prospectively only) | 6.34% - 11.25% | 31.80% |
| Special Districts (adopted Tier II) | 4.51% - 8.60% | 33.64% |

For fiscal years ended June 30, 2011 and 2010, separate employer contribution rates are required to fund the un-funded liabilities for each class of participation as follows Employer Contributions as a Percentage of Estimated Total Compensation:

| | Special Special Districts (MOU) | Special Districts (Non-MOU) | General Members | Safety Members |
|----------------------|---------------------------------------|-----------------------------------|--------------------|-------------------|
| June 30, 2011: | | | | |
| Normal Cost | 23.17% | 23.17% | 21.68% | 31.02% |
| Amortization of UAAL | 15.18% | 15.18% | 16.17% | 23.35% |
| Total | 38.35% | 38.35% | 37.85% | 54.37% |
| June 30, 2010: | | | | |
| Normal Cost | 23.25% | 23.25% | 22.08% | 31.02% |
| Amortization of UAAL | 13.70% | 13.70% | 13.69% | 18.94% |
| Total | 36.95% | 36.95% | 35.77% | 49.96% |

Annual Pension Cost

| Fiscal Year Ended June 30, | Annual Pension Percentage of APC | | Net Pension Obligation |
|----------------------------|----------------------------------|------------------------|---------------------------|
| | Annual Required Contribution | Percentage Contributed | |
| 2011 | \$ 177,444 | 100.00% | \$ |
| 2010 | 151,127 | 100.00% | |
| 2009 | 138,815 | 100.00% | |

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

I. LANDFILLS

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

State Financial Assurance Mechanism regulations require landfill operators to set aside funds, or provide alternative funding mechanisms, to fund the closure expense and post-closure maintenance of landfills. In response, the County of Kern established a designated reserve account to fund closure expense and a pledge of future revenue to fund post-closure maintenance. As of June 30, 2011, the Solid Waste Management Enterprise Fund had a designated cash reserve of \$33,860 for closure expenses. Estimated closure and postclosure maintenance costs are based on the most recent preliminary closure and postclosure plans approved by the State of California. State regulations require the County to prepare detailed preliminary closure and postclosure 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 postclosure maintenance expense, the engineer's cost estimate includes monitoring and erosion control. If, at some future date, these closure and postclosure 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 postclosure maintenance costs. The liabilities for closure and postclosure 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 postclosure liabilities as of June 30, 2011 are \$85,979 and \$46,125 respectively. The County's landfills are listed below, along with their estimated remaining useful lives, total capacity and percentage of capacity used:

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

I. LANDFILLS (CONTINUED)

| Facility Name | Remaining | | Percent Incurred |
|-----------------------------------|--------------|-------------------------|------------------|
| | Useful Lives | Capacity in Cubic Yards | |
| Arvin ¹ | 0 | N/A | 100% |
| Bena I ¹ | 0 | 7,299,653 | 100% |
| Bena II A | 32 | 38,986,187 | 12% |
| Boron | 28 | 1,002,819 | 83% |
| Buttonwillow ¹ | 0 | N/A | 100% |
| China Grade ² | 0 | N/A | 100% |
| Glennville ² | 0 | N/A | 100% |
| Kern Valley ² | 0 | N/A | 100% |
| Lebec ² | 0 | N/A | 100% |
| Lost Hills (Phase 1) ¹ | 0 | N/A | 100% |
| Lost Hills (Phase 2) ¹ | Unknown | 1,103,927 | 0% |
| McFarland/Delano ² | 0 | N/A | 100% |
| Mojave/Rosamond | 8 | 2,262,243 | 74% |
| Ridgecrest | 35 | 10,300,743 | 54% |
| Shafter/Wasco | 46 | 21,895,179 | 32% |
| Taft | 59 | 8,787,547 | 31% |
| Tehachapi | 5 | 3,388,723 | 85% |
| Total | | <u>95,027,021</u> | |

¹ Site is inactive.

² Site is closed.

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

The current designated reserve account of \$2,000 is expected to satisfy all capital expenditures to implement corrective action at the 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, 2011, the landfill closure liability is \$38,368 and the postclosure liability is \$32,188 as recorded in the liabilities of the Solid Waste Enterprise Fund. These represent the cumulative liabilities to date. The remaining \$47,611 and \$13,936 anticipated closure and postclosure liabilities, respectively, will be recognized in future years.

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

J. JOINT VENTURES

In accordance with the Joint Exercise of Powers agreement between the Ford City – Taft Heights Sanitation District and the City of Taft dated May 29, 1950, and amended March 7, 1966, April 24, 1972 and August 20, 1991, the City of Taft acts on its own behalf and on behalf of the District to operate and maintain a Wastewater Treatment Plant. Costs to operate and maintain the facility are apportioned 52% to the City and 48% to the District. The County's investment in the Wastewater Treatment Plant has increased by \$73 from \$1,974 at June 30, 2010, to \$2,047 at June 30, 2011.

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

K. SECURITIZATION OF TOBACCO SETTLEMENT REVENUES

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

The County elected to participate in a Joint Powers Agreement made in accordance with Chapter 5 of Division 7 of Title I of the Government Code of the State of California dated as of November 15, 2000, by and among the County of Stanislaus, the County of Merced, and the County of Sonoma formed the California County Tobacco Securitization Agency (the Agency). The Agency is an entity that is separate from each of the member Counties. The debts, liabilities, and obligations of the Agency, including any bonds, do not constitute debts, liabilities or obligation of any of the member Counties.

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

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

**COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

XII. OTHER INFORMATION (CONTINUED)

K. SECURITIZATION OF TOBACCO SETTLEMENT REVENUES (CONTINUED)

The bonds are limited obligations of the Agency payable solely from loan payments made by the Corporation. The Corporation funds the loan payments with the tobacco settlement payments purchased from the County. For the year ended June 30, 2011, \$7,318 of tobacco settlement payments was recorded as aid from other governments in the Kern County Tobacco Corporation Non-major debt service fund. The bonds do not constitute a charge against the general credit of the Agency or the County and neither will the Agency (except from loan payments by the Corporation) or the County be obligated to pay the interest on or principal of these bonds. These bonds do not constitute a legal debt, liability or obligation of the County.

L. POLLUTION REMEDIATION LIABILITY

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

XIII. SUBSEQUENT EVENTS

A. TAX AND REVENUE ANTICIPATION NOTES

On July 1, 2011, the County issued Tax and Revenue Anticipation Notes (TRAN) totaling \$200,000 due on June 30, 2012. The proceeds of the TRAN are intended to provide financing of seasonal cash flow requirements for the County's General Fund expenditures during the fiscal year ending June 30, 2012. A pledge of property taxes, income, revenue and other monies of the County allocable solely to fiscal year 2011-12 and legally available secure the TRAN.

B. 2010-11 CURRENT SECURED PROPERTY TAXES

As of December 1, 2011, the billing amount for current secured property taxes has been increased by \$15,622 due to a increase in residential property values (Proposition 8).



**REQUIRED
SUPPLEMENTARY
INFORMATION**

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

Page 1 of 10

| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
|---|--------------------|-----------------|---------------------------------|-------------------------------|
| REVENUES: | | | | |
| General Government: | | | | |
| Board of Supervisors | | | | |
| Other Revenues | \$ 5 | \$ 5 | \$ 7 | \$ 2 |
| | <u>5</u> | <u>5</u> | <u>7</u> | <u>2</u> |
| Administrative Office | | | | |
| Aid from Other Governmental Agencies | | | | |
| Charges for Current Services | 744 | 744 | 700 | (44) |
| Other Revenues | 3 | 3 | 13 | 10 |
| | <u>747</u> | <u>747</u> | <u>713</u> | <u>(34)</u> |
| Clerk of the Board | | | | |
| Aid from Other Governmental Agencies | | 17 | 20 | 3 |
| Charges for Current Services | 88 | 78 | 85 | 7 |
| Other Revenues | | 10 | 8 | (2) |
| | <u>88</u> | <u>105</u> | <u>113</u> | <u>8</u> |
| Special Services | | | | |
| Charges for Current Services | 3 | 3 | 13 | 10 |
| Other Revenues | | | 504 | 504 |
| | <u>3</u> | <u>3</u> | <u>517</u> | <u>514</u> |
| Auditor-Controller | | | | |
| Charges for Current Services | 743 | 886 | 965 | 79 |
| Other Revenues | 2 | 14 | 4 | (10) |
| | <u>745</u> | <u>900</u> | <u>969</u> | <u>69</u> |
| Discretionary Revenue | | | | |
| Taxes | 281,482 | 281,482 | 299,389 | 17,907 |
| Licenses, Permits and Franchises | 7,799 | 7,799 | 6,548 | (1,251) |
| Fines, Forfeitures and Penalties | 1,665 | 8,165 | 9,592 | 1,427 |
| Revenues from Use of Money and Property | 11,135 | 11,135 | 8,062 | (3,073) |
| Aid from Other Governmental Agencies | 9,865 | 10,227 | 10,324 | 97 |
| Charges for Current Services | 19,199 | 19,259 | 13,064 | (6,195) |
| Other Revenues | | 195 | 1,008 | 813 |
| | <u>331,145</u> | <u>338,262</u> | <u>347,987</u> | <u>9,725</u> |
| Treasurer-Tax Collector | | | | |
| Fines, Forfeitures and Penalties | 200 | 200 | 218 | 18 |
| Charges for Current Services | 3,664 | 3,664 | 4,183 | 519 |
| Other Revenues | 320 | 320 | 268 | (52) |
| | <u>4,184</u> | <u>4,184</u> | <u>4,669</u> | <u>485</u> |
| Assessor | | | | |
| Charges for Current Services | 2,104 | 2,104 | 2,406 | 302 |
| | <u>2,104</u> | <u>2,104</u> | <u>2,406</u> | <u>302</u> |
| Information Technology Services | | | | |
| Charges for Current Services | 5,519 | 5,519 | 5,470 | (49) |
| | <u>5,519</u> | <u>5,519</u> | <u>5,470</u> | <u>(49)</u> |
| County Counsel | | | | |
| Charges for Current Services | 5,954 | 5,954 | 6,340 | 386 |
| Other Revenues | 5 | 5 | | (5) |
| | <u>5,959</u> | <u>5,959</u> | <u>6,340</u> | <u>381</u> |
| Personnel | | | | |
| Charges for Current Services | 51 | 51 | 40 | (11) |
| Other Revenues | | | 1 | 1 |
| | <u>51</u> | <u>51</u> | <u>41</u> | <u>(10)</u> |
| Elections | | | | |
| Aid from Other Governmental Agencies | 70 | 70 | 2,006 | 1,936 |
| Charges for Current Services | 535 | 535 | 637 | 102 |
| Other Revenues | 11 | 11 | 11 | |
| | <u>616</u> | <u>616</u> | <u>2,654</u> | <u>2,038</u> |

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

Page 2 of 10

| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
|--|-----------------------|-----------------------|---------------------------------|-------------------------------|
| General Government (Continued): | | | | |
| General Services | | | | |
| Fines, Forfeitures and Penalties | 140 | 140 | 109 | (31) |
| Charges for Current Services | 1,808 | 1,808 | 1,951 | 143 |
| Other Revenues | 15 | 15 | 8 | (7) |
| | <u>1,963</u> | <u>1,963</u> | <u>2,068</u> | <u>105</u> |
| Utility Payments | | | | |
| Charges for Current Services | 1,082 | 1,082 | 1,154 | 72 |
| Other Revenues | | | 2 | 2 |
| | <u>1,082</u> | <u>1,082</u> | <u>1,156</u> | <u>74</u> |
| Construction Services - General Services | | | | |
| Charges for Current Services | 886 | 1,047 | 1,081 | 34 |
| Other Revenues | | 50 | | (50) |
| | <u>886</u> | <u>1,097</u> | <u>1,081</u> | <u>(16)</u> |
| General Services - Major Maintenance | | | | |
| Aid from Other Governmental Agencies | | | 428 | 428 |
| Charges for Current Services | | | 11 | 11 |
| Other Revenues | 800 | 873 | 556 | (317) |
| | <u>800</u> | <u>873</u> | <u>995</u> | <u>122</u> |
| Board of Trade | | | | |
| Charges for Current Services | 15 | 35 | 38 | 3 |
| Other Revenues | 5 | 5 | 13 | 8 |
| | <u>20</u> | <u>40</u> | <u>51</u> | <u>11</u> |
| Engineering and Survey Services | | | | |
| Licenses, Permits and Franchises | 1 | 1 | | (1) |
| Charges for Current Services | 2,970 | 2,410 | 2,398 | (12) |
| Other Revenues | | 561 | 632 | 71 |
| | <u>2,971</u> | <u>2,972</u> | <u>3,030</u> | <u>58</u> |
| Risk Management | | | | |
| Charges for Current Services | 4,317 | 4,317 | 3,434 | (883) |
| Other Revenues | 25 | 25 | 45 | 20 |
| | <u>4,342</u> | <u>4,342</u> | <u>3,479</u> | <u>(863)</u> |
| Capital Projects | | | | |
| Aid from Other Governmental Agencies | | | 3,152 | 3,152 |
| Charges for Current Services | | 268 | | (268) |
| Other Revenues | | 4,665 | 199 | (4,466) |
| | | <u>4,933</u> | <u>3,351</u> | <u>(1,582)</u> |
| Total General Government | <u>363,230</u> | <u>375,757</u> | <u>387,097</u> | <u>11,340</u> |
| Public Protection: | | | | |
| Contribution - Trial Court Funding | | | | |
| Fines, Forfeitures and Penalties | 4,655 | 4,655 | 4,833 | 178 |
| Charges for Current Services | 3,570 | 3,570 | 4,442 | 872 |
| Other Revenues | 875 | 875 | 231 | (644) |
| | <u>9,100</u> | <u>9,100</u> | <u>9,506</u> | <u>406</u> |
| County Clerk | | | | |
| Licenses, Permits and Franchises | 145 | 145 | 158 | 13 |
| Charges for Current Services | 311 | 301 | 315 | 14 |
| | <u>456</u> | <u>446</u> | <u>473</u> | <u>27</u> |
| Indigent Defense Services | | | | |
| Aid from Other Governmental Agencies | 1,200 | 1,200 | 1,208 | 8 |
| Charges for Current Services | 100 | 100 | 156 | 56 |
| | <u>1,300</u> | <u>1,300</u> | <u>1,364</u> | <u>64</u> |

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

Page 3 of 10

| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
|--|--------------------|-----------------|---------------------------------|-------------------------------|
| District Attorney | | | | |
| Fines, Forfeitures and Penalties | 35 | 35 | | (35) |
| Aid from Other Governmental Agencies | 3,111 | 2,749 | 4,116 | 1,367 |
| Charges for Current Services | 3,335 | 3,335 | 2,999 | (336) |
| Other Revenues | 427 | 427 | 85 | (342) |
| | <u>6,908</u> | <u>6,546</u> | <u>7,200</u> | <u>654</u> |
| Public Defender | | | | |
| Aid from Other Governmental Agencies | 1,207 | 1,207 | 1,108 | (99) |
| Charges for Current Services | 545 | 545 | 648 | 103 |
| | <u>1,752</u> | <u>1,752</u> | <u>1,756</u> | <u>4</u> |
| Forensic Sciences-Division of District Attorney | | | | |
| Fines, Forfeitures and Penalties | 100 | 100 | 143 | 43 |
| Aid from Other Governmental Agencies | 465 | 965 | 956 | (9) |
| Charges for Current Services | 680 | 680 | 485 | (195) |
| Other Revenues | 5 | 5 | 16 | 11 |
| | <u>1,250</u> | <u>1,750</u> | <u>1,600</u> | <u>(150)</u> |
| Sheriff | | | | |
| Licenses, Permits and Franchises | 513 | 513 | 366 | (147) |
| Fines, Forfeitures and Penalties | 63 | 63 | 33 | (30) |
| Aid from Other Governmental Agencies | 3,276 | 4,454 | 2,899 | (1,555) |
| Charges for Current Services | 22,237 | 22,237 | 28,035 | 5,798 |
| Other Revenues | 2,288 | 2,288 | 73 | (2,215) |
| | <u>28,377</u> | <u>29,555</u> | <u>31,406</u> | <u>1,851</u> |
| Probation | | | | |
| Fines, Forfeitures and Penalties | 3 | 3 | 2 | (1) |
| Revenues from Use of Money and Property | 10 | 10 | 10 | |
| Aid from Other Governmental Agencies | 19,141 | 19,951 | 17,606 | (2,345) |
| Charges for Current Services | 1,770 | 1,770 | 1,948 | 178 |
| Other Revenues | 31 | 31 | 41 | 10 |
| | <u>20,955</u> | <u>21,765</u> | <u>19,607</u> | <u>(2,158)</u> |
| Agricultural Commissioner | | | | |
| Licenses, Permits and Franchises | 21 | 21 | 24 | 3 |
| Fines, Forfeitures and Penalties | 31 | 31 | 22 | (9) |
| Aid from Other Governmental Agencies | 2,404 | 2,404 | 2,230 | (174) |
| Charges for Current Services | 1,906 | 1,906 | 2,140 | 234 |
| Other Revenues | | | 1 | 1 |
| | <u>4,362</u> | <u>4,362</u> | <u>4,417</u> | <u>55</u> |
| Code Compliance | | | | |
| Charges for Current Services | 500 | 500 | 375 | (125) |
| Other Revenues | | | 1 | 1 |
| | <u>500</u> | <u>500</u> | <u>376</u> | <u>(124)</u> |
| Recorder | | | | |
| Licenses, Permits and Franchises | 4 | 4 | 4 | |
| Charges for Current Services | 1,873 | 1,873 | 1,527 | (346) |
| Other Revenues | 1 | 1 | 2 | 1 |
| | <u>1,878</u> | <u>1,878</u> | <u>1,533</u> | <u>(345)</u> |
| Development Services Agency | | | | |
| Charges for Current Services | 815 | 815 | 715 | (100) |
| Other Revenues | | | 3 | 3 |
| | <u>815</u> | <u>815</u> | <u>718</u> | <u>(97)</u> |
| Planning | | | | |
| Licenses, Permits and Franchises | 527 | 527 | 408 | (119) |
| Fines, Forfeitures and Penalties | 9 | 9 | 11 | 2 |
| Aid from Other Governmental Agencies | 20 | 20 | | (20) |
| Charges for Current Services | 7,056 | 7,056 | 2,528 | (4,528) |
| Other Revenues | 3 | 3 | 21 | 18 |
| | <u>7,615</u> | <u>7,615</u> | <u>2,968</u> | <u>(4,647)</u> |

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
|---|----------------------|----------------------|---------------------------------|-------------------------------|
| Animal Control | | | | |
| Licenses, Permits and Franchises | 650 | 650 | 433 | (217) |
| Fines, Forfeitures and Penalties | 6 | 6 | 1 | (5) |
| Aid from Other Governmental Agencies | 1,084 | 1,084 | 884 | (200) |
| Charges for Current Services | 1,070 | 1,070 | 747 | (323) |
| Other Revenues | 15 | 15 | 20 | 5 |
| | <u>2,825</u> | <u>2,825</u> | <u>2,085</u> | <u>(740)</u> |
| Superior Court | | | | |
| Fines, Forfeitures and Penalties | 467 | 467 | 542 | 75 |
| Charges for Current Services | 471 | 471 | 402 | (69) |
| | <u>938</u> | <u>938</u> | <u>944</u> | <u>6</u> |
| East Kern Municipal Court | | | | |
| Fines, Forfeitures and Penalties | 252 | 252 | 248 | (4) |
| Charges for Current Services | 254 | 254 | 290 | 36 |
| | <u>506</u> | <u>506</u> | <u>538</u> | <u>32</u> |
| North Kern Municipal Court | | | | |
| Fines, Forfeitures and Penalties | 207 | 207 | 221 | 14 |
| Charges for Current Services | 229 | 229 | 290 | 61 |
| | <u>436</u> | <u>436</u> | <u>511</u> | <u>75</u> |
| South Kern Municipal Court | | | | |
| Fines, Forfeitures and Penalties | 515 | 515 | 567 | 52 |
| Charges for Current Services | 281 | 281 | 390 | 109 |
| | <u>796</u> | <u>796</u> | <u>957</u> | <u>161</u> |
| Total Public Protection | <u>90,769</u> | <u>92,885</u> | <u>87,959</u> | <u>(4,926)</u> |
| Health and Sanitation: | | | | |
| Department of Public Health | | | | |
| Aid from Other Governmental Agencies | 21,915 | 21,968 | 18,039 | (3,929) |
| Charges for Current Services | 2,833 | 3,626 | 2,977 | (649) |
| Other Revenues | 62 | 209 | 269 | 60 |
| | <u>24,810</u> | <u>25,803</u> | <u>21,285</u> | <u>(4,518)</u> |
| Environmental Health | | | | |
| Licenses, Permits and Franchises | 2,830 | 2,830 | 2,812 | (18) |
| Fines, Forfeitures and Penalties | 10 | 10 | 20 | 10 |
| Aid from Other Governmental Agencies | 638 | 105 | 130 | 25 |
| Charges for Current Services | 3,425 | 3,425 | 3,159 | (266) |
| Other Revenues | 191 | 191 | 8 | (183) |
| | <u>7,094</u> | <u>6,561</u> | <u>6,129</u> | <u>(432)</u> |
| Emergency Medical Services | | | | |
| Licenses, Permits and Franchises | 117 | 117 | 143 | 26 |
| Aid from Other Governmental Agencies | 395 | 395 | 363 | (32) |
| Charges for Current Services | 166 | 166 | 170 | 4 |
| | <u>678</u> | <u>678</u> | <u>676</u> | <u>(2)</u> |
| KMC Enterprise Fund - County Contribution | | | | |
| Aid from Other Governmental Agencies | 14,383 | 14,383 | 14,383 | |
| Charges for Current Services | 350 | 350 | 711 | 361 |
| | <u>14,733</u> | <u>14,733</u> | <u>15,094</u> | <u>361</u> |
| California Children Services | | | | |
| Aid from Other Governmental Agencies | 6,951 | 6,951 | 5,990 | (961) |
| Charges for Current Services | 93 | 93 | 130 | 37 |
| Other Revenues | | | 91 | 91 |
| | <u>7,044</u> | <u>7,044</u> | <u>6,211</u> | <u>(833)</u> |
| Mental Health | | | | |
| Aid from Other Governmental Agencies | 20,500 | 20,500 | 20,500 | |
| | <u>20,500</u> | <u>20,500</u> | <u>20,500</u> | |
| Total Health and Sanitation | <u>74,859</u> | <u>75,319</u> | <u>69,895</u> | <u>(5,424)</u> |

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

Page 5 of 10

| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
|---|-----------------------|-----------------------|---------------------------------|-------------------------------|
| Public Assistance: | | | | |
| Veterans Service | | | | |
| Aid from Other Governmental Agencies | 120 | 120 | 105 | (15) |
| | <u>120</u> | <u>120</u> | <u>105</u> | <u>(15)</u> |
| IHSS County Contribution | | | | |
| Aid from Other Governmental Agencies | 6,095 | 6,095 | 6,095 | |
| | <u>6,095</u> | <u>6,095</u> | <u>6,095</u> | |
| Employers' Training Resource | | | | |
| Aid from Other Governmental Agencies | | | | |
| Other Revenues | | 1 | | (1) |
| | | <u>1</u> | | <u>(1)</u> |
| Human Services Contribution | | | | |
| Aid from Other Governmental Agencies | 16,164 | 16,164 | 16,164 | |
| | <u>16,164</u> | <u>16,164</u> | <u>16,164</u> | |
| Aging and Adult Contribution | | | | |
| Aid from Other Governmental Agencies | 499 | 499 | 499 | |
| | <u>499</u> | <u>499</u> | <u>499</u> | |
| Total Public Assistance | <u>22,878</u> | <u>22,879</u> | <u>22,863</u> | <u>(16)</u> |
| Education: | | | | |
| Kern County Library | | | | |
| Revenues from Use of Money and Property | 122 | 122 | 95 | (27) |
| Aid from Other Governmental Agencies | 293 | 293 | 503 | 210 |
| Charges for Current Services | 345 | 345 | 324 | (21) |
| Other Revenues | 62 | 475 | 70 | (405) |
| | <u>822</u> | <u>1,235</u> | <u>992</u> | <u>(243)</u> |
| Farm and Home Advisor | | | | |
| Charges for Current Services | | | | |
| Other Revenues | 1 | 1 | 2 | 1 |
| | <u>1</u> | <u>1</u> | <u>2</u> | <u>1</u> |
| Total Education | <u>823</u> | <u>1,236</u> | <u>994</u> | <u>(242)</u> |
| Recreation and Culture: | | | | |
| Parks and Recreation | | | | |
| Fines, Forfeitures and Penalties | 31 | 31 | 18 | (13) |
| Revenues from Use of Money and Property | 233 | 233 | 202 | (31) |
| Aid from Other Governmental Agencies | | 80 | (1) | (81) |
| Charges for Current Services | 1,962 | 1,962 | 1,975 | 13 |
| Other Revenues | 22 | 22 | 14 | (8) |
| | <u>2,248</u> | <u>2,328</u> | <u>2,208</u> | <u>(120)</u> |
| Total Recreation and Culture | <u>2,248</u> | <u>2,328</u> | <u>2,208</u> | <u>(120)</u> |
| Debt Service: | | | | |
| Revenues from Use of Money and Property | 1,500 | 15 | 1,478 | 1,463 |
| Total Debt Service | <u>1,500</u> | <u>15</u> | <u>1,478</u> | <u>1,463</u> |
| Total Revenue | <u>556,307</u> | <u>570,419</u> | <u>572,494</u> | <u>2,075</u> |
| EXPENDITURES: | | | | |
| General Government: | | | | |
| Board of Supervisors | | | | |
| Salaries & Benefits | 2,331 | 2,360 | 2,230 | 130 |
| Services & Supplies | 132 | 129 | 114 | 15 |
| Capital Assets | | 30 | 30 | |
| | <u>2,463</u> | <u>2,519</u> | <u>2,374</u> | <u>145</u> |

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2011 (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 | 2,511 | 2,511 | 2,461 | 50 |
| Services & Supplies | 156 | 156 | 79 | 77 |
| Transfers & Reimbursements | (160) | (160) | (179) | 19 |
| | <u>2,507</u> | <u>2,507</u> | <u>2,361</u> | <u>146</u> |
| Clerk of the Board | | | | |
| Salaries & Benefits | 502 | 663 | 657 | 6 |
| Services & Supplies | 222 | 211 | 201 | 10 |
| Transfers & Reimbursements | (95) | (95) | (85) | (10) |
| | <u>629</u> | <u>779</u> | <u>773</u> | <u>6</u> |
| Special Services | | | | |
| Salaries & Benefits | 256 | 256 | 234 | 22 |
| Services & Supplies | 5,442 | 5,983 | 3,464 | 2,519 |
| Other Charges | 757 | 827 | 809 | 18 |
| | <u>6,455</u> | <u>7,066</u> | <u>4,507</u> | <u>2,559</u> |
| Auditor-Controller | | | | |
| Salaries & Benefits | 4,718 | 5,108 | 5,108 | |
| Services & Supplies | 374 | 422 | 393 | 29 |
| Capital Assets | 6 | | | |
| Transfers & Reimbursements | (376) | (274) | (278) | 4 |
| | <u>4,722</u> | <u>5,256</u> | <u>5,223</u> | <u>33</u> |
| Treasurer - Tax Collector | | | | |
| Salaries & Benefits | 2,922 | 2,941 | 2,935 | 6 |
| Services & Supplies | 2,384 | 2,385 | 2,186 | 199 |
| Capital Assets | 80 | 65 | 38 | 27 |
| | <u>5,386</u> | <u>5,391</u> | <u>5,159</u> | <u>232</u> |
| Assessor | | | | |
| Salaries & Benefits | 9,665 | 10,041 | 9,815 | 226 |
| Services & Supplies | 839 | 829 | 516 | 313 |
| Capital Assets | | 10 | 10 | |
| Transfers & Reimbursements | (289) | (289) | (289) | |
| | <u>10,215</u> | <u>10,591</u> | <u>10,052</u> | <u>539</u> |
| Information Technology Service | | | | |
| Salaries & Benefits | 6,629 | 6,629 | 6,466 | 163 |
| Services & Supplies | 5,579 | 5,489 | 4,809 | 680 |
| Capital Assets | | 914 | 914 | |
| Transfers & Reimbursements | (2,302) | (2,302) | (1,948) | (354) |
| | <u>9,906</u> | <u>10,730</u> | <u>10,241</u> | <u>489</u> |
| County Counsel | | | | |
| Salaries & Benefits | 7,797 | 7,918 | 7,648 | 270 |
| Services & Supplies | 531 | 682 | 549 | 133 |
| Transfers & Reimbursements | (735) | (735) | (684) | (51) |
| | <u>7,593</u> | <u>7,865</u> | <u>7,513</u> | <u>352</u> |
| Personnel | | | | |
| Salaries & Benefits | 1,931 | 1,945 | 1,945 | |
| Services & Supplies | 213 | 199 | 182 | 17 |
| Transfers & Reimbursements | (48) | (48) | (38) | (10) |
| | <u>2,096</u> | <u>2,096</u> | <u>2,089</u> | <u>7</u> |
| Elections | | | | |
| Salaries & Benefits | 1,205 | 1,205 | 1,087 | 118 |
| Services & Supplies | 2,766 | 2,835 | 2,022 | 813 |
| Capital Assets | 24 | | | |
| Other Charges | | | 446 | (446) |
| | <u>3,995</u> | <u>4,040</u> | <u>3,555</u> | <u>485</u> |
| General Services | | | | |
| Salaries & Benefits | 9,983 | 9,983 | 9,450 | 533 |
| Services & Supplies | 2,221 | 2,227 | 2,142 | 85 |
| Capital Assets | | 16 | 16 | |
| Transfers & Reimbursements | (1,670) | (1,670) | (1,547) | (123) |
| | <u>10,534</u> | <u>10,556</u> | <u>10,061</u> | <u>495</u> |

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2011 (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 | 8,569 | 8,435 | 7,793 | 642 |
| Other Charges | 282 | 282 | 282 | |
| Transfers & Reimbursements | (650) | (650) | (735) | 85 |
| | <u>8,201</u> | <u>8,067</u> | <u>7,340</u> | <u>727</u> |
| Construction Services-Division General Service | | | | |
| Salaries & Benefits | 2,382 | 2,382 | 1,885 | 497 |
| Services & Supplies | 555 | 555 | 296 | 259 |
| Transfers & Reimbursements | (1,750) | (1,510) | (1,065) | (445) |
| | <u>1,187</u> | <u>1,427</u> | <u>1,116</u> | <u>311</u> |
| General Service-Major Maintenance-General | | | | |
| Services & Supplies | <u>1,200</u> | <u>4,848</u> | <u>3,737</u> | <u>1,111</u> |
| | <u>1,200</u> | <u>4,848</u> | <u>3,737</u> | <u>1,111</u> |
| Board of Trade | | | | |
| Salaries & Benefits | 615 | 635 | 628 | 7 |
| Services & Supplies | 86 | 103 | 102 | 1 |
| | <u>701</u> | <u>738</u> | <u>730</u> | <u>8</u> |
| Engineering & Survey Services | | | | |
| Salaries & Benefits | 4,034 | 4,434 | 4,434 | |
| Services & Supplies | 799 | 692 | 634 | 58 |
| Transfers & Reimbursements | (132) | (197) | (207) | 10 |
| | <u>4,701</u> | <u>4,929</u> | <u>4,861</u> | <u>68</u> |
| Risk Management | | | | |
| Salaries & Benefits | 2,992 | 2,532 | 2,488 | 44 |
| Services & Supplies | 1,813 | 1,408 | 1,378 | 30 |
| Other Charges | 711 | 1,877 | 1,870 | 7 |
| Transfers & Reimbursements | (511) | (511) | (465) | (46) |
| | <u>5,005</u> | <u>5,306</u> | <u>5,271</u> | <u>35</u> |
| Capital Projects | | | | |
| Capital Assets | <u>3,702</u> | <u>17,178</u> | <u>17,086</u> | <u>92</u> |
| | <u>3,702</u> | <u>17,178</u> | <u>17,086</u> | <u>92</u> |
| County Clerk | | | | |
| Salaries & Benefits | 316 | 327 | 319 | 8 |
| Services & Supplies | 166 | 150 | 115 | 35 |
| | <u>482</u> | <u>477</u> | <u>434</u> | <u>43</u> |
| Total General Government | <u>91,680</u> | <u>112,366</u> | <u>104,483</u> | <u>7,883</u> |
| Public Protection: | | | | |
| Contribution - Trial Court Funding | | | | |
| Services & Supplies | <u>16,489</u> | <u>16,489</u> | <u>15,772</u> | <u>717</u> |
| | <u>16,489</u> | <u>16,489</u> | <u>15,772</u> | <u>717</u> |
| Grand Jury | | | | |
| Salaries & Benefits | 14 | 82 | 82 | |
| Services & Supplies | 157 | 148 | 148 | |
| | <u>171</u> | <u>230</u> | <u>230</u> | |
| Indigent Defense Services | | | | |
| Services & Supplies | <u>5,218</u> | <u>5,218</u> | <u>5,218</u> | |
| | <u>5,218</u> | <u>5,218</u> | <u>5,218</u> | |
| District Attorney | | | | |
| Salaries & Benefits | 26,456 | 26,456 | 25,738 | 718 |
| Services & Supplies | 2,418 | 2,445 | 1,904 | 541 |
| Other Charges | 59 | 59 | 59 | |
| Capital Assets | | 7 | 5 | 2 |
| Transfers & Reimbursements | (117) | (117) | (27) | (90) |
| | <u>28,816</u> | <u>28,850</u> | <u>27,679</u> | <u>1,171</u> |

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2011 (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 | 13,265 | 13,266 | 12,713 | 553 |
| Services & Supplies | 992 | 992 | 699 | 293 |
| | <u>14,257</u> | <u>14,258</u> | <u>13,412</u> | <u>846</u> |
| Forensic Sciences-Division of District Attorney | | | | |
| Salaries & Benefits | 4,449 | 4,449 | 4,403 | 46 |
| Services & Supplies | 1,951 | 2,447 | 2,380 | 67 |
| Other Charges | 195 | 195 | 176 | 19 |
| Capital Assets | 8 | 44 | 43 | 1 |
| Transfers & Reimbursements | (100) | (100) | (163) | 63 |
| | <u>6,503</u> | <u>7,035</u> | <u>6,839</u> | <u>196</u> |
| Sheriff | | | | |
| Salaries & Benefits | 144,377 | 145,779 | 143,847 | 1,932 |
| Services & Supplies | 29,875 | 30,590 | 27,316 | 3,274 |
| Other Charges | 8,028 | 8,028 | 7,628 | 400 |
| Capital Assets | 81 | 1,487 | 1,460 | 27 |
| Transfers & Reimbursements | (100) | (100) | | (100) |
| | <u>182,261</u> | <u>185,784</u> | <u>180,251</u> | <u>5,533</u> |
| Probation | | | | |
| Salaries & Benefits | 55,879 | 56,752 | 56,700 | 52 |
| Services & Supplies | 6,741 | 6,285 | 6,193 | 92 |
| Other Charges | 588 | 335 | 335 | |
| Transfers & Reimbursements | (4) | (4) | (3) | (1) |
| | <u>63,204</u> | <u>63,368</u> | <u>63,225</u> | <u>143</u> |
| Agricultural Commissioner | | | | |
| Salaries & Benefits | 4,728 | 5,378 | 5,373 | 5 |
| Services & Supplies | 1,047 | 847 | 825 | 22 |
| Capital Assets | | 104 | 61 | 43 |
| | <u>5,775</u> | <u>6,329</u> | <u>6,259</u> | <u>70</u> |
| Code Compliance | | | | |
| Salaries & Benefits | 724 | 765 | 764 | 1 |
| Services & Supplies | 779 | 738 | 386 | 352 |
| | <u>1,503</u> | <u>1,503</u> | <u>1,150</u> | <u>353</u> |
| Recorder | | | | |
| Salaries & Benefits | 1,496 | 1,772 | 1,700 | 72 |
| Services & Supplies | 1,434 | 1,476 | 963 | 513 |
| Capital Assets | 141 | 141 | 31 | 110 |
| | <u>3,071</u> | <u>3,389</u> | <u>2,694</u> | <u>695</u> |
| Development Services Agency | | | | |
| Salaries & Benefits | 1,516 | 1,586 | 1,579 | 7 |
| Services & Supplies | 104 | 122 | 114 | 8 |
| Other Charges | 4 | 16 | 16 | |
| Transfers & Reimbursements | (243) | (343) | (396) | 53 |
| | <u>1,381</u> | <u>1,381</u> | <u>1,313</u> | <u>68</u> |
| Planning | | | | |
| Salaries & Benefits | 3,872 | 3,872 | 3,410 | 462 |
| Services & Supplies | 6,978 | 6,978 | 3,060 | 3,918 |
| Other Charges | | 11 | 7 | 4 |
| Capital Assets | 25 | 14 | | 14 |
| Transfers & Reimbursements | (70) | (70) | 1 | (71) |
| | <u>10,805</u> | <u>10,805</u> | <u>6,478</u> | <u>4,327</u> |
| Animal Control | | | | |
| Salaries & Benefits | 3,294 | 3,464 | 3,417 | 47 |
| Services & Supplies | 1,753 | 1,615 | 1,590 | 25 |
| | <u>5,047</u> | <u>5,079</u> | <u>5,007</u> | <u>72</u> |
| Total Public Protection | <u>344,501</u> | <u>349,718</u> | <u>335,527</u> | <u>14,191</u> |

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

Page 9 of 10

| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
|--------------------------------------|----------------------|----------------------|---------------------------------|-------------------------------|
| Health and Sanitation: | | | | |
| Department of Public Health | | | | |
| Salaries & Benefits | 26,985 | 27,023 | 25,030 | 1,993 |
| Services & Supplies | 3,905 | 4,250 | 3,729 | 521 |
| Other Charges | 1,381 | 1,615 | 1,265 | 350 |
| Capital Assets | | 406 | 282 | 124 |
| Transfers & Reimbursements | (365) | (365) | (534) | 169 |
| | <u>31,906</u> | <u>32,929</u> | <u>29,772</u> | <u>3,157</u> |
| Environmental Health | | | | |
| Salaries & Benefits | 5,873 | 5,873 | 5,443 | 430 |
| Services & Supplies | 1,613 | 1,648 | 1,078 | 570 |
| Capital Assets | | 52 | 50 | 2 |
| | <u>7,486</u> | <u>7,573</u> | <u>6,571</u> | <u>1,002</u> |
| Emergency Medical Services | | | | |
| Salaries & Benefits | 760 | 815 | 801 | 14 |
| Services & Supplies | 409 | 360 | 290 | 70 |
| | <u>1,169</u> | <u>1,175</u> | <u>1,091</u> | <u>84</u> |
| California Children Services | | | | |
| Salaries & Benefits | 5,993 | 5,993 | 5,306 | 687 |
| Services & Supplies | 1,475 | 2,210 | 2,015 | 195 |
| Other Charges | 5 | 5 | 5 | |
| | <u>7,473</u> | <u>8,208</u> | <u>7,326</u> | <u>882</u> |
| Total Health and Sanitation | <u>48,034</u> | <u>49,885</u> | <u>44,760</u> | <u>5,125</u> |
| Public Assistance: | | | | |
| Veterans Service | | | | |
| Salaries & Benefits | 663 | 683 | 682 | 1 |
| Services & Supplies | 60 | 60 | 47 | 13 |
| | <u>723</u> | <u>743</u> | <u>729</u> | <u>14</u> |
| Employers Training Resource | | | | |
| Salaries & Benefits | 9,806 | 11,148 | 9,686 | 1,462 |
| Services & Supplies | 2,960 | 3,098 | 2,215 | 883 |
| Capital Assets | 18 | 18 | | 18 |
| Transfers & Reimbursements | | | (1) | 1 |
| | <u>12,784</u> | <u>14,264</u> | <u>11,900</u> | <u>2,364</u> |
| Community Development Program Agency | | | | |
| Salaries & Benefits | 1,667 | 1,667 | 1,439 | 228 |
| Services & Supplies | 357 | 358 | 219 | 139 |
| Transfers & Reimbursements | | | (3) | 3 |
| | <u>2,024</u> | <u>2,025</u> | <u>1,655</u> | <u>370</u> |
| Total Public Assistance | <u>15,531</u> | <u>17,032</u> | <u>14,284</u> | <u>2,748</u> |
| Education: | | | | |
| Kern County Library | | | | |
| Salaries & Benefits | 5,998 | 6,019 | 5,952 | 67 |
| Services & Supplies | 1,582 | 2,272 | 1,925 | 347 |
| Capital Assets | | 393 | 293 | 100 |
| Transfers & Reimbursements | | (235) | (30) | (205) |
| | <u>7,580</u> | <u>8,449</u> | <u>8,140</u> | <u>309</u> |
| Farm & Home Advisor | | | | |
| Salaries & Benefits | 262 | 346 | 346 | |
| Services & Supplies | 151 | 144 | 139 | 5 |
| | <u>413</u> | <u>490</u> | <u>485</u> | <u>5</u> |
| Total Education | <u>7,993</u> | <u>8,939</u> | <u>8,625</u> | <u>314</u> |

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

Page 10 of 10

| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
|--|--------------------|-----------------|---------------------------------|-------------------------------|
| Recreation and Culture: | | | | |
| Parks and Recreation | | | | |
| Salaries & Benefits | 8,359 | 8,203 | 8,202 | 1 |
| Services & Supplies | 3,491 | 3,844 | 3,731 | 113 |
| Other Charges | 11 | 13 | 13 | |
| Capital Assets | | 3 | | 3 |
| Transfers & Reimbursements | (25) | (25) | (5) | (20) |
| Total Recreation and Culture | 11,836 | 12,038 | 11,941 | 97 |
| Debt Service - General Fund: | | | | |
| Services & Supplies | 344 | 422 | 416 | 6 |
| Other Charges | 1,427 | 1,661 | 683 | 978 |
| Debt Service - Interest | 4,949 | 4,637 | 1,875 | 2,762 |
| Total Debt Service - General Fund | 6,720 | 6,720 | 2,974 | 3,746 |
| Contingencies and Reserves: | | | | |
| Appropriations for Contingencies | 4,815 | 4,962 | | 4,962 |
| Total Expenditures | 531,110 | 561,660 | 522,594 | 39,066 |
| Excess (Deficiency) of Revenues Over Expenditures | 25,197 | 8,759 | 49,900 | 41,141 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | 94,549 | 97,401 | 82,796 | (14,605) |
| Transfers Out | (155,519) | (155,519) | (136,669) | 18,850 |
| Total Other Financing Sources (Uses) | (60,970) | (58,118) | (53,873) | 4,245 |
| Net Changes in Fund Balances (Deficits) | \$ (35,773) | \$ (49,359) | (3,973) | \$ 45,386 |
| Fund Balances, July 1, 2010 (Modified Accrual Basis of Accounting, p. 27) | | | 140,210 | |
| Fund Balances, June 30, 2011 | | | \$ 136,237 | |

Note: The Fund Balance at July 1, 2010 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 | \$ 572,494 |
|---|------------|

Expenditures

| | |
|---|------------|
| Actual amount budgetary basis from the budgetary comparison schedule | \$ 522,594 |
| Differences - Budget to GAAP | |
| Encumbrances for supplies and services ordered but not received within the recognition period | (15,756) |
| Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources | 627 |
| Total expenditures as reported on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances | \$ 507,465 |

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
KERN COUNTY DEPARTMENT OF CHILD SUPPORT
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual on Budgetary Basis</u> | <u>Variance with Final Budget</u> |
|---|----------------------------|-------------------------|--|---------------------------------------|
| REVENUES: | | | | |
| Revenues from Use of Money and Property | \$ 44 | \$ 30 | \$ 19 | \$ (11) |
| Aid from Other Governmental Agencies | 22,402 | 22,402 | 22,093 | (309) |
| Charges for Current Services | | 13 | 12 | (1) |
| Other Revenues | | | 9 | 9 |
| Total Revenues | <u>22,446</u> | <u>22,445</u> | <u>22,133</u> | <u>(312)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Protection | | | | |
| Salaries & Benefits | 18,180 | 18,030 | 17,179 | 851 |
| Services & Supplies | 4,094 | 4,653 | 4,133 | 520 |
| Other Charges | 165 | 165 | 165 | |
| Capital Assets | | | | |
| Claims Incurred | | | | |
| Transfers & Reimbursements | | | | |
| Appropriation for Contingencies | | 1 | | |
| Total Expenditures | <u>22,439</u> | <u>22,849</u> | <u>21,477</u> | <u>1,371</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>7</u> | <u>(404)</u> | <u>656</u> | <u>1,060</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | | 15 | | 15 |
| Transfers Out | | (15) | | (15) |
| Total Other Financing Sources (Uses) | | | | |
| Net Changes in Fund Balances (Deficits) | 7 | (404) | 656 | (1,060) |
| Fund Balances, July 1, 2010 | | 529 | 529 | |
| Fund Balances (Deficits), June 30, 2011 | <u>\$ 7</u> | <u>\$ 125</u> | <u>\$ 1,185</u> | <u>\$ (1,060)</u> |

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

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 22,133

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 21,477

Differences - Budget to GAAP

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

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 21,477

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 EMPLOYERS' TRAINING RESOURCE
 YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual on Budgetary Basis</u> | <u>Variance with Final Budget</u> |
|---|----------------------------|-------------------------|--|---------------------------------------|
| REVENUES: | | | | |
| Revenues from Use of Money and Property | \$ 24 | \$ 24 | \$ 8 | \$ (16) |
| Aid from Other Governmental Agencies | 19,135 | 18,017 | 14,743 | (3,274) |
| Charges for Current Services | 2,301 | 3,301 | 3,188 | (113) |
| Other Revenues | <u>2,603</u> | <u>112</u> | <u>106</u> | <u>(6)</u> |
| Total Revenues | <u>24,063</u> | <u>21,454</u> | <u>18,045</u> | <u>(3,409)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Assistance | | | | |
| Salaries & Employee Benefits | | | | |
| Services & Supplies | 1,542 | 1,695 | 997 | 698 |
| Other Charges | 10,014 | 11,066 | 9,170 | 1,896 |
| Fixed Assets | | | | |
| Claims Incurred | | | | |
| Transfers & Reimbursements | | | | |
| Appropriation for Contingencies | | <u>1,763</u> | | <u>1,763</u> |
| Total Expenditures | <u>11,556</u> | <u>14,524</u> | <u>10,167</u> | <u>4,357</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>12,507</u> | <u>6,930</u> | <u>7,878</u> | <u>948</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | | 5,295 | 3,552 | 1,743 |
| Transfers Out | <u>12,783</u> | <u>(14,262)</u> | <u>(12,119)</u> | <u>(2,143)</u> |
| Total Other Financing Sources (Uses) | <u>12,783</u> | <u>(8,967)</u> | <u>(8,567)</u> | <u>(400)</u> |
| Net Changes in Fund Balances (Deficits) | 25,290 | (2,037) | (689) | (1,348) |
| Fund Balances, July 1, 2010 | | <u>1,442</u> | <u>1,442</u> | |
| Fund Balances (Deficits), June 30, 2011 | <u>\$ 25,290</u> | <u>\$ (595)</u> | <u>\$ 753</u> | <u>\$ (1,348)</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 \$ 18,045

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 10,167
 Differences - Budget to GAAP
 Encumbrances for other charges ordered but not received within the recognition period (724)
 Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 9,443

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
HUMAN SERVICES
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual on Budgetary Basis</u> | <u>Variance with Final Budget</u> |
|---|----------------------------|-------------------------|--|---------------------------------------|
| REVENUES: | | | | |
| Revenues from Use of Money and Property | \$ 172 | \$ 172 | \$ 77 | \$ (95) |
| Aid from Other Governmental Agencies | 343,058 | 343,058 | 309,854 | (33,204) |
| Charges for Current Services | 181 | 181 | 195 | 14 |
| Other Revenues | <u>19,917</u> | <u>2,135</u> | <u>4,033</u> | <u>1,898</u> |
| Total Revenues | <u>363,328</u> | <u>345,546</u> | <u>314,159</u> | <u>(31,387)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Assistance | | | | |
| Salaries & Benefits | 119,354 | 119,354 | 110,723 | 8,631 |
| Services & Supplies | 55,087 | 55,025 | 47,103 | 7,922 |
| Other Charges | 220,419 | 220,419 | 213,675 | 6,744 |
| Capital Assets | 306 | 369 | 16 | 353 |
| Claims Incurred | | | | |
| Transfers & Reimbursements | | | | |
| Appropriation for Contingencies | <u>17,501</u> | <u>18,136</u> | <u></u> | <u>18,136</u> |
| Total Expenditures | <u>412,667</u> | <u>413,303</u> | <u>371,517</u> | <u>41,786</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(49,339)</u> | <u>(67,757)</u> | <u>(57,358)</u> | <u>(10,399)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | | 54,226 | 53,776 | (450) |
| Transfers Out | <u>2,000</u> | <u>(2,000)</u> | <u>(1,914)</u> | <u>86</u> |
| Total Other Financing Sources (Uses) | <u>2,000</u> | <u>52,226</u> | <u>51,862</u> | <u>(364)</u> |
| Net Changes in Fund Balances (Deficits) | (47,339) | (15,531) | (5,496) | 10,035 |
| Fund Balances, July 1, 2010 | | <u>15,887</u> | <u>15,887</u> | |
| Fund Balances (Deficits), June 30, 2011 | <u>\$ (47,339)</u> | <u>\$ 356</u> | <u>\$ 10,391</u> | <u>\$ 10,035</u> |

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

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 314,159

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 371,517

Differences - Budget to GAAP

Encumbrances for supplies and services ordered but not received within the recognition period (6,133)

Capital Outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources (16)

Encumbrances for other charges ordered but not received within the recognition period (3,358)

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 362,010

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
MENTAL HEALTH
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual on Budgetary Basis</u> | <u>Variance with Final Budget</u> |
|---|----------------------------|-------------------------|--|---------------------------------------|
| REVENUES: | | | | |
| Revenues from Use of Money and Property | \$ 370 | \$ 370 | \$ 162 | \$ (208) |
| Aid from Other Governmental Agencies | 54,804 | 56,179 | 70,843 | 14,664 |
| Charges for Current Services | 29,616 | 30,991 | 27,797 | (3,194) |
| Other Revenues | <u>199</u> | <u>239</u> | <u>248</u> | <u>9</u> |
| Total Revenues | <u>84,989</u> | <u>87,779</u> | <u>99,050</u> | <u>11,271</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Health and Sanitation | | | | |
| Salaries & Benefits | 48,106 | 48,106 | 45,689 | 2,417 |
| Services & Supplies | 62,855 | 66,204 | 63,902 | 2,302 |
| Other Charges | 16,119 | 16,119 | 14,854 | 1,265 |
| Capital Assets | 25 | 25 | 7 | 18 |
| Claims Incurred | | | | |
| Transfers & Reimbursements | | | | |
| Appropriation for Contingencies | <u>10,357</u> | <u>9,779</u> | <u></u> | <u>9,779</u> |
| Total Expenditures | <u>137,462</u> | <u>140,233</u> | <u>124,452</u> | <u>15,781</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(52,473)</u> | <u>(52,454)</u> | <u>(25,402)</u> | <u>(27,052)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | | 46,204 | 21,913 | (24,291) |
| Transfers Out | <u>24,320</u> | <u>(24,320)</u> | <u></u> | <u>(24,320)</u> |
| Total Other Financing Sources (Uses) | <u>24,320</u> | <u>21,884</u> | <u>21,913</u> | <u>(48,611)</u> |
| Net Changes in Fund Balances (Deficits) | (28,153) | (30,570) | (3,489) | (27,081) |
| Fund Balances, July 1, 2010 | | <u>49,519</u> | <u>49,519</u> | |
| Fund Balances (Deficits), June 30, 2011 | <u>\$ (28,153)</u> | <u>\$ 18,949</u> | <u>\$ 46,030</u> | <u>\$ (27,081)</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 \$ 99,050

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 124,452

Differences - Budget to GAAP

Encumbrances for supplies and services ordered but not received within the recognition period (22,850)

Encumbrances for other charges ordered but not received within the recognition period (3,445)

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

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 98,157

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
ROADS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual on Budgetary Basis</u> | <u>Variance with Final Budget</u> |
|---|----------------------------|-------------------------|--|---------------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 380 | \$ 380 | \$ 1,274 | \$ 894 |
| Licenses, Permits and Franchises | 2,673 | 2,673 | 1,305 | (1,368) |
| Fines, Forfeitures and Penalties | | | | |
| Revenues from Use of Money and Property | 386 | 386 | 326 | (60) |
| Aid from Other Governmental Agencies | 44,278 | 35,685 | 29,529 | (6,156) |
| Charges for Current Services | 3,688 | 3,688 | 4,988 | 1,300 |
| Other Revenues | 27 | 42 | 292 | 250 |
| Total Revenues | <u>51,432</u> | <u>42,854</u> | <u>37,714</u> | <u>(5,140)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Ways and Facilities | | | | |
| Salaries & Benefits | 19,146 | 19,146 | 18,488 | 658 |
| Services & Supplies | 59,881 | 59,847 | 41,052 | 18,795 |
| Other Charges | 908 | 908 | 903 | 5 |
| Capital Assets | 2,182 | 2,317 | 2,217 | 100 |
| Claims Incurred | | | | |
| Transfers & Reimbursements | | | | |
| Appropriation for Contingencies | | 52 | | 52 |
| Total Expenditures | <u>82,117</u> | <u>82,270</u> | <u>62,660</u> | <u>19,610</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(30,685)</u> | <u>(39,416)</u> | <u>(24,946)</u> | <u>(14,470)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | | 16,030 | 14,044 | (1,986) |
| Transfers Out | 950 | (950) | | 950 |
| Total Other Financing Sources (Uses) | <u>950</u> | <u>15,080</u> | <u>14,044</u> | <u>(1,036)</u> |
| Net Changes in Fund Balances (Deficits) | (29,735) | (24,336) | (10,902) | (13,434) |
| Fund Balances, July 1, 2010 | | 49,590 | 49,590 | |
| Fund Balances (Deficits), June 30, 2011 | <u>\$ (29,735)</u> | <u>\$ 25,254</u> | <u>\$ 38,688</u> | <u>\$ (13,434)</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 \$ 37,714

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 62,660
Differences - Budget to GAAP
Encumbrances for supplies and services ordered but not received within the recognition period (10,748)
Capital Outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources (645)
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 51,267

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
STRUCTURAL FIRE
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual on Budgetary Basis</u> | <u>Variance with Final Budget</u> |
|---|----------------------------|-------------------------|--|---------------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 71,467 | \$ 71,467 | \$ 74,596 | \$ 3,129 |
| Licenses, Permits and Franchises | 321 | 321 | 293 | (28) |
| Fines, Forfeitures and Penalties | 80 | 80 | 103 | 23 |
| Revenues from Use of Money and Property | 141 | 141 | | (141) |
| Aid from Other Governmental Agencies | 1,558 | 9,842 | 7,634 | (2,208) |
| Charges for Current Services | 23,157 | 24,294 | 22,956 | (1,338) |
| Other Revenues | 362 | 662 | 354 | (308) |
| Total Revenues | <u>97,086</u> | <u>106,807</u> | <u>105,936</u> | <u>(871)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Protection | | | | |
| Salaries & Benefits | 106,469 | 106,105 | 105,664 | 441 |
| Services & Supplies | 11,305 | 13,354 | 11,409 | 1,945 |
| Other Charges | 6,474 | 6,474 | 5,653 | 821 |
| Capital Assets | 943 | 3,852 | 2,660 | 1,192 |
| Claims Incurred | | | | |
| Transfers & Reimbursements | | | | |
| Appropriation for Contingencies | | | | |
| Total Expenditures | <u>125,191</u> | <u>129,785</u> | <u>125,386</u> | <u>4,399</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(28,105)</u> | <u>(22,978)</u> | <u>(19,450)</u> | <u>(3,528)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | | 20,150 | 18,194 | (1,956) |
| Transfers Out | 955 | (1,820) | (768) | 1,052 |
| Total Other Financing Sources (Uses) | <u>955</u> | <u>18,330</u> | <u>17,426</u> | <u>(904)</u> |
| Net Changes in Fund Balances (Deficits) | (27,150) | (4,648) | (2,024) | (2,624) |
| Fund Balances, July 1, 2010 | 11,065 | 11,065 | 11,065 | |
| Fund Balances (Deficits), June 30, 2011 | <u>\$ (16,085)</u> | <u>\$ 6,417</u> | <u>\$ 9,041</u> | <u>\$ (2,624)</u> |

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

Revenues

Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 105,936

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 125,386
Differences - Budget to GAAP
Encumbrances for supplies and services ordered but not received within the recognition period (300)
Capital Outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources (960)
Actual amount budgetary basis as reported on the budgetary comparison schedule and on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 124,126

COUNTY OF KERN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended June 30, 2011 (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, Kern Asset Leasing, 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, ARRA Cal-MMET Jag, ARRA CD-HPRP, ARRA CDBG-R Grant, ARRA CD-NSP 3 Grant, ARRA Energy Grant, ARRA ETR, ARRA Probation EBM, ARRA Roads, Automated Co. Warrant System, Automated Fingerprint, A-C Farm Agt. Research, Bio-Terrorism Grant, Board of Trade Advertising, Building Inspection, Child Restraint Loaner, Community Development, County Service Areas, Court Temp Construction, Criminal Justice Facility, Criminalistics Laboratories, DA Court Ordered Penalties, DA/Sheriff/Probation/DNA Fund, DA Equipment Automation, DA Federal Forfeiture, DA Local Forfeiture, DHS Wraparound Savings, DIVCA LCL Franchise Fee, Domestic Violence, Drug Program, Emergency Medical-Payments, EMS Week-Donations, H1N1 Public Response, Health Fax-Death Certificates, Health-MAA TCM, Health NNFP, Health Local Option, Health-State LUST Program, HIDTA-State Asset Forfeiture, Host Preparedness Program, IHSS Public Authority, Juvenile Inmate Welfare, KCIRT, Kern County Children's Fund, Kiosk Trust, Library Books, Litter Cleanup, Local Public Safety, Micro-Graphics, NSP Grant, Off-Hwy. Motor Vehicle License, Parcel Map In-Lieu Fees, Parks Tehachapi Mtn. Forest, Planned Local Drainage Facility, Planned Sewer, Planning Admin Surcharge, Probation Asset Forfeiture, Probation DJJ Realignment, Probation Training, Public Health Misc., Public Improvement Districts, Range Improvement, Real Estate Fraud, Recorder's Fee, Recorder's Modernization, Recorder's SSN Truncation, Redemption Systems, RMA-Hazardous Waste Settlements, 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, Strong Motion Instrumentation, Tehachapi Transp Impact Fee Core, Tehachapi Transp Impact Fee Non-Core, Tobacco Education Control, Vital Health Statistics-County Clerk, Vital Health Statistics, Vital Health Statistics-Recorder, Wildlife Resources, 2009 Capital Projects, 7th Standard Road Widening, Accumulative Capital Outlay Fire, Accumulative Capital Outlay General, Hageman Road, Separation of Grade, and Wheeler Ridge Overpass.

COUNTY OF KERN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended June 30, 2011 (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 \$11,792 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, 2011. 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, 2011 (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 | \$ 136,236 | \$ (627) | \$ 627 | \$ 15,756 | \$ 151,992 |
| Child Support | 1,185 | | | | 1,185 |
| Employers' Training Resource | 753 | | | 724 | 1,477 |
| Human Services | 10,391 | | | 9,507 | 19,898 |
| Mental Health | 46,030 | | | 26,295 | 72,325 |
| Roads | 38,688 | | | 11,393 | 50,081 |
| Structural Fire | 9,041 | | | 1,260 | 10,301 |
| Total | <u>\$ 242,324</u> | <u>\$ (627)</u> | <u>\$ 627</u> | <u>\$ 64,935</u> | <u>\$ 307,259</u> |

**COUNTY OF KERN
SCHEDULE OF FUNDING PROGRESS
PENSION AND OTHER POST-EMPLOYMENT BENEFITS
FOR THE YEAR ENDING JUNE 30, 2011 (IN THOUSANDS)**

Retiree Health Premium Supplement Program (RHPSP)

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Unfunded AAL (UAAL) (b-a) (c) | Funded Ratio (a/b) | 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% |

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

Actuarial valuations are done once every two years.

Retiree Health Stipend

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Unfunded AAL (UAAL) (b-a) (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAL as a Percentage of Annual Covered Payroll ((b-a)/c) |
|--------------------------------|--|--|--|--------------------------|---------------------------|--|
| 6/30/2008 | | 14,031 | 14,031 | 0.00% | 499,274 | 2.81% |
| 6/30/2008 | | 14,031 | 14,031 | 0.00% | 502,420 | 2.79% |
| 6/30/2010 | | 16,379 | 16,379 | 0.00% | 487,323 | 3.36% |

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

Actuarial valuations are done once every two years.

Kern County Employees' Retirement Association

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Unfunded AAL (UAAL) (b-a) (c) | Funded Ratio (a/b) | Covered Payroll (d) | UAAL as a Percentage of Annual Covered Payroll (c)/(d) |
|--------------------------------|--|--|--|--------------------------|---------------------------|--|
| 12/31/2005 * | 2,164,304 | 2,861,872 | 697,568 | 75.63% | 391,381 | 178.23% |
| 12/31/2006 | 2,352,028 | 3,109,038 | 757,010 | 75.65% | 417,351 | 181.38% |
| 12/31/2007 | 2,589,817 | 3,355,755 | 765,938 | 77.18% | 453,412 | 168.93% |
| 6/30/2008 | 2,654,305 | 3,671,460 | 1,017,155 | 72.30% | 482,879 | 210.64% |
| 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% |

Source: Kern County Employees' Retirement Association Actuarial Valuation, June 30, 2010.

* Reflects General member benefit increases

**COUNTY OF KERN
 ACTUARIAL ASSUMPTIONS AND METHODOLOGY
 OTHER POST-EMPLOYMENT BENEFITS
 FOR THE YEAR ENDING JUNE 30, 2011 (IN THOUSANDS)**

Retiree Health Premium Supplement Program (RHPSP)

Retiree Health Stipend

| | |
|---|---|
| Valuation Date: | June 30, 2010 |
| Investment Return: | 4% per annum |
| General Inflation Rate: | 4% |
| Mortality: | RP 2000 Health Annuitant Mortality was assumed during service retirement up to age 65 for monthly benefit payments. |
| Salary Increases: | 4% |
| Increase in Medical Plan Premiums (Trend): | 6.5% |
| Actuarial Cost Method: | Entry Age Normal |

Retiree Health Premium Supplement Program (RHPSP) ONLY

Monthly Premium Contributions for Future Retirees:

| | | |
|----------------------------|----|--------|
| Managed Care Systems (POS) | \$ | 608.14 |
| Managed Care Systems (EPO) | | 451.09 |
| Health Net (HMO) | | 802.76 |
| Kaiser (HMO) | | 686.64 |

Other Factors for Monthly Premium Contributions:

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

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

Retiree Health Stipend ONLY

Monthly Premium Contributions for Future Retirees:

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

**COUNTY OF KERN
SCHEDULE OF CONTRIBUTIONS
OTHER POST-EMPLOYMENT BENEFITS
FOR THE YEAR ENDING JUNE 30, 2011 (IN THOUSANDS)**

Retiree Health Premium Supplement Program (RHPSP)*

| Year Ended June 30, | Annual RHPSP Cost | Percentage of Cost Contributed | Net OPEB Obligation |
|------------------------|----------------------|--------------------------------------|------------------------|
| 2009 | \$ 3,413 | 23% | 18,867 |
| 2010 | 3,413 | 23% | 31,294 |
| 2011 | 3,413 | 16% | 51,045 |

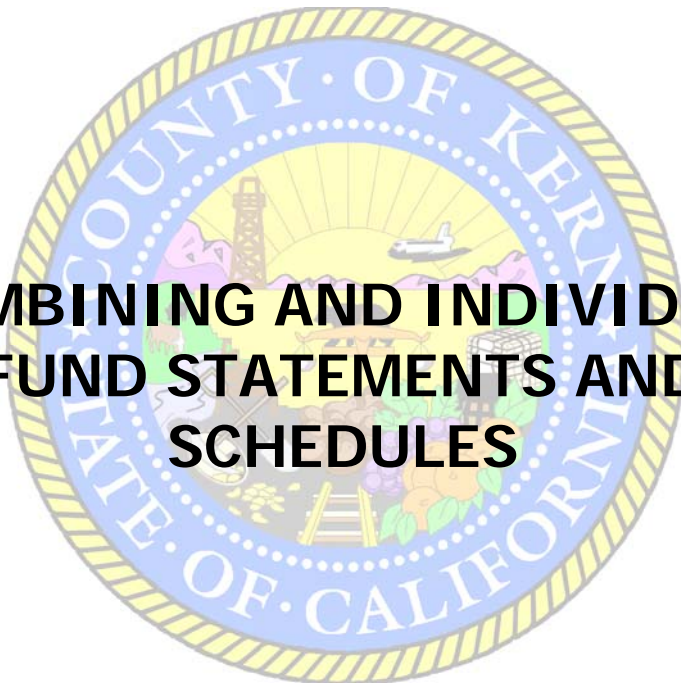
* Plan funded by the pay-as-you-go method

Retiree Health Stipend*

| Year Ended June 30, | Annual RHS Cost | Percentage of Cost Contributed | Net OPEB Obligation |
|------------------------|--------------------|--------------------------------------|------------------------|
| 2009 | 1,420 | 100% | - |
| 2010 | 1,454 | 100% | - |
| 2011 | 1,524 | 100% | - |

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

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND
SCHEDULES**





**NONMAJOR
GOVERNMENTAL FUNDS**

**COUNTY OF KERN
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2011 (IN THOUSANDS)**

| | SPECIAL REVENUE FUNDS | CAPITAL PROJECTS FUNDS | DEBT SERVICE FUNDS | TOTAL NON-MAJOR GOVERNMENTAL FUNDS |
|---|--------------------------------------|---------------------------------------|-----------------------------------|---|
| ASSETS | | | | |
| Assets: | | | | |
| Pooled Cash and Investments | \$ 61,498 | \$ 12,828 | \$ 313 | \$ 74,639 |
| Revolving Fund Cash | 8 | | | 8 |
| Cash and Investments Deposited with Trustee | | | 16,749 | 16,749 |
| Interest Receivable | 33 | 46 | | 79 |
| Taxes Receivable | 1,762 | | | 1,762 |
| Accrued Revenue | 11,875 | 7,374 | | 19,249 |
| Due from Other Funds | 42 | 5,300 | | 5,342 |
| Advances Receivable | | 7,354 | | 7,354 |
| Due from Other Agencies | 1,082 | | | 1,082 |
| Total Assets | <u>\$ 76,300</u> | <u>\$ 32,902</u> | <u>\$ 17,062</u> | <u>\$ 126,264</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ 2,665 | \$ 12 | \$ 13 | \$ 2,690 |
| Salaries and Employee Benefits Payable | 308 | | | 308 |
| Due to Other Funds | 9,242 | 2,166 | | 11,408 |
| Due to Other Agencies | 4 | | | 4 |
| Advances from Other Funds | | 10,469 | | 10,469 |
| Loans Payable | 76 | | | 76 |
| Deferred Revenue | 1,777 | | | 1,777 |
| Total Liabilities | <u>14,072</u> | <u>12,647</u> | <u>13</u> | <u>26,732</u> |
| Fund Balances: | | | | |
| Nonspendable | | 5,764 | | 5,764 |
| Restricted | 49,059 | 4,760 | 17,049 | 70,868 |
| Committed | 11,818 | 9,731 | | 21,549 |
| Assigned | 1,351 | | | 1,351 |
| Total Fund Balances | <u>62,228</u> | <u>20,255</u> | <u>17,049</u> | <u>99,532</u> |
| Total Liabilities and Fund Balances | <u>\$ 76,300</u> | <u>\$ 32,902</u> | <u>\$ 17,062</u> | <u>\$ 126,264</u> |

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | SPECIAL REVENUE FUNDS | CAPITAL PROJECTS FUNDS | DEBT SERVICE FUNDS | TOTAL NON-MAJOR GOVERNMENTAL FUNDS |
|---|--------------------------------------|---------------------------------------|-----------------------------------|---|
| REVENUES: | | | | |
| Taxes | \$ 3,483 | \$ | \$ | \$ 3,483 |
| Licenses, Permits and Franchises | 7,364 | | | 7,364 |
| Fines, Forfeitures and Penalties | 8,783 | | | 8,783 |
| Revenues from Use of Money and Property | 435 | 374 | 385 | 1,194 |
| Aid from Other Governmental Agencies | 97,935 | 24,367 | 7,318 | 129,620 |
| Charges for Current Services | 4,288 | | | 4,288 |
| Other Revenues | 4,640 | 591 | 34,922 | 40,153 |
| Total Revenues | 126,928 | 25,332 | 42,625 | 194,885 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government | 173 | | 497 | 670 |
| Public Protection | 4,725 | | | 4,725 |
| Health and Sanitation | 2,034 | | | 2,034 |
| Public Assistance | 34,983 | | | 34,983 |
| Public Ways and Facilities | 2,574 | | | 2,574 |
| Capital Outlay | | 44,461 | | 44,461 |
| Debt Service: | | | | |
| Principal | | | 20,712 | 20,712 |
| Interest | | | 21,938 | 21,938 |
| Cost of Issuance | | | 323 | 323 |
| Total Expenditures | 44,489 | 44,461 | 43,470 | 132,420 |
| Excess (Deficiency) of Revenues over (under) Expenditures | 82,439 | (19,129) | (845) | 62,465 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | 9,884 | 34,510 | | 44,394 |
| Transfers Out | (86,192) | (12,350) | | (98,542) |
| Bonds Issued | | | 4,337 | 4,337 |
| Refunding Bonds Issued | | | 11,194 | 11,194 |
| Premium on Bond Issuance | | | (103) | (103) |
| Payment to Refunded Bonds Escrow Agent | | | (10,335) | (10,335) |
| Total Other Financing Sources (Uses) | (76,308) | 22,160 | 5,093 | (49,055) |
| SPECIAL ITEMS | | | | |
| Return Excess Contribution | | (2,710) | | (2,710) |
| Residual Equity Transfer | (437) | | 741 | 304 |
| Total Special Items | (437) | (2,710) | 741 | (2,406) |
| Net Changes in Fund Balances | 5,694 | 321 | 4,989 | 11,004 |
| Fund Balances, July 1, 2010 | 56,534 | 19,934 | 12,060 | 88,528 |
| Fund Balances, June 30, 2011 | \$ 62,228 | \$ 20,255 | \$ 17,049 | \$ 99,532 |

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS

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

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

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

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

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

Animal Care – 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.

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 CDBG-R Grant – This fund accounts for funds awarded by the U.S. Department of Housing and Urban Development under the American Recovery and Reinvestment Act.

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 ETR – This fund accounts for funds awarded to Employers' Training Resource under the American Recovery and Reinvestment Act.

ARRA Probation EBM – This fund accounts for funds awarded to Probation under the American Recovery and Reinvestment Act to develop an Evidence Based Probation Supervision Program.

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

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

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

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

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

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS (Continued)

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

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

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

Court Temp Construction – This fund accounts for surcharges upon fines, forfeitures and penalties to assist in the establishment of adequate courtroom facilities.

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

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

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

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

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

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

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

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

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

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS (Continued)

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

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

Health Fax Death Certificates – This fund accounts for the fees collected in order to maintain a system, which allows for the registration of death certificates via telephone facsimile.

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

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

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

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

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

Host 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 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 – 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.

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

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.

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Redemption Systems – This fund accounts for the requirement under the R&T Code Section 4710.

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.

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND DESCRIPTIONS (Continued)

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.

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 Forfeiture – This fund holds revenues received from assets seized during arrests.

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

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

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

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

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

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

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

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

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

NON-MAJOR GOVERNMENTAL FUNDS

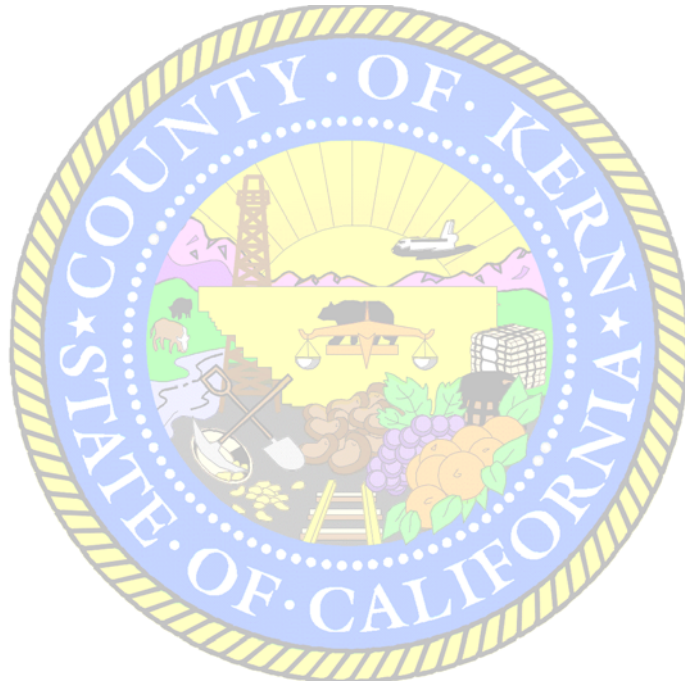
SPECIAL REVENUE FUND DESCRIPTIONS (Continued)

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

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

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

Other Special Revenue Funds – These funds account for revenues received for various activities and programs including: Animal Control Feline Carcasses, ARRA Aging & Adult, ARRA Justice Assistance, County-wide Crime Prevention, Eminent Domain Proceedings, Graffiti Abatement, Juvenile Justice Facility, KNET Asset Forfeiture, Sheriff Rural Crime, Sterilization, and Solid Waste LEA Grant.



**COUNTY OF KERN
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
JUNE 30, 2011 (IN THOUSANDS)**

Page 1 of 10

| | <u>TOTAL</u> | <u>ABATEMENT COST</u> | <u>AGING & ADULT SERVICES</u> | <u>ALCOHOL ABUSE</u> | <u>ALCOHOL PROGRAM</u> |
|---|------------------|---------------------------|---------------------------------------|--------------------------|----------------------------|
| ASSETS | | | | | |
| Pooled Cash and Investments | \$ 61,498 | \$ 327 | \$ | \$ 58 | \$ 141 |
| Revolving Fund Cash | 8 | | 2 | | |
| Interest Receivable | 33 | | | | |
| Taxes Receivable | 1,762 | | | | |
| Accrued Revenue | 11,875 | | 1,877 | | |
| Due from Other Funds | 42 | | 42 | | |
| Due from Other Agencies | 1,082 | | | 10 | 12 |
| Total Assets | <u>\$ 76,300</u> | <u>\$ 327</u> | <u>\$ 1,921</u> | <u>\$ 68</u> | <u>\$ 153</u> |
| LIABILITIES AND FUND BALANCES (DEFICITS) | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | \$ 2,665 | \$ 94 | \$ 131 | \$ | \$ |
| Salaries and Employee Benefits Payable | 308 | | 226 | | |
| Due to Other Funds | 9,242 | | 466 | | |
| Due to Other Agencies | 4 | | | | |
| Loans Payable | 76 | | | | |
| Deferred Revenue | 1,777 | | | | |
| Total Liabilities | <u>14,072</u> | <u>94</u> | <u>823</u> | | |
| Fund Balances (Deficits): | | | | | |
| Nonspendable | | | | | |
| Restricted | 49,059 | | 1,060 | 68 | 153 |
| Committed | 11,818 | 233 | | | |
| Assigned | 1,351 | | 38 | | |
| Total Fund Balances | <u>62,228</u> | <u>233</u> | <u>1,098</u> | <u>68</u> | <u>153</u> |
| Total Liabilities and Fund Balances | <u>\$ 76,300</u> | <u>\$ 327</u> | <u>\$ 1,921</u> | <u>\$ 68</u> | <u>\$ 153</u> |

| <u>ANIMAL CARE</u> | <u>ANIMAL CARE DONATIONS</u> | <u>ARRA CAL-MMET JAG</u> | <u>ARRA CD-HPRP</u> | <u>ARRA CDBG-R GRANT</u> | |
|--------------------|------------------------------|--------------------------|---------------------|--------------------------|--|
| \$ 61 | \$ 38 | \$ | \$ | \$ | <u>ASSETS</u> |
| | | | 17 | | Pooled Cash and Investments |
| | | | | | Revolving Fund Cash |
| | | | | | Interest Receivable |
| | | | | | Taxes Receivable |
| | | | | | Accrued Revenue |
| | | | | | Due from Other Funds |
| | | | | | Due from Other Agencies |
| <u>\$ 61</u> | <u>\$ 38</u> | <u>\$</u> | <u>\$ 17</u> | <u>\$</u> | Total Assets |
| | | | | | <u>LIABILITIES AND FUND BALANCES (DEFICITS)</u> |
| \$ | \$ | \$ | \$ | \$ | Liabilities: |
| | | | 17 | | Accounts Payable |
| | | | | | Salaries and Employee Benefits Payable |
| | | | | | Due to Other Funds |
| | | | | | Due to Other Agencies |
| | | | | | Loans Payable |
| | | | | | Deferred Revenue |
| | | | 17 | | Total Liabilities |
| | | | | | Fund Balances (Deficits): |
| | | | | | Nonspendable |
| | | | | | Restricted |
| | | | | | Committed |
| | | | | | Assigned |
| <u>61</u> | <u>38</u> | <u></u> | <u></u> | <u></u> | Total Fund Balances |
| <u>\$ 61</u> | <u>\$ 38</u> | <u>\$</u> | <u>\$ 17</u> | <u>\$</u> | Total Liabilities and Fund Balances |

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2011 (IN THOUSANDS)**

Page 2 of 10

| | ARRA CD-NSP 3 GRANT | ARRA ENERGY GRANT | ARRA ETR | ARRA PROBATION EBM | ARRA ROADS |
|---|------------------------|----------------------|-------------|-----------------------|------------|
| ASSETS | | | | | |
| Pooled Cash and Investments | \$ | \$ 18 | \$ | \$ | \$ |
| Revolving Fund Cash | | | | | |
| Interest Receivable | | | | | |
| Taxes Receivable | | | | | |
| Accrued Revenue | | 397 | | | |
| Due from Other Funds | | | | | |
| Due from Other Agencies | | | | | |
| Total Assets | \$ | \$ 415 | \$ | \$ | \$ |
| LIABILITIES AND FUND BALANCES (DEFICITS) | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | \$ | \$ 415 | \$ | \$ | \$ |
| Salaries and Employee Benefits Payable | | | | | |
| Due to Other Funds | | | | | |
| Due to Other Agencies | | | | | |
| Loans Payable | | | | | |
| Deferred Revenue | | | | | |
| Total Liabilities | | 415 | | | |
| Fund Balances (Deficits): | | | | | |
| Nonspendable | | | | | |
| Restricted | | | | | |
| Committed | | | | | |
| Assigned | | | | | |
| Total Fund Balances | | | | | |
| Total Liabilities and Fund Balances | \$ | \$ 415 | \$ | \$ | \$ |

| <u>AUTOMATED CO. WARRANT SYSTEM</u> | <u>AUTOMATED FINGERPRINT</u> | <u>A-C FARM ADV AGT RESEARCH</u> | <u>BIO TERRORISM GRANT</u> | <u>BOARD OF TRADE ADVERTISING</u> | |
|---|----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---|
| \$ 50 | \$ 1,571 | \$ | \$ 655 | \$ 50 | ASSETS |
| | | | | | Pooled Cash and Investments |
| | | | | | Revolving Fund Cash |
| | | | | | Interest Receivable |
| | | | | | Taxes Receivable |
| | | | | | Accrued Revenue |
| | | | | | Due from Other Funds |
| | | | | | Due from Other Agencies |
| <u>8</u> | <u>34</u> | | | | |
| \$ <u>58</u> | \$ <u>1,605</u> | \$ | \$ <u>655</u> | \$ <u>50</u> | Total Assets |
| | | | | | LIABILITIES AND FUND BALANCES (DEFICITS) |
| \$ | \$ | \$ | \$ 398 | \$ | Liabilities: |
| | | | | | Accounts Payable |
| | | | | | Salaries and Employee Benefits Payable |
| | | | | | Due to Other Funds |
| | | | | | Due to Other Agencies |
| | | | | | Loans Payable |
| | | | | | Deferred Revenue |
| | | | <u>398</u> | | Total Liabilities |
| | | | | | Fund Balances (Deficits): |
| | | | | | Nonspendable |
| | | | | | Restricted |
| | | | | | Committed |
| | | | | <u>50</u> | Assigned |
| <u>58</u> | <u>1,605</u> | | <u>257</u> | <u>50</u> | Total Fund Balances |
| \$ <u>58</u> | \$ <u>1,605</u> | \$ | \$ <u>655</u> | \$ <u>50</u> | Total Liabilities and Fund Balances |

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2011 (IN THOUSANDS)**

Page 3 of 10

| | <u>BUILDING INSPECTION</u> | <u>CHILD RESTRAINT LOANER</u> | <u>COMMUNITY DEVELOPMENT</u> | <u>COUNTY SERVICE AREAS</u> | <u>COURT TEMP CONSTRUCTION</u> |
|---|--------------------------------|-----------------------------------|----------------------------------|---------------------------------|------------------------------------|
| ASSETS | | | | | |
| Pooled Cash and Investments | \$ 7,324 | \$ 110 | \$ 513 | \$ 9,067 | |
| Revolving Fund Cash | 6 | | | | |
| Interest Receivable | 14 | | | | |
| Taxes Receivable | | | | 1,762 | |
| Accrued Revenue | | | 411 | | |
| Due from Other Funds | | | | | |
| Due from Other Agencies | | | | | |
| Total Assets | <u>\$ 7,344</u> | <u>\$ 110</u> | <u>\$ 924</u> | <u>\$ 10,829</u> | |
| LIABILITIES AND FUND BALANCES (DEFICITS) | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | \$ 59 | \$ | \$ 255 | \$ 23 | |
| Salaries and Employee Benefits Payable | 82 | | | | |
| Due to Other Funds | | | 158 | | |
| Due to Other Agencies | | | | 4 | |
| Loans Payable | | | | 76 | |
| Deferred Revenue | | | | 1,748 | |
| Total Liabilities | <u>141</u> | | <u>413</u> | <u>1,851</u> | |
| Fund Balances (Deficits): | | | | | |
| Nonspendable | | | | | |
| Restricted | 2 | 110 | 511 | 8,978 | |
| Committed | 7,201 | | | | |
| Assigned | | | | | |
| Total Fund Balances | <u>7,203</u> | <u>110</u> | <u>511</u> | <u>8,978</u> | |
| Total Liabilities and Fund Balances | <u>\$ 7,344</u> | <u>\$ 110</u> | <u>\$ 924</u> | <u>\$ 10,829</u> | |

| <u>CRIMINAL JUSTICE FACILITY</u> | <u>CRIMINALISTICS LABORATORIES</u> | <u>DA COURT ORDERED PENALTIES</u> | <u>DA/SHERIFF PROBATION/DNA FUND</u> | <u>DA EQUIPMENT AUTOMATION</u> | |
|----------------------------------|------------------------------------|-----------------------------------|--------------------------------------|--------------------------------|---|
| \$ 2,413 | \$ 93 | \$ 1,495 | \$ 404 | \$ 637 | |
| <u>343</u> | | | <u>56</u> | | |
| \$ <u>2,756</u> | \$ <u>93</u> | \$ <u>1,495</u> | \$ <u>460</u> | \$ <u>637</u> | ASSETS |
| | | | | | Pooled Cash and Investments |
| | | | | | Revolving Fund Cash |
| | | | | | Interest Receivable |
| | | | | | Taxes Receivable |
| | | | | | Accrued Revenue |
| | | | | | Due from Other Funds |
| | | | | | Due from Other Agencies |
| | | | | | Total Assets |
| | | | | | LIABILITIES AND FUND BALANCES (DEFICITS) |
| \$ 544 | \$ | \$ | \$ | \$ | Liabilities: |
| | | | | | Accounts Payable |
| | | | | | Salaries and Employee Benefits Payable |
| | | | | | Due to Other Funds |
| | | | | | Due to Other Agencies |
| | | | | | Loans Payable |
| | | | | | Deferred Revenue |
| <u>544</u> | | | | | Total Liabilities |
| | | | | | Fund Balances (Deficits): |
| 2,212 | 93 | 1,495 | 460 | 637 | Nonspendable |
| | | | | | Restricted |
| | | | | | Committed |
| | | | | | Assigned |
| <u>2,212</u> | <u>93</u> | <u>1,495</u> | <u>460</u> | <u>637</u> | Total Fund Balances |
| \$ <u>2,756</u> | \$ <u>93</u> | \$ <u>1,495</u> | \$ <u>460</u> | \$ <u>637</u> | Total Liabilities and Fund Balances |

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2011 (IN THOUSANDS)**

Page 4 of 10

| | <u>DA-FEDERAL FORFEITURE</u> | <u>DA LOCAL FORFEITURES</u> | <u>DHS WRAPAROUND SAVINGS</u> | <u>DTVCA LCL FRANCHISE FEE</u> | <u>DOMESTIC VIOLENCE</u> |
|---|----------------------------------|---------------------------------|-----------------------------------|------------------------------------|------------------------------|
| ASSETS | | | | | |
| Pooled Cash and Investments | \$ 78 | \$ 494 | \$ 1,066 | \$ 373 | \$ 83 |
| Revolving Fund Cash | | | | | |
| Interest Receivable | | | | | |
| Taxes Receivable | | | | | |
| Accrued Revenue | | | | | |
| Due from Other Funds | | | | | |
| Due from Other Agencies | | | | | 3 |
| Total Assets | <u>\$ 78</u> | <u>\$ 494</u> | <u>\$ 1,066</u> | <u>\$ 373</u> | <u>\$ 86</u> |
| LIABILITIES AND FUND BALANCES (DEFICITS) | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | \$ | \$ | \$ | \$ | \$ |
| Salaries and Employee Benefits Payable | | | | | |
| Due to Other Funds | | | | | |
| Due to Other Agencies | | | | | |
| Loans Payable | | | | | |
| Deferred Revenue | | | | | |
| Total Liabilities | | | | | |
| Fund Balances (Deficits): | | | | | |
| Nonspendable | | | | | |
| Restricted | 78 | 494 | 1,066 | 373 | 86 |
| Committed | | | | | |
| Assigned | | | | | |
| Total Fund Balances | <u>78</u> | <u>494</u> | <u>1,066</u> | <u>373</u> | <u>86</u> |
| Total Liabilities and Fund Balances | <u>\$ 78</u> | <u>\$ 494</u> | <u>\$ 1,066</u> | <u>\$ 373</u> | <u>\$ 86</u> |

| <u>DRUG PROGRAM</u> | <u>EMERGENCY MEDICAL PAYMENTS</u> | <u>EMS WEEK DONATIONS</u> | <u>H1N1 PUBLIC RESPONSE</u> | <u>HEALTH FAX-DEATH CERTIFICATES</u> | |
|---------------------|-----------------------------------|---------------------------|-----------------------------|--------------------------------------|---|
| \$ 326 | \$ 896 | \$ 24 | \$ 3 | \$ | |
| <u>1</u> | <u>188</u> | | | | |
| \$ <u>327</u> | \$ <u>1,084</u> | \$ <u>24</u> | \$ <u>3</u> | \$ | |
| | | | | | ASSETS |
| | | | | | Pooled Cash and Investments |
| | | | | | Revolving Fund Cash |
| | | | | | Interest Receivable |
| | | | | | Taxes Receivable |
| | | | | | Accrued Revenue |
| | | | | | Due from Other Funds |
| | | | | | Due from Other Agencies |
| | | | | | Total Assets |
| | | | | | LIABILITIES AND FUND BALANCES (DEFICITS) |
| \$ | \$ | \$ | \$ | \$ | Liabilities: |
| | | | | | Accounts Payable |
| | | | | | Salaries and Employee Benefits Payable |
| | | | | | Due to Other Funds |
| | | | | | Due to Other Agencies |
| | | | | | Loans Payable |
| | | | | | Deferred Revenue |
| | | | | | Total Liabilities |
| | | | | | Fund Balances (Deficits): |
| | | | | | Nonspendable |
| | | | | | Restricted |
| | | | | | Committed |
| | | | | | Assigned |
| 327 | 1,084 | 24 | 3 | | Total Fund Balances |
| \$ <u>327</u> | \$ <u>1,084</u> | \$ <u>24</u> | \$ <u>3</u> | \$ | Total Liabilities and Fund Balances |

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2011 (IN THOUSANDS)**

Page 5 of 10

| | <u>HEALTH-MAA TCM</u> | <u>HEALTH NNFP</u> | <u>HEALTH LOCAL OPTION</u> | <u>HEALTH-STATE LUST PROGRAM</u> | <u>HIDTA-STATE ASSET FORFEITURE</u> |
|---|---------------------------|------------------------|--------------------------------|--------------------------------------|---|
| ASSETS | | | | | |
| Pooled Cash and Investments | \$ 69 | \$ 149 | \$ 30 | \$ 161 | \$ 149 |
| Revolving Fund Cash | | | | | |
| Interest Receivable | | | | | |
| Taxes Receivable | | | | | |
| Accrued Revenue | | | | | |
| Due from Other Funds | | | | | |
| Due from Other Agencies | | | | | |
| Total Assets | <u>\$ 69</u> | <u>\$ 149</u> | <u>\$ 30</u> | <u>\$ 161</u> | <u>\$ 149</u> |
| LIABILITIES AND FUND BALANCES (DEFICITS) | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | \$ | \$ 48 | \$ | \$ | \$ |
| Salaries and Employee Benefits Payable | | | | | |
| Due to Other Funds | | | | | |
| Due to Other Agencies | | | | | |
| Loans Payable | | | | | |
| Deferred Revenue | | | | | |
| Total Liabilities | | <u>48</u> | | | |
| Fund Balances (Deficits): | | | | | |
| Nonspendable | | | | | |
| Restricted | 69 | 101 | | 161 | 149 |
| Committed | | | 30 | | |
| Assigned | | | | | |
| Total Fund Balances | <u>69</u> | <u>101</u> | <u>30</u> | <u>161</u> | <u>149</u> |
| Total Liabilities and Fund Balances | <u>\$ 69</u> | <u>\$ 149</u> | <u>\$ 30</u> | <u>\$ 161</u> | <u>\$ 149</u> |

| <u>HOST PREPAREDNESS PROGRAM</u> | <u>IHSS PUBLIC AUTHORITY</u> | <u>JUVENILE INMATE WELFARE</u> | <u>KCIRT</u> | <u>KERN COUNTY CHILDREN'S</u> | |
|----------------------------------|------------------------------|--------------------------------|--------------|-------------------------------|---|
| | | | | | ASSETS |
| \$ | \$ 28 | \$ 167 | \$ 1 | \$ 578 | Pooled Cash and Investments |
| | | | | | Revolving Fund Cash |
| | | | | | Interest Receivable |
| | 622 | | | | Taxes Receivable |
| | | | | | Accrued Revenue |
| | | | | | Due from Other Funds |
| | | | | | Due from Other Agencies |
| <u>\$</u> | <u>\$ 650</u> | <u>\$ 167</u> | <u>\$ 1</u> | <u>\$ 578</u> | Total Assets |
| | | | | | LIABILITIES AND FUND BALANCES (DEFICITS) |
| \$ | \$ 600 | \$ | \$ | \$ 33 | Liabilities: |
| | | | | | Accounts Payable |
| | | | | | Salaries and Employee Benefits Payable |
| | 50 | | | | Due to Other Funds |
| | | | | | Due to Other Agencies |
| | | | | | Loans Payable |
| | | | | | Deferred Revenue |
| <u>\$</u> | <u>\$ 650</u> | <u>\$</u> | <u>\$</u> | <u>\$ 33</u> | Total Liabilities |
| | | | | | Fund Balances (Deficits): |
| | | | | | Nonspendable |
| | | 167 | 1 | 545 | Restricted |
| | | | | | Committed |
| | | | | | Assigned |
| <u>\$</u> | <u>\$ 650</u> | <u>\$ 167</u> | <u>\$ 1</u> | <u>\$ 545</u> | Total Fund Balances |
| <u>\$</u> | <u>\$ 650</u> | <u>\$ 167</u> | <u>\$ 1</u> | <u>\$ 578</u> | Total Liabilities and Fund Balances |

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2011 (IN THOUSANDS)**

Page 6 of 10

| | KIOSK FUND | LIBRARY BOOKS | LITTER CLEANUP | LOCAL PUBLIC SAFETY | MICROGRAPHICS |
|---|------------|---------------|----------------|---------------------|---------------|
| ASSETS | | | | | |
| Pooled Cash and Investments | \$ | \$ 651 | \$ 2 | \$ | \$ 61 |
| Revolving Fund Cash | | | | | |
| Interest Receivable | | | | | |
| Taxes Receivable | | | | | |
| Accrued Revenue | | | | 8,551 | |
| Due from Other Funds | | | | | |
| Due from Other Agencies | | | 1 | | |
| Total Assets | \$ | \$ 651 | \$ 3 | \$ 8,551 | \$ 61 |
| LIABILITIES AND FUND BALANCES (DEFICITS) | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | \$ | \$ | \$ | \$ | \$ |
| Salaries and Employee Benefits Payable | | | | | |
| Due to Other Funds | | | | 8,551 | |
| Due to Other Agencies | | | | | |
| Loans Payable | | | | | |
| Deferred Revenue | | | | | |
| Total Liabilities | | | | 8,551 | |
| Fund Balances (Deficits): | | | | | |
| Nonspendable | | | | | |
| Restricted | | 649 | | | 61 |
| Committed | | | | | |
| Assigned | | 2 | 3 | | |
| Total Fund Balances | | 651 | 3 | | 61 |
| Total Liabilities and Fund Balances | \$ | \$ 651 | \$ 3 | \$ 8,551 | \$ 61 |

| <u>NSP GRANT</u> | <u>OFF HWY MOTOR VEH LICENSE</u> | <u>PARCEL MAP IN-LIEU FEES</u> | <u>PARKS TEHACHAPI MTN-FOREST</u> | <u>PLANNED LOCAL DRAINAGE</u> | |
|---|--------------------------------------|------------------------------------|---------------------------------------|-----------------------------------|--|
| \$ | \$ 260 | \$ 738 | \$ 5 | \$ 1,084 | |
| <hr/> | | | | | |
| \$ | \$ 260 | \$ 738 | \$ 5 | \$ 1,084 | ASSETS |
| <hr/> | | | | | |
| | | | | | Pooled Cash and Investments |
| | | | | | Revolving Fund Cash |
| | | | | | Interest Receivable |
| | | | | | Taxes Receivable |
| | | | | | Accrued Revenue |
| | | | | | Due from Other Funds |
| | | | | | Due from Other Agencies |
| | | | | | Total Assets |
| <hr/> | | | | | |
| LIABILITIES AND FUND BALANCES (DEFICITS) | | | | | |
| <hr/> | | | | | |
| \$ | \$ 64 | \$ | \$ | \$ | Liabilities: |
| <hr/> | | | | | Accounts Payable |
| <hr/> | | | | | Salaries and Employee Benefits Payable |
| <hr/> | | | | | Due to Other Funds |
| <hr/> | | | | | Due to Other Agencies |
| <hr/> | | | | | Loans Payable |
| <hr/> | | | | | Deferred Revenue |
| <hr/> | | | | | Total Liabilities |
| <hr/> | | | | | |
| | | | | | Fund Balances (Deficits): |
| | | | | | Nonspendable |
| | | | | | Restricted |
| | | | | | Committed |
| | | | | | Assigned |
| <hr/> | | | | | |
| | | | | | 196 |
| | | | | | 738 |
| | | | | | 5 |
| | | | | | 1,084 |
| <hr/> | | | | | |
| | | | | | 196 |
| | | | | | 738 |
| | | | | | 5 |
| | | | | | 1,084 |
| <hr/> | | | | | |
| \$ | \$ 260 | \$ 738 | \$ 5 | \$ 1,084 | Total Fund Balances |
| <hr/> | | | | | |
| | | | | | Total Liabilities and Fund Balances |

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2011 (IN THOUSANDS)**

Page 7 of 10

| | <u>PLANNED SEWER</u> | <u>PLANNING ADMIN SURCHARGE</u> | <u>PROBATION ASSET FORFEITURE</u> | <u>PROBATION DJJ REALIGNMENT</u> | <u>PROBATION TRAINING</u> |
|---|--------------------------|-------------------------------------|---------------------------------------|--------------------------------------|-------------------------------|
| ASSETS | | | | | |
| Pooled Cash and Investments | \$ 3,193 | \$ 736 | \$ 53 | \$ 1,007 | \$ 21 |
| Revolving Fund Cash | | | | | |
| Interest Receivable | | | | | |
| Taxes Receivable | | | | | |
| Accrued Revenue | | | | | |
| Due from Other Funds | | | | | |
| Due from Other Agencies | | | | | |
| Total Assets | <u>\$ 3,193</u> | <u>\$ 736</u> | <u>\$ 53</u> | <u>\$ 1,007</u> | <u>\$ 21</u> |
| LIABILITIES AND FUND BALANCES (DEFICITS) | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | \$ | \$ | \$ | \$ | \$ |
| Salaries and Employee Benefits Payable | | | | | |
| Due to Other Funds | | | | | |
| Due to Other Agencies | | | | | |
| Loans Payable | | | | | |
| Deferred Revenue | | | | | |
| Total Liabilities | | | | | |
| Fund Balances (Deficits): | | | | | |
| Nonspendable | | | | | |
| Restricted | | | 53 | 1,007 | |
| Committed | 3,179 | | | | |
| Assigned | 14 | 736 | | | 21 |
| Total Fund Balances | <u>3,193</u> | <u>736</u> | <u>53</u> | <u>1,007</u> | <u>21</u> |
| Total Liabilities and Fund Balances | <u>\$ 3,193</u> | <u>\$ 736</u> | <u>\$ 53</u> | <u>\$ 1,007</u> | <u>\$ 21</u> |

| <u>PUBLIC HEALTH MISC</u> | <u>PUBLIC IMPROVEMENT DISTRICTS</u> | <u>RANGE IMPROVEMENT</u> | <u>REAL ESTATE FRAUD</u> | <u>RECORDERS FEE</u> | |
|-------------------------------|---|------------------------------|------------------------------|--------------------------|---|
| \$ 74 | \$ 103 | \$ 88 | \$ 431 | \$ 2,317 | |
| | | | | 425 | |
| <u>\$ 74</u> | <u>\$ 103</u> | <u>\$ 88</u> | <u>\$ 431</u> | <u>\$ 2,742</u> | |
| | | | | | ASSETS |
| | | | | | Pooled Cash and Investments |
| | | | | | Revolving Fund Cash |
| | | | | | Interest Receivable |
| | | | | | Taxes Receivable |
| | | | | | Accrued Revenue |
| | | | | | Due from Other Funds |
| | | | | | Due from Other Agencies |
| | | | | | Total Assets |
| | | | | | LIABILITIES AND FUND BALANCES (DEFICITS) |
| \$ | \$ | \$ | \$ | \$ | Liabilities: |
| | | | | | Accounts Payable |
| | | | | | Salaries and Employee Benefits Payable |
| | | | | | Due to Other Funds |
| | | | | | Due to Other Agencies |
| | | | | | Loans Payable |
| | | | | | Deferred Revenue |
| | | | | | Total Liabilities |
| | | | | | Fund Balances (Deficits): |
| | | | | | Nonspendable |
| | | | | | Restricted |
| | | | | | Committed |
| | | | | | Assigned |
| 74 | 103 | 88 | 431 | 2,742 | Total Fund Balances |
| <u>74</u> | <u>103</u> | <u>88</u> | <u>431</u> | <u>2,742</u> | Total Liabilities and Fund Balances |
| <u>\$ 74</u> | <u>\$ 103</u> | <u>\$ 88</u> | <u>\$ 431</u> | <u>\$ 2,742</u> | |

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2011 (IN THOUSANDS)**

Page 8 of 10

| | <u>RECORDER MODERNIZATION</u> | <u>RECORDER SSN-TRUNCATION</u> | <u>REDEMPTION SYSTEMS</u> | <u>RMA-HAZARDOUS WASTE SETTLEMENTS</u> | <u>SHELTER CARE</u> |
|---|-----------------------------------|------------------------------------|-------------------------------|--|-------------------------|
| ASSETS | | | | | |
| Pooled Cash and Investments | \$ 335 | \$ 134 | \$ 3,148 | \$ 824 | \$ 193 |
| Revolving Fund Cash | | | | | |
| Interest Receivable | | | | | |
| Taxes Receivable | | | | | |
| Accrued Revenue | | | | | |
| Due from Other Funds | | | | | |
| Due from Other Agencies | | | | | |
| Total Assets | <u>\$ 335</u> | <u>\$ 134</u> | <u>\$ 3,148</u> | <u>\$ 824</u> | <u>\$ 193</u> |
| LIABILITIES AND FUND BALANCES (DEFICITS) | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | \$ | \$ | \$ | \$ | \$ |
| Salaries and Employee Benefits Payable | | | | | |
| Due to Other Funds | | | | | |
| Due to Other Agencies | | | | | |
| Loans Payable | | | | | |
| Deferred Revenue | | | | | |
| Total Liabilities | | | | | |
| Fund Balances (Deficits): | | | | | |
| Nonspendable | | | | | |
| Restricted | 335 | | 3,148 | 824 | 193 |
| Committed | | | | | |
| Assigned | | 134 | | | |
| Total Fund Balances | <u>335</u> | <u>134</u> | <u>3,148</u> | <u>824</u> | <u>193</u> |
| Total Liabilities and Fund Balances | <u>\$ 335</u> | <u>\$ 134</u> | <u>\$ 3,148</u> | <u>\$ 824</u> | <u>\$ 193</u> |

| <u>SHERIFF CAL-I.D.</u> | <u>SHERIFF CIVIL AUTOMATED</u> | <u>SHERIFF CIVIL SUBPOENA</u> | <u>SHERIFF CONTROLLED SUBSTANCE</u> | <u>SHERIFF DRUG ABUSE GANG DIVERSION</u> | |
|-----------------------------|--|---------------------------------------|---|--|---|
| \$ 2,691 | \$ 657 | \$ 16 | \$ 1,077 | \$ 296 | ASSETS |
| 5 | | | | | Pooled Cash and Investments |
| | | | | | Revolving Fund Cash |
| | | | | | Interest Receivable |
| | | | | | Taxes Receivable |
| | | | | | Accrued Revenue |
| | | | | | Due from Other Funds |
| | | | | | Due from Other Agencies |
| <u>\$ 2,696</u> | <u>\$ 657</u> | <u>\$ 16</u> | <u>\$ 1,077</u> | <u>\$ 296</u> | Total Assets |
| | | | | | LIABILITIES AND FUND BALANCES (DEFICITS) |
| \$ | \$ | \$ | \$ | \$ | Liabilities: |
| | | | | | Accounts Payable |
| | | | | | Salaries and Employee Benefits Payable |
| | | | | | Due to Other Funds |
| | | | | | Due to Other Agencies |
| | | | | | Loans Payable |
| | | | | | Deferred Revenue |
| | | | | | Total Liabilities |
| | | | | | Fund Balances (Deficits): |
| | | | | | Nonspendable |
| | | | | | Restricted |
| | | | | | Committed |
| | | | | | Assigned |
| <u>2,696</u> | <u>657</u> | <u>16</u> | <u>1,077</u> | <u>296</u> | Total Fund Balances |
| <u>\$ 2,696</u> | <u>\$ 657</u> | <u>\$ 16</u> | <u>\$ 1,077</u> | <u>\$ 296</u> | Total Liabilities and Fund Balances |

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2011 (IN THOUSANDS)**

Page 9 of 10

| | <u>SHERIFF DRUG AWARENESS PROGRAM</u> | <u>SHERIFF FACILITY TRAINING</u> | <u>SHERIFF INMATE WELFARE</u> | <u>SHERIFF JUDGEMENT DEBTOR FEE</u> | <u>SHERIFF SIDEARM CONVERSION</u> |
|---|---|--|---------------------------------------|---|---|
| ASSETS | | | | | |
| Pooled Cash and Investments | \$ 827 | \$ 59 | \$ 6,462 | \$ 652 | \$ 67 |
| Revolving Fund Cash | | | | | |
| Interest Receivable | | | 14 | | |
| Taxes Receivable | | | | | |
| Accrued Revenue | | | | | |
| Due from Other Funds | | | | | |
| Due from Other Agencies | | | | | |
| Total Assets | <u>\$ 827</u> | <u>\$ 59</u> | <u>\$ 6,476</u> | <u>\$ 652</u> | <u>\$ 67</u> |
| LIABILITIES AND FUND BALANCES (DEFICITS) | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | \$ | \$ | \$ | \$ | \$ |
| Salaries and Employee Benefits Payable | | | | | |
| Due to Other Funds | | | | | |
| Due to Other Agencies | | | | | |
| Loans Payable | | | | | |
| Deferred Revenue | | | | | |
| Total Liabilities | | | | | |
| Fund Balances (Deficits): | | | | | |
| Nonspendable | | | | | |
| Restricted | 733 | 59 | 6,476 | 652 | |
| Committed | | | | | |
| Assigned | 94 | | | | 67 |
| Total Fund Balances | <u>827</u> | <u>59</u> | <u>6,476</u> | <u>652</u> | <u>67</u> |
| Total Liabilities and Fund Balances | <u>\$ 827</u> | <u>\$ 59</u> | <u>\$ 6,476</u> | <u>\$ 652</u> | <u>\$ 67</u> |

| <u>SHERIFF STATE ASSET FORFEITURE</u> | <u>SHERIFF TRAINING FUND</u> | <u>SHERIFF'S VOLUNTEER SERVICE GROUP</u> | <u>SHERIFF WORK RELEASE</u> | <u>SOLID WASTE ENFORCEMENT</u> | |
|---|--------------------------------------|--|-------------------------------------|--|--|
| \$ 341 | \$ 19 | \$ 96 | \$ 425 | \$ 421 | |
| <hr/> | | | | | |
| <u>\$ 341</u> | <u>\$ 19</u> | <u>\$ 96</u> | <u>\$ 425</u> | <u>\$ 421</u> | ASSETS |
| | | | | | Pooled Cash and Investments |
| | | | | | Revolving Fund Cash |
| | | | | | Interest Receivable |
| | | | | | Taxes Receivable |
| | | | | | Accrued Revenue |
| | | | | | Due from Other Funds |
| | | | | | Due from Other Agencies |
| | | | | | Total Assets |
| <hr/> | | | | | |
| LIABILITIES AND FUND BALANCES (DEFICITS) | | | | | |
| \$ | \$ | \$ | \$ | \$ | Liabilities: |
| | | | | | Accounts Payable |
| | | | | | Salaries and Employee Benefits Payable |
| | | | | | Due to Other Funds |
| | | | | | Due to Other Agencies |
| | | | | | Loans Payable |
| | | | | | Deferred Revenue |
| <hr/> | | | | | Total Liabilities |
| <hr/> | | | | | Fund Balances (Deficits): |
| | | | | | Nonspendable |
| | | | | | Restricted |
| | | | | | Committed |
| | | | | | Assigned |
| 341 | 19 | 96 | 425 | 421 | |
| <hr/> | | | | | |
| <u>341</u> | <u>19</u> | <u>96</u> | <u>425</u> | <u>421</u> | Total Fund Balances |
| <u>\$ 341</u> | <u>\$ 19</u> | <u>\$ 96</u> | <u>\$ 425</u> | <u>\$ 421</u> | Total Liabilities and Fund Balances |

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 JUNE 30, 2011 (IN THOUSANDS)**

Page 10 of 10

| | <u>STRONG MOTION INSTRUMENTATION</u> | <u>TEHACHAPI TRANSP IMPACT FEE CORE</u> | <u>TEHACHAPI TRANSP IMPACT FEE NON-CORE</u> | <u>TOBACCO EDUCATION CONTROL</u> | <u>VITAL HEALTH STATISTICS COUNTY CLERK</u> |
|---|--|---|---|--|---|
| ASSETS | | | | | |
| Pooled Cash and Investments | \$ 98 | \$ 12 | \$ 1,152 | \$ 33 | \$ 1 |
| Revolving Fund Cash | | | | | |
| Interest Receivable | | | | | |
| Taxes Receivable | | | | | |
| Accrued Revenue | | | | | |
| Due from Other Funds | | | | | |
| Due from Other Agencies | | | | | |
| Total Assets | <u>\$ 98</u> | <u>\$ 12</u> | <u>\$ 1,152</u> | <u>\$ 33</u> | <u>\$ 1</u> |
| LIABILITIES AND FUND BALANCES (DEFICITS) | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | \$ | \$ | \$ | \$ | \$ |
| Salaries and Employee Benefits Payable | | | | | |
| Due to Other Funds | | | | | |
| Due to Other Agencies | | | | | |
| Loans Payable | | | | | |
| Deferred Revenue | | | | 29 | |
| Total Liabilities | | | | <u>29</u> | |
| Fund Balances (Deficits): | | | | | |
| Nonspendable | | | | | |
| Restricted | 98 | 12 | 1,152 | 4 | |
| Committed | | | | | |
| Assigned | | | | | 1 |
| Total Fund Balances | <u>98</u> | <u>12</u> | <u>1,152</u> | <u>4</u> | <u>1</u> |
| Total Liabilities and Fund Balances | <u>\$ 98</u> | <u>\$ 12</u> | <u>\$ 1,152</u> | <u>\$ 33</u> | <u>\$ 1</u> |

| <u>VITAL HEALTH STATISTICS</u> | <u>VITAL HEALTH STATISTICS RECORDER</u> | <u>WILDLIFE RESOURCES</u> | <u>OTHER SPECIAL REVENUE</u> | |
|------------------------------------|---|-------------------------------|--------------------------------------|---|
| \$ 78 | \$ 335 | \$ 14 | \$ 511 | |
| | | | | <u>1</u> |
| <u>\$ 78</u> | <u>\$ 335</u> | <u>\$ 15</u> | <u>\$ 511</u> | ASSETS |
| | | | | Pooled Cash and Investments |
| | | | | Revolving Fund Cash |
| | | | | Interest Receivable |
| | | | | Taxes Receivable |
| | | | | Accrued Revenue |
| | | | | Due from Other Funds |
| | | | | Due from Other Agencies |
| | | | | Total Assets |
| | | | | LIABILITIES AND FUND BALANCES (DEFICITS) |
| \$ 1 | \$ | \$ | \$ | Liabilities: |
| | | | | Accounts Payable |
| | | | | Salaries and Employee Benefits Payable |
| | | | | Due to Other Funds |
| | | | | Due to Other Agencies |
| | | | | Loans Payable |
| | | | | Deferred Revenue |
| | | | | Total Liabilities |
| | | | | Fund Balances (Deficits): |
| | | | | Nonspendable |
| | | | | Restricted |
| | | | | Committed |
| | | | | Assigned |
| <u>77</u> | <u>335</u> | <u>15</u> | <u>424</u> | |
| | | | | 30 |
| | | | | 57 |
| <u>77</u> | <u>335</u> | <u>15</u> | <u>511</u> | Total Fund Balances |
| <u>\$ 78</u> | <u>\$ 335</u> | <u>\$ 15</u> | <u>\$ 511</u> | Total Liabilities and Fund Balances |

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

Page 1 of 10

| | TOTAL | ABATEMENT COST | AGING & ADULT SERVICES | ALCOHOL ABUSE | ALCOHOL PROGRAM |
|---|------------------|-------------------|---------------------------|------------------|--------------------|
| REVENUES: | | | | | |
| Taxes | \$ 3,483 | \$ 96 | \$ | \$ | \$ |
| Licenses, Permits and Franchises | 7,364 | | | | |
| Fines, Forfeitures and Penalties | 8,783 | 1 | | 105 | 121 |
| Revenues from Use of Money and Property | 435 | 2 | 43 | | 3 |
| Aid from Other Governmental Agencies | 97,935 | | 9,036 | | |
| Charges for Current Services | 4,288 | | 1,095 | | |
| Other Revenues | 4,640 | | 281 | | |
| Total Revenues | 126,928 | 99 | 10,455 | 105 | 124 |
| EXPENDITURES: | | | | | |
| General Government | 173 | | | | |
| Public Protection | 4,725 | | | | |
| Health and Sanitation | 2,034 | | | | |
| Public Assistance | 34,983 | | 12,205 | | |
| Public Ways and Facilities | 2,574 | | | | |
| Total Expenditures | 44,489 | | 12,205 | | |
| Excess (Deficiency) of Revenues Over Expenditures | 82,439 | 99 | (1,750) | 105 | 124 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 9,884 | | 1,763 | | |
| Transfers Out | (86,192) | (127) | | (78) | (192) |
| Total Other Financing Sources (Uses) | (76,308) | (127) | 1,763 | (78) | (192) |
| SPECIAL ITEMS | | | | | |
| Residual Equity Transfer | (437) | | | | |
| Total Special Items | (437) | | | | |
| Net Changes in Fund Balances (Deficits) | 5,694 | (28) | 13 | 27 | (68) |
| Fund Balances (Deficits), July 1, 2010 | 56,534 | 261 | 1,085 | 41 | 221 |
| Fund Balances, June 30, 2011 | \$ 62,228 | \$ 233 | \$ 1,098 | \$ 68 | \$ 153 |

| <u>ANIMAL CARE</u> | <u>ANIMAL CARE DONATIONS</u> | <u>ARRA CAL-MMET JAG</u> | <u>ARRA CD-HPRP</u> | <u>ARRA CDBG-R GRANT</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 |
| 1 | | 80 | 791 | 938 | |
| <hr/> | 9 | <hr/> | <hr/> | <hr/> | |
| 1 | 9 | 80 | 791 | 938 | Total Revenues |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | EXPENDITURES: |
| | | | | | General Government |
| | | | | | Public Protection |
| | | | | | Health and Sanitation |
| | | | | | Public Assistance |
| | | | | | Public Ways and Facilities |
| <hr/> | <hr/> | <hr/> | 498 | 732 | |
| <hr/> | <hr/> | <hr/> | 498 | 732 | Total Expenditures |
| 1 | 9 | 80 | 293 | 206 | Excess (Deficiency) of Revenues Over Expenditures |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | OTHER FINANCING SOURCES (USES): |
| | | | | | Transfers In |
| | | | | | Transfers Out |
| <hr/> | <hr/> | (80) | (293) | (206) | |
| <hr/> | <hr/> | (80) | (293) | (206) | Total Other Financing Sources (Uses) |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | SPECIAL ITEMS |
| | | | | | Residual Equity Transfer |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | Total Special Items |
| 1 | 9 | | | | Net Changes in Fund Balances (Deficits) |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | Fund Balances (Deficits), July 1, 2010 |
| 60 | 29 | | | | Fund Balances, June 30, 2011 |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | |
| \$ 61 | \$ 38 | \$ | \$ | \$ | |

**COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

Page 2 of 10

| | ARRA CD-NSP 3 GRANT | ARRA ENERGY GRANT | ARRA ETR | ARRA PROBATION EBM | ARRA ROADS |
|---|------------------------|----------------------|----------------|-----------------------|----------------|
| REVENUES: | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | |
| Fines, Forfeitures and Penalties | | | | | |
| Revenues from Use of Money and Property | | 1 | | | 2 |
| Aid from Other Governmental Agencies | 32 | 1,622 | 2,602 | | 7,177 |
| Charges for Current Services | | | | | |
| Other Revenues | | | | | |
| Total Revenues | <u>32</u> | <u>1,623</u> | <u>2,602</u> | | <u>7,179</u> |
| EXPENDITURES: | | | | | |
| General Government | | | | | |
| Public Protection | | | | | |
| Health and Sanitation | | | | | |
| Public Assistance | | | | | |
| Public Ways and Facilities | | | | | |
| Total Expenditures | | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | <u>32</u> | <u>1,623</u> | <u>2,602</u> | | <u>7,179</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | | | | | |
| Transfers Out | <u>(32)</u> | <u>(1,673)</u> | <u>(3,323)</u> | | <u>(7,180)</u> |
| Total Other Financing Sources (Uses) | <u>(32)</u> | <u>(1,673)</u> | <u>(3,323)</u> | | <u>(7,180)</u> |
| SPECIAL ITEMS | | | | | |
| Residual Equity Transfer | | | | | |
| Total Special Items | | | | | |
| Net Changes in Fund Balances (Deficits) | | (50) | (721) | | (1) |
| Fund Balances (Deficits), July 1, 2010 | | 50 | 721 | | 1 |
| Fund Balances, June 30, 2011 | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> |

| <u>AUTOMATED CO. WARRANT SYSTEM</u> | <u>AUTOMATED FINGERPRINT</u> | <u>A-C FARM ADV AGT RESEARCH</u> | <u>BIO TERRORISM GRANT</u> | <u>BOARD OF TRADE ADVERTISING</u> | |
|---|----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---|
| \$ | \$ | \$ | \$ | \$ | REVENUES: |
| | | | | | Taxes |
| 80 | 375 | | | | Licenses, Permits and Franchises |
| | 11 | | | 1 | Fines, Forfeitures and Penalties |
| | | | 1,228 | | Revenues from Use of Money and Property |
| | | | | | Aid from Other Governmental Agencies |
| | | | | | Charges for Current Services |
| | | | | 57 | Other Revenues |
| <u>80</u> | <u>386</u> | | <u>1,228</u> | <u>58</u> | Total Revenues |
| | | | | | EXPENDITURES: |
| | | | | | General Government |
| | | | | | Public Protection |
| | | | | | Health and Sanitation |
| | | | | | Public Assistance |
| | | | | | Public Ways and Facilities |
| | | | | | Total Expenditures |
| <u>80</u> | <u>386</u> | | <u>1,228</u> | <u>58</u> | Excess (Deficiency) of Revenues Over Expenditures |
| | | | | 6 | OTHER FINANCING SOURCES (USES): |
| (67) | (448) | (13) | (912) | (55) | Transfers In |
| | | | | | Transfers Out |
| <u>(67)</u> | <u>(448)</u> | <u>(13)</u> | <u>(912)</u> | <u>(49)</u> | Total Other Financing Sources (Uses) |
| | | | | | SPECIAL ITEMS |
| | | | | | Residual Equity Transfer |
| | | | | | Total Special Items |
| 13 | (62) | (13) | 316 | 9 | Net Changes in Fund Balances (Deficits) |
| <u>45</u> | <u>1,667</u> | <u>13</u> | <u>(59)</u> | <u>41</u> | Fund Balances (Deficits), July 1, 2010 |
| <u>\$ 58</u> | <u>\$ 1,605</u> | <u>\$</u> | <u>\$ 257</u> | <u>\$ 50</u> | Fund Balances, June 30, 2011 |

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

Page 3 of 10

| | BUILDING INSPECTION | CHILD RESTRAINT LOANER | COMMUNITY DEVELOPMENT | COUNTY SERVICE AREAS | COURT TEMP CONSTRUCTION |
|---|------------------------|---------------------------|--------------------------|-------------------------|----------------------------|
| REVENUES: | | | | | |
| Taxes | \$ | \$ | \$ | \$ 3,387 | \$ |
| Licenses, Permits and Franchises | 6,540 | | | | |
| Fines, Forfeitures and Penalties | | | | 54 | 38 |
| Revenues from Use of Money and Property | 41 | | 2 | 97 | 2 |
| Aid from Other Governmental Agencies | | | 10,732 | 6 | |
| Charges for Current Services | 9 | 123 | | | |
| Other Revenues | | | 208 | 8 | |
| Total Revenues | 6,590 | 123 | 10,942 | 3,552 | 40 |
| EXPENDITURES: | | | | | |
| General Government | | | | | |
| Public Protection | 4,335 | | | 39 | |
| Health and Sanitation | | 6 | | 872 | |
| Public Assistance | | | 8,021 | | |
| Public Ways and Facilities | | | | 2,574 | |
| Total Expenditures | 4,335 | 6 | 8,021 | 3,485 | |
| Excess (Deficiency) of Revenues Over Expenditures | 2,255 | 117 | 2,921 | 67 | 40 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 2 | | | 93 | |
| Transfers Out | | (7) | (2,966) | (77) | |
| Total Other Financing Sources (Uses) | 2 | (7) | (2,966) | 16 | |
| SPECIAL ITEMS | | | | | |
| Residual Equity Transfer | | | | | (437) |
| Total Special Items | | | | | (437) |
| Net Changes in Fund Balances (Deficits) | 2,257 | 110 | (45) | 83 | (397) |
| Fund Balances (Deficits), July 1, 2010 | 4,946 | | 556 | 8,895 | 397 |
| Fund Balances, June 30, 2011 | \$ 7,203 | \$ 110 | \$ 511 | \$ 8,978 | \$ |

| CRIMINAL JUSTICE FACILITY | CRIMINALISTICS LABORATORIES | DA COURT ORDERED PENALTIES | DA/SHERIFF PROBATION/DNA FUND | DA EQUIPMENT AUTOMATION | |
|---------------------------|-----------------------------|----------------------------|-------------------------------|-------------------------|---|
| \$ | \$ | \$ | \$ | \$ | REVENUES: |
| | | | | | Taxes |
| 3,840 | 23 | 76 | 619 | | Licenses, Permits and Franchises |
| | | | 2 | 4 | Fines, Forfeitures and Penalties |
| | | | | | Revenues from Use of Money and Property |
| | | | | | Aid from Other Governmental Agencies |
| | | | | | Charges for Current Services |
| | | | | | Other Revenues |
| <u>3,840</u> | <u>23</u> | <u>76</u> | <u>621</u> | <u>4</u> | Total Revenues |
| | | | | | EXPENDITURES: |
| | | | 3 | | General Government |
| | | | | | Public Protection |
| | | | | | Health and Sanitation |
| | | | | | Public Assistance |
| | | | | | Public Ways and Facilities |
| | | | <u>3</u> | | Total Expenditures |
| <u>3,840</u> | <u>23</u> | <u>73</u> | <u>621</u> | <u>4</u> | Excess (Deficiency) of Revenues Over Expenditures |
| | | | | | OTHER FINANCING SOURCES (USES): |
| (2,665) | | | (461) | | Transfers In |
| | | | | | Transfers Out |
| <u>(2,665)</u> | | | <u>(461)</u> | | Total Other Financing Sources (Uses) |
| | | | | | SPECIAL ITEMS |
| | | | | | Residual Equity Transfer |
| | | | | | Total Special Items |
| 1,175 | 23 | 73 | 160 | 4 | Net Changes in Fund Balances (Deficits) |
| <u>1,037</u> | <u>70</u> | <u>1,422</u> | <u>300</u> | <u>633</u> | Fund Balances (Deficits), July 1, 2010 |
| <u>\$ 2,212</u> | <u>\$ 93</u> | <u>\$ 1,495</u> | <u>\$ 460</u> | <u>\$ 637</u> | Fund Balances, June 30, 2011 |

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

Page 4 of 10

| | <u>DA-FEDERAL FORFEITURE</u> | <u>DA LOCAL FORFEITURES</u> | <u>DHS WRAPAROUND SAVINGS</u> | <u>DIVCA LCL FRANCHISE FEE</u> | <u>DOMESTIC VIOLENCE</u> |
|---|----------------------------------|---------------------------------|-----------------------------------|------------------------------------|------------------------------|
| REVENUES: | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | 360 | 97 |
| Fines, Forfeitures and Penalties | 11 | 65 | | | 37 |
| Revenues from Use of Money and Property | 1 | 10 | | 1 | 1 |
| Aid from Other Governmental Agencies | | | 227 | | |
| Charges for Current Services | | | | | |
| Other Revenues | | | | | |
| Total Revenues | <u>12</u> | <u>75</u> | <u>227</u> | <u>361</u> | <u>135</u> |
| EXPENDITURES: | | | | | |
| General Government | | | | | |
| Public Protection | | | | 24 | |
| Health and Sanitation | | | 5 | | |
| Public Assistance | | | | | |
| Public Ways and Facilities | | | | | |
| Total Expenditures | | | <u>5</u> | <u>24</u> | |
| Excess (Deficiency) of Revenues Over Expenditures | <u>12</u> | <u>75</u> | <u>222</u> | <u>337</u> | <u>135</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | | | 1,914 | | |
| Transfers Out | | (300) | (1,550) | | (200) |
| Total Other Financing Sources (Uses) | | <u>(300)</u> | <u>364</u> | | <u>(200)</u> |
| SPECIAL ITEMS | | | | | |
| Residual Equity Transfer | | | | | |
| Total Special Items | | | | | |
| Net Changes in Fund Balances (Deficits) | 12 | (225) | 586 | 337 | (65) |
| Fund Balances (Deficits), July 1, 2010 | <u>66</u> | <u>719</u> | <u>480</u> | <u>36</u> | <u>151</u> |
| Fund Balances, June 30, 2011 | <u>\$ 78</u> | <u>\$ 494</u> | <u>\$ 1,066</u> | <u>\$ 373</u> | <u>\$ 86</u> |

| <u>DRUG PROGRAM</u> | <u>EMERGENCY MEDICAL PAYMENTS</u> | <u>EMS WEEK DONATIONS</u> | <u>H1N1 PUBLIC RESPONSE</u> | <u>HEALTH FAX-DEATH CERTIFICATES</u> | |
|---------------------|-----------------------------------|---------------------------|-----------------------------|--------------------------------------|---|
| \$ | \$ | \$ | \$ | \$ | REVENUES: |
| | | | | | Taxes |
| 23 | 2,094 | | | | Licenses, Permits and Franchises |
| 4 | | | 1 | 2 | Fines, Forfeitures and Penalties |
| | | | 258 | | Revenues from Use of Money and Property |
| | 1 | | | | Aid from Other Governmental Agencies |
| | | | | | Charges for Current Services |
| | | | | | Other Revenues |
| <u>27</u> | <u>2,095</u> | | <u>259</u> | <u>2</u> | Total Revenues |
| | | | | | EXPENDITURES: |
| | 1,151 | | | | General Government |
| | | | | | Public Protection |
| | | | | | Health and Sanitation |
| | | | | | Public Assistance |
| | | | | | Public Ways and Facilities |
| | <u>1,151</u> | | | | Total Expenditures |
| <u>27</u> | <u>944</u> | | <u>259</u> | <u>2</u> | Excess (Deficiency) of Revenues Over Expenditures |
| | | | | | OTHER FINANCING SOURCES (USES): |
| | | | | | Transfers In |
| <u>(22)</u> | <u>(393)</u> | | <u>(257)</u> | <u>(2)</u> | Transfers Out |
| <u>(22)</u> | <u>(393)</u> | | <u>(257)</u> | <u>(2)</u> | Total Other Financing Sources (Uses) |
| | | | | | SPECIAL ITEMS |
| | | | | | Residual Equity Transfer |
| | | | | | Total Special Items |
| 5 | 551 | | 2 | | Net Changes in Fund Balances (Deficits) |
| <u>322</u> | <u>533</u> | <u>24</u> | <u>1</u> | | Fund Balances (Deficits), July 1, 2010 |
| <u>\$ 327</u> | <u>\$ 1,084</u> | <u>\$ 24</u> | <u>\$ 3</u> | <u>\$</u> | Fund Balances, June 30, 2011 |

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

Page 5 of 10

| | HEALTH-MAA TCM | HEALTH NNFP | HEALTH LOCAL OPTION | HEALTH-STATE LUST PROGRAM | HIDTA-STATE ASSET FORFEITURE |
|---|-------------------|----------------|------------------------|------------------------------|---------------------------------|
| REVENUES: | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | |
| Fines, Forfeitures and Penalties | | | | | |
| Revenues from Use of Money and Property | | 9 | | 1 | 2 |
| Aid from Other Governmental Agencies | 111 | | | | |
| Charges for Current Services | | 200 | | 52 | |
| Other Revenues | | | | | |
| Total Revenues | <u>111</u> | <u>209</u> | | <u>53</u> | <u>2</u> |
| EXPENDITURES: | | | | | |
| General Government | | | | | |
| Public Protection | | | | | |
| Health and Sanitation | | | | | |
| Public Assistance | | | | | |
| Public Ways and Facilities | | | | | |
| Total Expenditures | | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | <u>111</u> | <u>209</u> | | <u>53</u> | <u>2</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | | | | | |
| Transfers Out | <u>(42)</u> | <u>(107)</u> | | | |
| Total Other Financing Sources (Uses) | <u>(42)</u> | <u>(107)</u> | | | |
| SPECIAL ITEMS | | | | | |
| Residual Equity Transfer | | | | | |
| Total Special Items | | | | | |
| Net Changes in Fund Balances (Deficits) | 69 | 102 | | 53 | 2 |
| Fund Balances (Deficits), July 1, 2010 | | <u>(1)</u> | <u>30</u> | <u>108</u> | <u>147</u> |
| Fund Balances, June 30, 2011 | <u>\$ 69</u> | <u>\$ 101</u> | <u>\$ 30</u> | <u>\$ 161</u> | <u>\$ 149</u> |

| HOST PREPAREDNESS PROGRAM | IHSS PUBLIC AUTHORITY | JUVENILE INMATE WELFARE | KCIRT | KERN COUNTY CHILDREN'S | |
|---------------------------|-----------------------|-------------------------|-------|------------------------|---|
| \$ | \$ | \$ | \$ | \$ | REVENUES: |
| | | | | | Taxes |
| | | | | | Licenses, Permits and Franchises |
| | | | | | Fines, Forfeitures and Penalties |
| | 2 | 23 | | 6 | Revenues from Use of Money and Property |
| | 2,420 | | | 44 | Aid from Other Governmental Agencies |
| | | | | 182 | Charges for Current Services |
| | | | | | Other Revenues |
| | | | | | Total Revenues |
| | 2,422 | 23 | | 232 | |
| | | | | | EXPENDITURES: |
| 15 | | | | 151 | General Government |
| | | | | | Public Protection |
| | | | | | Health and Sanitation |
| | 8,517 | | | | Public Assistance |
| | | | | | Public Ways and Facilities |
| | | | | | Total Expenditures |
| 15 | 8,517 | | | 151 | |
| (15) | (6,095) | 23 | | 81 | Excess (Deficiency) of Revenues Over Expenditures |
| | | | | | OTHER FINANCING SOURCES (USES): |
| | 6,095 | | | | Transfers In |
| | | (50) | (2) | | Transfers Out |
| | | | | | Total Other Financing Sources (Uses) |
| | 6,095 | (50) | (2) | | |
| | | | | | SPECIAL ITEMS |
| | | | | | Residual Equity Transfer |
| | | | | | Total Special Items |
| (15) | | (27) | (2) | 81 | Net Changes in Fund Balances (Deficits) |
| 15 | | 194 | 3 | 464 | Fund Balances (Deficits), July 1, 2010 |
| \$ | \$ | \$ | \$ | \$ | Fund Balances, June 30, 2011 |
| | | 167 | 1 | 545 | |

**COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

Page 6 of 10

| | KIOSK FUND | LIBRARY BOOKS | LITTER CLEANUP | LOCAL PUBLIC SAFETY | MICROGRAPHICS |
|---|------------|---------------|----------------|---------------------|---------------|
| REVENUES: | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | |
| Fines, Forfeitures and Penalties | | | 5 | | |
| Revenues from Use of Money and Property | | 3 | | | |
| Aid from Other Governmental Agencies | | | | 51,919 | |
| Charges for Current Services | | | | | 177 |
| Other Revenues | 2 | 252 | | | |
| Total Revenues | <u>2</u> | <u>255</u> | <u>5</u> | <u>51,919</u> | <u>177</u> |
| EXPENDITURES: | | | | | |
| General Government | | | | | |
| Public Protection | | | | | |
| Health and Sanitation | | | | | |
| Public Assistance | | | | | |
| Public Ways and Facilities | | | | | |
| Total Expenditures | | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | <u>2</u> | <u>255</u> | <u>5</u> | <u>51,919</u> | <u>177</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | | | | | |
| Transfers Out | (6) | (201) | (5) | (51,919) | (132) |
| Total Other Financing Sources (Uses) | <u>(6)</u> | <u>(201)</u> | <u>(5)</u> | <u>(51,919)</u> | <u>(132)</u> |
| SPECIAL ITEMS | | | | | |
| Residual Equity Transfer | | | | | |
| Total Special Items | | | | | |
| Net Changes in Fund Balances (Deficits) | (4) | 54 | | | 45 |
| Fund Balances (Deficits), July 1, 2010 | 4 | 597 | 3 | | 16 |
| Fund Balances, June 30, 2011 | <u>\$</u> | <u>\$ 651</u> | <u>\$ 3</u> | <u>\$</u> | <u>\$ 61</u> |

| NSP GRANT | OFF HWY MOTOR VEH LICENSE | PARCEL MAP IN-LIEU FEES | PARKS TEHACHAPI MTN-FOREST | PLANNED LOCAL DRAINAGE | |
|--------------|------------------------------|----------------------------|-------------------------------|---------------------------|---|
| \$ | \$ | \$ | \$ | \$ | REVENUES: |
| | | | | | Taxes |
| | | | | | Licenses, Permits and Franchises |
| | | | | | Fines, Forfeitures and Penalties |
| | | | | | Revenues from Use of Money and Property |
| | | | | | Aid from Other Governmental Agencies |
| | | | | | Charges for Current Services |
| | | | | | Other Revenues |
| | | | | | Total Revenues |
| | | | | | EXPENDITURES: |
| | | | | | General Government |
| | | | | | Public Protection |
| | | | | | Health and Sanitation |
| | | | | | Public Assistance |
| | | | | | Public Ways and Facilities |
| | | | | | Total Expenditures |
| | | | | | Excess (Deficiency) of Revenues Over Expenditures |
| | | | | | OTHER FINANCING SOURCES (USES): |
| | | | | | Transfers In |
| | | | | | Transfers Out |
| | | | | | Total Other Financing Sources (Uses) |
| | | | | | SPECIAL ITEMS |
| | | | | | Residual Equity Transfer |
| | | | | | Total Special Items |
| | | | | | Net Changes in Fund Balances (Deficits) |
| | | | | | Fund Balances (Deficits), July 1, 2010 |
| \$ | \$ | \$ | \$ | \$ | Fund Balances, June 30, 2011 |

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

Page 7 of 10

| | PLANNED SEWER | PLANNING ADMIN SURCHARGE | PROBATION ASSET FORFEITURE | PROBATION DJJ REALIGNMENT | PROBATION TRAINING |
|---|------------------|-----------------------------|-------------------------------|------------------------------|-----------------------|
| REVENUES: | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | |
| Fines, Forfeitures and Penalties | | | 6 | | |
| Revenues from Use of Money and Property | 8 | 5 | 1 | 14 | |
| Aid from Other Governmental Agencies | | | | 2,835 | 230 |
| Charges for Current Services | 41 | 261 | | | |
| Other Revenues | | | | | |
| Total Revenues | <u>49</u> | <u>266</u> | <u>7</u> | <u>2,849</u> | <u>230</u> |
| EXPENDITURES: | | | | | |
| General Government | | | | | |
| Public Protection | | | | | |
| Health and Sanitation | | | | | |
| Public Assistance | | | | | |
| Public Ways and Facilities | | | | | |
| Total Expenditures | | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | <u>49</u> | <u>266</u> | <u>7</u> | <u>2,849</u> | <u>230</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | | | | | |
| Transfers Out | | (349) | (2) | (3,148) | (218) |
| Total Other Financing Sources (Uses) | | <u>(349)</u> | <u>(2)</u> | <u>(3,148)</u> | <u>(218)</u> |
| SPECIAL ITEMS | | | | | |
| Residual Equity Transfer | | | | | |
| Total Special Items | | | | | |
| Net Changes in Fund Balances (Deficits) | 49 | (83) | 5 | (299) | 12 |
| Fund Balances (Deficits), July 1, 2010 | <u>3,144</u> | <u>819</u> | <u>48</u> | <u>1,306</u> | <u>9</u> |
| Fund Balances, June 30, 2011 | <u>\$ 3,193</u> | <u>\$ 736</u> | <u>\$ 53</u> | <u>\$ 1,007</u> | <u>\$ 21</u> |

| PUBLIC HEALTH MISC | PUBLIC IMPROVEMENT DISTRICTS | RANGE IMPROVEMENT | REAL ESTATE FRAUD | RECORDERS FEE | |
|-----------------------|------------------------------------|----------------------|----------------------|------------------|---|
| \$ | \$ | \$ | \$ | \$ | REVENUES: |
| | | | | | Taxes |
| | | | | | Licenses, Permits and Franchises |
| | | | | | Fines, Forfeitures and Penalties |
| | | | | | Revenues from Use of Money and Property |
| | | | | | Aid from Other Governmental Agencies |
| | | | | | Charges for Current Services |
| | | | | | Other Revenues |
| | | | | | Total Revenues |
| | | | | | EXPENDITURES: |
| | | | | | General Government |
| | | | | | Public Protection |
| | | | | | Health and Sanitation |
| | | | | | Public Assistance |
| | | | | | Public Ways and Facilities |
| | | | | | Total Expenditures |
| | | | | | Excess (Deficiency) of Revenues Over Expenditures |
| | | | | | OTHER FINANCING SOURCES (USES): |
| | | | | | Transfers In |
| | | | | | Transfers Out |
| | | | | | Total Other Financing Sources (Uses) |
| | | | | | SPECIAL ITEMS |
| | | | | | Residual Equity Transfer |
| | | | | | Total Special Items |
| | | | | | Net Changes in Fund Balances (Deficits) |
| | | | | | Fund Balances (Deficits), July 1, 2010 |
| \$ | \$ | \$ | \$ | \$ | Fund Balances, June 30, 2011 |

**COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

Page 8 of 10

| | RECORDER MODERNIZATION | RECORDER SSN-TRUCATION | REDEMPTION SYSTEMS | RMA-HAZARDOUS WASTE SETTLEMENTS | SHELTER CARE |
|---|---------------------------|---------------------------|-----------------------|---------------------------------------|-----------------|
| REVENUES: | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | |
| Fines, Forfeitures and Penalties | | | 231 | 80 | |
| Revenues from Use of Money and Property | 4 | | | | 1 |
| Aid from Other Governmental Agencies | | | | | |
| Charges for Current Services | 177 | 178 | | | |
| Other Revenues | | | | | 14 |
| Total Revenues | 181 | 178 | 231 | 80 | 15 |
| EXPENDITURES: | | | | | |
| General Government | | | 7 | | |
| Public Protection | 82 | | | | |
| Health and Sanitation | | | | | |
| Public Assistance | | | | | 6 |
| Public Ways and Facilities | | | | | |
| Total Expenditures | 82 | | 7 | | 6 |
| Excess (Deficiency) of Revenues Over Expenditures | 99 | 178 | 224 | 80 | 9 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | | | | | |
| Transfers Out | (19) | (129) | | (104) | |
| Total Other Financing Sources (Uses) | (19) | (129) | | (104) | |
| SPECIAL ITEMS | | | | | |
| Residual Equity Transfer | | | | | |
| Total Special Items | | | | | |
| Net Changes in Fund Balances (Deficits) | 80 | 49 | 224 | (24) | 9 |
| Fund Balances (Deficits), July 1, 2010 | 255 | 85 | 2,924 | 848 | 184 |
| Fund Balances, June 30, 2011 | \$ 335 | \$ 134 | \$ 3,148 | \$ 824 | \$ 193 |

| SHERIFF CAL-I.D. | SHERIFF CIVIL AUTOMATED | SHERIFF CIVIL SUBPOENA | SHERIFF CONTROLLED SUBSTANCE | SHERIFF DRUG ABUSE GANG DIVERSION | |
|---------------------|-------------------------------|------------------------------|------------------------------------|---|---|
| \$ | \$ | \$ | \$ | \$ | REVENUES: |
| | | | | | Taxes |
| 664 | | | 58 | | Licenses, Permits and Franchises |
| 15 | 4 | | | 4 | Fines, Forfeitures and Penalties |
| | 153 | | | | Revenues from Use of Money and Property |
| | | 6 | | | Aid from Other Governmental Agencies |
| | | | | | Charges for Current Services |
| | | | | | Other Revenues |
| <u>679</u> | <u>157</u> | <u>6</u> | <u>58</u> | <u>4</u> | Total Revenues |
| | | | | | EXPENDITURES: |
| | | | | | General Government |
| | | | | | Public Protection |
| | | | | | Health and Sanitation |
| | | | | | Public Assistance |
| | | | | | Public Ways and Facilities |
| | | | | | Total Expenditures |
| <u>679</u> | <u>157</u> | <u>6</u> | <u>58</u> | <u>4</u> | Excess (Deficiency) of Revenues Over Expenditures |
| | | | | 11 | OTHER FINANCING SOURCES (USES): |
| (126) | (116) | | (65) | | Transfers In |
| | | | | | Transfers Out |
| <u>(126)</u> | <u>(116)</u> | | <u>(65)</u> | <u>11</u> | Total Other Financing Sources (Uses) |
| | | | | | SPECIAL ITEMS |
| | | | | | Residual Equity Transfer |
| | | | | | Total Special Items |
| 553 | 41 | 6 | (7) | 15 | Net Changes in Fund Balances (Deficits) |
| <u>2,143</u> | <u>616</u> | <u>10</u> | <u>1,084</u> | <u>281</u> | Fund Balances (Deficits), July 1, 2010 |
| <u>\$ 2,696</u> | <u>\$ 657</u> | <u>\$ 16</u> | <u>\$ 1,077</u> | <u>\$ 296</u> | Fund Balances, June 30, 2011 |

**COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

Page 9 of 10

| | SHERIFF DRUG AWARENESS PROGRAM | SHERIFF FACILITY TRAINING | SHERIFF INMATE WELFARE | SHERIFF JUDGEMENT DEBTOR FEE | SHERIFF SIDEARM CONVERSION |
|---|--------------------------------------|---------------------------------|------------------------------|------------------------------------|----------------------------------|
| REVENUES: | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | |
| Fines, Forfeitures and Penalties | 89 | | | | |
| Revenues from Use of Money and Property | 6 | | 51 | | 1 |
| Aid from Other Governmental Agencies | | | | | |
| Charges for Current Services | | 210 | | 196 | |
| Other Revenues | | | 3,097 | | 36 |
| Total Revenues | <u>95</u> | <u>210</u> | <u>3,148</u> | <u>196</u> | <u>37</u> |
| EXPENDITURES: | | | | | |
| General Government | | | | | |
| Public Protection | | | | | |
| Health and Sanitation | | | | | |
| Public Assistance | | | | | |
| Public Ways and Facilities | | | | | |
| Total Expenditures | | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | <u>95</u> | <u>210</u> | <u>3,148</u> | <u>196</u> | <u>37</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | | | | | |
| Transfers Out | <u>(177)</u> | <u>(215)</u> | <u>(2,855)</u> | <u>(408)</u> | |
| Total Other Financing Sources (Uses) | <u>(177)</u> | <u>(215)</u> | <u>(2,855)</u> | <u>(408)</u> | |
| SPECIAL ITEMS | | | | | |
| Residual Equity Transfer | | | | | |
| Total Special Items | | | | | |
| Net Changes in Fund Balances (Deficits) | (82) | (5) | 293 | (212) | 37 |
| Fund Balances (Deficits), July 1, 2010 | <u>909</u> | <u>64</u> | <u>6,183</u> | <u>864</u> | <u>30</u> |
| Fund Balances, June 30, 2011 | <u>\$ 827</u> | <u>\$ 59</u> | <u>\$ 6,476</u> | <u>\$ 652</u> | <u>\$ 67</u> |

| SHERIFF STATE ASSET FORFEITURE | SHERIFF TRAINING FUND | SHERIFF'S VOLUNTEER SERVICE GROUP | SHERIFF WORK RELEASE | SOLID WASTE ENFORCEMENT | |
|--------------------------------------|-----------------------------|---|----------------------------|-------------------------------|---|
| \$ | \$ | \$ | \$ | \$ | REVENUES: |
| | | | | | Taxes |
| 42 | | | | | Licenses, Permits and Franchises |
| 2 | 1 | 1 | 5 | | Fines, Forfeitures and Penalties |
| | | | | | Revenues from Use of Money and Property |
| | | | | 134 | Aid from Other Governmental Agencies |
| | | | | 139 | Charges for Current Services |
| | 115 | 8 | 545 | | Other Revenues |
| | | | | | Total Revenues |
| 44 | 116 | 9 | 550 | 273 | EXPENDITURES: |
| | | | | | General Government |
| | | | | | Public Protection |
| | | | | | Health and Sanitation |
| | | | | | Public Assistance |
| | | | | | Public Ways and Facilities |
| | | | | | Total Expenditures |
| 44 | 116 | 9 | 550 | 273 | Excess (Deficiency) of Revenues Over Expenditures |
| | | | | | OTHER FINANCING SOURCES (USES): |
| (11) | (120) | (3) | (400) | (200) | Transfers In |
| | | | | | Transfers Out |
| (11) | (120) | (3) | (400) | (200) | Total Other Financing Sources (Uses) |
| | | | | | SPECIAL ITEMS |
| | | | | | Residual Equity Transfer |
| | | | | | Total Special Items |
| 33 | (4) | 6 | 150 | 73 | Net Changes in Fund Balances (Deficits) |
| 308 | 23 | 90 | 275 | 348 | Fund Balances (Deficits), July 1, 2010 |
| \$ 341 | \$ 19 | \$ 96 | \$ 425 | \$ 421 | Fund Balances, June 30, 2011 |

**COUNTY OF KERN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
 NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

Page 10 of 10

| | <u>STRONG MOTION INSTRUMENTATION</u> | <u>TEHACHAPI TRANSP IMPACT FEE CORE</u> | <u>TEHACHAPI TRANSP IMPACT FEE NON-CORE</u> | <u>TOBACCO EDUCATION CONTROL</u> | <u>VITAL HEALTH STATISTICS COUNTY CLERK</u> |
|---|--|---|---|--|---|
| REVENUES: | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | 234 | | 113 | | |
| Fines, Forfeitures and Penalties | | | | | |
| Revenues from Use of Money and Property | 1 | | 6 | | |
| Aid from Other Governmental Agencies | | | | 200 | |
| Charges for Current Services | | | | | 2 |
| Other Revenues | | | | | |
| Total Revenues | <u>235</u> | | <u>119</u> | <u>200</u> | <u>2</u> |
| EXPENDITURES: | | | | | |
| General Government | | | | | |
| Public Protection | 222 | | | | |
| Health and Sanitation | | | | | |
| Public Assistance | | | | | |
| Public Ways and Facilities | | | | | |
| Total Expenditures | <u>222</u> | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | <u>13</u> | | <u>119</u> | <u>200</u> | <u>2</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | | | | | |
| Transfers Out | | | (78) | (196) | (1) |
| Total Other Financing Sources (Uses) | | | <u>(78)</u> | <u>(196)</u> | <u>(1)</u> |
| SPECIAL ITEMS | | | | | |
| Residual Equity Transfer | | | | | |
| Total Special Items | | | | | |
| Net Changes in Fund Balances (Deficits) | 13 | | 41 | 4 | 1 |
| Fund Balances (Deficits), July 1, 2010 | <u>85</u> | <u>12</u> | <u>1,111</u> | | |
| Fund Balances, June 30, 2011 | <u>\$ 98</u> | <u>\$ 12</u> | <u>\$ 1,152</u> | <u>\$ 4</u> | <u>\$ 1</u> |

| VITAL HEALTH STATISTICS | VITAL HEALTH STATISTICS RECORDER | WILDLIFE RESOURCES | OTHER SPECIAL REVENUE | |
|----------------------------|--|-----------------------|-----------------------------|---|
| \$ | \$ | \$ | \$ | REVENUES: |
| | | | | Taxes |
| | | | 20 | Licenses, Permits and Franchises |
| | | 6 | 40 | Fines, Forfeitures and Penalties |
| | 2 | | 3 | Revenues from Use of Money and Property |
| | | | 44 | Aid from Other Governmental Agencies |
| 57 | 86 | | | Charges for Current Services |
| | | | | Other Revenues |
| <u>57</u> | <u>88</u> | <u>6</u> | <u>107</u> | Total Revenues |
| | | | | EXPENDITURES: |
| | | | | General Government |
| | | 8 | | Public Protection |
| | | | | Health and Sanitation |
| | | | | Public Assistance |
| | | | | Public Ways and Facilities |
| | | <u>8</u> | | Total Expenditures |
| <u>57</u> | <u>88</u> | <u>(2)</u> | <u>107</u> | Excess (Deficiency) of Revenues Over Expenditures |
| | | | | OTHER FINANCING SOURCES (USES): |
| | | | | Transfers In |
| (60) | (126) | | (4) | Transfers Out |
| <u>(60)</u> | <u>(126)</u> | | <u>(4)</u> | Total Other Financing Sources (Uses) |
| | | | | SPECIAL ITEMS |
| | | | | Residual Equity Transfer |
| | | | | Total Special Items |
| (3) | (38) | (2) | 103 | Net Changes in Fund Balances (Deficits) |
| <u>80</u> | <u>373</u> | <u>17</u> | <u>408</u> | Fund Balances (Deficits), July 1, 2010 |
| <u>\$ 77</u> | <u>\$ 335</u> | <u>\$ 15</u> | <u>\$ 511</u> | Fund Balances, June 30, 2011 |

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (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 | \$ | \$ | \$ 96 | \$ 96 | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | 1 | 1 | | | | |
| Fines, Forfeitures and Penalties | | | 2 | 2 | | | 43 | (9) |
| Revenues from Use of Money and Property | | | | | 52 | 52 | 9,036 | |
| Aid from Other Governmental Agencies | | | | | 8,781 | 9,036 | 1,095 | (176) |
| Charges for Current Services | | | | | 261 | 261 | 281 | 20 |
| Other Revenues | | | | | | | | |
| Total Revenues | | | 99 | 99 | 10,365 | 10,620 | 10,455 | (165) |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | 8,367 | 8,379 | 8,026 | 353 |
| Services & Supplies | | | | | 3,340 | 3,557 | 3,465 | 92 |
| Other Charges | | | | | 708 | 708 | 668 | 40 |
| Capital Assets | | | | | | 49 | 46 | 3 |
| Appropriation for Contingencies | | | | | 763 | 772 | | 772 |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | 13,178 | 13,465 | 12,205 | 1,260 |
| Excess of Revenues over Expenditures | | | 99 | 99 | (2,813) | (2,845) | (1,750) | 1,095 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | 1,763 | 1,763 | 1,763 | |
| Transfers Out | (200) | (200) | (127) | 73 | | | | |
| Total Other Financing Sources (Uses) | (200) | (200) | (127) | 73 | 1,763 | 1,763 | 1,763 | |
| SPECIAL ITEMS | | | | | | | | |
| Residual Equity Transfer | | | | | | | | |
| Net Changes in Fund Balances (Deficits) | (200) | (200) | (28) | 172 | (1,050) | (1,082) | 13 | 1,095 |
| Fund Balances, July 1, 2010 | 261 | 261 | 261 | | 1,085 | 1,085 | 1,085 | |
| Fund Balances (Deficits), June 30, 2011 | \$ 61 | \$ 61 | \$ 233 | \$ 172 | \$ 35 | \$ 3 | \$ 1,098 | \$ 1,095 |

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

\$ 99

\$ 10,455

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 12,205

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

\$ 12,205

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | ALCOHOL ABUSE | | | | ALCOHOL PROGRAM | | | |
|---|-----------------|--------------|---------------------------|----------------------------|-----------------|--------------|---------------------------|----------------------------|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
| REVENUES: | | | | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | | | | |
| Fines, Forfeitures and Penalties | 78 | 78 | 105 | 27 | 192 | 192 | 121 | (71) |
| Revenues from Use of Money and Property | | | | | 4 | 4 | 3 | (1) |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | 78 | 78 | 105 | 27 | 196 | 196 | 124 | (72) |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | 78 | 78 | 105 | 27 | 196 | 196 | 124 | (72) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | (78) | (78) | (78) | | (192) | (192) | (192) | |
| Total Other Financing Sources (Uses) | (78) | (78) | (78) | | (192) | (192) | (192) | |
| SPECIAL ITEMS | | | | | | | | |
| Residual Equity Transfer | | | | | | | | |
| Net Changes in Fund Balances (Deficits) | | | 27 | 27 | 4 | 4 | (68) | (72) |
| Fund Balances, July 1, 2010 | 41 | 41 | 41 | | 221 | 221 | 221 | |
| Fund Balances (Deficits), June 30, 2011 | \$ 41 | \$ 41 | \$ 68 | \$ 27 | \$ 225 | \$ 225 | \$ 153 | \$ (72) |

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

Revenues

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

\$ 105

\$ 124

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | ANIMAL CARE | | | | ANIMAL CARE DONATIONS | | | |
|--|--------------|--------------|---------------------------|----------------------------|-----------------------|--------------|---------------------------|----------------------------|
| | Final Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
| REVENUES: | | | | | | | | |
| Taxes | \$ | | \$ | \$ | \$ | | \$ | \$ |
| Licenses, Permits and Franchises | | | | | | | | |
| Fines, Forfeitures and Penalties | | | | | | | | |
| Revenues from Use of Money and Property | | 1 | 1 | | | | | |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | 10 | 10 | 9 | (1) |
| Total Revenues | | <u>1</u> | <u>1</u> | | <u>10</u> | <u>10</u> | <u>9</u> | <u>(1)</u> |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | | <u>1</u> | <u>1</u> | | <u>10</u> | <u>10</u> | <u>9</u> | <u>(1)</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | | | | |
| SPECIAL ITEMS | | | | | | | | |
| Residual Equity Transfer | | | | | | | | |
| Net Changes in Fund Balances (Deficits) | | 1 | 1 | | 10 | 10 | 9 | (1) |
| Fund Balances, July 1, 2010 | 60 | 60 | 60 | | 29 | 29 | 29 | |
| Fund Balances (Deficits), June 30, 2011 | \$ <u>60</u> | \$ <u>61</u> | \$ <u>61</u> | \$ | \$ <u>39</u> | \$ <u>39</u> | \$ <u>38</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

\$ 1

\$ 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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | ARRA CAL-MMET JAG | | | | ARRA CD-HPRP | | | |
|---|-------------------|--------------|---------------------------|----------------------------|-----------------|--------------|---------------------------|----------------------------|
| | 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 | | 225 | 80 | (145) | 2,016 | 2,016 | 791 | (1,225) |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | | <u>225</u> | <u>80</u> | <u>(145)</u> | <u>2,016</u> | <u>2,016</u> | <u>791</u> | <u>(1,225)</u> |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | 1,636 | 1,636 | 498 | 1,138 |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | <u>1,636</u> | <u>1,636</u> | <u>498</u> | <u>1,138</u> |
| Excess of Revenues over Expenditures | | <u>225</u> | <u>80</u> | <u>(145)</u> | <u>380</u> | <u>380</u> | <u>293</u> | <u>(87)</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | | (225) | (80) | 145 | (380) | (380) | (293) | 87 |
| Total Other Financing Sources (Uses) | | <u>(225)</u> | <u>(80)</u> | <u>145</u> | <u>(380)</u> | <u>(380)</u> | <u>(293)</u> | <u>87</u> |
| SPECIAL ITEMS | | | | | | | | |
| Residual Equity Transfer | | | | | | | | |
| Net Changes in Fund Balances (Deficits) | | | | | | | | |
| Fund Balances, July 1, 2010 | | | | | | | | |
| Fund Balances (Deficits), June 30, 2011 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 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 | | | | \$ 80 | | | \$ 791 | |
| Expenditures | | | | | | | | |
| Actual amount budgetary basis from the budgetary comparison schedule | | | | | | | \$ 498 | |
| 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 | | | | | | | \$ 498 | |

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | ARRA CDBG-R GRANT | | | | 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 | 938 | 938 | 938 | | 5,202 | 32 | (5,170) | |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | <u>938</u> | <u>938</u> | <u>938</u> | | <u>5,202</u> | <u>32</u> | <u>(5,170)</u> | |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | 673 | 732 | 732 | | 4,940 | | 4,940 | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | <u>673</u> | <u>732</u> | <u>732</u> | | <u>4,940</u> | | <u>4,940</u> | |
| Excess of Revenues over Expenditures | <u>265</u> | <u>206</u> | <u>206</u> | | <u>262</u> | <u>32</u> | <u>(230)</u> | |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | (265) | (206) | (206) | | (262) | (32) | 230 | |
| Total Other Financing Sources (Uses) | <u>(265)</u> | <u>(206)</u> | <u>(206)</u> | | <u>(262)</u> | <u>(32)</u> | <u>230</u> | |
| SPECIAL ITEMS | | | | | | | | |
| Residual Equity Transfer | | | | | | | | |
| Net Changes in Fund Balances (Deficits) | | | | | | | | |
| Fund Balances, July 1, 2010 | | | | | | | | |
| Fund Balances (Deficits), June 30, 2011 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 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 | | | | \$ 938 | | | \$ 32 | |
| Expenditures | | | | | | | | |
| Actual amount budgetary basis from the budgetary comparison schedule | | | | \$ 732 | | | | |
| 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 | | | | \$ 732 | | | | |

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | ARRA ENERGY GRANT | | | | ARRA ETR | | | |
|---|-------------------|----------------|---------------------------|----------------------------|-----------------|----------------|---------------------------|----------------------------|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
| REVENUES: | | | | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | | | | |
| Fines, Forfeitures and Penalties | | | | | | | | |
| Revenues from Use of Money and Property | | | 1 | 1 | | | | |
| Aid from Other Governmental Agencies | 3,952 | 3,952 | 1,622 | (2,330) | 2,254 | 4,958 | 2,602 | (2,356) |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | <u>3,952</u> | <u>3,952</u> | <u>1,623</u> | <u>(2,329)</u> | <u>2,254</u> | <u>4,958</u> | <u>2,602</u> | <u>(2,356)</u> |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | <u>3,952</u> | <u>3,952</u> | <u>1,623</u> | <u>(2,329)</u> | <u>2,254</u> | <u>4,958</u> | <u>2,602</u> | <u>(2,356)</u> |
| Excess of Revenues over Expenditures | | | | | | | | |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | (4,003) | (4,003) | (1,673) | 2,330 | (2,255) | (4,958) | (3,323) | 1,635 |
| Transfers Out | | | | | | | | |
| Total Other Financing Sources (Uses) | <u>(4,003)</u> | <u>(4,003)</u> | <u>(1,673)</u> | <u>2,330</u> | <u>(2,255)</u> | <u>(4,958)</u> | <u>(3,323)</u> | <u>1,635</u> |
| SPECIAL ITEMS | | | | | | | | |
| Residual Equity Transfer | | | | | | | | |
| Net Changes in Fund Balances (Deficits) | (51) | (51) | (50) | 1 | (1) | | (721) | (721) |
| Fund Balances, July 1, 2010 | 50 | 50 | 50 | | 721 | 721 | 721 | |
| Fund Balances (Deficits), June 30, 2011 | <u>\$ (1)</u> | <u>\$ (1)</u> | <u>\$</u> | <u>\$ 1</u> | <u>\$ 720</u> | <u>\$ 721</u> | <u>\$</u> | <u>\$ (721)</u> |

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

Revenues

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

\$ 1,623

\$ 2,602

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | ARRA PROBATION-EBM | | | | ARRA ROADS | | | |
|---|--------------------|--------------|---------------------------|----------------------------|-----------------|----------------|---------------------------|----------------------------|
| | 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 | | 810 | 810 | (810) | | 8,593 | 7,177 | 2 |
| Charges for Current Services | | | | | | | | 2 |
| Other Revenues | | | | | | | | (1,416) |
| Total Revenues | <u>810</u> | <u>810</u> | <u></u> | <u>(810)</u> | <u>8,593</u> | <u>7,179</u> | <u></u> | <u>(1,414)</u> |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | <u></u> | <u></u> | <u></u> | <u></u> | <u></u> | <u></u> | <u></u> | <u></u> |
| Excess of Revenues over Expenditures | <u>810</u> | <u>810</u> | <u></u> | <u>(810)</u> | <u>8,593</u> | <u>7,179</u> | <u></u> | <u>(1,414)</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | <u>(810)</u> | <u>(810)</u> | <u></u> | <u>810</u> | <u>(8,593)</u> | <u>(7,180)</u> | <u></u> | <u>1,413</u> |
| Total Other Financing Sources (Uses) | <u>(810)</u> | <u>(810)</u> | <u></u> | <u>810</u> | <u>(8,593)</u> | <u>(7,180)</u> | <u></u> | <u>1,413</u> |
| SPECIAL ITEMS | | | | | | | | |
| Residual Equity Transfer | | | | | | | | |
| Net Changes in Fund Balances (Deficits) | | | | | | | (1) | (1) |
| Fund Balances, July 1, 2010 | | | | | 1 | 1 | 1 | |
| Fund Balances (Deficits), June 30, 2011 | \$ | \$ | \$ | \$ | \$ 1 | \$ 1 | \$ | \$ (1) |

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

Revenues

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

\$ 7,179

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (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 |
| REVENUES: | | | | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | | | | |
| Fines, Forfeitures and Penalties | 80 | 80 | 80 | | 334 | 334 | 375 | 41 |
| Revenues from Use of Money and Property | | | | | 25 | 25 | 11 | (14) |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | <u>80</u> | <u>80</u> | <u>80</u> | | <u>359</u> | <u>359</u> | <u>386</u> | <u>27</u> |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | <u>80</u> | <u>80</u> | <u>80</u> | | <u>359</u> | <u>359</u> | <u>386</u> | <u>27</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | (67) | (67) | (67) | | (726) | (726) | (448) | 278 |
| Total Other Financing Sources (Uses) | <u>(67)</u> | <u>(67)</u> | <u>(67)</u> | | <u>(726)</u> | <u>(726)</u> | <u>(448)</u> | <u>278</u> |
| SPECIAL ITEMS | | | | | | | | |
| Residual Equity Transfer | | | | | | | | |
| Net Changes in Fund Balances (Deficits) | 13 | 13 | 13 | | (367) | (367) | (62) | 305 |
| Fund Balances, July 1, 2010 | 45 | 45 | 45 | | 1,667 | 1,667 | 1,667 | |
| Fund Balances (Deficits), June 30, 2011 | <u>\$ 58</u> | <u>\$ 58</u> | <u>\$ 58</u> | | <u>\$ 1,300</u> | <u>\$ 1,300</u> | <u>\$ 1,605</u> | <u>\$ 305</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

\$ 80

\$ 386

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | A-C FARM ADV AGT RESEARCH | | | | BIO TERRORISM 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 | | | | | 14 | | | |
| Aid from Other Governmental Agencies | | | | | 1,122 | 1,650 | 1,228 | (422) |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | | | | | 1,136 | 1,650 | 1,228 | (422) |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | | | | | 1,136 | 1,650 | 1,228 | (422) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | (13) | (13) | (13) | | (1,079) | (1,593) | (912) | 681 |
| Total Other Financing Sources (Uses) | (13) | (13) | (13) | | (1,079) | (1,593) | (912) | 681 |
| SPECIAL ITEMS | | | | | | | | |
| Residual Equity Transfer | | | | | | | | |
| Net Changes in Fund Balances (Deficits) | (13) | (13) | (13) | | 57 | 57 | 316 | 259 |
| Fund Balances, July 1, 2010 | 13 | 13 | 13 | | (59) | (59) | (59) | |
| Fund Balances (Deficits), June 30, 2011 | \$ | \$ | \$ | \$ | \$ (2) | \$ (2) | \$ 257 | \$ 259 |

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

\$ _____

\$ 1,228

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | BOARD OF TRADE ADVERTISING | | | | BUILDING INSPECTION | | | |
|---|----------------------------|--------------|---------------------------|----------------------------|---------------------|-----------------|---------------------------|----------------------------|
| | 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 | | | | | 2,535 | 2,535 | 6,540 | 4,005 |
| Fines, Forfeitures and Penalties | | | | | | | | |
| Revenues from Use of Money and Property | | 1 | 1 | 1 | 120 | 120 | 41 | (79) |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | | 9 | 9 |
| Other Revenues | | 39 | 69 | (12) | 2 | 2 | (2) | (2) |
| Total Revenues | | <u>40</u> | <u>70</u> | <u>(12)</u> | <u>2,657</u> | <u>2,657</u> | <u>6,590</u> | <u>3,933</u> |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | 3,037 | 3,037 | 2,567 | 470 |
| Services & Supplies | | | | | 1,765 | 1,765 | 1,998 | 367 |
| Other Charges | | | | | 381 | 381 | 381 | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | 550 | 613 | | 613 |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | <u>5,733</u> | <u>5,796</u> | <u>4,346</u> | <u>1,450</u> |
| Excess of Revenues over Expenditures | | <u>40</u> | <u>70</u> | <u>(12)</u> | <u>(3,076)</u> | <u>(3,139)</u> | <u>2,244</u> | <u>5,383</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | 6 | 6 | | | 2 | 2 |
| Transfers Out | | (40) | (70) | (55) | | | | |
| Total Other Financing Sources (Uses) | | <u>(40)</u> | <u>(70)</u> | <u>(49)</u> | | | <u>2</u> | <u>2</u> |
| SPECIAL ITEMS | | | | | | | | |
| Residual Equity Transfer | | | | | | | | |
| Net Changes in Fund Balances (Deficits) | | | 9 | 9 | (3,076) | (3,139) | 2,246 | 5,385 |
| Fund Balances, July 1, 2010 | | 41 | 41 | 41 | 4,946 | 4,946 | 4,946 | |
| Fund Balances (Deficits), June 30, 2011 | \$ | <u>41</u> | <u>\$ 41</u> | <u>\$ 50</u> | <u>\$ 1,870</u> | <u>\$ 1,807</u> | <u>\$ 7,192</u> | <u>\$ 5,385</u> |

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

Revenues

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

\$ 58

\$ 6,590

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 4,346

Differences - Budget to GAAP

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

(11)

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

\$ 4,335

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | CHILD RESTRAINT LOANER | | | | 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 | | | | | 1 | 1 | 2 | 1 |
| Aid from Other Governmental Agencies | | | | | 19,338 | 19,338 | 10,732 | (8,606) |
| Charges for Current Services | 37 | 37 | 123 | 86 | 510 | 510 | 208 | (302) |
| Other Revenues | | | | | | | | |
| Total Revenues | 37 | 37 | 123 | 86 | 19,849 | 19,849 | 10,942 | (8,907) |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | 6 | (6) | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | 25,616 | 15,710 | 8,021 | 7,689 |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | 1,935 | 1,487 | | 1,487 |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | 6 | | 27,551 | 17,197 | 8,021 | 9,176 |
| Excess of Revenues over Expenditures | 37 | 37 | 117 | 80 | (7,702) | 2,652 | 2,921 | 269 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | 10 | 10 | | (10) |
| Transfers Out | (37) | (37) | (7) | 30 | (2,600) | (3,140) | (2,966) | 174 |
| Total Other Financing Sources (Uses) | (37) | (37) | (7) | 30 | (2,590) | (3,130) | (2,966) | 164 |
| SPECIAL ITEMS | | | | | | | | |
| Residual Equity Transfer | | | | | | | | |
| Net Changes in Fund Balances (Deficits) | | | 110 | 110 | (10,292) | (478) | (45) | 433 |
| Fund Balances, July 1, 2010 | | | | | 556 | 556 | 556 | |
| Fund Balances (Deficits), June 30, 2011 | \$ | \$ | \$ 110 | \$ 110 | \$ (9,736) | \$ 78 | \$ 511 | \$ 433 |

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

\$ 123 \$ 10,942

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 6 \$ 8,021

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

\$ 6 \$ 8,021

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | COUNTY SERVICE AREAS | | | | COURT TEMP CONSTRUCTION | | | |
|--|----------------------|-----------------|---------------------------|----------------------------|-------------------------|---------------|---------------------------|----------------------------|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
| REVENUES: | | | | | | | | |
| Taxes | \$ 3,247 | \$ 3,276 | \$ 3,387 | \$ 111 | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | 54 | 54 | | | | |
| Fines, Forfeitures and Penalties | | | 97 | (202) | 39 | | 38 | (1) |
| Revenues from Use of Money and Property | 297 | 299 | 6 | 6 | | | 2 | 2 |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | 98 | 8 | (90) | | | | |
| Total Revenues | 3,544 | 3,673 | 3,552 | (121) | 39 | 40 | 40 | 1 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | 307 | 157 | 38 | 119 | | | | |
| Other Charges | 4 | 4 | | 4 | | | | |
| Capital Assets | | 150 | 1 | 149 | | | | |
| Appropriation for Contingencies | 28 | 28 | | 28 | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | 858 | 1,097 | 875 | 222 | | | | |
| Other Charges | 13 | 15 | 2 | 13 | | | | |
| Appropriation for Contingencies | 101 | 100 | 2 | 98 | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | 3,373 | 3,274 | 2,591 | 683 | | | | |
| Other Charges | 60 | 46 | 6 | 40 | | | | |
| Appropriation for Contingencies | 267 | 195 | | 195 | | | | |
| Total Expenditures | 5,011 | 5,066 | 3,515 | 1,551 | | | | |
| Excess of Revenues over Expenditures | (1,467) | (1,393) | 37 | (1,672) | 39 | 40 | 40 | 1 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | 250 | 153 | 94 | (59) | | | | |
| Transfers Out | (88) | (88) | (77) | 11 | | | | |
| Total Other Financing Sources (Uses) | 162 | 65 | 17 | (48) | | | | |
| SPECIAL ITEMS | | | | | | | | |
| Residual Equity Transfer | | | | | | | (437) | (437) |
| Net Changes in Fund Balances (Deficits) | (1,305) | (1,328) | 54 | (1,720) | 39 | 397 | (397) | (436) |
| Fund Balances, July 1, 2010 | 8,895 | 8,895 | 8,895 | | 397 | 397 | 397 | |
| Fund Balances (Deficits), June 30, 2011 | \$ 7,590 | \$ 7,567 | \$ 8,949 | \$ (1,720) | \$ 397 | \$ 436 | \$ (436) | |

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

Revenues

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

\$ 3,552 \$ 40

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 3,515

Differences - Budget to GAAP

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

(30)

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

\$ 3,485

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (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 | | 2,259 | 2,259 | 3,840 | 130 | 130 | 23 | (107) |
| Revenues from Use of Money and Property | | | | | | | | |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | <u>2,259</u> | <u>2,259</u> | <u>3,840</u> | <u>1,581</u> | <u>130</u> | <u>130</u> | <u>23</u> | <u>(107)</u> |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | <u>2,259</u> | <u>2,259</u> | <u>3,840</u> | <u>1,581</u> | <u>130</u> | <u>130</u> | <u>23</u> | <u>(107)</u> |
| Excess of Revenues over Expenditures | | | | | | | | |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | (3,300) | (3,300) | (2,665) | | (130) | (130) | | |
| Total Other Financing Sources (Uses) | <u>(3,300)</u> | <u>(3,300)</u> | <u>(2,665)</u> | <u>635</u> | <u>(130)</u> | <u>(130)</u> | | <u>130</u> |
| SPECIAL ITEMS | | | | | | | | |
| Residual Equity Transfer | | | | | | | | |
| Net Changes in Fund Balances (Deficits) | (1,041) | (1,041) | 1,175 | 2,216 | | | 23 | 23 |
| Fund Balances, July 1, 2010 | 1,037 | 1,037 | 1,037 | | 70 | 70 | 70 | |
| Fund Balances (Deficits), June 30, 2011 | <u>\$ (4)</u> | <u>\$ (4)</u> | <u>\$ 2,212</u> | <u>\$ 2,216</u> | <u>\$ 70</u> | <u>\$ 70</u> | <u>\$ 93</u> | <u>\$ 23</u> |

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

Revenues

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

\$ 3,840

\$ 23

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (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 | 64 | 64 | 76 | 12 | 588 | 588 | 619 | 31 |
| Revenues from Use of Money and Property | | | | | | | 2 | 2 |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | 64 | 64 | 76 | 12 | 588 | 588 | 621 | 33 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | 3 | (3) | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | 3 | (3) | | | | |
| Excess of Revenues over Expenditures | 64 | 64 | 73 | 9 | 588 | 588 | 621 | 33 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | | | | | (461) | (461) | (461) | |
| Total Other Financing Sources (Uses) | | | | | (461) | (461) | (461) | |
| SPECIAL ITEMS | | | | | | | | |
| Residual Equity Transfer | | | | | | | | |
| Net Changes in Fund Balances (Deficits) | 64 | 64 | 73 | 9 | 127 | 127 | 160 | 33 |
| Fund Balances, July 1, 2010 | 1,422 | 1,422 | 1,422 | | 300 | 300 | 300 | |
| Fund Balances (Deficits), June 30, 2011 | \$ 1,486 | \$ 1,486 | \$ 1,495 | \$ 9 | \$ 427 | \$ 427 | \$ 460 | \$ 33 |

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 \$ 621

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 3

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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | DA EQUIPMENT AUTOMATION | | | | DA FEDERAL FORFEITURE | | | |
|---|-------------------------|--------------|---------------------------|----------------------------|-----------------------|--------------|---------------------------|----------------------------|
| | 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 | 8 | 8 | 4 | (4) | 2 | 2 | 1 | (1) |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | 8 | 8 | 4 | (4) | 2 | 2 | 12 | 10 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | 8 | 8 | 4 | (4) | 2 | 2 | 12 | 10 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | (824) | | | |
| Transfers Out | | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | (824) | | | |
| Net Changes in Fund Balances (Deficits) | 8 | 8 | 4 | (4) | (822) | 2 | 12 | 10 |
| Fund Balances, July 1, 2010 | 633 | 633 | 633 | | 66 | 66 | 66 | |
| Fund Balances (Deficits), June 30, 2011 | \$ 641 | \$ 641 | \$ 637 | \$ (4) | \$ (756) | \$ 68 | \$ 78 | \$ 10 |

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

Revenues

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

\$ 4

\$ 12

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | DA LOCAL FORFEITURE | | | | 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 | 100 | 100 | 65 | (35) | | | | |
| Revenues from Use of Money and Property | | | 10 | 10 | | | | |
| Aid from Other Governmental Agencies | | | | | | | 227 | 227 |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | 100 | 100 | 75 | (25) | | | 227 | 227 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | 5 | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | 5 | |
| Excess of Revenues over Expenditures | 100 | 100 | 75 | (25) | | | 222 | 222 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | 2,000 | 2,000 | 1,914 | (86) |
| Transfers Out | (824) | (824) | (300) | 524 | (2,000) | (2,000) | (1,550) | 450 |
| Total Other Financing Sources (Uses) | (824) | (824) | (300) | 524 | | | 364 | 364 |
| Net Changes in Fund Balances (Deficits) | (724) | (724) | (225) | 499 | | | 586 | 586 |
| Fund Balances, July 1, 2010 | 719 | 719 | 719 | | 480 | 480 | 480 | |
| Fund Balances (Deficits), June 30, 2011 | \$ (5) | \$ (5) | \$ 494 | \$ 499 | \$ 480 | \$ 480 | \$ 1,066 | \$ 586 |

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

\$ 75 \$ 227

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 5

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

\$ 5

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | DIVCA LCL FRANCHISE FEE | | | | DOMESTIC VIOLENCE | | | |
|---|-------------------------|--------------|---------------------------|----------------------------|-------------------|--------------|---------------------------|----------------------------|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
| REVENUES: | | | | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | 228 | 228 | 360 | 132 | 75 | 75 | 97 | 22 |
| Fines, Forfeitures and Penalties | | | | | 40 | 40 | 37 | (3) |
| Revenues from Use of Money and Property | | | 1 | 1 | | | 1 | 1 |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | <u>228</u> | <u>228</u> | <u>361</u> | <u>133</u> | <u>115</u> | <u>115</u> | <u>135</u> | <u>20</u> |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | 200 | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | 24 | 176 | | | | |
| Services & Supplies | | 200 | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | <u>200</u> | <u>200</u> | <u>24</u> | <u>176</u> | | | | |
| Excess of Revenues over Expenditures | <u>28</u> | <u>28</u> | <u>337</u> | <u>309</u> | <u>115</u> | <u>115</u> | <u>135</u> | <u>20</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | | | | | (200) | (200) | (200) | |
| Total Other Financing Sources (Uses) | | | | | <u>(200)</u> | <u>(200)</u> | <u>(200)</u> | |
| Net Changes in Fund Balances (Deficits) | 28 | 28 | 337 | 309 | (85) | (85) | (65) | 20 |
| Fund Balances, July 1, 2010 | 36 | 36 | 36 | | 151 | 151 | 151 | |
| Fund Balances (Deficits), June 30, 2011 | <u>\$ 64</u> | <u>\$ 64</u> | <u>\$ 373</u> | <u>\$ 309</u> | <u>\$ 66</u> | <u>\$ 66</u> | <u>\$ 86</u> | <u>\$ 20</u> |

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

Revenues

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

\$ 361 \$ 135

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 24

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

\$ 24

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | DRUG PROGRAM | | | | EMERGENCY MEDICAL PAYMENTS | | | |
|---|-----------------|--------------|---------------------------|----------------------------|----------------------------|--------------|---------------------------|----------------------------|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
| REVENUES: | | | | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | | | | |
| Fines, Forfeitures and Penalties | 22 | 22 | 23 | 1 | 1,540 | 1,540 | 2,094 | 554 |
| Revenues from Use of Money and Property | 5 | 5 | 4 | (1) | 11 | 11 | | (11) |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | 1 | 1 |
| Total Revenues | 27 | 27 | 27 | | 1,551 | 1,551 | 2,095 | 544 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | 1,159 | 1,159 | 1,151 | 8 |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | 1,159 | 1,159 | 1,151 | 8 |
| Excess of Revenues over Expenditures | 27 | 27 | 27 | | 392 | 392 | 944 | 552 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | (22) | (22) | (22) | | (393) | (393) | (393) | |
| Transfers Out | | | | | | | | |
| Total Other Financing Sources (Uses) | (22) | (22) | (22) | | (393) | (393) | (393) | |
| Net Changes in Fund Balances (Deficits) | 5 | 5 | 5 | | (1) | (1) | 551 | 552 |
| Fund Balances, July 1, 2010 | 322 | 322 | 322 | | 533 | 533 | 533 | |
| Fund Balances (Deficits), June 30, 2011 | \$ 327 | \$ 327 | \$ 327 | \$ | \$ 532 | \$ 532 | \$ 1,084 | \$ 552 |

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

Revenues

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

\$ 27

\$ 2,095

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 1,151

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

\$ 1,151

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | EMS WEEK-DONATIONS | | | | H1N1 PUBLIC RESPONSE | | | |
|---|--------------------|--------------|---------------------------|----------------------------|----------------------|--------------|---------------------------|----------------------------|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
| REVENUES: | | | | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | | | | |
| Fines, Forfeitures and Penalties | | | | | | | | |
| Revenues from Use of Money and Property | | | | | | | 1 | 1 |
| Aid from Other Governmental Agencies | | | | | 133 | 425 | 258 | (167) |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | 1 | | (1) | | | | |
| Total Revenues | | 1 | | (1) | 133 | 425 | 259 | (166) |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | | 1 | | (1) | 133 | 425 | 259 | (166) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | (1) | | 1 | (133) | (426) | (257) | |
| Transfers Out | | | | | | | | |
| Total Other Financing Sources (Uses) | | (1) | | 1 | (133) | (426) | (257) | 169 |
| Net Changes in Fund Balances (Deficits) | | | | | | (1) | 2 | 3 |
| Fund Balances, July 1, 2010 | 24 | 24 | 24 | | 1 | 1 | 1 | |
| Fund Balances (Deficits), June 30, 2011 | \$ 24 | \$ 24 | \$ 24 | \$ | \$ 1 | \$ 3 | \$ 3 | \$ |

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

Revenues

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

\$ _____ \$ _____ 259

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | HEALTH-FAX DEATH CERTIFICATES | | | | 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 | | | 2 | 2 | | | | |
| Aid from Other Governmental Agencies | | | | | 100 | 100 | 111 | 11 |
| Charges for Current Services | | | | | | | | |
| Other Revenues | 2 | 2 | | (2) | | | | |
| Total Revenues | 2 | 2 | 2 | | 100 | 100 | 111 | 11 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | 2 | 2 | 2 | | 100 | 100 | 111 | 11 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | (2) | (2) | (2) | | (100) | (100) | (42) | 58 |
| Total Other Financing Sources (Uses) | (2) | (2) | (2) | | (100) | (100) | (42) | 58 |
| Net Changes in Fund Balances (Deficits) | | | | | | | 69 | 69 |
| Fund Balances, July 1, 2010 | | | | | | | | |
| Fund Balances (Deficits), June 30, 2011 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |

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

\$ 111

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (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 | 7 | 7 | 9 | 2 | 1 | 1 | | (1) |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | 100 | 100 | 200 | 100 | 20 | 20 | | (20) |
| Other Revenues | | | | | | | | |
| Total Revenues | 107 | 107 | 209 | 102 | 21 | 21 | | (21) |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | 107 | 107 | 209 | 102 | 21 | 21 | | (21) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | (107) | (107) | (107) | | (20) | (20) | | 20 |
| Total Other Financing Sources (Uses) | (107) | (107) | (107) | | (20) | (20) | | 20 |
| Net Changes in Fund Balances (Deficits) | | | 102 | 102 | 1 | 1 | | (1) |
| Fund Balances, July 1, 2010 | (1) | (1) | (1) | | 30 | 30 | 30 | |
| Fund Balances (Deficits), June 30, 2011 | \$ (1) | \$ (1) | \$ 101 | \$ 102 | \$ 31 | \$ 31 | \$ 30 | \$ (1) |

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

Revenues

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

\$ 209

\$

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | HEALTH STATE LUST PROGRAM | | | | HIDTA STATE ASSET FORFEITURE | | | |
|---|---------------------------|--------------|---------------------------|----------------------------|------------------------------|--------------|---------------------------|----------------------------|
| | 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 | | | | | 13 | 13 | | (13) |
| Revenues from Use of Money and Property | | | 1 | 1 | 3 | 3 | 2 | (1) |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | 200 | 200 | 52 | (148) | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | 200 | 200 | 53 | (147) | 16 | 16 | 2 | (14) |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | 200 | 200 | 53 | (147) | 16 | 16 | 2 | (14) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | (200) | (200) | | | | | | |
| Total Other Financing Sources (Uses) | (200) | (200) | | 200 | | | | |
| Net Changes in Fund Balances (Deficits) | | | 53 | 53 | 16 | 16 | 2 | (14) |
| Fund Balances, July 1, 2010 | 108 | 108 | 108 | | 147 | 147 | 147 | |
| Fund Balances (Deficits), June 30, 2011 | \$ 108 | \$ 108 | \$ 161 | \$ 53 | \$ 163 | \$ 163 | \$ 149 | \$ (14) |

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

Revenues

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

\$ 53

\$ 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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (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 | | 63 | | (63) | | | | |
| Revenues from Use of Money and Property | | | | | 20 | 20 | 2 | (18) |
| Aid from Other Governmental Agencies | 63 | | | | 2,548 | 2,548 | 2,420 | (128) |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | 63 | 63 | | (63) | 2,568 | 2,568 | 2,422 | (146) |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | 15 | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | 387 | 387 | 333 | 54 |
| Other Charges | | | | | 10,096 | 10,096 | 8,184 | 1,912 |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | 15 | | 10,483 | 10,483 | 8,517 | 1,966 |
| Excess of Revenues over Expenditures | 63 | 63 | (15) | (78) | (7,915) | (7,915) | (6,095) | 1,820 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | 7,915 | 7,915 | 6,095 | (1,820) |
| Transfers Out | (63) | | | | | | | |
| Total Other Financing Sources (Uses) | (63) | | | | 7,915 | 7,915 | 6,095 | (1,820) |
| Net Changes in Fund Balances (Deficits) | | 63 | (15) | (78) | | | | |
| Fund Balances, July 1, 2010 | 15 | 15 | 15 | | | | | |
| Fund Balances (Deficits), June 30, 2011 | \$ 15 | \$ 78 | \$ | \$ (78) | \$ | \$ | \$ | \$ |

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

\$ _____ \$ 2,422

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 15 \$ 8,517

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

\$ 15 \$ 8,517

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | JUVENILE INMATE WELFARE | | | | KCIRT | | | |
|---|-------------------------|--------------|---------------------------|----------------------------|-----------------|--------------|---------------------------|----------------------------|
| | 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 | 29 | 29 | 23 | (6) | | | | |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | 29 | 29 | 23 | (6) | | | | |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | 29 | 29 | 23 | (6) | | | | |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | (50) | (50) | (50) | | (3) | (3) | (2) | 1 |
| Transfers Out | | | | | | | | |
| Total Other Financing Sources (Uses) | (50) | (50) | (50) | | (3) | (3) | (2) | 1 |
| Net Changes in Fund Balances (Deficits) | (21) | (21) | (27) | (6) | (3) | (3) | (2) | 1 |
| Fund Balances, July 1, 2010 | 194 | 194 | 194 | | 3 | 3 | 3 | |
| Fund Balances (Deficits), June 30, 2011 | \$ 173 | \$ 173 | \$ 167 | \$ (6) | \$ | \$ 1 | \$ 1 | \$ 1 |

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

Revenues

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

\$ 23

\$

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | KERN COUNTY CHILDREN'S FUND | | | | KIOSK TRUST 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 | 21 | 21 | 6 | (15) | 1 | 1 | | (1) |
| Aid from Other Governmental Agencies | 44 | 44 | 44 | | | | | |
| Charges for Current Services | 209 | 209 | 182 | (27) | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | <u>274</u> | <u>274</u> | <u>232</u> | <u>(42)</u> | <u>20</u> | <u>21</u> | <u>2</u> | <u>(19)</u> |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | 634 | 634 | 219 | 415 | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | <u>634</u> | <u>634</u> | <u>219</u> | <u>415</u> | | | | |
| Excess of Revenues over Expenditures | <u>(360)</u> | <u>(360)</u> | <u>13</u> | <u>373</u> | <u>20</u> | <u>21</u> | <u>2</u> | <u>(19)</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | (20) | (20) | (6) | 14 |
| Transfers Out | | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | <u>(20)</u> | <u>(20)</u> | <u>(6)</u> | <u>14</u> |
| Net Changes in Fund Balances (Deficits) | (360) | (360) | 13 | 373 | | 1 | (4) | (5) |
| Fund Balances, July 1, 2010 | 464 | 464 | 464 | | 4 | 4 | 4 | |
| Fund Balances (Deficits), June 30, 2011 | <u>\$ 104</u> | <u>\$ 104</u> | <u>\$ 477</u> | <u>\$ 373</u> | <u>\$ 4</u> | <u>\$ 5</u> | <u>\$</u> | <u>\$ (5)</u> |

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

Revenues

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

\$ 232 \$ 2

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 219

Differences - Budget to GAAP

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

(68)

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

\$ 151

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (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 | | | | | 5 | 5 | 5 | |
| Revenues from Use of Money and Property | 16 | 10 | 3 | (7) | | | | |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | | | |
| Other Revenues | 80 | 86 | 252 | 166 | | | | |
| Total Revenues | 96 | 96 | 255 | 159 | 5 | 5 | 5 | |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | 96 | 96 | 255 | 159 | 5 | 5 | 5 | |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | (209) | (201) | 8 | (5) | (5) | (5) | |
| Transfers Out | | | | | | | | |
| Total Other Financing Sources (Uses) | | (209) | (201) | 8 | (5) | (5) | (5) | |
| Net Changes in Fund Balances (Deficits) | 96 | (113) | 54 | 167 | | | | |
| Fund Balances, July 1, 2010 | 597 | 597 | 597 | | 3 | 3 | 3 | |
| Fund Balances (Deficits), June 30, 2011 | \$ 693 | \$ 484 | \$ 651 | \$ 167 | \$ 3 | \$ 3 | \$ 3 | \$ |

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

Revenues

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

\$ 255

\$ 5

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | LOCAL PUBLIC SAFETY | | | | MICROGRAPHICS | | | |
|---|---------------------|--------------|---------------------------|----------------------------|-----------------|--------------|---------------------------|----------------------------|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
| REVENUES: | | | | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | | | | |
| Fines, Forfeitures and Penalties | | | | | | | | |
| Revenues from Use of Money and Property | | | | | | | | |
| Aid from Other Governmental Agencies | 53,484 | 53,484 | 51,919 | (1,565) | 178 | 178 | 177 | (1) |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | 53,484 | 53,484 | 51,919 | (1,565) | 178 | 178 | 177 | (1) |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | 53,484 | 53,484 | 51,919 | (1,565) | 178 | 178 | 177 | (1) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | (53,484) | (53,484) | (51,919) | 1,565 | (179) | (179) | (132) | 47 |
| Transfers Out | | | | | | | | |
| Total Other Financing Sources (Uses) | (53,484) | (53,484) | (51,919) | 1,565 | (179) | (179) | (132) | 47 |
| Net Changes in Fund Balances (Deficits) | | | | | (1) | (1) | 45 | 46 |
| Fund Balances, July 1, 2010 | | | | | 16 | 16 | 16 | |
| Fund Balances (Deficits), June 30, 2011 | \$ | \$ | \$ | \$ | \$ 15 | \$ 15 | \$ 61 | \$ 46 |

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

Revenues

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

\$ 51,919

\$ 177

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | NSP GRANT | | | | OFF HWY MOTOR VEHICLE LICENSE | | | |
|---|-----------------|--------------|---------------------------|----------------------------|-------------------------------|--------------|---------------------------|----------------------------|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
| REVENUES: | | | | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | | | | |
| Fines, Forfeitures and Penalties | | | | | | | | |
| Revenues from Use of Money and Property | | | | | | | | |
| Aid from Other Governmental Agencies | 9,814 | 9,814 | 5,109 | (4,705) | 150 | 150 | 145 | (5) |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | 9,814 | 9,814 | 5,109 | (4,705) | 150 | 150 | 146 | (4) |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | 9,568 | 5,004 | 4,564 | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | 9,568 | 5,004 | 4,564 | | | | |
| Excess of Revenues over Expenditures | 9,814 | 246 | 105 | (141) | 150 | 150 | 146 | (4) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | (246) | (105) | 141 | (150) | (150) | (73) | 77 |
| Transfers Out | | | | | | | | |
| Total Other Financing Sources (Uses) | | (246) | (105) | 141 | (150) | (150) | (73) | 77 |
| Net Changes in Fund Balances (Deficits) | 9,814 | | | | | | 73 | 73 |
| Fund Balances, July 1, 2010 | | | | | 123 | 123 | 123 | |
| Fund Balances (Deficits), June 30, 2011 | \$ 9,814 | \$ | \$ | \$ | \$ 123 | \$ 123 | \$ 196 | \$ 73 |

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

Revenues

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

\$ 5,109

\$ 146

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 5,004

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

\$ 5,004

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | PARCEL MAP IN-LIEU FEES | | | | PARKS TEHACHAPI MTN. FOREST | | | |
|---|-------------------------|--------------|---------------------------|----------------------------|-----------------------------|--------------|---------------------------|----------------------------|
| | 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 | 29 | 29 | 5 | (24) | 2 | 2 | | (2) |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | 8 | 8 | 4 | (4) | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | 37 | 37 | 9 | (28) | 3 | 3 | | (3) |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | 37 | 37 | 9 | (28) | 3 | 3 | | (3) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | (80) | (80) | (67) | 13 | | (8) | | 8 |
| Transfers Out | | | | | | | | |
| Total Other Financing Sources (Uses) | (80) | (80) | (67) | 13 | | (8) | | 8 |
| Net Changes in Fund Balances (Deficits) | (43) | (43) | (58) | (15) | 3 | (5) | | 5 |
| Fund Balances, July 1, 2010 | 796 | 796 | 796 | | 5 | 5 | 5 | |
| Fund Balances (Deficits), June 30, 2011 | \$ 753 | \$ 753 | \$ 738 | \$ (15) | \$ 8 | \$ 5 | \$ 5 | \$ 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

\$ 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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | PLANNED LOCAL DRAINAGE FACILITY | | | | PLANNED SEWER | | | |
|---|---------------------------------|--------------|---------------------------|----------------------------|-----------------|--------------|---------------------------|----------------------------|
| | 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 | | 12 | 12 | 8 (4) | | 35 | 35 | 8 (27) |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | 45 | 45 | 41 (4) |
| Other Revenues | | | | | | | | |
| Total Revenues | | 12 | 12 | 8 (4) | | 80 | 80 | 49 (31) |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | 1,405 | 1,405 | 1,405 |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | 791 | 791 | 791 | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | 791 | 791 | 791 | | 1,405 | 1,405 | |
| Excess of Revenues over Expenditures | | (779) | (779) | 8 787 | | (1,325) | (1,325) | 49 1,374 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | | | | |
| Net Changes in Fund Balances (Deficits) | | (779) | (779) | 8 787 | | (1,325) | (1,325) | 49 1,374 |
| Fund Balances, July 1, 2010 | | 1,076 | 1,076 | 1,076 | | 3,144 | 3,144 | 3,144 |
| Fund Balances (Deficits), June 30, 2011 | \$ | 297 | \$ 297 | \$ 1,084 \$ 787 | \$ | 1,819 | \$ 1,819 | \$ 3,193 \$ 1,374 |

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

Revenues

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

\$ 8 \$ 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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | PLANNING ADMIN. SURCHARGE | | | | PROBATION ASSET FORFEITURE | | | |
|---|---------------------------|----------------|---------------------------|----------------------------|----------------------------|--------------|---------------------------|----------------------------|
| | 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 | | | | | | | 6 | 6 |
| Revenues from Use of Money and Property | 50 | 50 | 5 | (45) | 1 | 1 | 1 | |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | 400 | 400 | 261 | (139) | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | <u>450</u> | <u>450</u> | <u>266</u> | <u>(184)</u> | <u>1</u> | <u>1</u> | <u>7</u> | <u>6</u> |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | <u>450</u> | <u>450</u> | <u>266</u> | <u>(184)</u> | <u>1</u> | <u>1</u> | <u>7</u> | <u>6</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | (1,274) | (1,274) | (349) | 925 | (2) | (2) | (2) | |
| Transfers Out | | | | | | | | |
| Total Other Financing Sources (Uses) | <u>(1,274)</u> | <u>(1,274)</u> | <u>(349)</u> | <u>925</u> | <u>(2)</u> | <u>(2)</u> | <u>(2)</u> | |
| Net Changes in Fund Balances (Deficits) | (824) | (824) | (83) | 741 | (1) | (1) | 5 | 6 |
| Fund Balances, July 1, 2010 | 819 | 819 | 819 | | 48 | 48 | 48 | |
| Fund Balances (Deficits), June 30, 2011 | <u>\$ (5)</u> | <u>\$ (5)</u> | <u>\$ 736</u> | <u>\$ 741</u> | <u>\$ 47</u> | <u>\$ 47</u> | <u>\$ 53</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

\$ 266

\$ 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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | PROBATION DJJ REALIGNMENT | | | | PROBATION TRAINING | | | |
|---|---------------------------|----------------|---------------------------|----------------------------|--------------------|--------------|---------------------------|----------------------------|
| | 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 | | 37 | 37 | 14 (23) | | | | |
| Aid from Other Governmental Agencies | | 3,117 | 3,117 | 2,835 (282) | | 218 | 218 | 230 12 |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | | <u>3,154</u> | <u>3,154</u> | <u>2,849 (305)</u> | | <u>218</u> | <u>218</u> | <u>230 12</u> |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | | <u>3,154</u> | <u>3,154</u> | <u>2,849 (305)</u> | | <u>218</u> | <u>218</u> | <u>230 12</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | | <u>(3,154)</u> | <u>(3,154)</u> | <u>(3,148) 6</u> | | <u>(218)</u> | <u>(218)</u> | <u>(218)</u> |
| Total Other Financing Sources (Uses) | | <u>(3,154)</u> | <u>(3,154)</u> | <u>(3,148) 6</u> | | <u>(218)</u> | <u>(218)</u> | <u>(218)</u> |
| Net Changes in Fund Balances (Deficits) | | | | <u>(299) (299)</u> | | | | <u>12 12</u> |
| Fund Balances, July 1, 2010 | | <u>1,306</u> | <u>1,306</u> | <u>1,306</u> | | <u>9</u> | <u>9</u> | <u>9</u> |
| Fund Balances (Deficits), June 30, 2011 | \$ | <u>1,306</u> | \$ <u>1,306</u> | \$ <u>1,007 (299)</u> | \$ <u>9</u> | \$ <u>9</u> | \$ <u>21</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

\$ 2,849

\$ 230

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | PUBLIC HEALTH MISC. | | | | PUBLIC IMPROVEMENT DISTRICTS | | | |
|---|---------------------|--------------|---------------------------|----------------------------|------------------------------|--------------|---------------------------|----------------------------|
| | 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 | | | 1 | 1 | | 104 | 1 | (103) |
| Revenues from Use of Money and Property | | | 6 | | | | | |
| Aid from Other Governmental Agencies | 6 | 6 | 6 | | | | | |
| Charges for Current Services | 64 | 64 | 142 | 78 | | | | |
| Other Revenues | 30 | 30 | 1 | (29) | | | | |
| Total Revenues | 100 | 100 | 150 | 50 | 104 | 104 | 1 | (103) |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | 100 | 100 | 150 | 50 | 104 | 104 | 1 | (103) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | 200 | | | (200) |
| Transfers Out | (100) | (100) | (75) | 25 | | | | |
| Total Other Financing Sources (Uses) | (100) | (100) | (75) | 25 | 200 | 200 | | (200) |
| Net Changes in Fund Balances (Deficits) | | | 75 | 75 | 304 | 304 | 1 | (303) |
| Fund Balances, July 1, 2010 | (1) | (1) | (1) | | 102 | 102 | 102 | |
| Fund Balances (Deficits), June 30, 2011 | \$ (1) | \$ (1) | \$ 74 | \$ 75 | \$ 102 | \$ 406 | \$ 103 | \$ (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

\$ 150

\$ 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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | RANGE IMPROVEMENT | | | | REAL ESTATE FRAUD | | | |
|---|-------------------|--------------|---------------------------|----------------------------|-------------------|---------------|---------------------------|----------------------------|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
| REVENUES: | | | | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | | | | |
| Fines, Forfeitures and Penalties | | | | | | | | |
| Revenues from Use of Money and Property | 4 | 4 | 1 | (3) | 5 | 5 | 5 | |
| Aid from Other Governmental Agencies | 16 | 16 | 9 | (7) | | | | |
| Charges for Current Services | | | | | 175 | 175 | 187 | 12 |
| Other Revenues | | | | | | | | |
| Total Revenues | <u>20</u> | <u>20</u> | <u>10</u> | <u>(10)</u> | <u>180</u> | <u>180</u> | <u>192</u> | <u>12</u> |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | 100 | 100 | 8 | 92 | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | <u>100</u> | <u>100</u> | <u>8</u> | <u>92</u> | | | | |
| Excess of Revenues over Expenditures | <u>(80)</u> | <u>(80)</u> | <u>2</u> | <u>82</u> | <u>180</u> | <u>180</u> | <u>192</u> | <u>12</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | | | | | (100) | (100) | (100) | |
| Total Other Financing Sources (Uses) | | | | | <u>(100)</u> | <u>(100)</u> | <u>(100)</u> | |
| Net Changes in Fund Balances (Deficits) | (80) | (80) | 2 | 82 | 80 | 80 | 92 | 12 |
| Fund Balances, July 1, 2010 | 86 | 86 | 86 | | 339 | 339 | 339 | |
| Fund Balances (Deficits), June 30, 2011 | <u>\$ 6</u> | <u>\$ 6</u> | <u>\$ 88</u> | <u>\$ 82</u> | <u>\$ 419</u> | <u>\$ 419</u> | <u>\$ 431</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

\$ 10

\$ 192

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 8

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

\$ 8

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | RECORDERS FEE | | | | RECORDER MODERNIZATION | | | |
|---|-----------------|--------------|---------------------------|----------------------------|------------------------|--------------|---------------------------|----------------------------|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
| REVENUES: | | | | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | | | | |
| Fines, Forfeitures and Penalties | | | | | | | | |
| Revenues from Use of Money and Property | | | | | | 5 | 4 | (1) |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | 612 | 612 | 617 | 5 | 612 | 172 | 177 | 5 |
| Other Revenues | | | 25 | 25 | | | | |
| Total Revenues | | 612 | 642 | 30 | 612 | 177 | 181 | 4 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | 4 | (4) | | | | |
| Services & Supplies | | | | | 108 | 82 | | 26 |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | 4 | (4) | 108 | 82 | 26 | |
| Excess of Revenues over Expenditures | | 612 | 638 | 26 | 612 | 69 | 99 | 30 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | (1,639) | (599) | 1,040 | (1,639) | (19) | (19) | |
| Transfers Out | | | | | | | | |
| Total Other Financing Sources (Uses) | | (1,639) | (599) | 1,040 | (1,639) | (19) | (19) | |
| Net Changes in Fund Balances (Deficits) | | (1,027) | 39 | 1,066 | (1,027) | 50 | 80 | 30 |
| Fund Balances, July 1, 2010 | | 2,728 | 2,728 | | 255 | 255 | 255 | |
| Fund Balances (Deficits), June 30, 2011 | \$ | \$ 1,701 | \$ 2,767 | \$ 1,066 | \$ (772) | \$ 305 | \$ 335 | \$ 30 |

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

Revenues

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

\$ 642 \$ 181

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 4 \$ 82

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 \$ 82

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (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 | | | | | 210 | 210 | 231 | 21 |
| Revenues from Use of Money and Property | | | | | | | | |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | 178 | 178 | 178 | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | <u>178</u> | <u>178</u> | <u>178</u> | | <u>210</u> | <u>210</u> | <u>231</u> | <u>21</u> |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | 7 | (7) |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | <u>7</u> | <u>(7)</u> |
| Excess of Revenues over Expenditures | <u>178</u> | <u>178</u> | <u>178</u> | | <u>210</u> | <u>210</u> | <u>224</u> | <u>14</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | 7 | | | | |
| Transfers Out | (136) | (136) | (129) | | (610) | (610) | | |
| Total Other Financing Sources (Uses) | <u>(136)</u> | <u>(136)</u> | <u>(129)</u> | <u>7</u> | <u>(610)</u> | <u>(610)</u> | | <u>610</u> |
| Net Changes in Fund Balances (Deficits) | 42 | 42 | 49 | 7 | (400) | (400) | 224 | 624 |
| Fund Balances, July 1, 2010 | 85 | 85 | 85 | | 2,924 | 2,924 | 2,924 | |
| Fund Balances (Deficits), June 30, 2011 | <u>\$ 127</u> | <u>\$ 127</u> | <u>\$ 134</u> | <u>\$ 7</u> | <u>\$ 2,524</u> | <u>\$ 2,524</u> | <u>\$ 3,148</u> | <u>\$ 624</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

\$ 178

\$ 231

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 7

Differences - Budget to GAAP

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

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

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

\$ 7

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (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 | 150 | 150 | 80 | (70) | | | | |
| Revenues from Use of Money and Property | | | | | | | 1 | 1 |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | 20 | 20 | 14 | (6) |
| Total Revenues | 150 | 150 | 80 | (70) | 20 | 20 | 15 | (5) |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | 100 | 100 | 6 | 94 |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | 100 | 100 | 6 | 94 |
| Excess of Revenues over Expenditures | 150 | 150 | 80 | (70) | (80) | (80) | 9 | 89 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | (231) | (274) | (104) | 170 | | | | |
| Transfers Out | | | | | | | | |
| Total Other Financing Sources (Uses) | (231) | (274) | (104) | 170 | | | | |
| Net Changes in Fund Balances (Deficits) | (81) | (124) | (24) | 100 | (80) | (80) | 9 | 89 |
| Fund Balances, July 1, 2010 | | 848 | 848 | | 184 | 184 | 184 | |
| Fund Balances (Deficits), June 30, 2011 | \$ (81) | \$ 724 | \$ 824 | \$ 100 | \$ 104 | \$ 104 | \$ 193 | \$ 89 |

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

Revenues

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

\$ 80

\$ 15

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

\$ 6

Differences - Budget to GAAP

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

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

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

\$ 6

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (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 | 665 | 665 | 664 | (1) | | | | |
| Revenues from Use of Money and Property | 75 | 75 | 15 | (60) | 8 | 8 | 4 | (4) |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | 110 | 110 | 153 | 43 |
| Other Revenues | | | | | | | | |
| Total Revenues | 740 | 740 | 679 | (61) | 118 | 118 | 157 | 39 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | 740 | 740 | 679 | (61) | 118 | 118 | 157 | 39 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | (585) | (585) | (126) | | (116) | (116) | (116) | |
| Total Other Financing Sources (Uses) | (585) | (585) | (126) | 459 | (116) | (116) | (116) | |
| Net Changes in Fund Balances (Deficits) | 155 | 155 | 553 | 398 | 2 | 2 | 41 | 39 |
| Fund Balances, July 1, 2010 | 2,143 | 2,143 | 2,143 | | 616 | 616 | 616 | |
| Fund Balances (Deficits), June 30, 2011 | \$ 2,298 | \$ 2,298 | \$ 2,696 | \$ 398 | \$ 618 | \$ 618 | \$ 657 | \$ 39 |

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

\$ 679

\$ 157

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (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 | | | | | 2 | 4 | 58 | 54 |
| Revenues from Use of Money and Property | | | | | 2 | | | |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| | <u>3</u> | <u>3</u> | <u>6</u> | <u>3</u> | | | | |
| Total Revenues | <u>3</u> | <u>3</u> | <u>6</u> | <u>3</u> | <u>4</u> | <u>4</u> | <u>58</u> | <u>54</u> |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | <u>3</u> | <u>3</u> | <u>6</u> | <u>3</u> | <u>4</u> | <u>4</u> | <u>58</u> | <u>54</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | | | | | | (65) | (65) | |
| Total Other Financing Sources (Uses) | | | | | | (65) | (65) | |
| Net Changes in Fund Balances (Deficits) | 3 | 3 | 6 | 3 | 4 | (61) | (7) | 54 |
| Fund Balances, July 1, 2010 | <u>10</u> | <u>10</u> | <u>10</u> | | <u>1,084</u> | <u>1,084</u> | <u>1,084</u> | |
| Fund Balances (Deficits), June 30, 2011 | <u>\$ 13</u> | <u>\$ 13</u> | <u>\$ 16</u> | <u>\$ 3</u> | <u>\$ 1,088</u> | <u>\$ 1,023</u> | <u>\$ 1,077</u> | <u>\$ 54</u> |

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

Revenues

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

\$ 6

\$ 58

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (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 | | | | | | 27 | 89 | 62 |
| Revenues from Use of Money and Property | | 5 | 5 | 4 | 1 | 11 | 6 | (5) |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | | <u>5</u> | <u>5</u> | <u>4</u> | <u>1</u> | <u>38</u> | <u>95</u> | <u>57</u> |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | | <u>5</u> | <u>5</u> | <u>4</u> | <u>1</u> | <u>38</u> | <u>95</u> | <u>57</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | 30 | 30 | 11 | | | | |
| Transfers Out | | | | | | (202) | (177) | 25 |
| Total Other Financing Sources (Uses) | | <u>30</u> | <u>30</u> | <u>11</u> | | <u>(202)</u> | <u>(177)</u> | <u>25</u> |
| Net Changes in Fund Balances (Deficits) | | 35 | 35 | 15 | 1 | (164) | (82) | 82 |
| Fund Balances, July 1, 2010 | | <u>281</u> | <u>281</u> | <u>281</u> | <u>909</u> | <u>909</u> | <u>909</u> | |
| Fund Balances (Deficits), June 30, 2011 | \$ | <u>316</u> | <u>316</u> | <u>296</u> | <u>910</u> | <u>745</u> | <u>827</u> | <u>82</u> |

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

Revenues

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

\$ 4

\$ 95

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | SHERIFF FACILITY TRAINING | | | | SHERIFF INMATE WELFARE | | | |
|---|---------------------------|--------------|---------------------------|----------------------------|------------------------|--------------|---------------------------|----------------------------|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
| REVENUES: | | | | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | | | | |
| Fines, Forfeitures and Penalties | | | | | | | | |
| Revenues from Use of Money and Property | | | | | 80 | 80 | 51 | (29) |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | 215 | 215 | 210 | (5) | | | | |
| Other Revenues | | | | | 1,900 | 1,900 | 3,097 | 1,197 |
| Total Revenues | 215 | 215 | 210 | (5) | 1,980 | 1,980 | 3,148 | 1,168 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | 215 | 215 | 210 | (5) | 1,980 | 1,980 | 3,148 | 1,168 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | (215) | (215) | (215) | | (3,430) | (3,430) | (2,855) | 575 |
| Total Other Financing Sources (Uses) | (215) | (215) | (215) | | (3,430) | (3,430) | (2,855) | 575 |
| Net Changes in Fund Balances (Deficits) | | | (5) | (5) | (1,450) | (1,450) | 293 | 1,743 |
| Fund Balances, July 1, 2010 | 64 | 64 | 64 | | 6,183 | 6,183 | 6,183 | |
| Fund Balances (Deficits), June 30, 2011 | \$ 64 | \$ 64 | \$ 59 | \$ (5) | \$ 4,733 | \$ 4,733 | \$ 6,476 | \$ 1,743 |

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

\$ 3,148

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | SHERIFF JUDGEMENT DEBTOR FEE | | | | SHERIFF SIDEARM CONVERSION | | | |
|--|------------------------------|---------------|---------------------------|----------------------------|----------------------------|--------------|---------------------------|----------------------------|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
| REVENUES: | | | | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | | | | |
| Fines, Forfeitures and Penalties | | | | | | | | |
| Revenues from Use of Money and Property | | | | | | | 1 | 1 |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | 160 | 160 | 196 | 36 | | | | |
| Other Revenues | | | | | 21 | 21 | 36 | 15 |
| Total Revenues | 160 | 160 | 196 | 36 | 21 | 21 | 37 | 16 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | 160 | 160 | 196 | 36 | 21 | 21 | 37 | 16 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | (100) | (417) | (408) | 9 | | | | |
| Total Other Financing Sources (Uses) | (100) | (417) | (408) | 9 | | | | |
| Net Changes in Fund Balances (Deficits) | 60 | (257) | (212) | 45 | 21 | 21 | 37 | 16 |
| Fund Balances, July 1, 2010 | 864 | 864 | 864 | | 30 | 30 | 30 | |
| Fund Balances (Deficits), June 30, 2011 | \$ 924 | \$ 607 | \$ 652 | \$ 45 | \$ 51 | \$ 51 | \$ 67 | \$ 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

\$ 196

\$ 37

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | SHERIFF STATE ASSET FORFEITURE | | | | 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 | | 90 | 90 | 42 (48) | | | | |
| Revenues from Use of Money and Property | | | 2 | 2 | 5 | 5 | 1 | (4) |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | | <u>90</u> | <u>44</u> | <u>(46)</u> | <u>165</u> | <u>170</u> | <u>116</u> | <u>(54)</u> |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | | <u>90</u> | <u>44</u> | <u>(46)</u> | <u>170</u> | <u>170</u> | <u>116</u> | <u>(54)</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | (30) | (11) | 19 | (190) | (190) | (120) | 70 |
| Transfers Out | | | | | | | | |
| Total Other Financing Sources (Uses) | | <u>(30)</u> | <u>(11)</u> | <u>19</u> | <u>(190)</u> | <u>(190)</u> | <u>(120)</u> | <u>70</u> |
| Net Changes in Fund Balances (Deficits) | | 60 | 33 | (27) | (20) | (20) | (4) | 16 |
| Fund Balances, July 1, 2010 | | 308 | 308 | | 23 | 23 | 23 | |
| Fund Balances (Deficits), June 30, 2011 | \$ | <u>368</u> | <u>341</u> | <u>(27)</u> | <u>3</u> | <u>3</u> | <u>19</u> | <u>16</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

\$ 44

\$ 116

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (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 | | | 1 | 1 | 6 | 6 | 5 | (1) |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | | | |
| Other Revenues | 6 | 5 | 8 | 3 | 425 | 425 | 545 | 120 |
| Total Revenues | 6 | 5 | 9 | 4 | 431 | 431 | 550 | 119 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | 6 | 5 | 9 | 4 | 431 | 431 | 550 | 119 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | (80) | (80) | (3) | 77 | (400) | (400) | (400) | |
| Total Other Financing Sources (Uses) | (80) | (80) | (3) | 77 | (400) | (400) | (400) | |
| Net Changes in Fund Balances (Deficits) | (74) | (75) | 6 | 81 | 31 | 31 | 150 | 119 |
| Fund Balances, July 1, 2010 | 90 | 90 | 90 | | 275 | 275 | 275 | |
| Fund Balances (Deficits), June 30, 2011 | \$ 16 | \$ 15 | \$ 96 | \$ 81 | \$ 306 | \$ 306 | \$ 425 | \$ 119 |

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

\$ 550

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | SOLID WASTE ENFORCEMENT | | | | 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 | | | | | 26 | 241 | 234 | (7) |
| Fines, Forfeitures and Penalties | | | | | | | | |
| Revenues from Use of Money and Property | | | | | | | 1 | 1 |
| Aid from Other Governmental Agencies | | | 134 | 134 | | | | |
| Charges for Current Services | 200 | 200 | 139 | (61) | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | <u>200</u> | <u>200</u> | <u>273</u> | <u>73</u> | <u>26</u> | <u>241</u> | <u>235</u> | <u>(6)</u> |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | 65 | 280 | 222 | 58 |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | <u>65</u> | <u>280</u> | <u>222</u> | <u>58</u> |
| Excess of Revenues over Expenditures | <u>200</u> | <u>200</u> | <u>273</u> | <u>73</u> | <u>(39)</u> | <u>(39)</u> | <u>13</u> | <u>52</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | (200) | (200) | (200) | | | | | |
| Total Other Financing Sources (Uses) | <u>(200)</u> | <u>(200)</u> | <u>(200)</u> | | | | | |
| Net Changes in Fund Balances (Deficits) | | | 73 | 73 | (39) | (39) | 13 | 52 |
| Fund Balances, July 1, 2010 | <u>348</u> | <u>348</u> | <u>348</u> | | <u>85</u> | <u>85</u> | <u>85</u> | |
| Fund Balances (Deficits), June 30, 2011 | <u>\$ 348</u> | <u>\$ 348</u> | <u>\$ 421</u> | <u>\$ 73</u> | <u>\$ 46</u> | <u>\$ 46</u> | <u>\$ 98</u> | <u>\$ 52</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>273</u> | | \$ | <u>235</u> |
|--|----|------------|--|----|------------|

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

| | | |
|--|----|-----|
| | \$ | 222 |
|--|----|-----|

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>222</u> |
|--|----|------------|

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | TEH TRANP IMPACT FEE CORE | | | | TEH TRANP IMPACT FEE NON-CORE | | | |
|---|---------------------------|--------------|---------------------------|----------------------------|-------------------------------|--------------|---------------------------|----------------------------|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
| REVENUES: | | | | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | 187 | 187 | 113 | (74) |
| Fines, Forfeitures and Penalties | | | | | | | | |
| Revenues from Use of Money and Property | | | | | 24 | 24 | 6 | (18) |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | | | | | 211 | 211 | 119 | (92) |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | | | | | 211 | 211 | 119 | (92) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | (78) | (78) | (78) | |
| Transfers Out | | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | (78) | (78) | (78) | |
| Net Changes in Fund Balances (Deficits) | | | | | 133 | 133 | 41 | (92) |
| Fund Balances, July 1, 2010 | 12 | 12 | 12 | | 1,111 | 1,111 | 1,111 | |
| Fund Balances (Deficits), June 30, 2011 | \$ 12 | \$ 12 | \$ 12 | \$ | \$ 1,244 | \$ 1,244 | \$ 1,152 | \$ (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

\$ _____

\$ _____ 119

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule

Differences - Budget to GAAP

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

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

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

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (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 | | | | (4) | | | | |
| Revenues from Use of Money and Property | 4 | 4 | | (100) | | | | |
| Aid from Other Governmental Agencies | 300 | 300 | 200 | | 1 | 1 | 2 | 1 |
| Charges for Current Services | | | | | | | | |
| Other Revenues | | | | | | | | |
| Total Revenues | 304 | 304 | 200 | (104) | 1 | 1 | 2 | 1 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | 304 | 304 | 200 | (104) | 1 | 1 | 2 | 1 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | (300) | (300) | (196) | | (1) | (1) | (1) | |
| Total Other Financing Sources (Uses) | (300) | (300) | (196) | 104 | (1) | (1) | (1) | |
| Net Changes in Fund Balances (Deficits) | 4 | 4 | 4 | | | | 1 | 1 |
| Fund Balances, July 1, 2010 | | | | | | | | |
| Fund Balances (Deficits), June 30, 2011 | \$ 4 | \$ 4 | \$ 4 | \$ | \$ | \$ 1 | \$ 1 | |

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

Revenues

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

\$ 200

\$ 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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | VITAL HEALTH STATISTICS-HEALTH | | | | VITAL HEALTH STATISTICS-RECORDER | | | |
|---|--------------------------------|--------------|---------------------------|----------------------------|----------------------------------|--------------|---------------------------|----------------------------|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
| REVENUES: | | | | | | | | |
| Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | | | | | |
| Fines, Forfeitures and Penalties | | | | | | | 2 | 2 |
| Revenues from Use of Money and Property | | | | | | | | |
| Aid from Other Governmental Agencies | | | | | | | | |
| Charges for Current Services | | 60 | 57 | (3) | 99 | 99 | 86 | (13) |
| Other Revenues | 60 | | | | | | | |
| Total Revenues | 60 | 60 | 57 | (3) | 99 | 99 | 88 | (11) |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General Government | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Public Protection | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Health and Sanitation | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Public Assistance | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Capital Assets | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Recreational and Cultural Services | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Public Ways and Facilities | | | | | | | | |
| Services & Supplies | | | | | | | | |
| Other Charges | | | | | | | | |
| Appropriation for Contingencies | | | | | | | | |
| Total Expenditures | | | | | | | | |
| Excess of Revenues over Expenditures | 60 | 60 | 57 | (3) | 99 | 99 | 88 | (11) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | | | | | | | | |
| Transfers Out | (60) | (60) | (60) | | (149) | (149) | (126) | 23 |
| Total Other Financing Sources (Uses) | (60) | (60) | (60) | | (149) | (149) | (126) | 23 |
| Net Changes in Fund Balances (Deficits) | | | (3) | (3) | (50) | (50) | (38) | 12 |
| Fund Balances, July 1, 2010 | 80 | 80 | 80 | | 373 | 373 | 373 | |
| Fund Balances (Deficits), June 30, 2011 | \$ 80 | \$ 80 | \$ 77 | \$ (3) | \$ 323 | \$ 323 | \$ 335 | \$ 12 |

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

\$ 57

\$ 88

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 SCHEDULE
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | <u>WILDLIFE RESOURCES</u> | | | |
|---|----------------------------|-------------------------|--|---|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual on Budgetary Basis</u> | <u>Variance with Final Budget</u> |
| REVENUES: | | | | |
| Taxes | \$ | \$ | \$ | \$ |
| Licenses, Permits and Franchises | | | | |
| Fines, Forfeitures and Penalties | 6 | 6 | 6 | |
| Revenues from Use of Money and Property | | | | |
| Aid from Other Governmental Agencies | | | | |
| Charges for Current Services | | | | |
| Other Revenues | | | | |
| Total Revenues | <u>6</u> | <u>6</u> | <u>6</u> | |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government | | | | |
| Services & Supplies | | | | |
| Public Protection | | | | |
| Salaries & Benefits | | | | |
| Services & Supplies | 4 | 4 | 2 | 2 |
| Other Charges | 12 | 17 | 11 | 6 |
| Capital Assets | | | | |
| Health and Sanitation | | | | |
| Services & Supplies | | | | |
| Other Charges | | | | |
| Appropriation for Contingencies | | | | |
| Public Assistance | | | | |
| Salaries & Benefits | | | | |
| Services & Supplies | | | | |
| Other Charges | | | | |
| Capital Assets | | | | |
| Appropriation for Contingencies | | | | |
| Recreational and Cultural Services | | | | |
| Services & Supplies | | | | |
| Other Charges | | | | |
| Public Ways and Facilities | | | | |
| Services & Supplies | | | | |
| Other Charges | | | | |
| Appropriation for Contingencies | | | | |
| Total Expenditures | <u>16</u> | <u>21</u> | <u>13</u> | <u>8</u> |
| Excess of Revenues over Expenditures | <u>(10)</u> | <u>(15)</u> | <u>(7)</u> | <u>8</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | | | | |
| Transfers Out | | | | |
| Total Other Financing Sources (Uses) | | | | |
| Net Changes in Fund Balances (Deficits) | (10) | (15) | (7) | 8 |
| Fund Balances, July 1, 2010 | <u>17</u> | <u>17</u> | <u>17</u> | |
| Fund Balances (Deficits), June 30, 2011 | <u>\$ 7</u> | <u>\$ 2</u> | <u>\$ 10</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 \$ 6

Expenditures

Actual amount budgetary basis from the budgetary comparison schedule \$ 13

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 (5)

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

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 COP B Series for the completion of various local transportation projects including, but not limited to, reconstructions, curbs, gutters and sidewalks, overlays, and widening.

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

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

Hageman Road – This fund accounts for the proceeds of Proposition 1B HRCSA funds, transportation impact fees, County COP 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 Seventh Standard Road interchange modification and Separation of Grade construction projects.

Wheeler Ridge Overpass – This fund accounts for proceeds from the Federal government and Tejon Ranch for the construction of an overpass project at Highway 99 and Laval Road.

**COUNTY OF KERN
COMBINING BALANCE SHEET
NON-MAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2011 (IN THOUSANDS)**

| | <u>TOTAL</u> | <u>2009 CAPITAL PROJECTS</u> | <u>7TH STANDARD ROAD WIDENING</u> | <u>ACCUMULATIVE CAPITAL OUTLAY FIRE</u> |
|---|------------------|----------------------------------|---|---|
| <u>ASSETS</u> | | | | |
| Pooled Cash and Investments | \$ 12,828 | \$ 6 | \$ 16 | \$ 269 |
| Interest Receivable | 46 | 6 | 16 | |
| Accrued Revenue | 7,374 | | 6,722 | |
| Due From Other Funds | 5,300 | 3,134 | 214 | |
| Advances to Other Funds | 7,354 | | | |
| Total Assets | <u>\$ 32,902</u> | <u>\$ 3,140</u> | <u>\$ 6,952</u> | <u>\$ 269</u> |
| <u>LIABILITIES AND FUND BALANCES</u> | | | | |
| Liabilities: | | | | |
| Accrued Expenditures | \$ 12 | \$ 12 | \$ 12 | \$ |
| Due To Other Funds | 2,166 | 2,166 | | |
| Advances from Other Funds | 10,469 | 920 | 6,939 | |
| Total Liabilities | <u>12,647</u> | <u>3,086</u> | <u>6,951</u> | |
| Fund Balances: | | | | |
| Nonspendable | 5,764 | | | |
| Restricted | 4,760 | 54 | 1 | |
| Committed | 9,731 | | | 269 |
| Total Fund Balances | <u>20,255</u> | <u>54</u> | <u>1</u> | <u>269</u> |
| Total Liabilities and Fund Balances | <u>\$ 32,902</u> | <u>\$ 3,140</u> | <u>\$ 6,952</u> | <u>\$ 269</u> |

| <u>ACCUMULATIVE CAPITAL OUTLAY GENERAL</u> | <u>HAGEMAN ROAD</u> | <u>SEPARATION OF GRADE</u> | <u>WHEELER RIDGE OVERPASS</u> | |
|--|-------------------------|--------------------------------|---------------------------------------|---|
| \$ 7,864 8 | \$ 7 652 1,952 | \$ 4,507 9 | \$ 188 | |
| <u>7,354</u> | | | | |
| <u>\$ 15,226</u> | <u>\$ 2,611</u> | <u>\$ 4,516</u> | <u>\$ 188</u> | |
| | | | | <u>ASSETS</u> |
| | | | | Pooled Cash and Investments |
| | | | | Interest Receivable |
| | | | | Accrued Revenue |
| | | | | Due From Other Funds |
| | | | | Advances to Other Funds |
| | | | | Total Assets |
| | | | | <u>LIABILITIES AND FUND BALANCES</u> |
| | | | | Liabilities: |
| | | | | Accrued Expenditures |
| | | | | Due To Other Funds |
| | | | | Advances from Other Funds |
| | | | | Total Liabilities |
| | | | | Fund Balances: |
| | | | | Nonspendable |
| | | | | Restricted |
| | | | | Committed |
| | | | | Total Fund Balances |
| | | | | Total Liabilities and Fund Balances |
| \$ 5,764 | \$ 1 | \$ 4,516 | \$ 188 | |
| <u>9,462</u> | | | | |
| <u>15,226</u> | <u>1</u> | <u>4,516</u> | <u>188</u> | |
| <u>\$ 15,226</u> | <u>\$ 2,611</u> | <u>\$ 4,516</u> | <u>\$ 188</u> | |

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES (DEFICITS)
NON-MAJOR CAPITAL PROJECT FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | <u>TOTAL</u> | <u>2009 CAPITAL PROJECTS</u> | <u>7TH STANDARD ROAD WIDENING</u> | <u>ACCUMULATIVE CAPITAL OUTLAY FIRE</u> |
|---|------------------|----------------------------------|---|---|
| REVENUES: | | | | |
| Revenues from Use of Money | \$ 374 | \$ 54 | \$ 60 | \$ 3 |
| Aid from Other Governments | 24,367 | | 17,464 | |
| Other Revenues | 591 | | 1 | |
| Total Revenues | <u>25,332</u> | <u>54</u> | <u>17,525</u> | <u>3</u> |
| EXPENDITURES: | | | | |
| Capital Outlay | 44,461 | 9,686 | 17,529 | |
| Total Expenditures | <u>44,461</u> | <u>9,686</u> | <u>17,529</u> | |
| Excess (Deficiency) of Revenues over Expenditures | <u>(19,129)</u> | <u>(9,632)</u> | <u>(4)</u> | <u>3</u> |
| OTHER FINANCING: | | | | |
| Transfers In | 34,510 | 22,160 | | |
| Transfers Out | (12,350) | (12,350) | | |
| Total Other Financing Sources | <u>22,160</u> | <u>9,810</u> | | |
| SPECIAL ITEMS: | | | | |
| Return Excess Contribution | (2,710) | | | |
| Total Special Items | <u>(2,710)</u> | | | |
| Net Changes In Fund Balances | <u>321</u> | <u>178</u> | <u>(4)</u> | <u>3</u> |
| Fund Balances, July 1, 2010 | 19,934 | (124) | 5 | 266 |
| Fund Balances (Deficits), June 30, 2011 | <u>\$ 20,255</u> | <u>\$ 54</u> | <u>\$ 1</u> | <u>\$ 269</u> |

| ACCUMULATIVE CAPITAL OUTLAY GENERAL | HAGEMAN ROAD | SEPARATION OF GRADE | WHEELER RIDGE OVERPASS | |
|--|-------------------------|--------------------------------|---------------------------------------|---|
| \$ 161 | \$ 69 | \$ 25 | \$ 2 | REVENUES: |
| | 2,224 | 2,874 | 1,805 | Revenues from Use of Money |
| | 3 | 500 | 87 | Aid from Other Governments |
| | | | | Other Revenues |
| <u>161</u> | <u>2,296</u> | <u>3,399</u> | <u>1,894</u> | Total Revenues |
| | 14,613 | 2,314 | 319 | EXPENDITURES: |
| | | | | Capital Outlay |
| | 14,613 | 2,314 | 319 | Total Expenditures |
| <u>161</u> | <u>(12,317)</u> | <u>1,085</u> | <u>1,575</u> | Excess (Deficiency) of Revenues over Expenditures |
| | 12,350 | | | OTHER FINANCING: |
| | | | | Transfers In |
| | | | | Transfers Out |
| | <u>12,350</u> | | | Total Other Financing Sources |
| | | (1,097) | (1,613) | SPECIAL ITEMS: |
| | | | | Return Excess Contribution |
| | | <u>(1,097)</u> | <u>(1,613)</u> | Total Special Items |
| 161 | 33 | (12) | (38) | Net Changes In Fund Balances |
| <u>15,065</u> | <u>(32)</u> | <u>4,528</u> | <u>226</u> | Fund Balances, July 1, 2010 |
| <u>\$ 15,226</u> | <u>\$ 1</u> | <u>\$ 4,516</u> | <u>\$ 188</u> | Fund Balances (Deficits), June 30, 2011 |

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 TOBACCO SECURITIZATION PROCEEDS
 YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual on Budgetary Basis</u> | <u>Variance with Final Budget</u> |
|--------------------------------------|----------------------------|-------------------------|--|---------------------------------------|
| REVENUES: | | | | |
| Revenues From Use of Money | \$ | \$ 6,382 | \$ 1,011 | \$ (5,370) |
| Aid From Other Governments | | 33,035 | | (33,035) |
| Total Revenues | | 39,417 | 1,011 | (38,406) |
| EXPENDITURES: | | | | |
| General Government | | | | |
| Capital Outlay | | 36,856 | | 36,856 |
| Total Expenditures | | 36,856 | | 36,856 |
| Excess of Revenues over Expenditures | | 2,561 | 1,011 | (1,550) |
| OTHER FINANCING USES: | | | | |
| Transfers Out | | (1,250) | (1,250) | |
| Total Other Financing Uses | | (1,250) | (1,250) | |
| Net Changes in Fund Balances | | 1,311 | (239) | (1,550) |
| Fund Balance, July 1, 2010 | 39,265 | 39,265 | 39,265 | |
| Fund Balance, June 30, 2011 | \$ 39,265 | \$ 40,576 | \$ 39,026 | \$ (1,550) |

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | 2009 CAPITAL PROJECTS | | | |
|---|------------------------------|-------------------------|--|---------------------------------------|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
| REVENUES: | | | | |
| Revenues From Use of Money | \$ | \$ 32 | \$ 54 | \$ 22 |
| Other Revenues | | 76,715 | | (76,715) |
| Total Revenues | | 76,747 | 54 | (76,693) |
| EXPENDITURES: | | | | |
| General Government | | | | |
| Capital Outlay | | 42,715 | 9,686 | 33,029 |
| Total Expenditures | | 42,715 | 9,686 | 33,029 |
| Excess (Deficiency) of Revenues over Expenditures | | 34,032 | (9,632) | (43,664) |
| OTHER FINANCING SOURCES | | | | |
| Transfers In | | | 22,160 | 22,160 |
| Transfers Out | | (34,000) | (12,350) | 21,650 |
| Total Other Financing Sources | | (34,000) | 9,810 | 43,810 |
| Net Changes in Fund Balances (Deficits) | | 32 | 178 | 146 |
| Fund Balance, July 1, 2010 | (124) | (124) | (124) | |
| Fund Balance, June 30, 2011 | \$ (124) | \$ (92) | \$ 54 | \$ 146 |

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

7TH STANDARD ROAD WIDENING

| | <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 | \$ | \$ | \$ 60 | \$ 60 |
| Aid From Other Governments | | 25,146 | 17,464 | (7,682) |
| Other Revenues | | 500 | 1 | (500) |
| Total Revenues | | <u>25,646</u> | <u>17,525</u> | <u>(8,121)</u> |
| EXPENDITURES: | | | | |
| General Government | | | | |
| Capital Outlay | | <u>42,646</u> | <u>17,529</u> | <u>25,117</u> |
| Total Expenditures | | <u>42,646</u> | <u>17,529</u> | <u>25,117</u> |
| Excess (Deficiency) of Revenues over Expenditures | | <u>(17,000)</u> | <u>(4)</u> | <u>16,996</u> |
| OTHER FINANCING SOURCES | | | | |
| Transfers In | | <u>17,000</u> | | <u>(17,000)</u> |
| Total Other Financing Sources | | <u>17,000</u> | | <u>(17,000)</u> |
| Net Changes in Fund Deficits | | | (4) | (4) |
| Fund Balance, July 1, 2010 | <u>5</u> | <u>5</u> | <u>5</u> | |
| Fund Balance, June 30, 2011 | <u>\$ 5</u> | <u>\$ 5</u> | <u>\$ 1</u> | <u>\$ (4)</u> |

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

ACCUMULATIVE CAPITAL OUTLAY FIRE

| | <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 | \$ _____ | \$ _____ 5 | \$ _____ 3 | \$ _____ (2) |
| Total Revenues | _____ | _____ 5 | _____ 3 | _____ (2) |
| Excess (Deficiency) of Revenues over Expenditures | _____ | _____ 5 | _____ 3 | _____ (2) |
| Net Changes in Fund Balances (Deficits) | | _____ 5 | _____ 3 | _____ (2) |
| Fund Balance, July 1, 2010 | _____ 266 | _____ 266 | _____ 266 | _____ |
| Fund Balance, June 30, 2011 | \$ _____ 266 | \$ _____ 271 | \$ _____ 269 | \$ _____ (2) |

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED JUNE 30, 2011 (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 | \$ _____ | \$ _____ 239 | \$ _____ 161 | \$ _____ (78) |
| Total Revenues | _____ | _____ 239 | _____ 161 | _____ (78) |
| Excess (Deficiency) of Revenues over Expenditures | _____ | _____ 239 | _____ 161 | _____ (78) |
| Net Changes in Fund Balances (Deficits) | | _____ 239 | _____ 161 | _____ (78) |
| Fund Balance, July 1, 2010 | _____ 15,065 | _____ 15,065 | _____ 15,065 | _____ |
| Fund Balance, June 30, 2011 | \$ _____ 15,065 | \$ _____ 15,304 | \$ _____ 15,226 | \$ _____ (78) |

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

HAGEMAN ROAD

| | <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 | \$ | \$ 10 | \$ 69 | \$ 59 |
| Aid From Other Governments | | 17,650 | 2,224 | (15,426) |
| Other Revenues | | 3,000 | 3 | (2,997) |
| Total Revenues | | <u>20,660</u> | <u>2,296</u> | <u>(18,364)</u> |
| EXPENDITURES: | | | | |
| General Government | | | | |
| Capital Outlay | | 39,000 | 14,613 | 24,387 |
| Total Expenditures | | <u>39,000</u> | <u>14,613</u> | <u>24,387</u> |
| Excess (Deficiency) of Revenues over Expenditures | | <u>(18,340)</u> | <u>(12,317)</u> | <u>6,023</u> |
| OTHER FINANCING SOURCES | | | | |
| Transfers In | | 18,350 | 12,350 | (6,000) |
| Total Other Financing Sources | | <u>18,350</u> | <u>12,350</u> | <u>(6,000)</u> |
| Net Changes in Fund Balances (Deficits) | | 10 | 33 | 23 |
| Fund Balance, July 1, 2010 | (32) | (32) | (32) | |
| Fund Balance, June 30, 2011 | <u>\$ (32)</u> | <u>\$ (22)</u> | <u>\$ 1</u> | <u>\$ 23</u> |

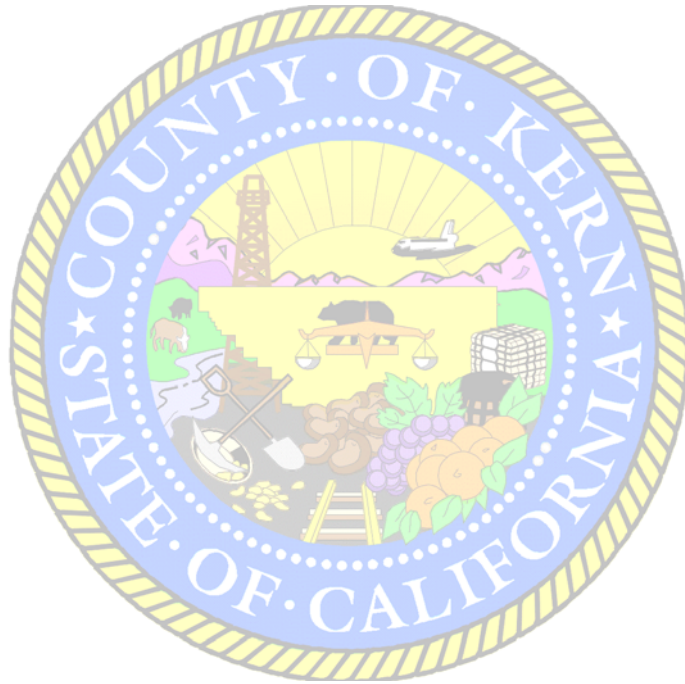
**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

SEPARATION OF GRADE

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual on Budgetary Basis</u> | <u>Variance with Final Budget</u> |
|---|----------------------------|-------------------------|--|---------------------------------------|
| REVENUES: | | | | |
| Revenues From Use of Money | \$ | \$ 1,267 | \$ 25 | \$ (1,242) |
| Aid From Other Governments | | 19,300 | 2,874 | (16,426) |
| Other Revenues | | 9,543 | 500 | (9,043) |
| Total Revenues | | <u>30,111</u> | <u>3,399</u> | <u>(26,711)</u> |
| EXPENDITURES: | | | | |
| General Government | | | | |
| Capital Outlay | | <u>28,956</u> | <u>2,314</u> | <u>26,642</u> |
| Total Expenditures | | <u>28,956</u> | <u>2,314</u> | <u>26,642</u> |
| Excess (Deficiency) of Revenues over Expenditures | | <u>1,155</u> | <u>1,085</u> | <u>(70)</u> |
| SPECIAL ITEMS: | | | | |
| Return Excess Contribution | | | <u>(1,097)</u> | <u>(1,097)</u> |
| Total Special Items | | | <u>(1,097)</u> | <u>(1,097)</u> |
| Net Changes in Fund Balances (Deficits) | | 1,155 | (12) | (1,167) |
| Fund Balance, July 1, 2010 | <u>4,528</u> | <u>4,528</u> | <u>4,528</u> | |
| Fund Balance, June 30, 2011 | <u>\$ 4,528</u> | <u>\$ 5,683</u> | <u>\$ 4,516</u> | <u>\$ (1,167)</u> |

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULE
 CERTAIN NON-MAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| WHEELER RIDGE OVERPASS | | | | |
|---|----------------------------|-------------------------|--|---------------------------------------|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget |
| REVENUES: | | | | |
| Revenues From Use of Money | \$ | \$ 61 | \$ 2 | \$ (59) |
| Aid From Other Governments | | 5,200 | 1,805 | (3,395) |
| Other Revenues | | 4,500 | 87 | (4,413) |
| Total Revenues | | 9,761 | 1,894 | (7,867) |
| EXPENDITURES: | | | | |
| General Government | | | | |
| Capital Outlay | | 9,700 | 319 | 9,381 |
| Total Expenditures | | 9,700 | 319 | 9,381 |
| Excess (Deficiency) of Revenues over Expenditures | | 61 | 1,575 | 1,514 |
| SPECIAL ITEMS: | | | | |
| Return Excess Contribution | | | (1,613) | (1,613) |
| Total Special Items | | | (1,613) | (1,613) |
| Net Changes in Fund Balances (Deficits) | | 61 | (38) | (99) |
| Fund Balance, July 1, 2010 | 226 | 226 | 226 | |
| Fund Balance, June 30, 2011 | <u>\$ 226</u> | <u>\$ 287</u> | <u>\$ 188</u> | <u>\$ (99)</u> |



NON-MAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS DESCRIPTIONS

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

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

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

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

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

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

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

**COUNTY OF KERN
 COMBINING BALANCE SHEET
 NON-MAJOR DEBT SERVICE FUNDS
 JUNE 30, 2011 (IN THOUSANDS)**

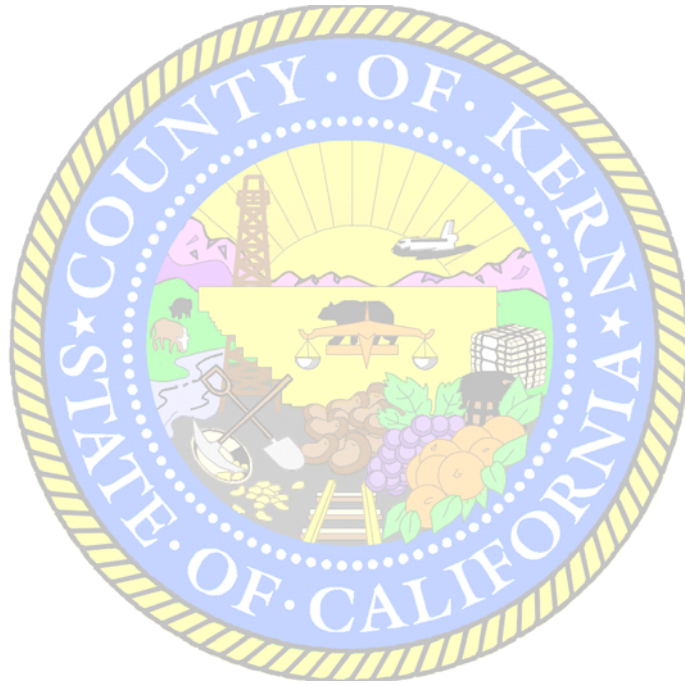
| | <u>TOTAL</u> | <u>KERN COUNTY TOBACCO FUNDING CORP.</u> | <u>PENSION OBLIGATION BOND TRUSTEE</u> | <u>PUBLIC SERVICES FINANCING AUTHORITY</u> |
|---|------------------|--|--|--|
| <u>ASSETS</u> | | | | |
| Pooled Cash and Investments | \$ 313 | | | \$ 154 |
| Cash and Investments Deposited with Trustee | <u>16,749</u> | <u>10,896</u> | <u>688</u> | <u>908</u> |
| Total Assets | <u>\$ 17,062</u> | <u>\$ 10,896</u> | <u>\$ 688</u> | <u>\$ 1,062</u> |
| <u>LIABILITIES AND FUND BALANCES</u> | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ 13 | | | \$ 13 |
| Total Liabilities | <u>13</u> | | | <u>13</u> |
| Fund Balances: | | | | |
| Restricted | \$ 17,049 | \$ 10,896 | \$ 688 | \$ 1,049 |
| Total Fund Balances | <u>\$ 17,049</u> | <u>\$ 10,896</u> | <u>\$ 688</u> | <u>\$ 1,049</u> |
| Total Liabilities and Fund Balances | <u>\$ 17,062</u> | <u>\$ 10,896</u> | <u>\$ 688</u> | <u>\$ 1,062</u> |

| <u>QUALIFIED ENERGY CONSERVATION BONDS</u> | <u>REXLAND ACRES SEWER PROJECT</u> | <u>SW SHAFTER WATER PROJECT</u> | |
|--|--|---|---|
| <u>ASSETS</u> | | | |
| \$ | \$ | \$ | Pooled Cash and Investments |
| 4,257 | 139 | 20 | Cash and Investments Deposited with Trustee |
| \$ | \$ | \$ | Total Assets |
| <u>4,257</u> | <u>139</u> | <u>20</u> | |
| <u>LIABILITIES AND FUND BALANCES</u> | | | |
| Liabilities: | | | |
| \$ | \$ | \$ | Accounts Payable |
| | | | Total Liabilities |
| | | | |
| Fund Balances: | | | |
| \$ | \$ | \$ | Restricted |
| 4,257 | 139 | 20 | Total Fund Balances |
| \$ | \$ | \$ | Total Liabilities and Fund Balances |
| <u>4,257</u> | <u>139</u> | <u>20</u> | |

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES
NON-MAJOR DEBT SERVICE FUNDS
YEAR ENDED JUNE 30, 2011 (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 | \$ 385 | \$ 360 | | \$ 25 |
| Tobacco Settlement | 7,318 | 7,318 | | |
| Other Revenues | 34,922 | | 33,247 | 1,479 |
| Total Revenues | <u>42,625</u> | <u>7,678</u> | <u>33,247</u> | <u>1,504</u> |
| EXPENDITURES: | | | | |
| General Government | 497 | 15 | | 482 |
| Debt Service: | | | | |
| Principal | 20,712 | 1,800 | 18,148 | 725 |
| Interest | 21,938 | 5,867 | 15,434 | 502 |
| Cost of Issuance | 323 | | | 243 |
| Total Expenditures | <u>43,470</u> | <u>7,682</u> | <u>33,582</u> | <u>1,952</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(845)</u> | <u>(4)</u> | <u>(335)</u> | <u>(448)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Bonds Issued | 4,337 | | | |
| Refunding Bonds Issued | 11,194 | | | 11,194 |
| Premium on Bond Issuance | (103) | | | (103) |
| Payment to Refunded Bonds Escrow Agent | (10,335) | | | (10,335) |
| Total Other Financing Sources (Uses) | <u>5,093</u> | | | <u>756</u> |
| SPECIAL ITEMS | | | | |
| Residual Equity Transfer | 741 | | | 741 |
| Total Special Items | <u>741</u> | | | <u>741</u> |
| Net Changes in Fund Balances | 4,989 | (4) | (335) | 1,049 |
| Fund Balances, July 1, 2010 | <u>12,060</u> | <u>10,900</u> | <u>1,023</u> | |
| Fund Balances, June 30, 2011 | <u>\$ 17,049</u> | <u>\$ 10,896</u> | <u>\$ 688</u> | <u>\$ 1,049</u> |

| QUALIFIED ENERGY CONSERVATION BONDS | REXLAND ACRES SEWER PROJECT | SW SHAFTER WATER PROJECT | |
|--|--|---|---|
| \$ | \$ | \$ | |
| | 182 | 14 | REVENUES: |
| | 182 | 14 | Revenues from Use of Money and Property |
| | | | Tobacco Settlement |
| | | | Other Revenues |
| | | | Total Revenues |
| | | | EXPENDITURES: |
| | | | General Government |
| | | | Debt Service: |
| | 35 | 4 | Principal |
| | 128 | 7 | Interest |
| 80 | | | Cost of Issuance |
| 80 | 163 | 11 | Total Expenditures |
| (80) | 19 | 3 | Excess (Deficiency) of Revenues over Expenditures |
| 4,337 | | | OTHER FINANCING SOURCES (USES): |
| | | | Bonds Issued |
| | | | Refunding Bonds Issued |
| | | | Premium on Bond Issuance |
| | | | Payment to Refunded Bonds Escrow Agent |
| 4,337 | | | Total Other Financing Sources (Uses) |
| | | | SPECIAL ITEMS |
| | | | Residual Equity Transfer |
| | | | Total Special Items |
| 4,257 | 19 | 3 | Net Changes in Fund Balances |
| | 120 | 17 | Fund Balances, July 1, 2010 |
| \$ 4,257 | \$ 139 | \$ 20 | Fund Balances, June 30, 2011 |





**NONMAJOR
ENTERPRISE FUNDS**

NON-MAJOR ENTERPRISE FUNDS

FUNDS DESCRIPTIONS

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

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

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

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

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

**COUNTY OF KERN
COMBINING STATEMENT OF NET ASSETS
NON-MAJOR ENTERPRISE FUNDS
JUNE 30, 2011 (IN THOUSANDS)**

| | <u>TOTAL</u> | <u>COUNTY SANITATION DISTRICTS</u> | <u>GOLF COURSE</u> | <u>PUBLIC TRANSPORTATION</u> | <u>UNIVERSAL COLLECTION</u> |
|--|------------------|--|------------------------|----------------------------------|---------------------------------|
| ASSETS | | | | | |
| Current Assets: | | | | | |
| Pooled Cash and Investments | \$ 21,458 | \$ 9,937 | \$ 1,995 | \$ 5,043 | \$ 4,483 |
| Interest Receivable | 29 | 10 | | 9 | 10 |
| Net Pension Asset | 106 | | | 106 | |
| Total Current Assets | <u>21,593</u> | <u>9,947</u> | <u>1,995</u> | <u>5,158</u> | <u>4,493</u> |
| Non-Current Assets: | | | | | |
| Taxes Receivable - Net | 2,487 | 674 | | | 1,813 |
| Investment in Joint Venture | 2,047 | 2,047 | | | |
| Capital Assets: | | | | | |
| Non-Depreciable: | | | | | |
| Land | 668 | 603 | 65 | | |
| Depreciable: | | | | | |
| Structures and Improvements | 15,288 | 8,519 | 6,483 | 286 | |
| Equipment | 9,683 | 1,021 | | 8,662 | |
| Intangible Assets | 48 | 48 | | | |
| Infrastructure | 8,669 | 8,669 | | | |
| Accumulated Depreciation and Amortization | <u>(18,564)</u> | <u>(10,191)</u> | <u>(2,482)</u> | <u>(5,891)</u> | |
| Total Non-Current Assets | <u>20,326</u> | <u>11,390</u> | <u>4,066</u> | <u>3,057</u> | <u>1,813</u> |
| Total Assets | <u>\$ 41,919</u> | <u>\$ 21,337</u> | <u>\$ 6,061</u> | <u>\$ 8,215</u> | <u>\$ 6,306</u> |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | \$ 1,142 | \$ 486 | \$ 124 | \$ 532 | |
| Salaries and Employee Benefits Payable | 61 | 46 | | 15 | |
| Current Portion of Long Term Debt | 13 | | | 13 | |
| Interest Payable - Current | 17 | | 14 | 3 | |
| Compensated Absences - Current | 7 | | | 7 | |
| Deferred Income | 3,898 | | | 3,898 | |
| Total Current Liabilities | <u>5,138</u> | <u>532</u> | <u>138</u> | <u>4,468</u> | |
| Non-Current Liabilities: | | | | | |
| Advances Payable | 3,379 | | 879 | | 2,500 |
| Compensated Absences Payable | 5 | | | 5 | |
| Long Term Debt - Pension Obligation Bonds | 202 | | | 202 | |
| Interest Payable - Pension Obligation Bonds | 66 | | | 66 | |
| Other Postemployment Benefits (OPEB) Obligations | 126 | 109 | | 17 | |
| Total Non-Current Liabilities | <u>3,778</u> | <u>109</u> | <u>879</u> | <u>290</u> | <u>2,500</u> |
| Total Liabilities | <u>8,916</u> | <u>641</u> | <u>1,017</u> | <u>4,758</u> | <u>2,500</u> |
| NET ASSETS | | | | | |
| Invested in Capital Assets, Net of Related Debt | 15,792 | 8,669 | 4,066 | 3,057 | |
| Unrestricted | <u>17,211</u> | <u>12,027</u> | <u>978</u> | <u>400</u> | <u>3,806</u> |
| Total Net Assets | <u>\$ 33,003</u> | <u>\$ 20,696</u> | <u>\$ 5,044</u> | <u>\$ 3,457</u> | <u>\$ 3,806</u> |

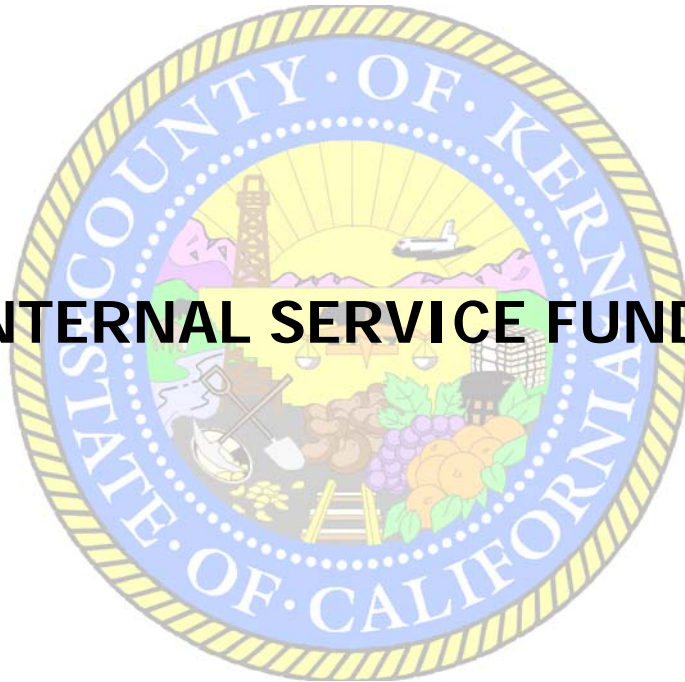
COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
NON-MAJOR ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

| | <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 | \$ 15,611 | \$ 3,870 | \$ 458 | \$ 797 | \$ 10,486 |
| Revenues from Use of Property | 123 | 81 | | 37 | 5 |
| Total Operating Revenues | <u>15,734</u> | <u>3,951</u> | <u>458</u> | <u>834</u> | <u>10,491</u> |
| OPERATING EXPENSES: | | | | | |
| Salaries and Employee Benefits | 2,043 | 1,715 | | 328 | |
| Services and Supplies | 18,308 | 1,676 | 205 | 6,041 | 10,386 |
| Other Charges | 115 | 50 | | 65 | |
| Depreciation | 1,170 | 366 | 148 | 656 | |
| Total Operating Expenses | <u>21,636</u> | <u>3,807</u> | <u>353</u> | <u>7,090</u> | <u>10,386</u> |
| Operating Income (Loss) | <u>(5,902)</u> | <u>144</u> | <u>105</u> | <u>(6,256)</u> | <u>105</u> |
| NON-OPERATING REVENUES (EXPENSES): | | | | | |
| Taxes and Assessments | 4,885 | | | 4,885 | |
| Fines, Forfeitures and Penalties | 225 | 60 | | | 165 |
| Interest on Bank Deposits and Investments | 163 | 131 | 9 | | 23 |
| Aid from Other Governmental Agencies | 950 | | | 950 | |
| Interest Expense | (95) | | (48) | (16) | (31) |
| Other Non-Operating Revenues | 180 | 10 | 170 | | |
| Total Non-Operating Revenues (Expenses) | <u>6,308</u> | <u>201</u> | <u>131</u> | <u>5,819</u> | <u>157</u> |
| Change in Net Assets | 406 | 345 | 236 | (437) | 262 |
| Net Assets, July 1, 2010 | 32,674 | 20,418 | 4,808 | 3,904 | 3,544 |
| Prior Period Adjustment | <u>(77)</u> | <u>(67)</u> | | <u>(10)</u> | |
| Net Assets, June 30, 2011 | <u>\$ 33,003</u> | <u>\$ 20,696</u> | <u>\$ 5,044</u> | <u>\$ 3,457</u> | <u>\$ 3,806</u> |

**COUNTY OF KERN
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | <u>TOTAL</u> | <u>COUNTY SANITATION DISTRICTS</u> | <u>GOLF COURSE</u> | <u>PUBLIC TRANSPORTATION</u> | <u>UNIVERSAL COLLECTION</u> |
|--|-------------------|--|------------------------|----------------------------------|---------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | | |
| Cash Received for Current Services | \$ 16,203 | \$ 3,838 | \$ 459 | \$ 1,468 | \$ 10,438 |
| Cash Received for Use of Property | 83 | 41 | | 37 | 5 |
| Cash Paid for Salaries and Benefits | (1,978) | (1,671) | | (307) | |
| Cash Paid for Services and Supplies | (17,877) | (1,459) | (81) | (5,950) | (10,387) |
| Cash Paid for Interfund Services and Supplies | (288) | (242) | | (46) | |
| Cash Paid for Other Charges | (115) | (50) | | (65) | |
| Net Cash Provided (Used) by Operating Activities | <u>(3,972)</u> | <u>457</u> | <u>378</u> | <u>(4,863)</u> | <u>56</u> |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: | | | | | |
| Cash Received for Other Operations | 180 | 10 | 170 | | |
| Cash Received as Fines, Forfeitures, and Penalties | 225 | 60 | | | 165 |
| Taxes and Special Assessments | 4,885 | | | 4,885 | |
| Aid from Other Governmental Agencies | 2,795 | | | 2,795 | |
| Payment of Long Term Debt - Pension Obligation Bond | (11) | | | (11) | |
| Interest Paid | (91) | | (51) | (9) | (31) |
| Net Cash Provided by Non-Capital Financing Activities | <u>7,983</u> | <u>70</u> | <u>119</u> | <u>7,660</u> | <u>134</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | |
| Acquisition or Construction of Capital Assets | (242) | | | (242) | |
| Payment of Long Term Debt - Certificates of Participation | (195) | | (195) | | |
| Net Cash Used by Capital and Related Financing Activities | <u>(437)</u> | | <u>(195)</u> | <u>(242)</u> | |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | | |
| Interest on Bank Deposits and Investments | 118 | 76 | 14 | | 28 |
| Net Cash Provided by Investing Activities | <u>118</u> | <u>76</u> | <u>14</u> | | <u>28</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | <u>3,692</u> | <u>603</u> | <u>316</u> | <u>2,555</u> | <u>218</u> |
| Cash and Cash Equivalents, July 1, 2010 | 17,766 | 9,334 | 1,679 | 2,488 | 4,265 |
| Cash and Cash Equivalents, June 30, 2011 | <u>\$ 21,458</u> | <u>\$ 9,937</u> | <u>\$ 1,995</u> | <u>\$ 5,043</u> | <u>\$ 4,483</u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | | | | | |
| Operating Income (Loss) | \$ (5,902) | \$ 144 | \$ 105 | \$ (6,256) | \$ 105 |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | | |
| Depreciation | 1,170 | 366 | 148 | 656 | |
| Changes in Assets and Liabilities: | | | | | |
| (Increase) Decrease in Accrued Revenue | 589 | (32) | | 670 | (49) |
| (Increase) Decrease in Net Pension Asset | 6 | | | 6 | |
| Increase (Decrease) in Accrued Expenses | 146 | (25) | 125 | 46 | |
| Increase (Decrease) in Salaries & Benefits Payable | 11 | 2 | | 9 | |
| Increase (Decrease) in Compensated Absences Payable | (1) | | | (1) | |
| Increase (Decrease) in Deferred Income | (40) | (40) | | | |
| Increase (Decrease) in Other Postemployment (OPEB) Obligations | 49 | 42 | | 7 | |
| Total Adjustments | <u>1,930</u> | <u>313</u> | <u>273</u> | <u>1,393</u> | <u>(49)</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ (3,972)</u> | <u>\$ 457</u> | <u>\$ 378</u> | <u>\$ (4,863)</u> | <u>\$ 56</u> |
| NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES: | | | | | |
| Decrease in Fair Value of Investment | \$ 73 | \$ 73 | | | |
| Total Non-cash Investing, Capital, and Financing Activities | <u>\$ 73</u> | <u>\$ 73</u> | | | |

INTERNAL SERVICE FUNDS



INTERNAL SERVICE FUNDS DESCRIPTIONS

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

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

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

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

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

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

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

**COUNTY OF KERN
COMBINING STATEMENT OF NET ASSETS (DEFICITS)
INTERNAL SERVICE FUNDS
JUNE 30, 2011 (IN THOUSANDS)**

| | <u>TOTAL</u> | <u>GENERAL LIABILITY</u> | <u>GENERAL SERVICES- GARAGE</u> | <u>GROUP HEALTH</u> |
|---|-------------------|------------------------------|---|-------------------------|
| ASSETS | | | | |
| Current Assets: | | | | |
| Pooled Cash and Investments | \$ 103,753 | \$ 8,435 | \$ 3,503 | \$ 38,391 |
| Interest Receivable | 203 | 19 | 6 | 76 |
| Due from Other Funds | 174 | | 132 | 42 |
| Prepaid Items | 9 | | | |
| Net Pension Asset | 122 | | 122 | |
| Inventory - Materials and Supplies | 89 | | 89 | |
| Total Current Assets | <u>104,350</u> | <u>8,454</u> | <u>3,852</u> | <u>38,509</u> |
| Non-Current Assets: | | | | |
| Deposits with Others | 455 | | | 455 |
| Equipment | 9,084 | | 9,084 | |
| Intangible | 37 | | 37 | |
| Accumulated Depreciation | <u>(4,764)</u> | | <u>(4,764)</u> | |
| Total Non-Current Assets | <u>4,812</u> | | <u>4,357</u> | <u>455</u> |
| Total Assets | <u>\$ 109,162</u> | <u>\$ 8,454</u> | <u>\$ 8,209</u> | <u>\$ 38,964</u> |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | \$ 1,474 | \$ 162 | \$ 75 | \$ 1,181 |
| Salaries and Employee Benefits Payable | 44 | | 44 | |
| Due to Other Funds | 42 | | | |
| Long Term Debt - Current | 46 | | 46 | |
| Interest Payable - Current | 8 | | 8 | |
| Compensated Absences - Current | 51 | | 51 | |
| Liability for Self-Insurance - Current | <u>32,363</u> | <u>1,534</u> | | <u>13,860</u> |
| Total Current Liabilities | <u>34,028</u> | <u>1,696</u> | <u>224</u> | <u>15,041</u> |
| Non-Current Liabilities | | | | |
| Compensated Absences Payable | 35 | | 35 | |
| Liability for Self-Insurance - Long Term | 73,369 | 16,112 | | |
| Long Term Debt - Pension Obligation Bonds | 244 | | 244 | |
| Interest Payable - Long-term - Pension Obligation Bonds | 475 | | 475 | |
| Other Postemployment Benefits (OPEB) Obligations | <u>42</u> | | <u>42</u> | |
| Total Non-Current Liabilities | <u>74,165</u> | <u>16,112</u> | <u>796</u> | |
| Total Liabilities | <u>108,193</u> | <u>17,808</u> | <u>1,020</u> | <u>15,041</u> |
| NET ASSETS (DEFICITS) | | | | |
| Invested in Capital Assets, Net of Related Debt | 4,357 | | 4,357 | |
| Restricted | 455 | | | 455 |
| Unrestricted | <u>(3,843)</u> | <u>(9,354)</u> | <u>2,832</u> | <u>23,468</u> |
| Total Net Assets (Deficits) | <u>\$ 969</u> | <u>\$ (9,354)</u> | <u>\$ 7,189</u> | <u>\$ 23,923</u> |

| <u>RETIREE GROUP HEALTH</u> | <u>UNEMPLOYMENT COMPENSATION</u> | <u>WORKERS' COMPENSATION</u> | <u>ASSETS</u> | |
|-------------------------------------|--------------------------------------|----------------------------------|---|--|
| \$ 42,579 | \$ 4,166 | \$ 6,679 | Current Assets: | |
| 74 | 11 | 17 | Pooled Cash and Investments | |
| | | | Interest Receivable | |
| | | | Due from Other Funds | |
| | | 9 | Prepaid Items | |
| | | | Net Pension Asset | |
| | | | Inventory- Materials and Supplies | |
| <u>42,653</u> | <u>4,177</u> | <u>6,705</u> | Total Current Assets | |
| | | | Non-Current Assets: | |
| | | | Deposits with Others | |
| | | | Equipment | |
| | | | Intangible | |
| | | | Accumulated Depreciation | |
| | | | Total Non-Current Assets | |
| <u>\$ 42,653</u> | <u>\$ 4,177</u> | <u>\$ 6,705</u> | Total Assets | |
| | | | <u>LIABILITIES</u> | |
| \$ 42 | \$ 1 | \$ 55 | Current Liabilities: | |
| | | | Accounts Payable | |
| | | | Salaries and Employee Benefits Payable | |
| | | | Due to Other Funds | |
| | | | Long Term Debt - Current | |
| | | | Interest Payable - Current | |
| | | | Compensated Absences - Current | |
| | | | Liability for Self-Insurance- Current | |
| | 1,427 | 15,542 | Total Current Liabilities | |
| <u>42</u> | <u>1,428</u> | <u>15,597</u> | Non-Current Liabilities | |
| | | | Compensated Absences Payable | |
| | | 57,257 | Liability for Self-Insurance- Long Term | |
| | | | Long Term Debt - Pension Obligation Bonds | |
| | | | Long Term Debt - Pension Obligation Bonds | |
| | | <u>57,257</u> | Total Non-Current Liabilities | |
| <u>42</u> | <u>1,428</u> | <u>72,854</u> | Total Liabilities | |
| | | | <u>NET ASSETS (DEFICITS)</u> | |
| <u>42,611</u> | <u>2,749</u> | <u>(66,149)</u> | Invested in Capital Assets, Net of Related Debt | |
| | | | Restricted | |
| | | | Unrestricted | |
| <u>\$ 42,611</u> | <u>\$ 2,749</u> | <u>\$ (66,149)</u> | Total Net Assets (Deficits) | |

**COUNTY OF KERN
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS (DEFICITS)
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

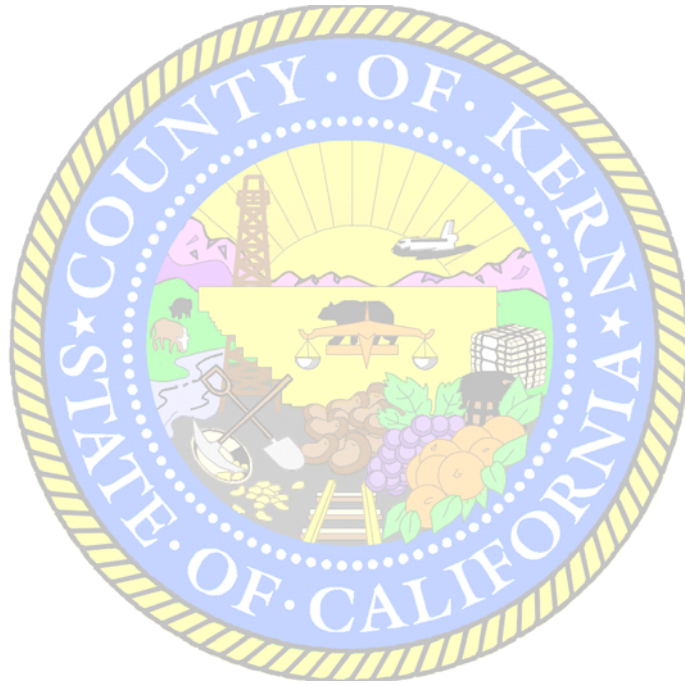
| | <u>TOTAL</u> | <u>GENERAL LIABILITY</u> | <u>GENERAL SERVICES- GARAGE</u> | <u>GROUP HEALTH</u> |
|--|-----------------|------------------------------|---|-------------------------|
| OPERATING REVENUES: | | | | |
| Charges for Current Services | \$ 146,052 | \$ 6,300 | \$ 3,762 | \$ 101,705 |
| Total Operating Revenues | <u>146,052</u> | <u>6,300</u> | <u>3,762</u> | <u>101,705</u> |
| OPERATING EXPENSES: | | | | |
| Salaries and Employee Benefits | 8,789 | | 1,396 | |
| Services and Supplies | 19,754 | 3,679 | 1,487 | 9,533 |
| Claims Incurred | 124,734 | 6,704 | | 93,868 |
| Other Charges | 3,571 | 196 | 199 | 3,147 |
| Depreciation Expense | 917 | | 917 | |
| Total Operating Expenses | <u>157,765</u> | <u>10,579</u> | <u>3,999</u> | <u>106,548</u> |
| Operating Income (Loss) | <u>(11,713)</u> | <u>(4,279)</u> | <u>(237)</u> | <u>(4,843)</u> |
| NON-OPERATING REVENUES (EXPENSES): | | | | |
| Interest on Bank Deposits and Investments | 813 | 60 | 24 | 338 |
| Aid from Other Governmental Agencies | 34 | | | 34 |
| Other Revenues | 2,165 | 225 | | |
| Interest Expense | (48) | | (48) | |
| Loss on Sale of Capital Assets | (75) | | (75) | |
| Total Non-Operating Revenue | <u>2,889</u> | <u>285</u> | <u>(99)</u> | <u>372</u> |
| Income (Loss) before Contributions and Transfers | <u>(8,824)</u> | <u>(3,994)</u> | <u>(336)</u> | <u>(4,471)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Capital Contributions | 87 | | 87 | |
| Transfers Out | (27) | | (27) | |
| Total Other Financing Sources (Uses) | <u>60</u> | | <u>60</u> | |
| SPECIAL ITEMS | | | | |
| Residual Equity Transfer | (854) | | | |
| Total Special Items | <u>(854)</u> | | | |
| Change in Net Assets (Deficits) | (9,618) | (3,994) | (276) | (4,471) |
| Net Assets (Deficits), July 1, 2010 (as previously reported) | <u>11,543</u> | <u>(5,360)</u> | <u>8,421</u> | <u>28,394</u> |
| Prior Period Adjustments | (956) | | (956) | |
| Net Assets (Deficits), June 30, 2011 | <u>\$ 969</u> | <u>\$ (9,354)</u> | <u>\$ 7,189</u> | <u>\$ 23,923</u> |

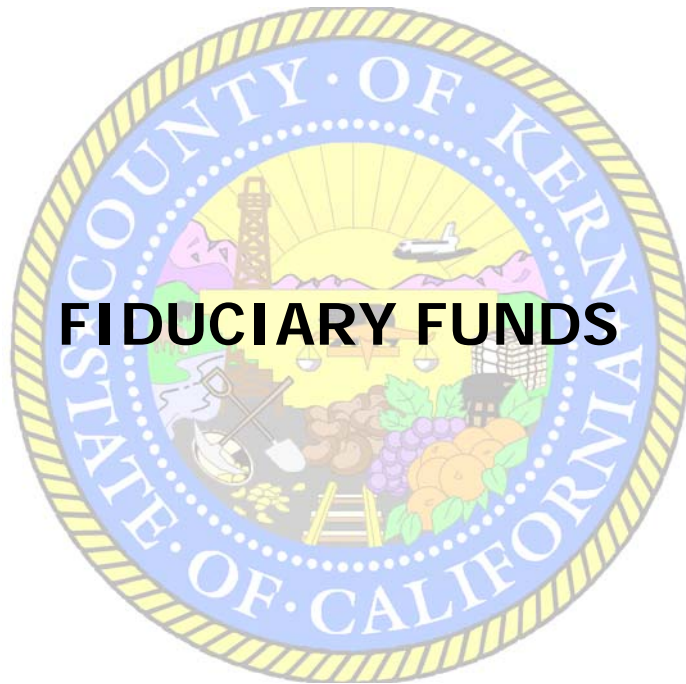
| RETIREE GROUP HEALTH | UNEMPLOYMENT COMPENSATION | WORKERS' COMPENSATION | |
|-------------------------------------|--------------------------------------|----------------------------------|--|
| \$ 11,175 | \$ 8,004 | \$ 15,106 | OPERATING REVENUES: |
| | | | Charges for Current Services |
| <u>11,175</u> | <u>8,004</u> | <u>15,106</u> | Total Operating Revenues |
| | | | OPERATING EXPENSES: |
| 7,393 | | | Salaries and Employee Benefits |
| 209 | 19 | 4,827 | Services and Supplies |
| | 4,523 | 19,639 | Claims Incurred |
| 29 | | | Other Charges |
| | | | Depreciation Expense |
| <u>7,631</u> | <u>4,542</u> | <u>24,466</u> | Total Operating Expenses |
| <u>3,544</u> | <u>3,462</u> | <u>(9,360)</u> | Operating Income (Loss) |
| | | | NON-OPERATING REVENUES (EXPENSES): |
| 287 | 25 | 79 | Interest on Bank Deposits and Investments |
| | | 1,940 | Aid from Other Governmental Agencies |
| | | | Other Revenues |
| | | | Interest Expense |
| | | | Gain (Loss) on Sale of Fixed Assets |
| <u>287</u> | <u>25</u> | <u>2,019</u> | Total Non-Operating Revenue |
| <u>3,831</u> | <u>3,487</u> | <u>(7,341)</u> | Income (Loss) before Contributions and Transfers |
| | | | Capital Contributions |
| | | | Transfers Out |
| <u>(854)</u> | | | SPECIAL ITEMS |
| (854) | | | Residual Equity Transfer |
| | | | Total Special Items |
| 2,977 | 3,487 | (7,341) | Change in Net Assets (Deficits) |
| <u>39,634</u> | <u>(738)</u> | <u>(58,808)</u> | Net Assets (Deficits), July 1, 2010 (as previously reported) |
| | | | Prior Period Adjustments |
| <u>\$ 42,611</u> | <u>\$ 2,749</u> | <u>\$ (66,149)</u> | Net Assets (Deficits), June 30, 2011 |

**COUNTY OF KERN
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

| | <u>TOTAL</u> | <u>GENERAL LIABILITY</u> | <u>GENERAL SERVICES- GARAGE</u> | <u>GROUP HEALTH</u> |
|--|-------------------|------------------------------|---|-------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash Received for Current Services | \$ 146,138 | \$ 6,300 | \$ 3,712 | \$ 101,841 |
| Cash Received for Other Operations | 4 | | | 4 |
| Cash Paid for Salaries and Benefits | (8,717) | | (1,323) | |
| Cash Paid for Services and Supplies | (19,324) | (3,517) | (1,457) | (9,384) |
| Cash Paid for Reported Claims | (109,157) | (1,754) | | (93,152) |
| Cash Paid for Other Charges | (8,092) | (196) | (198) | (3,147) |
| Net Cash Provided (Used) by Operating Activities | <u>852</u> | <u>833</u> | <u>734</u> | <u>(3,838)</u> |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: | | | | |
| Cash Received From Other Funds | 2,156 | 225 | | |
| Cash Paid to Other Governmental Agencies | (854) | | | |
| Aid from Other Governmental Agencies | 34 | | | 34 |
| Pension Obligation Bond Principal Paid | (39) | | (39) | |
| Interest Paid | (23) | | (23) | |
| Net Cash Provided (Used) by Non-Capital Financing Activities | <u>1,274</u> | <u>225</u> | <u>(62)</u> | <u>34</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Proceeds From Sale of Capital Assets | 47 | | 47 | |
| Acquisition or Construction of Capital Assets | (591) | | (591) | |
| Net Cash Used by Capital and Related Financing Activities | <u>(544)</u> | | <u>(544)</u> | |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest on Bank Deposits and Investments | 931 | 65 | 28 | 387 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 2,513 | 1,123 | 156 | (3,417) |
| Beginning Cash and Cash Equivalents at July 1, 2010 | 101,240 | 7,312 | 3,347 | 41,808 |
| Ending Cash and Cash Equivalents at June 30, 2011 | <u>\$ 103,753</u> | <u>\$ 8,435</u> | <u>\$ 3,503</u> | <u>\$ 38,391</u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | | | |
| Operating Income (Loss) | \$ (11,713) | \$ (4,279) | \$ (237) | \$ (4,843) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | |
| Depreciation | 917 | | 917 | |
| Changes in Assets and Liabilities: | | | | |
| (Increase) Decrease in Inventory | (9) | | (9) | |
| (Increase) Decrease in Accounts Receivable | 750 | | | 750 |
| (Increase) Decrease in Accrued Revenue | 1 | | 1 | |
| (Increase) Decrease in Due from Others | (93) | | (51) | (42) |
| (Increase) Decrease in Net Pension Asset | 24 | | 24 | |
| Increase (Decrease) in Deferred Income | (568) | | | (568) |
| Increase (Decrease) in Accrued Expenses | 397 | 163 | 39 | 148 |
| Increase (Decrease) in Salaries & Benefits Payable | 15 | | 15 | |
| Increase (Decrease) in Due to Others | 42 | | | |
| Increase (Decrease) in Compensated Absences Payable | 19 | | 19 | |
| Increase (Decrease) in Provision for Liability Claims | 11,054 | 4,949 | | 717 |
| Increase (Decrease) in Other Post Employment Benefits Obligation | 16 | | 16 | |
| Total Adjustments | <u>12,565</u> | <u>5,112</u> | <u>971</u> | <u>1,005</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ 852</u> | <u>\$ 833</u> | <u>\$ 734</u> | <u>\$ (3,838)</u> |
| NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES: | | | | |
| Net Transfers of Capital Assets (To) From Other Funds | \$ 60 | | \$ 60 | |
| Total Non-cash Investing, Capital, and Financing Activities | <u>\$ 60</u> | | <u>\$ 60</u> | |

| <u>RETIREE GROUP HEALTH</u> | <u>UNEMPLOYMENT COMPENSATION</u> | <u>WORKERS' COMPENSATION</u> | |
|-------------------------------------|--------------------------------------|----------------------------------|--|
| \$ 11,175 | \$ 8,004 | \$ 15,106 | CASH FLOWS FROM OPERATING ACTIVITIES: |
| (7,394) | | | Cash Received for Current Services |
| (167) | (17) | (4,782) | Cash Received for Current Services |
| | (255) | (13,996) | Cash Paid for Salaries and Benefits |
| (28) | (4,523) | | Cash Paid for Services and Supplies |
| | | | Cash Paid for Reported Claims |
| | | | Cash Paid for Other Charges |
| <u>3,586</u> | <u>3,209</u> | <u>(3,672)</u> | Net Cash Provided (Used) by Operating Activities |
| | | | CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: |
| | | 1,931 | Cash Received From Other Funds |
| (854) | | | Cash Paid to Other Governmental Agencies |
| | | | Aid from Other Governmental Agencies |
| | | | Pension Obligation Bond Principal Paid |
| | | | Interest Paid |
| <u>(854)</u> | <u></u> | <u>1,931</u> | Net Cash Provided (Used) by Non-Capital Financing Activities |
| | | | CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: |
| | | | Proceeds From Sale of Capital Assets |
| | | | Acquisition or Construction of Capital Assets |
| | | | Net Cash Used by Capital and Related Financing Activities |
| | | | CASH FLOWS FROM INVESTING ACTIVITIES: |
| 335 | 19 | 97 | Interest on Bank Deposits and Investments |
| 3,067 | 3,228 | (1,644) | Net Increase (Decrease) in Cash and Cash Equivalents |
| 39,512 | 938 | 8,323 | Beginning Cash and Cash Equivalents at July 1, 2010 |
| <u>\$ 42,579</u> | <u>\$ 4,166</u> | <u>\$ 6,679</u> | Ending Cash and Cash Equivalents at June 30, 2011 |
| | | | RECONCILIATION OF OPERATING INCOME (LOSS) TO |
| | | | NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: |
| \$ 3,544 | \$ 3,462 | \$ (9,360) | 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 |
| | | | (Increase) Decrease in Accounts Receivable |
| | | | (Increase) Decrease in Accrued Revenue |
| | | | (Increase) Decrease in Due from Others |
| | | | (Increase) Decrease in Net Pension Asset |
| | 2 | 45 | Increase (Decrease) in Deferred Income |
| | | | Increase (Decrease) in Accrued Expenses |
| 42 | | | Increase (Decrease) in Salaries & Benefits Payable |
| | | | Increase (Decrease) in Due to Others |
| | (255) | 5,643 | Increase (Decrease) in Compensated Absences Payable |
| | | | Increase (Decrease) in Provision for Liability Claims |
| <u>42</u> | <u>(253)</u> | <u>5,688</u> | Total Adjustments |
| <u>\$ 3,586</u> | <u>\$ 3,209</u> | <u>\$ (3,672)</u> | Net Cash Provided (Used) by Operating Activities |
| | | | NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES: |
| | | | Net Transfers of Capital Assets (To) From Other Funds |
| | | | Total Non-cash Investing, Capital, and Financing Activities |





FIDUCIARY FUNDS

FIDUCIARY FUNDS DESCRIPTIONS

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

**COUNTY OF KERN
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

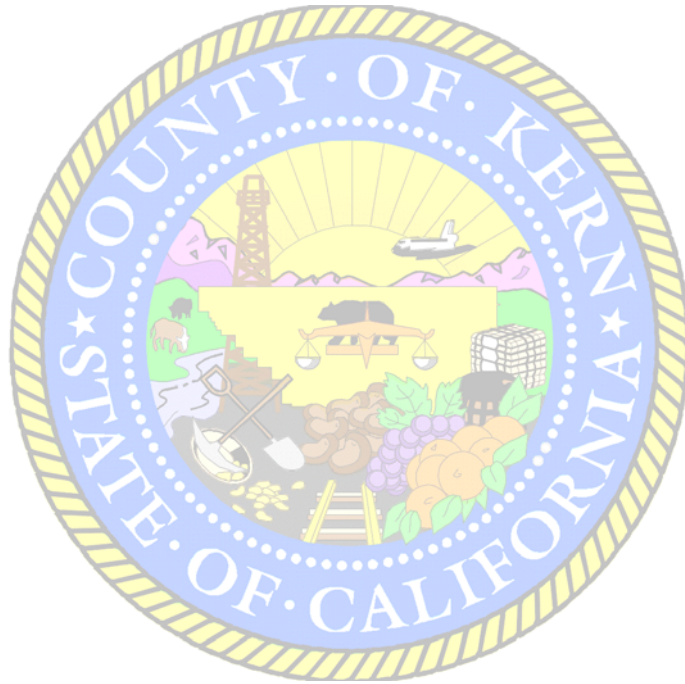
Page 1 of 2

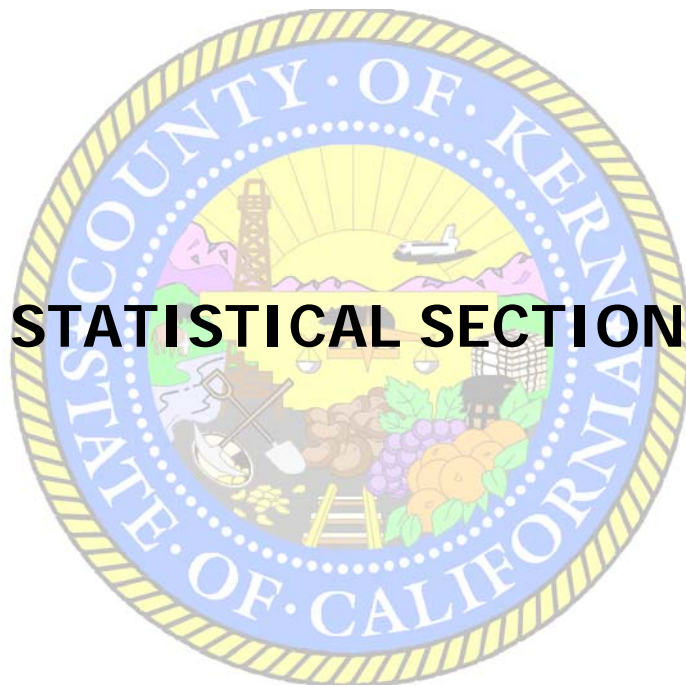
| | <u>BALANCE JULY 1, 2010</u> | <u>ADDITIONS</u> | <u>DEDUCTIONS</u> | <u>BALANCE JUNE 30, 2011</u> |
|---------------------------------------|---------------------------------|---------------------|---------------------|----------------------------------|
| TOTAL AGENCY FUNDS | | | | |
| ASSETS | | | | |
| Pooled Cash and Investments | \$ 161,959 | \$ 5,080,645 | \$ 5,080,528 | \$ 162,076 |
| Investments | | 1,262 | 1,262 | |
| Accounts Receivable | 1 | 73 | 70 | 4 |
| Interest Receivable | 446 | 225 | 443 | 228 |
| Taxes Receivable | 73,742 | 1,539,366 | 1,547,149 | 65,959 |
| Due from Other Agencies | 7,766 | 10,451 | 10,077 | 8,140 |
| Total Assets | <u>\$ 243,914</u> | <u>\$ 6,632,022</u> | <u>\$ 6,639,529</u> | <u>\$ 236,407</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ 6 | \$ 286 | \$ 282 | \$ 10 |
| Warrants Payable | 19,302 | 2,583,258 | 2,588,968 | 13,592 |
| Interest Payable | | 460 | 460 | |
| Due to Other Agencies | 224,286 | 3,160,478 | 3,162,279 | 222,485 |
| Unapportioned Installment Redemptions | 320 | | | 320 |
| Total Liabilities | <u>\$ 243,914</u> | <u>\$ 5,744,482</u> | <u>\$ 5,751,989</u> | <u>\$ 236,407</u> |
| CLEARING FUNDS | | | | |
| ASSETS | | | | |
| Pooled Cash and Investments | \$ 779 | \$ 859,679 | \$ 859,999 | \$ 459 |
| Investments | | 1,262 | 1,262 | |
| Accounts Receivable | 1 | 73 | 70 | 4 |
| Total Assets | <u>\$ 780</u> | <u>\$ 861,014</u> | <u>\$ 861,331</u> | <u>\$ 463</u> |
| LIABILITIES | | | | |
| Due to Other Agencies | \$ 780 | \$ 932,007 | \$ 932,324 | \$ 463 |
| Total Liabilities | <u>\$ 780</u> | <u>\$ 932,007</u> | <u>\$ 932,324</u> | <u>\$ 463</u> |
| WARRANT CLEARANCE FUNDS | | | | |
| ASSETS | | | | |
| Pooled Cash and Investments | \$ 19,306 | \$ 2,583,264 | \$ 2,588,971 | \$ 13,599 |
| Total Assets | <u>\$ 19,306</u> | <u>\$ 2,583,264</u> | <u>\$ 2,588,971</u> | <u>\$ 13,599</u> |
| LIABILITIES | | | | |
| Warrants Payable | \$ 19,302 | \$ 2,583,258 | \$ 2,588,968 | \$ 13,592 |
| Due to Other Agencies | 4 | 7 | 4 | 7 |
| Total Liabilities | <u>\$ 19,306</u> | <u>\$ 2,583,265</u> | <u>\$ 2,588,972</u> | <u>\$ 13,599</u> |

**COUNTY OF KERN
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
AGENCY FUNDS
YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)**

Page 2 of 2

| | BALANCE JULY 1, 2010 | ADDITIONS | DEDUCTIONS | BALANCE JUNE 30, 2011 |
|---------------------------------------|-------------------------|---------------------|---------------------|--------------------------|
| STATE FUNDS | | | | |
| ASSETS | | | | |
| Pooled Cash and Investments | \$ 6,806 | \$ 47,553 | \$ 45,943 | \$ 8,416 |
| Interest Receivable | 6 | | 6 | |
| Total Assets | <u>\$ 6,812</u> | <u>\$ 47,553</u> | <u>\$ 45,949</u> | <u>\$ 8,416</u> |
| LIABILITIES | | | | |
| Due to Other Agencies | \$ 6,812 | \$ 45,514 | \$ 43,910 | \$ 8,416 |
| Total Liabilities | <u>\$ 6,812</u> | <u>\$ 45,514</u> | <u>\$ 43,910</u> | <u>\$ 8,416</u> |
| OTHER FUNDS | | | | |
| ASSETS | | | | |
| Pooled Cash and Investments | \$ 118,624 | \$ 408,616 | \$ 404,685 | \$ 122,555 |
| Interest Receivable | 244 | 101 | 228 | 117 |
| Due from Other Agencies | 7,750 | 8,717 | 8,552 | 7,915 |
| Total Assets | <u>\$ 126,618</u> | <u>\$ 417,434</u> | <u>\$ 413,465</u> | <u>\$ 130,587</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ 6 | \$ 286 | \$ 282 | \$ 10 |
| Due to Other Agencies | 126,612 | 987,550 | 983,585 | 130,577 |
| Total Liabilities | <u>\$ 126,618</u> | <u>\$ 987,836</u> | <u>\$ 983,867</u> | <u>\$ 130,587</u> |
| UNAPPORTIONED FUNDS | | | | |
| ASSETS | | | | |
| Pooled Cash and Investments | \$ 16,444 | \$ 1,181,533 | \$ 1,180,930 | \$ 17,047 |
| Interest Receivable | 196 | 124 | 209 | 111 |
| Taxes Receivable | 73,742 | 1,539,366 | 1,547,149 | 65,959 |
| Due from Other Agencies | 16 | 1,734 | 1,525 | 225 |
| Total Assets | <u>\$ 90,398</u> | <u>\$ 2,722,757</u> | <u>\$ 2,729,813</u> | <u>\$ 83,342</u> |
| LIABILITIES | | | | |
| Interest Payable | \$ | \$ 460 | \$ 460 | \$ |
| Due to Other Agencies | 90,078 | 1,195,400 | 1,202,456 | 83,022 |
| Unapportioned Installment Redemptions | 320 | | | 320 |
| Total Liabilities | <u>\$ 90,398</u> | <u>\$ 1,195,860</u> | <u>\$ 1,202,916</u> | <u>\$ 83,342</u> |





STATISTICAL SECTION

STATISTICAL SECTION

CONTENTS

| | PAGE |
|---|-------------|
| Financial Trends | 242 |
| <p>The financial trend schedules contain trend information to assist the reader in understanding how the County's financial performance and well-being have changed over time and to help the reader follow the direction the County's economic condition is heading. These schedules also provide information to assist the user in comprehending how spending priorities and funding sources have changed from year to year.</p> | |
| Revenue Capacity | 255 |
| <p>The revenue capacity schedules contain information to help the reader assess the factors affecting the County's ability to generate its most significant revenue source, property taxes. The schedules have information to help the user assess the tax burden on the taxpayers. Information is provided to help the user evaluate whether the County is disproportionately dependent on a single taxpayer.</p> | |
| Debt Capacity | 258 |
| <p>The debt capacity schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. Information is provided to give users an idea of the burden of debt on the taxpayers, both the direct burden and the portion of debt issued by other governmental entities for which the County's taxpayers are responsible.</p> | |
| Demographic and Economic Information | 262 |
| <p>The demographic and economic information schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place and to help make comparisons over time and with other governments.</p> | |
| Operating Information | 267 |
| <p>The operating information schedules contain information about the county's operations and resources to help the reader understand how the county's financial information relates to the services the county provides and the activities it performs. The schedules provide information to give the user a sense of the size of the County, the types of services it provides, the volume of these services and the non-financial resources used to provide those services.</p> | |

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

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

| | Fiscal Year | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2002 | 2003 | 2004 | 2005 | 2006 |
| Governmental Activities: | | | | | |
| Invested in Capital Assets, Net of Related Debt | \$ 195,245 | \$ 217,758 | \$ 258,993 | \$ 309,886 | \$ 417,677 |
| Restricted | 27,658 | 27,478 | 35,816 | 35,653 | 15,349 |
| Unrestricted (deficit) | 45,116 | 46,970 | (111,616) | (141,419) | (122,898) |
| Total Governmental Activities Net Assets | <u>\$ 268,019</u> | <u>\$ 292,206</u> | <u>\$ 183,193</u> | <u>\$ 204,120</u> | <u>\$ 310,128</u> |
| Business-type Activities: | | | | | |
| Invested in Capital Assets, Net of Related Debt | \$ 90,467 | \$ 92,288 | \$ 92,994 | \$ 94,418 | \$ 124,631 |
| Restricted | 5,935 | 7,623 | 9,701 | 9,724 | 8,428 |
| Unrestricted (deficit) | (25,329) | (34,857) | (39,612) | (37,436) | (52,275) |
| Total Business-type Activities Net Assets | <u>\$ 71,073</u> | <u>\$ 65,054</u> | <u>\$ 63,083</u> | <u>\$ 66,706</u> | <u>\$ 80,784</u> |
| Primary Government: | | | | | |
| Invested in Capital Assets, Net of Related Debt | \$ 285,712 | \$ 310,046 | \$ 351,987 | \$ 404,304 | \$ 542,308 |
| Restricted | 33,593 | 35,101 | 45,517 | 45,377 | 23,777 |
| Unrestricted (deficit) | 19,787 | 12,113 | (151,228) | (178,855) | (175,173) |
| Total Primary Government Net Assets | <u>\$ 339,092</u> | <u>\$ 357,260</u> | <u>\$ 246,276</u> | <u>\$ 270,826</u> | <u>\$ 390,912</u> |

| Fiscal Year | | | | | |
|----------------------------------|-------------------|-------------------|---------------------|---------------------|---|
| 2007 | 2008 | 2009 | 2010 | 2011 | |
| Governmental Activities: | | | | | |
| \$ 494,591 | \$ 508,638 | \$ 473,897 | \$ 1,542,559 | \$ 1,639,648 | Invested in Capital Assets, Net of Related Debt |
| 15,352 | 13,975 | 230,225 | 229,285 | 319,828 | Restricted |
| (74,478) | (62,710) | (198,015) | (122,364) | (264,616) | Unrestricted (deficit) |
| <u>\$ 435,465</u> | <u>\$ 459,903</u> | <u>\$ 506,107</u> | <u>\$ 1,649,480</u> | <u>\$ 1,694,860</u> | Total Governmental Activities Net Assets |
| Business-type Activities: | | | | | |
| \$ 140,235 | \$ 146,013 | \$ 154,030 | \$ 160,640 | \$ 173,527 | Invested in Capital Assets, Net of Related Debt |
| 12,060 | 5,646 | 4,904 | 4,240 | 3,037 | Restricted |
| (79,592) | (85,454) | (70,079) | (44,226) | (52,834) | Unrestricted (deficit) |
| <u>\$ 72,703</u> | <u>\$ 66,205</u> | <u>\$ 88,855</u> | <u>\$ 120,654</u> | <u>\$ 123,730</u> | Total Business-type Activities Net Assets |
| Primary Government: | | | | | |
| \$ 634,826 | \$ 654,651 | \$ 627,927 | \$ 1,703,199 | \$ 1,813,175 | Invested in Capital Assets, Net of Related Debt |
| 27,412 | 19,621 | 235,129 | 233,525 | 322,865 | Restricted |
| (154,070) | (148,164) | (268,094) | (166,590) | (317,450) | Unrestricted (deficit) |
| <u>\$ 508,168</u> | <u>\$ 526,108</u> | <u>\$ 594,962</u> | <u>\$ 1,770,134</u> | <u>\$ 1,818,590</u> | Total Primary Government Net Assets |

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

Page 1 of 2

| | Fiscal Year | | | | |
|---|-------------------|------------------|--------------------|------------------|------------------|
| | 2002 | 2003 | 2004 | 2005 | 2006 |
| Governmental Activities: | | | | | |
| Expenses: | | | | | |
| General Government | \$ 74,021 | \$ 86,271 | \$ 67,409 | \$ 78,057 | \$ 82,788 |
| Public Protection | 312,049 | 311,333 | 325,240 | 342,347 | 374,303 |
| Public Ways and Facilities | 24,837 | 36,774 | 29,721 | 22,146 | 38,348 |
| Health and Sanitation | 137,690 | 158,830 | 180,518 | 194,836 | 126,815 |
| Public Assistance | 344,798 | 354,479 | 349,772 | 369,097 | 381,836 |
| Education | 9,131 | 10,697 | 8,596 | 8,852 | 9,002 |
| Culture and Recreation | 9,608 | 7,790 | 4,923 | 12,915 | 10,556 |
| Interest on Short and Long-term Debt | 20,606 | 14,396 | 38,204 | 39,428 | 41,864 |
| Total Expenses | <u>932,740</u> | <u>980,570</u> | <u>1,004,383</u> | <u>1,067,678</u> | <u>1,065,512</u> |
| Program Revenues: | | | | | |
| Charges for Services: | | | | | |
| General Government | 51,985 | 54,658 | 49,552 | 55,580 | 53,668 |
| Public Protection | 79,011 | 75,771 | 81,960 | 85,930 | 87,368 |
| Health and Sanitation | 78,144 | 89,824 | 110,355 | 120,522 | 48,041 |
| Other | 12,341 | 13,466 | 13,281 | 17,186 | 18,310 |
| Operating Grants and Contributions | 601,913 | 616,677 | 596,585 | 595,660 | 606,855 |
| Capital Grants and Contributions | | 5,619 | 10,037 | 9,165 | 6,564 |
| Total Program Revenues | <u>823,394</u> | <u>856,015</u> | <u>861,770</u> | <u>884,043</u> | <u>820,806</u> |
| Total Governmental Activities, Net Program Expenses | <u>(109,346)</u> | <u>(124,555)</u> | <u>(142,613)</u> | <u>(183,635)</u> | <u>(244,706)</u> |
| General Revenues: | | | | | |
| Taxes: | | | | | |
| Property Taxes | 129,580 | 139,434 | 109,176 | 148,204 | 181,729 |
| Vehicle License Taxes ^a | | | | 43,739 | 61,061 |
| Aircraft Taxes | 117 | 175 | 247 | 150 | 156 |
| Sales and Use Taxes | 23,047 | 22,808 | 22,804 | 27,423 | 33,182 |
| Transient Occupancy Tax | 1,551 | 1,172 | 1,300 | 1,338 | 1,414 |
| Special Assessments | | | | | |
| Transfer Taxes | 2,040 | 2,780 | 3,612 | 5,909 | 7,402 |
| Other Taxes | 800 | 963 | 942 | 590 | 795 |
| Grants and Contributions not Restricted to Specific Programs: | | | | | |
| Unrestricted Investment Earnings | 11,770 | 12,312 | 8,819 | 10,502 | 14,682 |
| Miscellaneous | 1,998 | 2,413 | 1,244 | 3,041 | 20,488 |
| Special Items | 83,922 | | | | |
| Transfers | (19,182) | (31,767) | (25,520) | (30,166) | (36,337) |
| Total General Revenues and Transfers | <u>235,643</u> | <u>150,290</u> | <u>122,624</u> | <u>210,730</u> | <u>284,572</u> |
| Total Governmental Activities Change in Net Assets | <u>\$ 126,297</u> | <u>\$ 25,735</u> | <u>\$ (19,989)</u> | <u>\$ 27,095</u> | <u>\$ 39,866</u> |

Notes:

^a Due to a change in the State's method of distribution, beginning in fiscal year 04-05, vehicle license fees of \$43,739 are reported separately as vehicle license taxes. In prior years, they were reported under operating grants and contributions.

| Fiscal Year | | | | | |
|-------------------|------------------|------------------|------------------|------------------|---|
| 2007 | 2008 | 2009 | 2010 | 2011 | |
| | | | | | Governmental Activities: |
| | | | | | Expenses: |
| \$ 76,033 | \$ 95,918 | \$ 52,916 | \$ 92,049 | \$ 110,846 | General Government |
| 377,961 | 480,002 | 487,167 | 449,054 | 491,209 | Public Protection |
| 55,913 | 50,878 | 44,648 | 60,510 | 10,594 | Public Ways and Facilities |
| 127,676 | 149,023 | 151,741 | 143,156 | 144,971 | Health and Sanitation |
| 363,655 | 400,263 | 411,388 | 421,154 | 422,059 | Public Assistance |
| 10,143 | 10,159 | 9,372 | 8,436 | 9,093 | Education |
| 13,459 | 15,256 | 14,440 | 12,747 | 13,521 | Culture and Recreation |
| 42,788 | 42,412 | 44,354 | 42,013 | 40,717 | Interest on Short and Long-term Debt |
| <u>1,067,628</u> | <u>1,243,911</u> | <u>1,216,026</u> | <u>1,229,119</u> | <u>1,243,010</u> | Total Expenses |
| | | | | | Program Revenues: |
| | | | | | Charges for Services: |
| 42,294 | 59,209 | 62,485 | 65,670 | 64,151 | General Government |
| 74,051 | 97,856 | 97,993 | 93,839 | 99,898 | Public Protection |
| 29,760 | 54,205 | 53,702 | 40,064 | 41,944 | Health and Sanitation |
| 21,230 | 18,340 | 17,095 | 13,451 | 16,034 | Other |
| 617,358 | 679,220 | 656,815 | 724,772 | 683,830 | Operating Grants and Contributions |
| 15,149 | 9,478 | 22,800 | 19,123 | 31,685 | Capital Grants and Contributions |
| <u>799,842</u> | <u>918,308</u> | <u>910,890</u> | <u>956,919</u> | <u>937,542</u> | Total Program Revenues |
| <u>(267,786)</u> | <u>(325,603)</u> | <u>(305,136)</u> | <u>(272,200)</u> | <u>(305,468)</u> | Total Governmental Activities, Net Program Expenses |
| | | | | | General Revenues: |
| | | | | | Taxes: |
| 213,535 | 244,636 | 227,163 | 226,528 | 241,326 | Property Taxes |
| 77,620 | 86,828 | 91,737 | 85,897 | 90,382 | Vehicle License Taxes ^a |
| 170 | 227 | 232 | 201 | 142 | Aircraft Taxes |
| 35,602 | 39,618 | 40,502 | 33,414 | 36,997 | Sales and Use Taxes |
| 1,688 | 1,506 | 1,676 | 1,346 | 1,658 | Transient Occupancy Tax |
| | 3,141 | 3,093 | 3,375 | 3,484 | Special Assessments |
| 5,334 | 3,166 | 2,407 | 2,423 | 3,817 | Transfer Taxes |
| 864 | 1,385 | 856 | 711 | 1,189 | Other Taxes |
| | | | | | Grants and Contributions not Restricted to Specific Programs: |
| 28,310 | 28,043 | 25,681 | 18,976 | 13,980 | Unrestricted Investment Earnings |
| 69,578 | 6,428 | 9,802 | 14,260 | 3,668 | Miscellaneous |
| | 3,112 | | | (2,406) | Special Items |
| <u>(40,607)</u> | <u>(49,304)</u> | <u>(51,809)</u> | <u>(32,591)</u> | <u>(33,921)</u> | Transfers |
| <u>392,094</u> | <u>368,786</u> | <u>351,340</u> | <u>354,540</u> | <u>360,316</u> | Total General Revenues and Transfers |
| <u>\$ 124,308</u> | <u>\$ 43,183</u> | <u>\$ 46,204</u> | <u>\$ 82,340</u> | <u>\$ 54,848</u> | Total Governmental Activities Change in Net Assets |

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

Page 2 of 2

| | Fiscal Year | | | | |
|---|--------------------|--------------------|--------------------|------------------|------------------|
| | 2002 | 2003 | 2004 | 2005 | 2006 |
| Business-type Activities: | | | | | |
| Expenses: | | | | | |
| Airports | \$ 4,413 | \$ 3,888 | \$ 4,427 | \$ 5,608 | \$ 6,223 |
| County Sanitation Districts | 2,327 | 2,328 | 2,778 | 3,061 | 3,429 |
| Golf Course | 4,718 | 4,555 | 4,438 | 4,400 | 4,725 |
| Kern Medical Center | 197,543 | 167,710 | 188,031 | 192,186 | 240,742 |
| Public Transportation | 3,951 | 5,153 | 5,174 | 5,376 | 5,652 |
| Universal Collection | 5,997 | 5,962 | 6,710 | 7,557 | 7,930 |
| Waste Management | 25,599 | 28,514 | 28,295 | 26,631 | 36,237 |
| Total Expenses | 244,548 | 218,110 | 239,853 | 244,819 | 304,938 |
| Revenues: | | | | | |
| Charges for Services: | | | | | |
| Airports | 2,694 | 2,548 | 2,480 | 2,905 | 3,396 |
| County Sanitation Districts | 2,451 | 2,510 | 2,463 | 3,124 | 3,580 |
| Golf Course | 4,799 | 4,492 | 4,340 | 4,368 | 4,937 |
| Kern Medical Center | 136,606 | 93,626 | 106,453 | 153,310 | 205,985 |
| Public Transportation | 3,232 | 3,865 | 3,230 | 5,009 | 4,567 |
| Universal Collection | 5,850 | 5,926 | 7,434 | 7,853 | 8,390 |
| Waste Management | 22,857 | 23,234 | 29,725 | 31,236 | 32,960 |
| Operating Grants and Contributions | 24,679 | 34,275 | 49,654 | 686 | 1,853 |
| Capital Grants and Contributions | 5,649 | 1,283 | 5,626 | 4,505 | 9,674 |
| Total Revenues | 208,817 | 171,759 | 211,405 | 212,996 | 275,342 |
| Total Business-type Activities, Net Program Expenses | (35,731) | (46,351) | (28,448) | (31,823) | (29,596) |
| General Revenues: | | | | | |
| Grants and Contributions not Restricted to Specific Programs: | | | | | |
| Unrestricted Investment Earnings | 3,451 | 1,929 | 797 | 1,294 | 1,404 |
| Miscellaneous | 676 | 2,441 | 2,895 | 3,575 | 3,593 |
| Gain on Sale of Capital Assets | | | | 52 | (4) |
| Transfers | 19,182 | 31,767 | 25,520 | 30,166 | 36,337 |
| Total General Revenues and Transfers | 23,309 | 36,137 | 29,212 | 35,087 | 41,330 |
| Total Business-type Activities Change in Net Assets | \$ (12,422) | \$ (10,214) | \$ 764 | \$ 3,264 | \$ 11,734 |
| Total Primary Government Change in Net Assets | \$ 113,875 | \$ 15,521 | \$ (19,225) | \$ 30,359 | \$ 51,600 |

| Fiscal Year | | | | | |
|-------------|-----------|-----------|------------|-----------|---|
| 2007 | 2008 | 2009 | 2010 | 2011 | |
| | | | | | Business-type Activities: |
| | | | | | Expenses: |
| \$ 5,962 | \$ 8,408 | \$ 7,626 | \$ 7,301 | \$ 7,111 | Airports |
| 3,199 | 3,378 | 3,319 | 3,593 | 3,820 | County Sanitation Districts |
| 5,011 | 4,083 | 412 | 302 | 231 | Golf Course |
| 246,210 | 266,490 | 259,558 | 255,248 | 279,515 | Kern Medical Center |
| 6,014 | 6,759 | 6,787 | 6,892 | 7,109 | Public Transportation |
| 8,594 | 9,314 | 9,797 | 10,203 | 10,418 | Universal Collection |
| 40,305 | 35,119 | 35,115 | 31,869 | 32,208 | Waste Management |
| 315,295 | 333,551 | 322,614 | 315,408 | 340,412 | Total Expenses |
| | | | | | Revenues: |
| | | | | | Charges for Services: |
| 3,705 | 4,140 | 3,785 | 3,610 | 3,789 | Airports |
| 3,381 | 4,301 | 3,696 | 4,008 | 4,011 | County Sanitation Districts |
| 5,274 | 4,863 | 421 | 468 | 458 | Golf Course |
| 192,987 | 199,666 | 222,054 | 206,106 | 182,959 | Kern Medical Center |
| 4,350 | 5,236 | 5,134 | 5,211 | 5,719 | Public Transportation |
| 8,970 | 9,644 | 9,610 | 10,815 | 10,656 | Universal Collection |
| 32,603 | 34,212 | 32,885 | 34,635 | 34,123 | Waste Management |
| 7,324 | 15,666 | 6,109 | 34,579 | 63,175 | Operating Grants and Contributions |
| | | 2,131 | 4,300 | 3,490 | Capital Grants and Contributions |
| 258,594 | 277,728 | 285,825 | 303,732 | 308,380 | Total Revenues |
| (56,701) | (55,823) | (36,789) | (11,676) | (32,032) | Total Business-type Activities, Net Program Expenses |
| | | | | | General Revenues: |
| | | | | | Grants and Contributions not Restricted to Specific Programs: |
| 8,432 | 3,556 | 3,062 | 1,386 | 865 | Unrestricted Investment Earnings |
| 2,470 | 3,570 | 4,568 | 426 | 6,844 | Miscellaneous |
| | 374 | | | (38) | Gain on Sale of Capital Assets |
| 40,607 | 49,304 | 51,809 | 32,591 | 33,921 | Transfers |
| 51,509 | 56,804 | 59,439 | 34,403 | 41,592 | Total General Revenues and Transfers |
| \$ (5,192) | \$ 981 | \$ 22,650 | \$ 22,727 | \$ 9,560 | Total Business-type Activities Change in Net Assets |
| \$ 119,116 | \$ 44,164 | \$ 68,854 | \$ 105,067 | \$ 64,408 | Total Primary Government Change in Net Assets |

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

| | Fiscal Year | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2002 | 2003 | 2004 | 2005 | 2006 |
| General Fund Balances: | | | | | |
| Reserved | \$ 55,027 | \$ 67,965 | \$ 27,552 | \$ 22,892 | \$ 45,409 |
| Unreserved | 37,246 | 30,349 | 46,148 | 56,413 | 80,986 |
| Nonspendable | | | | | |
| Restricted | | | | | |
| Committed | | | | | |
| Assigned | | | | | |
| Unassigned | | | | | |
| Total General Fund Balances | <u>\$ 92,273</u> | <u>\$ 98,314</u> | <u>\$ 73,700</u> | <u>\$ 79,305</u> | <u>\$ 126,395</u> |
| All Other Governmental Fund Balances: | | | | | |
| Reserved | \$ 107,531 | \$ 100,131 | \$ 101,974 | \$ 56,889 | \$ 45,301 |
| Unreserved, reported in: | | | | | |
| Special Revenue Funds | 23,954 | 43,386 | 33,151 | 69,451 | 69,210 |
| Capital Project Funds | 80,321 | 66,646 | 64,662 | 60,930 | 57,068 |
| Debt Service | | | | | |
| Nonspendable | | | | | |
| Restricted | | | | | |
| Committed | | | | | |
| Assigned | | | | | |
| Unassigned | | | | | |
| Total All Other Governmental Fund Balances | <u>\$ 211,806</u> | <u>\$ 210,163</u> | <u>\$ 199,787</u> | <u>\$ 187,270</u> | <u>\$ 171,579</u> |

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

| Fiscal Year | | | | | |
|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| 2007 | 2008 | 2009 | 2010 | 2011 ¹ | |
| \$ 85,976 | \$ 87,876 | \$ 64,283 | \$ 27,536 | \$ | General Fund Balances: |
| 89,163 | 63,759 | 80,008 | 112,674 | | Reserved |
| | | | | | Unreserved |
| | | | | 37,768 | Nonspendable |
| | | | | 2,553 | Restricted |
| | | | | 56 | Committed |
| | | | | 34,838 | Assigned |
| | | | | 76,778 | Unassigned |
| <u>\$ 175,139</u> | <u>\$ 151,635</u> | <u>144,291</u> | <u>140,210</u> | <u>151,993</u> | Total General Fund Balances |
| | | | | | All Other Governmental Fund Balances: |
| \$ 50,273 | \$ 74,362 | \$ 207,722 | \$ 184,907 | \$ | Reserved |
| | | | | | Unreserved, reported in: |
| 64,416 | 50,494 | 71,212 | 148,114 | | Special Revenue Funds |
| 62,562 | 98,835 | 24,129 | 2,721 | | Capital Project Funds |
| | | | | | Debt Service |
| | | | | 7,969 | Nonspendable |
| | | | | 304,849 | Restricted |
| | | | | 22,381 | Committed |
| | | | | 5,113 | Assigned |
| | | | | | Unassigned |
| <u>\$ 177,251</u> | <u>\$ 223,691</u> | <u>\$ 303,063</u> | <u>\$ 335,742</u> | <u>\$ 340,312</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 | | | | |
|--|-------------------|------------------|--------------------|------------------|------------------|
| | 2002 | 2003 | 2004 | 2005 | 2006 |
| REVENUES: | | | | | |
| Taxes | \$ 158,277 | \$ 168,142 | \$ 138,075 | \$ 226,259 | \$ 282,594 |
| Licenses, Permits and Franchises | 13,609 | 11,988 | 13,276 | 15,084 | 14,786 |
| Fines, Forfeitures and Penalties | 23,787 | 17,878 | 21,009 | 23,026 | 22,058 |
| Revenues from Use of Money and Property | 13,466 | 13,246 | 8,540 | 10,549 | 15,403 |
| Aid from Other Governmental Agencies | 621,690 | 624,447 | 603,631 | 604,825 | 613,417 |
| Charges for Current Services | 129,066 | 124,171 | 135,431 | 142,872 | 151,193 |
| Other Revenues | 146,829 | 91,856 | 105,810 | 119,878 | 42,073 |
| Total Revenues | 1,106,724 | 1,051,728 | 1,025,772 | 1,142,493 | 1,141,524 |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| General Government | 76,860 | 87,676 | 85,318 | 77,566 | 82,454 |
| Public Protection | 316,154 | 321,502 | 327,726 | 347,724 | 378,004 |
| Health and Sanitation | 144,518 | 161,553 | 180,341 | 196,003 | 127,005 |
| Public Assistance | 370,226 | 355,787 | 350,059 | 368,630 | 381,301 |
| Education | 8,909 | 10,258 | 8,055 | 8,313 | 8,610 |
| Recreation and Cultural Services | 10,591 | 10,268 | 11,231 | 12,489 | 12,168 |
| Public Ways and Facilities | 27,533 | 28,380 | 29,337 | 30,649 | 43,419 |
| Capital Outlay | 10,363 | 11,808 | 24,264 | 7,284 | 9,878 |
| Debt Service: | | | | | |
| Principal | 11,724 | 13,277 | 16,197 | 32,933 | 20,563 |
| Interest | 15,215 | 14,356 | 27,290 | 31,905 | 33,646 |
| Cost of Issuance | | | | | |
| Total Expenditures | 992,093 | 1,014,865 | 1,059,818 | 1,113,496 | 1,097,048 |
| Excess (deficiency) of Revenues over Expenditures | 114,631 | 36,863 | (34,046) | 28,997 | 44,476 |
| Other Financing Sources (Uses): | | | | | |
| Transfers In | 108,943 | 115,710 | 105,977 | 122,073 | 124,528 |
| Transfers Out | (128,124) | (147,412) | (131,018) | (152,352) | (161,174) |
| 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 | 5,496 | 786 | 12,762 | 539 | 6,110 |
| Proceeds from Issuance of Certificates of Participation | | | | | |
| Discount on Certificates of Participation | | | | | |
| Total Other Financing Sources (Uses) | (13,685) | (30,916) | (8,336) | (29,740) | (30,536) |
| SPECIAL ITEMS | | | | | |
| Return Excess Contribution | | | | | |
| Residual Equity Transfer | | | | | |
| Total Special Items | | | | | |
| Net Changes in Fund Balances (Deficits) | \$ 100,946 | \$ 5,947 | \$ (42,382) | \$ (743) | \$ 13,940 |
| Debt Service as a Percentage of Non-Capital Expenditures | 2.85% | 2.83% | 4.50% | 6.16% | 5.31% |

| Fiscal Year | | | | | | |
|-------------|------------------|------------------|------------------|------------------|------------------|--|
| | 2007 | 2008 | 2009 | 2010 | 2011 | |
| | | | | | | REVENUES: |
| \$ | 340,224 | \$ 377,096 | \$ 378,753 | \$ 345,287 | \$ 378,742 | Taxes |
| | 15,052 | 15,598 | 15,438 | 15,937 | 19,857 | Licenses, Permits and Franchises |
| | 20,387 | 25,662 | 26,859 | 25,653 | 25,466 | Fines, Forfeitures and Penalties |
| | 31,470 | 26,283 | 23,562 | 17,506 | 13,159 | Revenues from Use of Money and Property |
| | 646,381 | 687,017 | 676,572 | 741,615 | 714,023 | Aid from Other Governmental Agencies |
| | 148,274 | 172,837 | 175,442 | 161,995 | 165,271 | Charges for Current Services |
| | 54,386 | 48,235 | 49,309 | 50,344 | 49,423 | Other Revenues |
| | <u>1,256,174</u> | <u>1,352,728</u> | <u>1,345,935</u> | <u>1,358,337</u> | <u>1,365,941</u> | Total Revenues |
| | | | | | | EXPENDITURES: |
| | | | | | | Current: |
| | 93,611 | 106,020 | 106,683 | 95,160 | 93,808 | General Government |
| | 418,472 | 490,835 | 494,087 | 471,037 | 483,341 | Public Protection |
| | 136,085 | 150,612 | 154,796 | 146,496 | 144,240 | Health and Sanitation |
| | 386,087 | 401,952 | 416,377 | 426,193 | 420,716 | Public Assistance |
| | 10,151 | 10,224 | 9,945 | 9,185 | 8,625 | Education |
| | 13,720 | 15,558 | 14,051 | 13,184 | 11,858 | Recreation and Cultural Services |
| | 50,344 | 63,124 | 51,609 | 53,974 | 53,841 | Public Ways and Facilities |
| | 4,598 | 4,650 | 42,755 | 34,921 | 45,088 | Capital Outlay |
| | | | | | | Debt Service: |
| | 11,790 | 13,613 | 16,674 | 18,684 | 21,177 | Principal |
| | 35,700 | 33,824 | 30,533 | 30,794 | 29,024 | Interest |
| | | | 3,020 | 7 | 406 | Cost of Issuance |
| | <u>1,160,558</u> | <u>1,290,412</u> | <u>1,340,530</u> | <u>1,299,635</u> | <u>1,312,124</u> | Total Expenditures |
| | <u>95,616</u> | <u>62,316</u> | <u>5,405</u> | <u>58,702</u> | <u>53,817</u> | Excess (deficiency) of Revenues over Expenditures |
| | | | | | | Other Financing Sources (Uses): |
| | 127,530 | 159,309 | 219,293 | 232,934 | 240,134 | Transfers In |
| | (168,137) | (208,355) | (270,997) | (265,526) | (273,465) | Transfers Out |
| | | | | | 4,337 | Bonds Issued |
| | | | 50,000 | | 17,840 | Refunding Bonds Issued |
| | | | | | (103) | Premium on Bond Issuance |
| | | | (50,000) | | (19,038) | Payment to Refunded Bonds Escrow Agent |
| | | | | | | Proceeds from Long-term Debt |
| | 2,326 | 3,337 | 22,823 | 2,882 | 627 | Inception of Capital Leases |
| | | | 95,410 | | | Proceeds from Issuance of Certificates of Participation |
| | | | (1,195) | | | Discount on Certificates of Participation |
| | <u>(38,281)</u> | <u>(45,709)</u> | <u>65,334</u> | <u>(29,710)</u> | <u>(29,668)</u> | Total Other Financing Sources (Uses) |
| | | | | | | SPECIAL ITEMS |
| | | | | | (2,710) | Return Excess Contribution |
| | | | | | 304 | Residual Equity Transfer |
| | | | | | <u>(2,406)</u> | Total Special items |
| \$ | <u>57,335</u> | <u>\$ 16,607</u> | <u>\$ 70,739</u> | <u>\$ 28,992</u> | <u>\$ 21,743</u> | Net Changes in Fund Balances (Deficits) |
| | 4.45% | 3.86% | 3.76% | 3.94% | 4.11% | Debt Service as a Percentage of Non-Capital Expenditures |

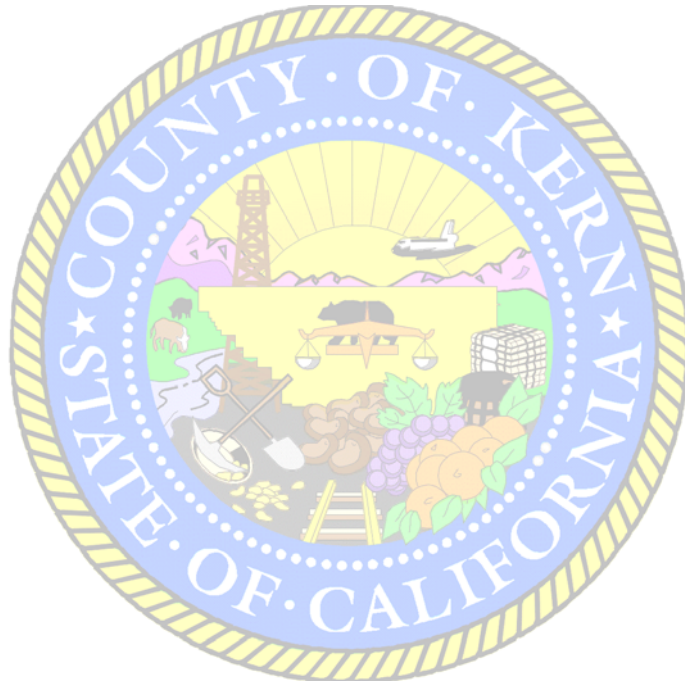
COUNTY OF KERN
 ASSESSED VALUE OF TAXABLE PROPERTY AND ACTUAL VALUE OF PROPERTY (UNAUDITED)
 LAST TEN FISCAL YEARS (IN THOUSANDS)

| <u>Fiscal Year</u> | <u>Secured^a</u> | <u>Unsecured^b</u> | <u>Unitary^c</u> | <u>Exempt^d</u> | <u>Total Taxable Assessed Value^e</u> | <u>Total Direct Tax Rate</u> |
|--------------------|----------------------------|------------------------------|----------------------------|---------------------------|---|----------------------------------|
| 2001 - 02 | 42,508,854 | 1,992,752 | 66,134 | (701,819) | 43,865,921 | 1.00000% |
| 2002 - 03 | 41,247,985 | 1,967,394 | 62,346 | (709,555) | 42,568,170 | 1.00000% |
| 2003 - 04 | 41,703,496 | 1,994,348 | 1,881,874 | (716,482) | 44,863,236 | 1.00000% |
| 2004 - 05 | 45,389,639 | 2,065,833 | 1,686,769 | (722,479) | 48,419,762 | 1.00000% |
| 2005 - 06 | 53,029,946 | 2,196,607 | 1,614,145 | (731,138) | 56,109,560 | 1.00000% |
| 2006 - 07 | 65,301,400 | 2,443,549 | 1,709,410 | (722,336) | 68,732,023 | 1.00000% |
| 2007 - 08 | 75,364,238 | 2,691,326 | 1,601,891 | (733,495) | 78,923,960 | 1.00000% |
| 2008 - 09 | 79,874,728 | 2,750,161 | 1,727,191 | (750,448) | 83,601,632 | 1.00000% |
| 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% |

Notes:

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

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



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

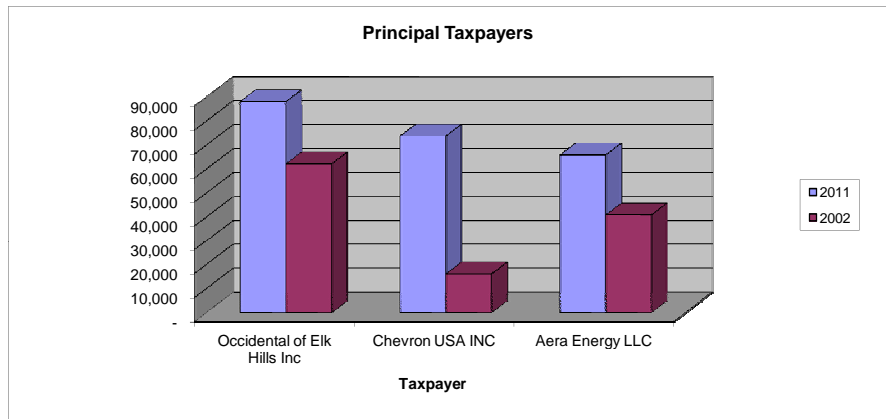
| | Fiscal Year | | | | |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2002 | 2003 | 2004 | 2005 | 2006 |
| County of Kern | | | | | |
| Total County Rate | 1.00000% | 1.00000% | 1.00000% | 1.00000% | 1.00000% |
| Range of Overlapping Rates | | | | | |
| Total City Rate | | | | | |
| City of Bakersfield | N/A | N/A | N/A | N/A | N/A |
| Total School District Rate | .01009% to .20786% | .00564% to .17094% | .01358% to .18265% | .00618% to .18853% | .00497% to .09654% |
| Total Special District Rate | .00458% to .31250% | .00402% to .31250% | .00545% to .31250% | .00609% to .31250% | .00585% to .31250% |

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

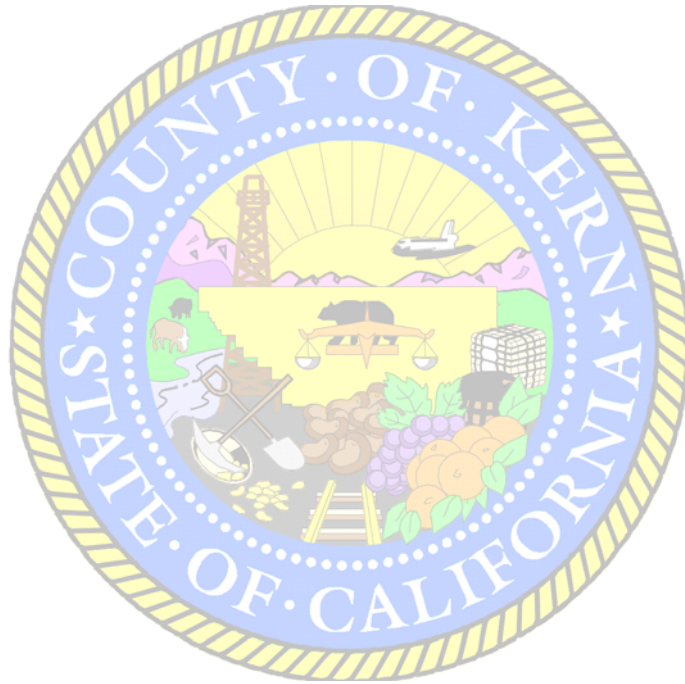
| Fiscal Year | | | | | |
|--------------------|---------------|--------------------|--------------------|----------------------|--|
| 2007 | 2008 | 2009 | 2010 | 2011 | |
| 1.00000% | 1.00000% | 1.00000% | 1.00000% | 1.00000% | County of Kern Total County Rate |
| | | | | | Range of Overlapping Rates Total City Rate |
| N/A | N/A | N/A | N/A | N/A | City of Bakersfield |
| .00064% to .09683% | 0% to .10913% | 0% to .05657% | 0% to .08854% | 0% to .084810% | Total School District Rate |
| .00279% to .31250% | 0% to .15321% | .00304% to .31250% | .00290% to .07049% | .004433% to .121990% | Total Special District Rate |

COUNTY OF KERN
 PRINCIPAL PROPERTY TAXPAYERS
 JUNE 30, 2011 (IN THOUSANDS)

| TAXPAYER | 2011 | | | | 2002 | | | |
|---------------------------------------|------------------------|------|-------------------|--|------------------------|------|-------------------|--|
| | TAXABLE ASSESSED VALUE | RANK | TOTAL TAX | PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE | TAXABLE ASSESSED VALUE | RANK | TOTAL TAX | PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE |
| Occidental of Elk Hills Inc | \$ 8,240,269 | 1 | \$ 88,152 | 11.93% | \$ 6,058,947 | 1 | \$ 62,268 | 14.58% |
| Chevron USA INC | 6,908,544 | 2 | 73,831 | 10.00% | 1,545,813 | 3 | 16,112 | 3.72% |
| Aera Energy LLC | 6,379,364 | 3 | 65,970 | 9.23% | 4,023,803 | 2 | 40,942 | 9.68% |
| Pacific Gas & Electric Company | 658,203 | 4 | 9,105 | 0.95% | 310,371 | 7 | 3,579 | |
| Berry Petroleum Company | 793,420 | 5 | 8,491 | 1.15% | | | | |
| Plains Exploration Production Company | 719,489 | 6 | 7,439 | 1.15% | | | | |
| Seneca Resources Corp | 622,267 | 7 | 6,497 | 0.90% | | | | |
| Southern California Edison Co | 457,236 | 8 | 6,326 | 0.66% | | | | |
| Macpherson Oil Co | 487,775 | 9 | 5,624 | 0.71% | | | | |
| Pastoria Energy Facility, LLC. | 484,900 | 10 | 5,369 | 0.70% | | | | |
| Texaco California | | | | | 729,995 | 5 | 7,418 | 1.76% |
| Texaco Exploration & Product Devlp | | | | | 1,179,047 | 4 | 12,380 | 2.84% |
| US Borax, INC | | | | | 327,815 | 8 | 3,516 | 0.79% |
| Nuevo Energy, CO. | | | | | 424,671 | 6 | 4,314 | 1.02% |
| Equilon Enterprises LLC | | | | | 211,394 | 9 | 2,670 | 0.51% |
| Sycamore Cogeneration CO. | | | | | 245,294 | 10 | 2,580 | 0.59% |
| Total | \$ 25,751,467 | | \$ 276,804 | 37.37% | \$ 15,057,150 | | \$ 155,779 | 35.49% |



Source: The principal property taxpayers for June 30, 2002 was obtained from the "2001-2002 Tax Rates and Assessed Valuations Report." The 2011 Information was obtained from the "2010-2011 Tax Rates and Assessed Valuations Report."



**COUNTY OF KERN
PROPERTY TAX LEVIES AND COLLECTIONS
JUNE 30, 2011 (IN THOUSANDS)**

| | Fiscal Year | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2002 ^a | 2003 ^b | 2004 ^b | 2005 ^b | 2006 ^b |
| Original Levy | \$ 596,411 | \$ 599,911 | \$ 638,344 | \$ 698,397 | \$ 808,644 |
| Adjustments to Original Levy | (5,160) | 19,541 | (4,780) | (1,546) | (1,372) |
| Taxes Levied | 591,251 | 619,452 | 633,564 | 696,851 | 807,272 |
| Collected within the Fiscal Year of the Levy: ^c | | | | | |
| Amount | \$ 569,461 | \$ 600,525 | \$ 611,060 | \$ 669,983 | \$ 763,771 |
| Percentage of Adjusted Levy | 96.31% | 96.94% | 96.45% | 96.14% | 94.61% |
| Collections in subsequent years | 13,129 | 17,231 | 16,621 | 18,461 | 17,938 |
| Total Collections to Date: | | | | | |
| Amount | \$ 582,590 | \$ 617,756 | \$ 627,680 | \$ 688,444 | \$ 781,709 |
| Percentage of Adjusted Levy | 98.54% | 99.73% | 99.07% | 98.79% | 96.83% |

Notes:

^a Denotes only Secured and Unsecured Property Taxes.

^b Denotes Secured, Unsecured and Supplemental Property Taxes.

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

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

| Fiscal Year | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------|
| | 2007 ^b | 2008 ^b | 2009 ^b | 2010 ^b | 2011 ^b | |
| \$ | 979,872 | \$ 1,067,044 | \$ 1,091,610 | \$ 1,039,467 | \$ 1,095,026 | Original Levy |
| | (2,564) | 4,812 | (4,995) | (28) | 6,250 | Adjustments to Original Levy |
| | 977,308 | 1,071,856 | 1,086,615 | 1,039,439 | 1,101,276 | Taxes Levied |
| Collected within the Fiscal Year of the Levy: ^c | | | | | | |
| \$ | 915,429 | \$ 1,008,928 | \$ 1,038,395 | \$ 994,181 | \$ 1,066,441 | Amount |
| | 93.67% | 94.13% | 95.56% | 95.65% | 96.84% | Percentage of Adjusted Levy |
| | 20,545 | 29,238 | 42,409 | 34,057 | 29,153 | Collections in subsequent years |
| Total Collections to Date: | | | | | | |
| \$ | 935,974 | \$ 1,038,165 | \$ 1,080,803 | \$ 1,028,238 | \$ 1,095,593 | Amount |
| | 95.77% | 96.86% | 99.47% | 98.92% | 99.48% | Percentage of Adjusted Levy |

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

| | Fiscal Year | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2002 | 2003 | 2004 | 2005 | 2006 |
| Governmental Activities: | | | | | |
| Capital Leases | \$ 8,728 | \$ 6,336 | \$ 8,337 | \$ 5,364 | \$ 7,103 |
| Certificates of Participation | 78,970 | 68,515 | 56,865 | 30,320 | 16,565 |
| Bonds Payable | 225 | 225 | 104,720 | 103,290 | 102,640 |
| Loans Payable | 8,455 | 9,390 | 11,868 | 10,307 | 8,380 |
| Pension Obligation Bonds | 184,548 | 470,802 | 467,929 | 463,987 | 458,849 |
| Total Governmental Activities | <u>280,926</u> | <u>555,268</u> | <u>649,719</u> | <u>613,268</u> | <u>593,537</u> |
| Business-type Activities: | | | | | |
| Capital Leases | 48 | 25 | 17 | 3 | 2 |
| Loans Payable | | | | | |
| Certificates of Participation | 52,790 | 49,125 | 58,525 | 54,530 | 50,580 |
| Landfill Closure / Post-closure Costs | | | 60,411 | 58,337 | 64,241 |
| Pension Obligation Bonds | 33,582 | 33,232 | 32,709 | 31,992 | 31,056 |
| Total Business-type Activities | <u>86,420</u> | <u>82,382</u> | <u>151,662</u> | <u>144,862</u> | <u>145,879</u> |
| Total Primary Government | <u>\$ 367,346</u> | <u>\$ 637,650</u> | <u>\$ 801,381</u> | <u>\$ 758,130</u> | <u>\$ 739,416</u> |
| Percentage of Personal Income ^a | 2.34% | 3.89% | 4.69% | 4.21% | 3.91% |
| Per Capita ^b | 532 | 898 | 1,094 | 1,007 | 960 |

Notes:

^a Refer to the "Demographic and Economic Statistics" for the personal income figures.

^b Refer to the "Demographic and Economic Statistics" for the population figures. This ratio is calculated using population for the latest calendar year for each corresponding fiscal year.

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

| Fiscal Year | | | | | |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|--|
| 2007 | 2008 | 2009 | 2010 | 2011 | |
| Governmental Activities: | | | | | |
| \$ 5,419 | \$ 3,820 | \$ 20,192 | \$ 17,516 | \$ 12,921 | Capital Leases |
| 14,105 | 11,520 | 106,000 | 105,020 | 102,387 | Certificates of Participation |
| 101,490 | 101,056 | 98,632 | 96,258 | 110,041 | Bonds Payable |
| 6,001 | 7,608 | 12,887 | 10,876 | 10,120 | Loans Payable |
| 407,365 | 398,117 | 386,402 | 371,959 | 354,510 | Pension Obligation Bonds |
| <u>534,380</u> | <u>522,121</u> | <u>624,113</u> | <u>601,629</u> | <u>589,979</u> | Total Governmental Activities |
| Business-type Activities: | | | | | |
| | | 2,495 | 4,996 | 4,231 | Capital Leases |
| | | | 640 | 576 | Loans Payable |
| 46,465 | 40,760 | 36,230 | 33,305 | 29,166 | Certificates of Participation |
| 71,417 | 74,983 | 76,130 | 75,147 | 70,556 | Landfill Closure / Post-closure Costs |
| 64,813 | 63,179 | 61,125 | 58,608 | 55,580 | Pension Obligation Bonds |
| <u>182,695</u> | <u>178,922</u> | <u>175,980</u> | <u>172,696</u> | <u>160,109</u> | Total Business-type Activities |
| <u>\$ 717,075</u> | <u>\$ 701,043</u> | <u>\$ 800,093</u> | <u>\$ 774,325</u> | <u>\$ 750,088</u> | Total Primary Government |
| 3.26% | 3.00% | 3.25% | 3.28% | 3.18% | Percentage of Personal Income ^a |
| 875 | 834 | 969 | 912 | 912 | Per Capita ^b |

**COUNTY OF KERN
ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT
JUNE 30, 2011 (IN THOUSANDS)**

| | |
|---|--------------------------|
| 2010 - 2011 Assessed Value (includes unitary utility valuation) | \$ 82,640,474,871 |
| Redevelopment Incremental Valuation ^a | 3,063,710,592 |
| Adjusted Assessed Valuation | <u>\$ 79,576,764,279</u> |

| | <u>Debt 05/01/11</u> | <u>Percentage Applicable</u> |
|---|----------------------|----------------------------------|
| Overlapping Tax and Assessment Debt | | |
| Kern Community College Safety, Repair and Improvement District | \$ 99,672 | 92.416 |
| Antelope Valley Joint Community College District and West Kern Community College District | 42,950 | 6.480 & 100 |
| Mojave Unified School District School Facilities Improvement District No. 1 | 35,611 | 100. |
| Tehachapi Unified School District | 18,854 | 100. |
| Other Unified School Districts | 67,180 | 92.146-100 |
| Kern High School District | 212,940 | 100. |
| Other Union High School District | 57,274 | .019-100 |
| Bakersfield School District | 40,450 | 100. |
| Delano Union School District | 40,974 | 100. |
| Fruitvale School District | 24,216 | 100. |
| Greenfield Union School District | 16,993 | 100. |
| Richland School District | 22,769 | 100. |
| Taft School District | 17,734 | 100. |
| Other School Districts | 127,139 | 60.912-100 |
| Water Districts | 1,843 | 100. |
| Water Storage Districts | 6,980 | 100. |
| Tehachapi Valley Healthcare District | 13,823 | 100. |
| Bear Valley Community Services District, I.D. No. 2 | 3,730 | 100. |
| Buttonwillow Recreation and Park District | 4,810 | 100. |
| Community Facilities Districts | 112,810 | 100. |
| 1915 Act Bonds (Estimated) | 86,908 | 100. |
| Total Gross Overlapping Tax and Assessment Debt | <u>\$ 1,055,660</u> | |
| Less: | | |
| Water Storage Districts (100% self-supporting) | 4,460 | |
| Total Net Overlapping Tax and Assessment Debt | <u>\$ 1,051,200</u> | |
| Overlapping General Fund Debt | | |
| Kern County Board of Education Certificates of Participation | \$ 53,150 | 100. |
| Community College District Certificates of Participation | 175,323 | Various |
| Kern High School District Certificates of Participation | 118,850 | 100. |
| Unified School District General Fund Obligations | 34,400 | Various |
| School District General Fund Obligations | 59,735 | 100. |
| City of Bakersfield General Fund Obligations | 26,620 | 100. |
| City of Delano Certificates of Participation | 26,715 | 100. |
| Other City General Fund Obligations | 9,375 | 100. |
| Total Overlapping General Fund Debt | <u>\$ 504,168</u> | |
| Total Net Overlapping Debt | <u>\$ 1,555,368</u> | |
| Direct General Fund Debt | | |
| Kern County Certificates of Participation | \$ 102,442 | ^{a,c} 100. |
| Kern County Pension Obligations | 354,510 | ^a 100. |
| Total Direct General Fund Debt | 456,952 | |
| Total Gross Direct and Overlapping Debt | <u>\$ 2,016,780</u> | ^b |
| Total Net Direct and Overlapping Debt | <u>\$ 2,012,320</u> | |

Ratios to 2010 - 2011 Assessed Valuation:
Total Gross Overlapping Tax and Assessment Debt 1.28%
Total Net Overlapping Tax and Assessment Debt 1.27%

Ratios to Adjusted Assess Valuation:

| | |
|---|--------------|
| Combined Direct Debt (\$556,671) | 0.70% |
| Gross Combined Total Debt | 2.66% |
| Net Combined Total Debt | 2.65% |

Notes:

^a Excludes issue to be sold.

^b Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

^c Includes Kern Public Services Financing Authority Lease Revenue bonds Refunding Series 2010.

Source: 2011- 2012 TRAN

COUNTY OF KERN
COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 2011 (IN THOUSANDS)

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

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

| | Fiscal Year ^a | | | | |
|---|--------------------------|------------|------------|------------|------------|
| | 2002 | 2003 | 2004 | 2005 | 2006 |
| Population ^b | 690,599 | 710,064 | 732,401 | 753,070 | 770,424 |
| Personal Income (in Thousands) ^b | 15,684,043 | 16,371,293 | 17,100,000 | 18,000,000 | 18,900,000 |
| Per Capita Personal Income ^b | 22,711 | 23,056 | 23,348 | 22,483 | 22,704 |
| Unemployment Rate County of Kern ^c | 10.8% | 12.2% | 12.4% | 9.1% | 7.6% |
| School Enrollment ^d | 150,790 | 154,913 | 160,157 | 165,817 | 170,362 |

Notes:

^a Calendar year

^b Population as of January 1, source U.S. Census Bureau; all others estimated by California Department of Finance.

For years 2005, 2006 and 2007, and 2008 estimated by California Department of Transportation for Kern County Economic Forecast.

^c Labor Market Information, California Employment Development Department

^d Educational Demographics Unit, California Department of Education

| Fiscal Year ^a | | | | | |
|--------------------------|------------|------------|------------|------------|---|
| 2007 | 2008 | 2009 | 2010 | 2011 | |
| 819,157 | 840,904 | 837,131 | 848,730 | 857,065 | Population ^b |
| 22,000,000 | 23,400,000 | 24,600,000 | 23,600,000 | 23,600,000 | Personal Income (in Thousands) ^b |
| 25,977 | 26,523 | 28,076 | 27,287 | 29,270 | Per Capita Personal Income ^b |
| 7.6% | 9.50% | 14% | 16% | 15% | Unemployment Rate County of Kern ^c |
| 171,585 | 174,289 | 174,135 | 174,106 | 173,740 | School Enrollment ^d |

COUNTY OF KERN
 PRINCIPAL EMPLOYERS
 CURRENT YEAR AND TEN YEARS AGO

June 30, 2011

| EMPLOYER | EMPLOYEES | RANK | PERCENTAGE OF TOTAL COUNTY EMPLOYMENT | INDUSTRY |
|--------------------------------------|---------------|------|---|--|
| Edwards Air Force Base | 14,100 | 1 | 5.05% | Federal Government - National Security |
| County of Kern | 10,180 | 2 | 3.65% | County Government |
| China Lake Naval Air Weapons Station | 6,000 | 3 | 2.15% | Federal Government - National Security |
| Grimmway Farms | 4,400 | 4 | 1.58% | Agriculture |
| Giumarra Vineyards | 4,000 | 5 | 1.43% | Agriculture |
| Catholic Health Care West | 3,000 | 6 | 1.07% | Hospital |
| Wm. Bolt House Farms, Inc. | 2,350 | 7 | 0.84% | Agriculture |
| Sunview Vineyards | 2,000 | 8 | 0.72% | Agriculture |
| Sun World | 1,600 | 9 | 0.57% | Agriculture |
| City of Bakersfield | 1,474 | 10 | 0.53% | Local Government |
| Total | 49,104 | | 17.59% | |

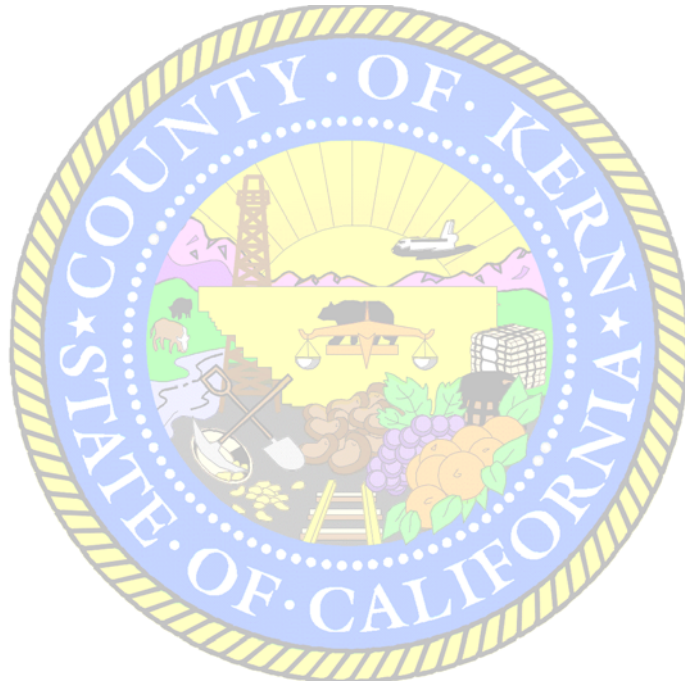
June 30, 2002

| EMPLOYER ^a | EMPLOYEES ^a | RANK | PERCENTAGE OF TOTAL COUNTY EMPLOYMENT | INDUSTRY |
|--------------------------------------|------------------------|------|---|--|
| Edwards Air Force Base | 12,418 | 1 | 4.87% | Federal Government - National Security |
| County of Kern | 10,632 | 2 | 4.17% | County Government |
| China Lake Naval Air Weapons Station | 5,284 | 3 | 2.07% | Federal Government - National Security |
| Giumarra Farms | 4,153 | 4 | 1.63% | Agriculture |
| Grimmway Farms | 3,775 | 5 | 1.48% | Agriculture |
| WM. Bolthouse Farms, Inc. | 2,831 | 6 | 1.11% | Agriculture |
| Bakersfield Memorial Hospital | 1,897 | 7 | 0.74% | Hospital |
| City of Bakersfield | 1,917 | 8 | 0.75% | Local Government |
| Bear Creek Productions | 1,695 | 9 | 0.66% | Agriculture |
| Mercy Hospital | 1,190 | 10 | 0.47% | Hospital |
| Total | 45,795 | | 17.93% | |

^a The information for 2002 was not available. An estimate was obtained using information from the 2011-2012 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
LAST TEN FISCAL YEARS**

| Function / Program | FULL - TIME EQUIVALENT EMPLOYEES AS OF JUNE 30 | | | | |
|------------------------------------|---|---------------------|---------------------|---------------------|---------------------|
| | 2002 | 2003 | 2004 | 2005 | 2006 |
| General Government: | | | | | |
| Assessor | 93 | 89 | 90 | 85 | 86 |
| Information Technology | 63 | 62 | 61 | 60 | 56 |
| County Counsel | 61 | 67 | 66 | 68 | 73 |
| Other | 416 | 399 | 368 | 357 | 362 |
| Public Protection: | | | | | |
| District Attorney | 214 | 206 | 195 | 185 | 423 |
| Public Defender | 78 | 78 | 76 | 77 | 81 |
| Sheriff - Coroner | 1,081 | 1,059 | 1,044 | 1,050 | 1,084 |
| Probation | 433 | 421 | 444 | 435 | 456 |
| Fire Department | 537 | 530 | 532 | 537 | 552 |
| Other | 464 | 476 | 460 | 441 | 200 |
| Public Ways & Facilities: | | | | | |
| Roads | 160 | 154 | 161 | 147 | 156 |
| Health and Sanitation: | | | | | |
| Public Health | 257 | 265 | 257 | 260 | 298 |
| Mental Health Services | 409 | 394 | 396 | 409 | 453 |
| Other | 189 | 189 | 154 | 166 | 123 |
| Public Assistance: | | | | | |
| Human Services | 1,280 | 1,184 | 1,217 | 1,309 | 1,375 |
| Other | 288 | 263 | 255 | 247 | 242 |
| Education: | | | | | |
| Library | 156 | 149 | 141 | 138 | 131 |
| Other | 6 | 5 | 5 | 6 | 6 |
| Culture & Recreation | 116 | 111 | 109 | 109 | 106 |
| Airports | 19 | 18 | 17 | 18 | 22 |
| Kern Medical Center | 1,358 | 1,328 | 1,336 | 1,310 | 1,398 |
| Public Transportation | 4 | 4 | 3 | 3 | 3 |
| Waste Management | 82 | 84 | 106 | 107 | 110 |
| Total Full - Time Employees | <u>7,764</u> | <u>7,535</u> | <u>7,493</u> | <u>7,524</u> | <u>7,796</u> |

Source: Auditor - Controller - County Clerk - COLD System

| FULL - TIME EQUIVALENT EMPLOYEES AS OF JUNE 30 | | | | | |
|---|--------------|--------------|--------------|--------------|-----------------------------|
| 2007 | 2008 | 2009 | 2010 | 2011 | Function / Program |
| | | | | | General Government: |
| 85 | 90 | 97 | 104 | 102 | Assessor |
| 59 | 56 | 55 | 59 | 50 | Information Technology |
| 48 | 48 | 47 | 49 | 45 | County Counsel |
| 432 | 456 | 418 | 415 | 337 | Other |
| | | | | | Public Protection: |
| 210 | 200 | 235 | 250 | 214 | District Attorney |
| 82 | 96 | 92 | 92 | 86 | Public Defender |
| 1,100 | 1,154 | 1,212 | 1,283 | 1,102 | Sheriff - Coroner |
| 490 | 534 | 531 | 518 | 478 | Probation |
| 574 | 603 | 567 | 634 | 544 | Fire Department |
| 443 | 458 | 397 | 429 | 381 | Other |
| | | | | | Public Ways & Facilities: |
| 164 | 187 | 178 | 204 | 176 | Roads |
| | | | | | Health and Sanitation: |
| 260 | 288 | 283 | 272 | 229 | Public Health |
| 482 | 469 | 457 | 433 | 395 | Mental Health Services |
| 181 | 181 | 178 | 175 | 146 | Other |
| | | | | | Public Assistance: |
| 1,375 | 1,451 | 1,418 | 1,431 | 1,196 | Human Services |
| 228 | 235 | 231 | 211 | 186 | Other |
| | | | | | Education: |
| 137 | 140 | 138 | 66 | 56 | Library |
| 6 | 6 | 6 | 6 | 4 | Other |
| 117 | 119 | 109 | 94 | 86 | Culture & Recreation |
| 22 | 19 | 20 | 20 | 15 | Airports |
| 1,516 | 1,554 | 1,582 | 1,603 | 1,382 | Kern Medical Center |
| 3 | 3 | 3 | 4 | 4 | Public Transportation |
| 115 | 133 | 121 | 116 | 109 | Waste Management |
| <u>8,129</u> | <u>8,480</u> | <u>8,375</u> | <u>8,468</u> | <u>7,323</u> | Total Full - Time Employees |

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

Page 1 of 2

| Function / Program | Fiscal Year | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2002 | 2003 | 2004 | 2005 | 2006 |
| Governmental Activities: | | | | | |
| General Government | | | | | |
| Assessor - Recorder | | | | | |
| Recorded documents | 233,710 | 280,713 | 345,906 | 397,341 | 410,684 |
| County Counsel | | | | | |
| Litigated & administrative hearings | N/A | N/A | N/A | 1,964 | 2,325 |
| Attorneys | N/A | N/A | N/A | 28 | 28 |
| Attorneys per capita | N/A | N/A | N/A | 0.000037 | 0.000037 |
| Personnel | | | | | |
| Applications received | 14,643 | 12,075 | 12,517 | 17,300 | 19,531 |
| County Clerk - Elections | | | | | |
| Marriage certificates issued | 3,893 | 4,288 | 4,388 | 4,435 | 4,484 |
| Marriage licenses | 3,960 | 3,877 | 4,321 | 4,382 | 4,484 |
| Wedding ceremonies | 1,279 | 1,389 | 1,756 | 1,836 | 1,944 |
| Fictitious business names | 4,829 | 5,701 | 6,428 | 7,551 | 6,993 |
| Public Protection | | | | | |
| District Attorney | | | | | |
| Misdemeanors cases filed | 29,666 | 32,574 | 34,775 | 33,419 | 34,158 |
| Felony cases filed | 5,830 | 5,950 | 6,195 | 6,579 | 6,992 |
| Information filed | 1,534 | 1,444 | 1,195 | 1,532 | 1,661 |
| Cases with juries | 228 | 237 | 235 | 169 | 170 |
| Public Defender | | | | | |
| Public defense cases accepted/received | 23,112 | 25,698 | 31,152 | 35,768 | 34,153 |
| Public defense cases opened | 18,762 | 19,710 | 20,731 | 20,131 | 21,262 |
| Public defense cases closed | 19,823 | 20,466 | 22,330 | 23,699 | 29,990 |
| Public defense cases closed within 12 months | 19,823 | 20,466 | 22,330 | 23,699 | 29,990 |
| Sheriff - Coroner | | | | | |
| Dispatched calls for service | 246,849 | 257,998 | 255,326 | 253,986 | 125,803 |
| Violent crimes: | 3,371 | 3,742 | N/A | N/A | N/A |
| Homicide | 51 | 46 | N/A | N/A | N/A |
| Forcible rape | 220 | 203 | N/A | N/A | N/A |
| Robbery | 779 | 784 | 286 ^a | 337 ^a | 398 ^a |
| Aggravated assault | 2,321 | 2,709 | N/A | N/A | N/A |
| Property crimes | 13,903 | 15,961 | 5,508 ^a | 4,770 ^a | 5,389 ^a |
| Total larceny - theft | 15,842 | 17,743 | 5,159 | 6,838 | 6,705 |
| Bookings | 42,235 | 42,514 | 41,709 | 45,362 | 48,127 |
| Fingerprints | N/A | 4,607 | 5,505 | 6,769 | 2,850 |
| Fire Department | | | | | |
| Total incident calls | 28,823 | 29,960 | 33,292 | 34,192 | 30,510 |
| Fire calls | 3,134 | 3,193 | 3,498 | 3,667 | 3,239 |
| Fireworks explosion (no fire) calls | 16 | 27 | 49 | 59 | 22 |
| Illegal fireworks complaint calls | 282 | 497 | 640 | 802 | 596 |
| EMS / rescue calls | 17,214 | 17,421 | 19,850 | 20,840 | 17,786 |
| Hazardous condition calls | 1,904 | 1,705 | 1,656 | 1,755 | 1,465 |
| Public service calls | 2,663 ^a | 3,219 ^a | 3,118 ^a | 1,945 ^a | 1,435 ^a |
| False calls | 1,770 | 1,821 | 1,985 | 1,927 | 1,365 |

Source: Departments of the County of Kern

Notes:

N/A - Information was not available.

^a Information was updated from prior year report

| Fiscal Year | | | | | Function / Program |
|---------------------------------|----------|----------|-----------|----------|--|
| 2007 | 2008 | 2009 | 2010 | 2011 | |
| Governmental Activities: | | | | | |
| General Government | | | | | |
| Assessor - Recorder | | | | | |
| 339,822 | 260,106 | 202,396 | 195,597 | 240,760 | Recorded documents |
| County Counsel | | | | | |
| 2,254 | 8,308 | 8,347 | 9,092 | 9,660 | Litigated & administrative hearings |
| 29 | 30 | 30 | 28 | 27 | Attorneys |
| 0.000037 | 0.000370 | 0.000036 | 0.0000334 | 0.000032 | Attorneys per capita |
| Personnel | | | | | |
| 27,955 | 32,244 | 17,332 | 8,150 | 18,386 | Applications received |
| County Clerk - Elections | | | | | |
| N/A | N/A | N/A | N/A | N/A | Marriage certificates issued |
| 4,745 | 4,620 | 3,732 | 4,084 | 4,268 | Marriage licenses |
| 2,091 | 2,102 | 0 | 0 | 0 | Wedding ceremonies |
| 7,460 | 7,046 | 5,844 | 6,411 | 6,339 | Fictitious business names |
| Public Protection | | | | | |
| District Attorney | | | | | |
| 35,947 | 36,771 | 36,910 | 33,504 | 32,320 | Misdemeanors cases filed |
| 7,294 | 6,592 | 6,955 | 6,555 | 6,891 | Felony cases filed |
| 1,788 | 1,762 | 1,601 | 1,502 | 1,533 | Felony information filed |
| 141 | 176 | 151 | 142 | 143 | Felony cases with juries |
| Public Defender | | | | | |
| 36,084 | 38,352 | 39,235 | 34,296 | 36,984 | Public defense cases accepted/received |
| 22,188 | 21,480 | 21,532 | 19,903 | 20,236 | Public defense cases opened |
| 31,115 | 33,280 | 34,193 | 31,627 | 32,073 | Public defense cases closed |
| 31,115 | 33,280 | 34,193 | 31,627 | 32,073 | Public defense cases closed within 12 months |
| Sheriff - Coroner | | | | | |
| 266,988 | 277,073 | 279,544 | 295,374 | 272,247 | Dispatched calls for service |
| 3,930 | 4,007 | 4,620 | 4,871 | 4,722 | Violent crimes: |
| 31 | 22 | 34 | 40 | 28 | Homicide |
| 108 | 104 | 117 | 100 | 107 | Forcible rape |
| 342 | 391 | 482 | 498 | 378 | Robbery |
| 3,449 | 3,490 | 3,987 | 4,233 | 4,209 | Aggravated assault |
| 4,402 | 4,056 | 5,097 | 5,117 | 10,065 | Property crimes |
| 6,053 | 5,321 | 5,690 | 5,146 | 5,246 | Total larceny - theft |
| 22,631 | 22,864 | 21,930 | 20,596 | 19,814 | Bookings |
| 4,710 | 7,906 | 6,672 | 5,944 | 5,671 | Fingerprints |
| Fire Department | | | | | |
| 38,421 | 39,151 | 39,166 | 38,001 | 38,001 | Total incident calls |
| 4,153 | 3,509 | 3,167 | 2,845 | 3,087 | Fire calls |
| N/A | N/A | 167 | 360 | 194 | Fireworks explosion (no fire) calls |
| N/A | N/A | 395 | 491 | 448 | Illegal fireworks complaint calls |
| 21,729 | 23,305 | 23,405 | 22,672 | 22,650 | EMS / rescue calls |
| 1,816 | 1,961 | 1,884 | 1,717 | 1,834 | Hazardous condition calls |
| 1,823 | 1,643 | 1,803 | 1,820 | 1,786 | Public service calls |
| 1,898 | 1,771 | 1,681 | 1,604 | 1,465 | False calls |

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

Page 2 of 2

| Function / Program | Fiscal Year | | | | |
|--|-------------|------------|------------|------------|-------------|
| | 2002 | 2003 | 2004 | 2005 | 2006 |
| Building Inspection | | | | | |
| Building permits issued | 8,124 | 8,390 | 10,280 | 11,122 | 12,515 |
| Animal Control | | | | | |
| Received calls for response | N/A | N/A | N/A | 22,186 | 21,251 |
| Animals impounded | 20,763 | 27,615 | 28,979 | N/A | N/A |
| Animals redeemed | 643 | 982 | 1,138 | 1,174 | 1,417 |
| Animals adopted | 2,118 | 2,143 | 2,564 | 2,772 | 3,054 |
| Animals euthanized | 14,380 | 21,649 | 21,958 | 18,171 | 16,904 |
| Public Ways & Facilities | | | | | |
| Roads | | | | | |
| Maintained road lanes (in miles) | 6,635.70 | 6,665.56 | 6,668.59 | 6,667.78 | 6,600.00 |
| Health and Sanitation | | | | | |
| Mental Health Services | | | | | |
| Unique clients served | 19,771 | 18,967 | 18,928 | 19,210 | 18,392 |
| Unique clients served with outpatient services | 19,529 | 18,841 | 18,805 | 19,104 | 18,211 |
| Unique clients served with intensive services | 1,517 | 1,590 | 1,482 | 1,551 | 1,539 |
| Public Assistance | | | | | |
| Aging & Adult Services | | | | | |
| Senior Nutrition participation: | | | | | |
| Congregate senior participants | 4,590 | 5,678 | 5,319 | 5,123 | 4,398 |
| Congregate meals | 206,135 | 206,097 | 186,322 | 186,857 | 177,675 |
| Home delivered senior participants | 2,302 | 2,657 | 2,223 | 2,269 | 2,122 |
| Home delivered meals | 303,918 | 285,509 | 272,905 | 280,422 | 245,042 |
| Human Services | | | | | |
| Number of Children Admitted to Jamison: | | | | | |
| Protective Custody/New Intakes | 2,769 | 2,581 | 2,263 | 4,353 | 2,341 |
| Change of Placement | 419 | 347 | 450 | 838 | 452 |
| Children released from Jamison | 3,223 | 2,895 | N/A | N/A | N/A |
| Average day stay in Jamison | 14.7 | N/A | N/A | N/A | N/A |
| Admissions - Breakdown by Age: | | | | | |
| Newborn - 5 years | 1,156 | 1,084 | 1,106 | 2,087 | 1,115 |
| 6 - 12 years | 1,207 | 956 | 759 | 1,488 | 734 |
| 13 - 18 years | 834 | 833 | 817 | 1,556 | 873 |
| Culture, Education & Recreation | | | | | |
| Parks & Recreation | | | | | |
| Annual Boat Permits | 4,669 | 4,281 | 5,339 | 4,606 | 4,623 |
| Day Use Boat Fees | 23,239 | 23,793 | 25,381 | 22,359 | 20,530 |
| Business - type Activities: | | | | | |
| Waste Management | | | | | |
| Landfill capacity in cubic yards | 94,757,759 | 95,100,966 | 95,459,239 | 98,948,413 | 110,042,325 |

Source: Departments of the County of Kern

Notes:

N/A - Information was not available.

^a Information was updated from prior year report

| Fiscal Year | | | | | Function / Program |
|--|------------|------------|-------------|------------|---|
| 2007 | 2008 | 2009 | 2010 | 2011 | |
| 6,808 | 8,375 | 7,047 | N/A | 3,839 | Building Inspection Building permits issued |
| 21,668 | 21,724 | 25,445 | 24,519 | 29,781 | Animal Control Received calls for response |
| N/A | N/A | N/A | 31,660 | 30,350 | Animals impounded |
| 1,596 | 1,621 | 1,474 | 1,452 | 1,267 | Animals returned to owner |
| 3,147 | 3,485 | 3,681 | 3,160 | 2,683 | Animals adopted |
| 16,743 | 18,984 | 20,067 | 18,594 | 19,103 | Animals euthanized |
| Public Ways & Facilities | | | | | |
| Roads | | | | | |
| 6,654.42 | 6,656.04 | 6,660 | 6,802 | 6,647 | Maintained road lanes (in miles) |
| Health and Sanitation | | | | | |
| Mental Health Services | | | | | |
| 20,563 | 22,547 | 25,765 | 19,575 | 20,225 | Unique clients served |
| 16,380 | 18,471 | 17,591 | 18,521 | 20,167 | Unique clients served with outpatient services |
| 4,183 | 4,076 | 8,174 | 1,054 | 1,323 | Unique clients served with intensive services |
| Public Assistance | | | | | |
| Aging & Adult Services | | | | | |
| Senior Nutrition participation: | | | | | |
| 4,239 | 4,500 | 4,096 | 3,740 | 3,637 | Congregate senior participants |
| 180,754 | 187,208 | 180,285 | 165,437 | 163,373 | Congregate meals |
| 2,185 | 2,065 | 1,897 | 1,763 | 1,652 | Home delivered senior participants |
| 258,222 | 263,405 | 256,517 | 235,505 | 228,407 | Home delivered meals |
| Human Services | | | | | |
| Number of Children Admitted to Jamison: | | | | | |
| 2,637 | 2,537 | 2,663 | 2,468 | 2,308 | Protective Custody/New Intakes |
| 2,399 | 2,358 | 2,501 | 2,257 | 2,127 | Change of Placement |
| 238 | 179 | 162 | 211 | 181 | Children released from Jamison |
| 2,633 | 2,549 | 2,498 | 2,263 | 2,155 | Average day stay in Jamison |
| 4 | 3 | 3 | 4 | 3.5 | Admissions - Breakdown by Age: |
| 1,028 | 997 | 1,054 | 978 | 943 | Newborn - 5 years |
| 741 | 688 | 646 | 560 | 519 | 6 - 12 years |
| 847 | 835 | 799 | 709 | 661 | 13 - 18 years |
| 5 | 1 | 2 | 10 | 4 | Over 18 |
| Culture, Education & Recreation | | | | | |
| Parks & Recreation | | | | | |
| 4,170 | 5,645 | N/A | 2,233 | 3,305 | Annual Boat Permits |
| 40,318 | 19,177 | N/A | 16,354 | 9,570 | Day Use Boat Fees |
| Business - type Activities: | | | | | |
| Waste Management | | | | | |
| 98,576,606 | 99,371,429 | 98,996,451 | 109,631,108 | 95,027,021 | Landfill capacity in cubic yards |

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

| Function / Program | Fiscal Year | | | | | | | | | |
|------------------------------|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
| Education | | | | | | | | | | |
| Public Library | | | | | | | | | | |
| Main Library | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Branches | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| Law Library | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Parks and Land Use | | | | | | | | | | |
| Number of Neighborhood Parks | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| Number of Regional Parks | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 7 | 8 | 8 |
| County Golf Courses | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Public Works | | | | | | | | | | |
| Miles of County Roads | 6,636 | 6,666 | 6,669 | 6,668 | 6,600 | 6,654 | 6,656 | 6,660 | 6,802 | 6,648 |
| Public Safety | | | | | | | | | | |
| Number of Sheriff Stations | 16 | 16 | 16 | 16 | 16 | 14 | 14 | 16 | 15 | 15 |
| Number of Fire Stations | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| Airports | | | | | | | | | | |
| Number of Runways | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |

Source: Departments of the County of Kern