

**SUPPLEMENTAL SCHEDULE TO ANNUAL
COMPREHENSIVE FINANCIAL REPORT**

BUDGETARY COMPARISON SCHEDULE BY OBJECT

FISCAL YEAR ENDED JUNE 30, 2024



COUNTY OF KERN

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

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)

	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:			
General Government:			
Board of Supervisors			
Aid from Other Governmental Agencies	\$ -	\$ 69	\$ 69
	<u>-</u>	<u>69</u>	<u>69</u>
Administrative Office			
Licenses, Permits and Franchises	9	9	-
Aid from Other Governmental Agencies	-	429	429
Other Revenues	-	13	13
	<u>9</u>	<u>451</u>	<u>442</u>
Clerk of the Board			
Aid from Other Governmental Agencies	-	16	16
Charges for Current Services	162	173	11
	<u>162</u>	<u>189</u>	<u>27</u>
Special Services			
Aid from Other Governmental Agencies	3,600	1,318	(2,282)
Charges for Current Services	54	51	(3)
Other Revenues	-	10	10
	<u>3,654</u>	<u>1,379</u>	<u>(2,275)</u>
Auditor-Controller			
Fines, Forfeitures, and Penalties	6,800	7,847	1,047
Aid from Other Governmental Agencies	-	146	146
Charges for Current Services	1,011	1,467	456
Other Revenues	30	(560)	(590)
	<u>7,841</u>	<u>8,900</u>	<u>1,059</u>
Discretionary Revenue			
Taxes	494,225	530,569	36,344
Licenses, Permits and Franchises	11,111	15,369	4,258
Fines, Forfeitures, and Penalties	3,535	3,752	217
Revenues from Use of Money and Property	16,735	27,509	10,774
Aid from Other Governmental Agencies	25,119	44,832	19,713
Charges for Current Services	11,795	15,684	3,889
Other Revenues	676	3,123	2,447
	<u>563,196</u>	<u>640,838</u>	<u>77,642</u>
Treasurer-Tax Collector			
Fines, Forfeitures, and Penalties	250	322	72
Revenues from Use of Money and Property	-	439	439
Charges for Current Services	5,509	4,651	(858)
Other Revenues	837	1,271	434
	<u>6,596</u>	<u>6,683</u>	<u>87</u>
Assessor			
Revenues from Use of Money and Property	50	59	9
Aid from Other Governmental Agencies	-	308	308
Charges for Current Services	3,030	3,012	(18)
	<u>3,080</u>	<u>3,379</u>	<u>299</u>
Information Technology Services			
Aid from Other Governmental Agencies	-	813	813
Charges for Current Services	13,980	15,087	1,107
Other Revenues	796	-	(796)
	<u>14,776</u>	<u>15,900</u>	<u>1,124</u>
County Counsel			
Aid from Other Governmental Agencies	-	140	140
Charges for Current Services	8,784	7,617	(1,167)
Other Revenues	45	41	(4)
	<u>8,829</u>	<u>7,798</u>	<u>(1,031)</u>
Human Resources			
Aid from Other Governmental Agencies	-	249	249
Charges for Current Services	2,415	2,026	(389)
	<u>2,415</u>	<u>2,275</u>	<u>(140)</u>
Elections			
Aid from Other Governmental Agencies	-	131	131
Charges for Current Services	465	19	(446)
Other Revenues	8	9	1
	<u>473</u>	<u>159</u>	<u>(314)</u>
General Services			
Fines, Forfeitures, and Penalties	117	116	(1)
Revenues from Use of Money and Property	335	269	(66)
Aid from Other Governmental Agencies	-	538	538
Charges for Current Services	5,211	4,877	(334)
Other Revenues	526	479	(47)
	<u>6,189</u>	<u>6,279</u>	<u>90</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)

	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Utility Payments			
Aid from Other Governmental Agencies	29	12	(17)
Charges for Current Services	2,010	2,273	263
Other Revenues	134	112	(22)
	<u>2,173</u>	<u>2,397</u>	<u>224</u>
Construction Services - General Services			
Aid from Other Governmental Agencies	-	14	14
Charges for Current Services	329	357	28
	<u>329</u>	<u>371</u>	<u>42</u>
General Services - Major Maintenance			
Aid from Other Governmental Agencies	42,990	8,843	(34,147)
Charges for Current Services	1,620	139	(1,481)
Other Revenues	2,992	459	(2,533)
	<u>47,602</u>	<u>9,441</u>	<u>(38,161)</u>
Board of Trade			
Charges for Current Services	13	37	24
	<u>13</u>	<u>37</u>	<u>24</u>
Risk Management			
Charges for Current Services	4,883	4,424	(459)
	<u>4,883</u>	<u>4,424</u>	<u>(459)</u>
Capital Projects			
Aid from Other Governmental Agencies	-	67	67
Charges for Current Services	1,110	2,056	946
Other Revenues	700	85	(615)
	<u>1,810</u>	<u>2,208</u>	<u>398</u>
Total General Government	<u>674,027</u>	<u>713,178</u>	<u>39,151</u>
Public Protection:			
Contribution -Trial Court Funding			
Fines, Forfeitures, and Penalties	2,115	2,531	416
Charges for Current Services	2,089	2,409	320
Other Revenues	927	989	62
	<u>5,131</u>	<u>5,929</u>	<u>798</u>
Indigent Defense Services			
Charges for Current Services	264	345	81
	<u>264</u>	<u>345</u>	<u>81</u>
District Attorney			
Aid from Other Governmental Agencies	6,522	7,186	664
Charges for Current Services	3,096	3,239	143
Other Revenues	209	223	14
	<u>9,827</u>	<u>10,648</u>	<u>821</u>
Public Defender			
Aid from Other Governmental Agencies	488	413	(75)
Charges for Current Services	2,108	1,759	(349)
	<u>2,596</u>	<u>2,172</u>	<u>(424)</u>
Forensic Sciences-Division of District Attorney			
Fines, Forfeitures, and Penalties	100	108	8
Aid from Other Governmental Agencies	1,496	1,218	(278)
Charges for Current Services	310	316	6
	<u>1,906</u>	<u>1,642</u>	<u>(264)</u>
Sheriff			
Licenses, Permits and Franchises	737	737	-
Fines, Forfeitures, and Penalties	3	4	1
Aid from Other Governmental Agencies	1,916	10,687	8,771
Charges for Current Services	19,164	17,472	(1,692)
Other Revenues	1,632	812	(820)
	<u>23,452</u>	<u>29,712</u>	<u>6,260</u>
Probation			
Licenses, Permits and Franchises			
Fines, Forfeitures, and Penalties	3	19	16
Revenues from Use of Money and Property	10	58	48
Aid from Other Governmental Agencies	6,490	8,486	1,996
Charges for Current Services	7,739	5,892	(1,847)
Other Revenues	20	(724)	(744)
	<u>14,262</u>	<u>13,731</u>	<u>(531)</u>
Agricultural Commissioner			
Licenses, Permits and Franchises	29	31	2
Fines, Forfeitures, and Penalties	70	78	8
Aid from Other Governmental Agencies	3,540	3,344	(196)
Charges for Current Services	2,462	2,510	48
Other Revenues	(10)	-	10
	<u>6,091</u>	<u>5,963</u>	<u>(128)</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Contribution To Recorder			
Charges for Current Services	420	399	(21)
	<u>420</u>	<u>399</u>	<u>(21)</u>
Planning			
Licenses, Permits and Franchises	547	531	(16)
Fines, Forfeitures, and Penalties	17	4	(13)
Aid from Other Governmental Agencies	25	433	408
Charges for Current Services	10,850	5,446	(5,404)
Other Revenues	38	21	(17)
	<u>11,477</u>	<u>6,435</u>	<u>(5,042)</u>
Animal Services			
Licenses, Permits and Franchises	275	160	(115)
Aid from Other Governmental Agencies	1,227	1,457	230
Charges for Current Services	452	427	(25)
Other Revenues	355	280	(75)
	<u>2,309</u>	<u>2,324</u>	<u>15</u>
Superior Court - Metro Division			
Fines, Forfeitures, and Penalties	183	686	503
Charges for Current Services	260	217	(43)
Other Revenues	-	(18)	(18)
	<u>443</u>	<u>885</u>	<u>442</u>
East Kern Municipal Court			
Fines, Forfeitures, and Penalties	126	326	200
Charges for Current Services	64	81	17
	<u>190</u>	<u>407</u>	<u>217</u>
North Kern Municipal Court			
Fines, Forfeitures, and Penalties	116	343	227
Charges for Current Services	68	72	4
	<u>184</u>	<u>415</u>	<u>231</u>
South Kern Municipal Court			
Fines, Forfeitures, and Penalties	189	498	309
Charges for Current Services	66	95	29
	<u>255</u>	<u>593</u>	<u>338</u>
Total Public Protection	<u>78,807</u>	<u>81,599</u>	<u>2,792</u>
Public Ways:			
Public Works - Public Ways			
Aid from Other Governmental Agencies	-	69	69
	<u>-</u>	<u>69</u>	<u>69</u>
Health and Sanitation:			
Department of Public Health			
Licenses, Permits and Franchises	793	763	(30)
Fines, Forfeitures, and Penalties	300	96	(204)
Aid from Other Governmental Agencies	48,266	35,413	(12,853)
Charges for Current Services	4,004	4,451	447
Other Revenues	208	33	(175)
	<u>53,571</u>	<u>40,756</u>	<u>(12,815)</u>
Contribution to Environmental Health			
Aid from Other Governmental Agencies	136	123	(13)
Other Revenues	-	3	3
	<u>136</u>	<u>129</u>	<u>(7)</u>
KMC Enterprise Fund - County Contribution			
Charges for Current Services	340	231	(109)
	<u>340</u>	<u>231</u>	<u>(109)</u>
California Children Services			
Aid from Other Governmental Agencies	8,734	8,620	(114)
Charges for Current Services	138	241	103
	<u>8,872</u>	<u>8,861</u>	<u>(11)</u>
Contribution for Mental Health (BHRS)			
Aid from Other Governmental Agencies	9,597	8,308	(1,289)
	<u>9,597</u>	<u>8,308</u>	<u>(1,289)</u>
Total Health and Sanitation	<u>72,516</u>	<u>58,285</u>	<u>(14,231)</u>
Public Assistance:			
Veterans Service			
Aid from Other Governmental Agencies	357	355	(2)
	<u>357</u>	<u>355</u>	<u>(2)</u>
IHSS County Contribution			
Aid from Other Governmental Agencies	11,248	11,197	(51)
	<u>11,248</u>	<u>11,197</u>	<u>(51)</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Employers' Training Resource			
Other Revenues	-	4	4
	-	4	4
Human Services Contribution			
Aid from Other Governmental Agencies	122,168	126,461	4,293
Other Revenues	-	21	21
	122,168	126,482	4,314
Aging and Adult Contribution			
Aid from Other Governmental Agencies	859	852	(7)
	859	852	(7)
Community Development Program Agency			
Other Revenues	-	11	11
	-	11	11
Total Public Assistance	134,632	138,901	4,269
Education:			
Kern County Library			
Revenues from Use of Money and Property	72	39	(33)
Aid from Other Governmental Agencies	-	1,392	1,392
Charges for Current Services	60	58	(2)
Other Revenues	1,007	642	(365)
	1,139	2,132	993
Farm and Home Advisor			
Aid from Other Governmental Agencies	-	12	12
	-	12	12
Total Education	1,139	2,143	1,004
Total Revenue	961,120	994,175	33,055
EXPENDITURES:			
General Government:			
Board of Supervisors			
Salaries & Benefits	3,187	2,577	610
Services & Supplies	178	131	47
	3,365	2,708	657
Administrative Office			
Salaries & Benefits	3,847	3,763	84
Services & Supplies	464	275	189
Capital Assets	6	5	1
Transfers & Reimbursements	(282)	(167)	(115)
	4,035	3,876	158
Clerk of the Board			
Salaries & Benefits	760	760	-
Services & Supplies	307	253	54
Transfers & Reimbursements	(90)	(32)	(58)
	977	981	(4)
Special Services			
Salaries & Benefits	674	571	103
Services & Supplies	14,917	11,465	3,453
Other Charges	2,329	1,730	599
Capital Assets	12	11	1
	17,932	13,776	4,156
Auditor-Controller			
Salaries & Benefits	4,744	3,085	1,658
Services & Supplies	916	890	26
Transfers & Reimbursements	(363)	(547)	184
	5,297	3,428	1,868
Treasurer - Tax Collector			
Salaries & Benefits	3,814	3,611	203
Services & Supplies	3,966	3,383	583
Capital Assets	80	-	80
	7,860	6,994	866
Assessor			
Salaries & Benefits	9,537	9,292	245
Services & Supplies	726	651	75
	10,263	9,943	321

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Information Technology Service			
Salaries & Benefits	14,406	13,629	777
Services & Supplies	12,418	12,377	41
Capital Assets	2,676	1,439	1,237
Transfers & Reimbursements	(8,027)	(8,356)	329
	<u>21,473</u>	<u>19,089</u>	<u>2,384</u>
County Counsel			
Salaries & Benefits	10,060	10,052	8
Services & Supplies	949	917	32
Other Charges	1,320	343	977
Transfers & Reimbursements	(384)	(183)	(201)
	<u>11,945</u>	<u>11,129</u>	<u>816</u>
Human Resources			
Salaries & Benefits	5,826	5,259	567
Services & Supplies	582	552	30
Transfers & Reimbursements	(152)	(156)	4
	<u>6,256</u>	<u>5,655</u>	<u>601</u>
Elections			
Salaries & Benefits	2,044	2,017	27
Services & Supplies	5,676	5,653	24
Capital Assets	618	618	-
	<u>8,338</u>	<u>8,287</u>	<u>51</u>
General Services			
Salaries & Benefits	19,128	17,226	1,902
Services & Supplies	9,004	8,719	285
Capital Assets	293	194	99
Transfers & Reimbursements	(1,901)	(1,781)	(120)
	<u>26,524</u>	<u>24,358</u>	<u>2,166</u>
Utility Payments			
Services & Supplies	18,793	18,991	(199)
Transfers & Reimbursements	(323)	(323)	-
	<u>18,470</u>	<u>18,668</u>	<u>(199)</u>
Construction Services-Division General Service			
Salaries & Benefits	2,952	2,827	125
Services & Supplies	337	288	49
Capital Assets	40	28	12
Transfers & Reimbursements	(2,357)	(2,417)	60
	<u>972</u>	<u>726</u>	<u>246</u>
General Service-Major Maintenance-General			
Services & Supplies	106,474	51,295	55,178
Transfers & Reimbursements	(1,500)	(1,547)	47
	<u>104,974</u>	<u>49,749</u>	<u>55,225</u>
Board of Trade			
Salaries & Benefits	788	787	1
Services & Supplies	286	202	84
Capital Assets	24	17	7
Transfers & Reimbursements	(12)	(15)	3
	<u>1,086</u>	<u>992</u>	<u>95</u>
Risk Management			
Salaries & Benefits	3,265	2,844	421
Services & Supplies	3,386	3,376	10
Other Charges	2	1	1
Transfers & Reimbursements	(1,859)	(1,874)	15
	<u>4,794</u>	<u>4,347</u>	<u>447</u>
Capital Projects			
Capital Assets	55,652	16,825	38,827
	<u>55,652</u>	<u>16,825</u>	<u>38,827</u>
Total General Government	<u>310,214</u>	<u>201,531</u>	<u>108,682</u>
Public Protection:			
Contribution - Trial Court Funding			
Services & Supplies	18,745	17,579	1,166
	<u>18,745</u>	<u>17,579</u>	<u>1,166</u>
Local Emergency Relief			
Services & Supplies	100	-	100
	<u>100</u>	<u>-</u>	<u>100</u>
Grand Jury			
Services & Supplies	172	170	2
	<u>172</u>	<u>170</u>	<u>2</u>
Indigent Defense Services			
Services & Supplies	7,634	7,351	283
	<u>7,634</u>	<u>7,351</u>	<u>283</u>
District Attorney			
Salaries & Benefits	40,064	36,113	3,951
Services & Supplies	4,158	4,131	27
Capital Assets	404	-	404
Transfers & Reimbursements	(247)	(329)	82
	<u>44,379</u>	<u>39,915</u>	<u>4,464</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Public Defender			
Salaries & Benefits	18,839	18,454	385
Services & Supplies	966	927	39
	<u>19,805</u>	<u>19,381</u>	<u>424</u>
Forensic Sciences-Division of District Attorney			
Salaries & Benefits	5,133	4,437	696
Services & Supplies	2,370	1,745	625
Other Charges	-	1,354	(1,354)
Capital Assets	91	-	91
	<u>7,594</u>	<u>7,536</u>	<u>58</u>
Sheriff			
Salaries & Benefits	242,039	239,794	2,245
Services & Supplies	52,979	53,014	(35)
Other Charges	436	300	136
Capital Assets	19,846	9,449	10,397
Transfers & Reimbursements	(199)	(200)	1
	<u>315,101</u>	<u>302,357</u>	<u>12,744</u>
Probation			
Salaries & Benefits	96,121	90,903	5,218
Services & Supplies	19,607	13,930	5,677
Other Charges	2,308	1,478	830
Capital Assets	6,898	1,549	5,349
	<u>124,934</u>	<u>107,860</u>	<u>17,074</u>
Agricultural Commissioner			
Salaries & Benefits	6,209	6,038	171
Services & Supplies	1,318	1,287	31
	<u>7,527</u>	<u>7,325</u>	<u>202</u>
Planning			
Salaries & Benefits	7,118	6,551	567
Services & Supplies	10,486	3,374	7,112
Transfers & Reimbursements	(499)	(238)	(261)
	<u>17,105</u>	<u>9,687</u>	<u>7,418</u>
Animal Services			
Salaries & Benefits	5,959	5,793	166
Services & Supplies	3,102	3,021	81
Capital Assets	125	115	10
	<u>9,186</u>	<u>8,929</u>	<u>257</u>
Total Public Protection	<u>572,282</u>	<u>528,088</u>	<u>44,194</u>
Health and Sanitation:			
Department of Public Health			
Salaries & Benefits	33,407	30,177	3,230
Services & Supplies	23,584	11,716	11,868
Other Charges	2,446	1,290	1,156
Capital Assets	1,581	823	758
Transfers & Reimbursements	(1,196)	(1,148)	(48)
	<u>59,822</u>	<u>42,858</u>	<u>16,965</u>
KMC County Contribution			
Other Charges	37,875	37,524	351
	<u>37,875</u>	<u>37,524</u>	<u>351</u>
California Children Services			
Salaries & Benefits	6,480	6,294	186
Services & Supplies	2,892	2,075	817
Transfers & Reimbursements	(21)	(202)	181
	<u>9,351</u>	<u>8,167</u>	<u>1,184</u>
Total Health and Sanitation	<u>107,048</u>	<u>88,548</u>	<u>18,500</u>
Public Assistance:			
Veterans Service			
Salaries & Benefits	1,167	1,152	15
Services & Supplies	149	147	2
	<u>1,316</u>	<u>1,299</u>	<u>17</u>
Employers Training Resource			
Salaries & Benefits	16,539	13,474	3,065
Services & Supplies	3,546	2,865	681
Capital Assets	110	-	110
	<u>20,195</u>	<u>16,339</u>	<u>3,856</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Community Development Program Agency			
Salaries & Benefits	1,404	1,227	177
Services & Supplies	1,436	386	1,050
Capital Assets	6	6	-
	<u>2,846</u>	<u>1,619</u>	<u>1,227</u>
Total Public Assistance	<u>24,357</u>	<u>19,257</u>	<u>5,100</u>
Education:			
Kern County Library			
Salaries & Benefits	9,152	7,310	1,842
Services & Supplies	3,173	2,825	348
Capital Assets	16	16	-
	<u>12,341</u>	<u>10,151</u>	<u>2,189</u>
Farm & Home Advisor			
Salaries & Benefits	345	343	2
Services & Supplies	176	173	3
	<u>521</u>	<u>516</u>	<u>5</u>
Total Education	<u>12,862</u>	<u>10,667</u>	<u>2,195</u>
Debt Service - General Fund:			
Services & Supplies	7,103	94	7,009
Other Charges	1,151	-	1,151
Debt Service - Principal	14,462	16,736	(2,274)
Debt Service - Interest	4,502	2,208	2,294
Total Debt Service - General Fund	<u>27,218</u>	<u>19,038</u>	<u>8,180</u>
Contingencies and Reserves:			
Appropriations for Contingencies	34,612	-	34,612
Total Expenditures	<u>1,088,592</u>	<u>867,129</u>	<u>221,462</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(127,472)</u>	<u>127,047</u>	<u>254,518</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	292,757	235,417	(57,341)
Transfers Out	<u>(276,501)</u>	<u>(238,556)</u>	<u>37,944</u>
Total Other Financing Sources (Uses)	<u>16,257</u>	<u>(3,139)</u>	<u>(19,396)</u>
Net Changes in Fund Balances	<u>(111,215)</u>	<u>123,908</u>	<u>235,122</u>
Fund Balances, July 1, 2023	446,720	446,720	
Fund Balances, June 30, 2024	<u>\$ 335,505</u>	<u>\$ 570,628</u>	<u>\$ 235,124</u>

Note: The Fund Balance at July 1, 2023 for Budgetary Basis is recorded on the modified accrual basis of accounting, excluding prior year encumbrances.

Explanation of differences between budgetary expenditures and Generally Accepted Accounting Principles (GAAP) expenditures:		
Actual expenditure amount budgetary basis from the budgetary comparison schedule	\$	867,129
Differences - Budget to GAAP		
Encumbrances for goods and/or services ordered but not received within the recognition period		(27,488)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources		3,892
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes but are not outflows of budgetary resources		(15,718)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		<u>827,815</u>
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule		(3,139)
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources		3,022
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources		870
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes but are not outflows of budgetary resources		(15,718)
Total Other Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		<u>(14,965)</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
BEHAVIORAL HEALTH & RECOVERY SERVICES
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	<u>BUDGETED AMOUNTS</u>		<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
REVENUES:				
Revenues from Use of Money and Property	\$ 3,313	\$ 3,313	\$ 7,259	\$ 3,946
Aid from Other Governmental Agencies	215,713	215,713	140,849	(74,864)
Charges for Current Services	123,658	123,658	93,410	(30,248)
Other Revenues	2,241	2,241	1,187	(1,054)
Total Revenues	<u>344,925</u>	<u>344,925</u>	<u>242,705</u>	<u>(102,220)</u>
EXPENDITURES:				
Health and Sanitation				
Salaries & Benefits	134,585	134,853	116,692	18,161
Services & Supplies	170,016	186,579	144,179	42,400
Other Charges	89,731	90,767	77,006	13,761
Capital Assets	818	18,895	214	18,681
Appropriation for Contingencies	5,230	5,230	-	5,230
Debt Service Payments	3,651	3,651	3,651	-
Total Expenditures	<u>404,031</u>	<u>439,975</u>	<u>341,742</u>	<u>98,233</u>
Excess (deficiency) of revenues over (under) expenses	<u>(59,106)</u>	<u>(95,050)</u>	<u>(99,037)</u>	<u>(3,987)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	195,552	195,552	92,196	(103,356)
Transfers Out	(98,380)	(98,879)	(3,170)	95,709
Total Other Financing Sources (Uses)	<u>97,172</u>	<u>96,673</u>	<u>89,026</u>	<u>(7,647)</u>
Net Change in Fund Balance	38,066	1,623	(10,011)	(11,634)
Fund Balance, July 1, 2023	164,694	164,694	164,694	
Fund Balance, June 30, 2024	\$ <u>202,760</u>	\$ <u>166,317</u>	\$ <u>154,683</u>	\$ <u>(11,634)</u>
Explanation of differences between budgetary expenditures and GAAP expenditures:				
Actual expenditure amount budgetary basis from the budgetary comparison schedule			\$	341,742
Differences - Budget to GAAP				
Encumbrances for goods and/or services ordered but not received within the recognition period				(15,433)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources				1,285
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes				(1,473)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances				<u>326,121</u>
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule				89,026
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources				1,285
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes				(1,473)
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances			\$	<u>88,838</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
COMMUNITY DEVELOPMENT
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
REVENUES:				
Aid from Other Governmental Agencies	\$ 36,931	\$ 36,931	\$ 8,524	\$ (28,407)
Total Revenues	<u>36,931</u>	<u>36,931</u>	<u>8,524</u>	<u>(28,407)</u>
EXPENDITURES:				
Public Assistance				
Services & Supplies	27,418	26,549	3,712	22,837
Other Charges	3,922	4,999	2,326	2,674
Appropriation for Contingencies	2,250	2,078	-	2,078
Total Expenditures	<u>33,590</u>	<u>33,626</u>	<u>6,038</u>	<u>27,588</u>
Excess (deficiency) of revenues over (under) expenses	<u>3,341</u>	<u>3,305</u>	<u>2,486</u>	<u>(819)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	36	36	35	(1)
Transfers Out	(3,328)	(3,328)	(2,112)	1,216
Total Other Financing Sources (Uses)	<u>(3,292)</u>	<u>(3,292)</u>	<u>(2,077)</u>	<u>1,215</u>
Net Change in Fund Balance	49	13	409	396
Fund Balance, July 1, 2023	<u>152</u>	<u>152</u>	<u>152</u>	<u>-</u>
Fund Balance, June 30, 2024	<u>\$ 201</u>	<u>\$ 165</u>	<u>\$ 560</u>	<u>\$ 396</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
CORONAVIRUS RELIEF
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
REVENUES:				
Revenues from Use of Money and Property	\$ 1,215	\$ 1,215	\$ 5,830	\$ 4,615
Aid from Other Governmental Agencies	-	-	7,609	7,609
Total Revenues	<u>1,215</u>	<u>1,215</u>	<u>13,439</u>	<u>12,224</u>
EXPENDITURES:				
Public Assistance				
Services & Supplies	<u>74,313</u>	<u>75,057</u>	<u>8,854</u>	<u>66,203</u>
Total Expenditures	<u>74,313</u>	<u>75,057</u>	<u>8,854</u>	<u>66,203</u>
Excess (deficiency) of revenues over (under) expenses	<u>(73,098)</u>	<u>(73,842)</u>	<u>4,585</u>	<u>78,427</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	<u>(58,095)</u>	<u>(58,125)</u>	<u>(41)</u>	<u>58,084</u>
Total Other Financing Sources (Uses)	<u>(58,095)</u>	<u>(58,125)</u>	<u>(41)</u>	<u>58,084</u>
Net Change in Fund Balance	(131,193)	(131,967)	4,544	136,511
Fund Balance, July 1, 2023	(934)	(934)	(934)	
Fund Balance, June 30, 2024	\$ <u>(132,126)</u>	\$ <u>(132,900)</u>	\$ <u>3,610</u>	\$ <u>136,511</u>
Explanation of differences between budgetary expenditures and GAAP expenditures:				
Actual amount budgetary basis from the budgetary comparison schedule				\$ 8,854
Differences - Budget to GAAP				
Encumbrances for goods and/or services ordered but not received within the recognition period				<u>(1,568)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances				\$ <u><u>7,286</u></u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
COUNTY LOCAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
REVENUES:				
Revenues from Use of Money and Property	\$ -	\$ -	\$ 694	\$ 694
Aid from Other Governmental Agencies	266,288	266,288	287,913	21,625
Total Revenues	266,288	266,288	288,607	22,319
EXPENDITURES:				
Public Protection				
Other Charges	4,429	4,889	3,410	1,479
Total Expenditures	4,429	4,889	3,410	1,479
Excess (deficiency) of revenues over (under) expenses	261,859	261,399	285,197	23,798
OTHER FINANCING SOURCES (USES):				
Transfers Out	(276,001)	(280,768)	(262,057)	18,711
Total Other Financing Sources (Uses)	(276,001)	(280,768)	(262,057)	18,711
Net Change in Fund Balance	(14,142)	(19,369)	23,140	42,509
Fund Balance, July 1, 2023	170,044	170,044	170,044	
Fund Balance, June 30, 2024	\$ 155,902	\$ 150,675	\$ 193,184	\$ 42,509

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
HUMAN SERVICES
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
REVENUES:				
Revenues from Use of Money and Property	\$ 200	\$ 200	\$ 1,392	\$ 1,192
Aid from Other Governmental Agencies	400,775	400,775	414,817	14,042
Charges for Current Services	275	275	497	222
Other Revenues	<u>2,493</u>	<u>2,493</u>	<u>3,166</u>	<u>673</u>
Total Revenues	<u>403,743</u>	<u>403,743</u>	<u>419,872</u>	<u>16,129</u>
EXPENDITURES:				
Public Assistance				
Salaries & Benefits	180,234	188,234	184,733	3,501
Services & Supplies	65,482	66,169	61,984	4,185
Other Charges	374,034	384,234	380,768	3,466
Capital Assets	1,700	4,531	3,392	1,139
Appropriation for Contingencies	-	66	-	66
Debt Service Payments	<u>7,454</u>	<u>7,454</u>	<u>7,022</u>	<u>432</u>
Total Expenditures	<u>628,903</u>	<u>650,688</u>	<u>637,899</u>	<u>12,789</u>
Excess (deficiency) of revenues over (under) expenses	<u>(225,160)</u>	<u>(246,945)</u>	<u>(218,027)</u>	<u>28,918</u>
OTHER FINANCING SOURCES:				
Transfers In	244,640	244,640	220,470	(24,170)
Transfers Out	<u>-</u>	<u>-</u>	<u>(605)</u>	<u>(605)</u>
Total Other Financing Sources	<u>244,640</u>	<u>244,640</u>	<u>219,865</u>	<u>(24,775)</u>
Net Change in Fund Balance	19,480	(2,305)	1,838	4,143
Fund Balance, July 1, 2023	<u>71,239</u>	<u>71,239</u>	<u>71,239</u>	
Fund Balance, June 30, 2024	<u>\$ 90,719</u>	<u>\$ 68,934</u>	<u>\$ 73,077</u>	<u>\$ 22,810</u>

Explanation of differences between budgetary expenditures and GAAP expenditures:

Actual expenditure amount budgetary basis from the budgetary comparison schedule	\$ 637,899
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(875)
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	<u>(3,323)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>633,701</u>
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule	219,865
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	<u>(3,323)</u>
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 216,542</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
STRUCTURAL FIRE
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
REVENUES:				
Taxes	\$ 120,677	\$ 120,677	\$ 123,676	\$ 2,999
Licenses, Permits and Franchises	2,500	2,500	2,863	363
Fines, Forfeitures and Penalties	82	82	145	63
Revenues from Use of Money and Property	171	171	1,750	1,579
Aid from Other Governmental Agencies	7,409	7,409	12,876	5,467
Charges for Current Services	53,389	53,389	57,897	4,508
Other Revenues	2,009	2,009	3,137	1,128
Total Revenues	186,237	186,237	202,344	16,107
EXPENDITURES:				
Public Protection				
Salaries & Benefits	159,105	170,875	166,754	4,121
Services & Supplies	16,523	19,160	20,664	(1,504)
Other Charges	11,560	12,460	12,375	85
Capital Assets	28,502	31,556	20,947	10,609
Debt Service Payments	494	494	494	-
Total Expenditures	216,184	234,545	221,234	13,311
Excess (deficiency) of revenues over (under) expenses	(29,947)	(48,308)	(18,890)	29,417
OTHER FINANCING SOURCES (USES):				
Transfers In	43,870	43,870	24,796	(19,074)
Transfers Out	(8,188)	(10,439)	(2,079)	8,360
Total Other Financing Sources (Uses)	35,682	33,431	22,717	(10,714)
Net Change in Fund Balance	5,735	(14,877)	3,827	18,704
Fund Balance, July 1, 2023	70,509	70,509	70,509	
Fund Balance, June 30, 2024	\$ 76,244	\$ 55,632	\$ 74,336	\$ 18,704

Explanation of differences between budgetary expenditures and GAAP expenditures:

Actual expenditure amount budgetary basis from the budgetary comparison schedule	\$ 221,234
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(765)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	477
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(4,466)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>216,480</u>
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule	22,717
Inception of Leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources	241
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources	236
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(4,466)
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 18,728</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	AGING AND ADULT SERVICES			CHILD SUPPORT SERVICES			COUNTY CLERK		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-	340	299	(41)
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-
Revenues from Use of Money and Property	3	(56)	(59)	31	139	108	4	20	16
Aid from Other Governmental Agencies	26,531	27,009	478	34,662	28,698	(5,964)	-	-	-
Charges for Current Services	3,208	2,385	(823)	-	-	-	401	422	21
Other Revenues	403	527	124	1	7	6	-	56	56
Total Revenues	<u>30,145</u>	<u>29,865</u>	<u>(280)</u>	<u>34,694</u>	<u>28,844</u>	<u>(5,850)</u>	<u>745</u>	<u>797</u>	<u>52</u>
EXPENDITURES:									
Public Assistance/Public Protection									
Salaries & Benefits	21,403	19,796	1,607	29,446	24,988	4,458	570	323	247
Services & Supplies	9,038	8,050	988	2,576	2,243	333	127	46	81
Other Charges	2,751	2,529	222	1,336	1,080	256	130	129	1
Capital Assets	354	268	86	493	172	321	-	-	-
Debt Service - Payments	630	630	-	1,090	1,090	-	-	-	-
Transfers & Reimbursements	-	-	-	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>34,176</u>	<u>31,273</u>	<u>2,903</u>	<u>34,941</u>	<u>29,573</u>	<u>5,368</u>	<u>827</u>	<u>498</u>	<u>329</u>
Excess (deficiency) of revenues over (under) expenses	<u>(4,031)</u>	<u>(1,408)</u>	<u>2,623</u>	<u>(247)</u>	<u>(729)</u>	<u>(482)</u>	<u>(82)</u>	<u>299</u>	<u>381</u>
OTHER FINANCING SOURCES (USES):									
Transfers In	3,588	3,588	-	27	26	(1)	3	3	-
Transfers Out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>3,588</u>	<u>3,588</u>	<u>-</u>	<u>27</u>	<u>26</u>	<u>(1)</u>	<u>3</u>	<u>3</u>	<u>-</u>
Net Change in Fund Balance	(443)	2,180	2,623	(220)	(703)	(483)	(79)	302	381
Fund Balance, July 1, 2023	(813)	(813)	-	478	478	-	610	610	-
Fund Balance, June 30, 2024	<u>\$ (1,256)</u>	<u>\$ 1,367</u>	<u>\$ 2,623</u>	<u>\$ 258</u>	<u>\$ (225)</u>	<u>\$ (483)</u>	<u>\$ 531</u>	<u>\$ 912</u>	<u>\$ 381</u>
Explanation of differences between budgetary expenditures and GAAP expenditures:									
Actual amount on budgetary basis from the budgetary comparison schedule	\$	31,273		\$	29,573		\$	498	
Differences - Budget to GAAP									
Encumbrances for goods and/or services ordered but not received within the recognition period		-			(13)			-	
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources		149			47			-	
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes		(261)			(762)			(6)	
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		<u>31,161</u>			<u>28,845</u>			<u>492</u>	
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule		3,588			26			3	
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources		62			-			-	
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources		87			47			-	
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes		(261)			(762)			(6)	
Settlement are other financing uses for financial reporting purposes but not outflows of budgetary resources.		-			-			-	
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		<u>\$ 3,476</u>			<u>\$ (689)</u>			<u>\$ (3)</u>	

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	DETECTION AND CORRECTIONS*			EDUCATION			ENVIRONMENTAL HEALTH SERVICES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-	4,553	4,584	31
Fines, Forfeitures and Penalties	1,415	1,660	245	-	-	-	100	141	41
Revenues from Use of Money and Property	49	268	219	8	24	16	60	368	308
Aid from Other Governmental Agencies	1,212	9,201	7,989	-	-	-	35	68	33
Charges for Current Services	-	-	-	-	-	-	4,793	3,981	(812)
Other Revenues	-	-	-	120	-	(120)	5	-	(5)
Total Revenues	<u>2,676</u>	<u>11,129</u>	<u>8,453</u>	<u>128</u>	<u>24</u>	<u>(104)</u>	<u>9,546</u>	<u>9,142</u>	<u>(404)</u>
EXPENDITURES:									
Public Assistance/Public Protection	-	-	-	-	-	-	7,820	7,263	557
Salaries & Benefits	-	-	-	-	-	-	1,401	1,292	109
Services & Supplies	8,276	2,883	5,393	-	-	-	1,664	1,836	(172)
Other Charges	-	-	-	-	-	-	336	333	3
Capital Assets	-	-	-	-	-	-	187	187	-
Debt Service - Payments	-	-	-	-	-	-	-	-	-
Transfers & Reimbursements	-	-	-	-	-	-	-	-	-
Appropriations for Contingencies	12	-	12	-	-	-	-	-	-
Total Expenditures	<u>8,288</u>	<u>2,883</u>	<u>5,405</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,408</u>	<u>10,911</u>	<u>497</u>
Excess (deficiency) of revenues over (under) expenses	<u>(5,612)</u>	<u>8,246</u>	<u>13,858</u>	<u>128</u>	<u>24</u>	<u>(104)</u>	<u>(1,862)</u>	<u>(1,769)</u>	<u>93</u>
OTHER FINANCING SOURCES (USES):									
Transfers In	8,049	8,118	69	-	-	-	487	136	(351)
Transfers Out	(16,379)	(13,536)	2,843	(235)	(86)	149	-	-	-
Total Other Financing Sources (Uses)	<u>(8,330)</u>	<u>(5,418)</u>	<u>2,912</u>	<u>(235)</u>	<u>(86)</u>	<u>149</u>	<u>487</u>	<u>136</u>	<u>(351)</u>
Net Change in Fund Balance	(13,942)	2,828	16,770	(107)	(62)	45	(1,375)	(1,633)	(258)
Fund Balance, July 1, 2023	<u>22,836</u>	<u>22,836</u>	<u>-</u>	<u>541</u>	<u>541</u>	<u>-</u>	<u>5,312</u>	<u>5,312</u>	<u>-</u>
Fund Balance, June 30, 2024	<u>\$ 8,894</u>	<u>\$ 25,664</u>	<u>\$ 16,770</u>	<u>\$ 434</u>	<u>\$ 479</u>	<u>\$ 45</u>	<u>\$ 3,937</u>	<u>\$ 3,679</u>	<u>\$ (258)</u>

Explanation of differences between budgetary expenditures and GAAP expenditures: * For further detail please see page 21.

Actual amount on budgetary basis from the budgetary comparison schedule	\$ 2,883	\$ 10,911
Differences - Budget to GAAP		
Encumbrances for goods and/or services ordered but not received within the recognition period	(131)	-
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	-	-
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	-	(172)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 2,752</u>	<u>10,739</u>
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule		136
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources		-
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources		-
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes		(172)
Settlement are other financing uses for financial reporting purposes but not outflows of budgetary resources.		-
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		<u>\$ (36)</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	FINANCE			HEALTH*			HOSPITAL CARE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ 882	\$ 878	\$ (4)	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	200	231	31	195	312	117	1,600	1,614	14
Revenues from Use of Money and Property	-	15	15	56	1,212	1,156	40	211	171
Aid from Other Governmental Agencies	-	-	-	482	378	(104)	-	-	-
Charges for Current Services	-	-	-	238	785	547	-	-	-
Other Revenues	-	-	-	-	9,361	9,361	-	-	-
Total Revenues	<u>200</u>	<u>246</u>	<u>46</u>	<u>1,853</u>	<u>12,926</u>	<u>11,073</u>	<u>1,640</u>	<u>1,825</u>	<u>185</u>
EXPENDITURES:									
Public Assistance/Public Protection	-	-	-	-	-	-	-	-	-
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Services & Supplies	-	-	-	806	17,466	(16,660)	-	-	-
Other Charges	-	-	-	6	3	3	1,439	1,229	210
Capital Assets	-	-	-	211	170	41	-	-	-
Debt Service - Payments	-	-	-	-	-	-	-	-	-
Transfers & Reimbursements	-	-	-	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,023</u>	<u>17,639</u>	<u>(16,616)</u>	<u>1,439</u>	<u>1,229</u>	<u>210</u>
Excess (deficiency) of revenues over (under) expenses	<u>200</u>	<u>246</u>	<u>46</u>	<u>830</u>	<u>(4,713)</u>	<u>(5,543)</u>	<u>201</u>	<u>596</u>	<u>395</u>
OTHER FINANCING SOURCES (USES):									
Transfers In	-	-	-	29	-	(29)	-	-	-
Transfers Out	(574)	(110)	464	(4,229)	(1,164)	3,065	(366)	(328)	38
Total Other Financing Sources (Uses)	<u>(574)</u>	<u>(110)</u>	<u>464</u>	<u>(4,200)</u>	<u>(1,164)</u>	<u>3,036</u>	<u>(366)</u>	<u>(328)</u>	<u>38</u>
Net Change in Fund Balance	(374)	136	510	(3,370)	(5,877)	(2,507)	(165)	268	433
Fund Balance, July 1, 2023	<u>2,396</u>	<u>2,396</u>	<u>-</u>	<u>79,238</u>	<u>79,238</u>	<u>-</u>	<u>5,296</u>	<u>5,296</u>	<u>-</u>
Fund Balance, June 30, 2024	<u>\$ 2,022</u>	<u>\$ 2,532</u>	<u>\$ 510</u>	<u>\$ 75,868</u>	<u>\$ 73,361</u>	<u>\$ (2,507)</u>	<u>\$ 5,131</u>	<u>\$ 5,564</u>	<u>\$ 433</u>

* For further detail please see page 26.

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	JUDICIAL*			OTHER PUBLIC PROTECTION *			PLANT ACQUISITION **		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ 150	\$ 480	\$ 330	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	141	85	(56)	8,590	11,335	2,745	-	-	-
Fines, Forfeitures and Penalties	573	683	110	99	151	52	-	-	-
Revenues from Use of Money and Property	28	575	547	229	796	567	-	264	264
Aid from Other Governmental Agencies	105,868	110,819	4,951	391	-	(391)	-	-	-
Charges for Current Services	704	632	(72)	2,410	2,343	(67)	-	135	135
Other Revenues	-	30	30	23	2	(21)	-	-	-
Total Revenues	<u>107,314</u>	<u>112,824</u>	<u>5,510</u>	<u>11,892</u>	<u>15,107</u>	<u>3,215</u>	<u>-</u>	<u>399</u>	<u>399</u>
EXPENDITURES:									
Public Assistance/Public Protection	-	-	-	-	-	-	-	-	-
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Services & Supplies	2	3,669	(3,667)	13,705	13,150	555	-	-	-
Other Charges	-	-	-	872	630	242	-	-	-
Capital Assets	-	-	-	753	194	559	-	-	-
Debt Service - Payments	-	-	-	44	44	-	-	-	-
Transfers & Reimbursements	-	-	-	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	27	-	27	-	-	-
Total Expenditures	<u>2</u>	<u>3,669</u>	<u>(3,667)</u>	<u>15,401</u>	<u>14,018</u>	<u>1,383</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenses	<u>107,312</u>	<u>109,155</u>	<u>1,843</u>	<u>(3,509)</u>	<u>1,089</u>	<u>4,598</u>	<u>-</u>	<u>399</u>	<u>399</u>
OTHER FINANCING SOURCES (USES):									
Transfers In	-	-	-	2,106	3,253	1,147	-	-	-
Transfers Out	(121,642)	(121,509)	133	(5,260)	(1,916)	3,344	-	-	-
Total Other Financing Sources (Uses)	<u>(121,642)</u>	<u>(121,509)</u>	<u>133</u>	<u>(3,154)</u>	<u>1,337</u>	<u>4,491</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(14,330)	(12,354)	1,976	(6,663)	2,426	9,089		399	399
Fund Balance, July 1, 2023	48,039	48,039	-	23,796	23,796	-	6,538	6,538	-
Fund Balance, June 30, 2024	<u>\$ 33,709</u>	<u>\$ 35,685</u>	<u>\$ 1,976</u>	<u>\$ 17,133</u>	<u>\$ 26,222</u>	<u>\$ 9,089</u>	<u>\$ 6,538</u>	<u>\$ 6,937</u>	<u>\$ 399</u>

Explanation of differences between budgetary expenditures and GAAP expenditures: * For further detail please see page 35. * For further detail please see pages 41. ** For further detail please see page 49.

Actual amount on budgetary basis from the budgetary comparison schedule	\$ 14,018
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(91)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(112)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>13,815</u>
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule	1,337
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources	-
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources	-
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(112)
Settlement are other financing uses for financial reporting purposes but not outflows of budgetary resources.	-
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 1,225</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	POLICE PROTECTION*			PROMOTION			PROPERTY MANAGEMENT*		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-	390	326	(64)
Fines, Forfeitures and Penalties	1,975	1,807	(168)	-	-	-	-	-	-
Revenues from Use of Money and Property	164	419	255	3	8	5	60	190	130
Aid from Other Governmental Agencies	-	311	311	-	-	-	65	-	(65)
Charges for Current Services	420	507	87	-	-	-	496	732	236
Other Revenues	1,827	2,000	173	-	-	-	-	-	-
Total Revenues	<u>4,386</u>	<u>5,044</u>	<u>658</u>	<u>3</u>	<u>8</u>	<u>5</u>	<u>1,011</u>	<u>1,248</u>	<u>237</u>
EXPENDITURES:									
Public Assistance/Public Protection	-	-	-	-	-	-	-	-	-
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Services & Supplies	-	-	-	-	-	-	2,026	1,794	232
Other Charges	-	-	-	-	-	-	26	23	3
Capital Assets	-	-	-	-	-	-	194	162	32
Debt Service - Payments	-	-	-	-	-	-	22	22	-
Transfers & Reimbursements	-	-	-	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,268</u>	<u>2,001</u>	<u>267</u>
Excess (deficiency) of revenues over (under) expenses	<u>4,386</u>	<u>5,044</u>	<u>658</u>	<u>3</u>	<u>8</u>	<u>5</u>	<u>(1,257)</u>	<u>(753)</u>	<u>504</u>
OTHER FINANCING SOURCES (USES):									
Transfers In	-	-	-	-	-	-	1,475	1,475	-
Transfers Out	(7,446)	(5,873)	1,573	(31)	(31)	-	(313)	(226)	87
Total Other Financing Sources (Uses)	<u>(7,446)</u>	<u>(5,873)</u>	<u>1,573</u>	<u>(31)</u>	<u>(31)</u>	<u>-</u>	<u>1,162</u>	<u>1,249</u>	<u>87</u>
Net Change in Fund Balance	(3,060)	(829)	2,231	(28)	(23)	5	(95)	496	591
Fund Balance, July 1, 2023	10,852	10,852	-	159	159	-	4,571	4,571	-
Fund Balance, June 30, 2024	<u>\$ 7,792</u>	<u>\$ 10,023</u>	<u>\$ 2,231</u>	<u>\$ 131</u>	<u>\$ 136</u>	<u>\$ 5</u>	<u>\$ 4,476</u>	<u>\$ 5,067</u>	<u>\$ 591</u>

Explanation of differences between budgetary expenditures and GAAP expenditures: * For further detail please see page 51.

* For further detail please see page 63.

Actual amount on budgetary basis from the budgetary comparison schedule	\$ 2,001
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(10)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	-
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	-
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 1,991</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	PUBLIC ASSISTANCE ADMINISTRATION**			PUBLIC WAYS*			RECORDER		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ 2,850	\$ 2,896	\$ 46	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	214	214	4	3	(1)
Fines, Forfeitures and Penalties	-	-	-	17	17	-	-	-	-
Revenues from Use of Money and Property	83	505	422	1	430	429	35	203	168
Aid from Other Governmental Agencies	24,496	20,353	(4,143)	-	-	-	-	-	-
Charges for Current Services	7,225	6,048	(1,177)	9	2	(7)	1,929	2,196	267
Other Revenues	3,043	98	(2,945)	-	-	-	1	7	6
Total Revenues	<u>34,847</u>	<u>27,004</u>	<u>(7,843)</u>	<u>2,877</u>	<u>3,559</u>	<u>682</u>	<u>1,969</u>	<u>2,409</u>	<u>440</u>
EXPENDITURES:									
Public Assistance/Public Protection									
Salaries & Benefits	-	-	-	-	-	-	4,237	1,878	2,359
Services & Supplies	1,762	892	870	3,528	2,900	628	1,444	767	677
Other Charges	29,032	25,659	3,373	19	11	8	1,422	1,361	61
Capital Assets	-	-	-	-	-	-	21	18	3
Debt Service - Payments	-	-	-	-	-	-	-	-	-
Transfers & Reimbursements	-	-	-	-	-	-	-	-	-
Appropriations for Contingencies	116	-	116	-	-	-	-	-	-
Total Expenditures	<u>30,910</u>	<u>26,551</u>	<u>4,359</u>	<u>3,547</u>	<u>2,911</u>	<u>636</u>	<u>7,124</u>	<u>4,024</u>	<u>3,100</u>
Excess (deficiency) of revenues over (under) expenses	<u>3,937</u>	<u>453</u>	<u>(3,484)</u>	<u>(670)</u>	<u>648</u>	<u>1,318</u>	<u>(5,155)</u>	<u>(1,615)</u>	<u>3,540</u>
OTHER FINANCING SOURCES (USES):									
Transfers In	14,048	14,062	14	71	100	29	2,365	1,466	(899)
Transfers Out	(29,452)	(17,516)	11,936	-	-	-	(60)	(60)	-
Total Other Financing Sources (Uses)	<u>(15,404)</u>	<u>(3,454)</u>	<u>11,950</u>	<u>71</u>	<u>100</u>	<u>29</u>	<u>2,305</u>	<u>1,406</u>	<u>(899)</u>
Net Change in Fund Balance	(11,467)	(3,001)	8,466	(599)	748	1,347	(2,850)	(209)	2,641
Fund Balance, July 1, 2023	25,138	25,138	-	13,966	13,966	-	4,788	4,788	-
Fund Balance, June 30, 2024	<u>\$ 13,671</u>	<u>\$ 22,137</u>	<u>\$ 8,466</u>	<u>\$ 13,367</u>	<u>\$ 14,714</u>	<u>\$ 1,347</u>	<u>\$ 1,938</u>	<u>\$ 4,579</u>	<u>\$ 2,641</u>

Explanation of differences between budgetary expenditures and GAAP expenditures: ** For further detail please see page 65.

* For further detail please see page 69.

Actual amount on budgetary basis from the budgetary comparison schedule	\$ 26,551	\$ 4,024
Differences - Budget to GAAP		
Encumbrances for goods and/or services ordered but not received within the recognition period	(288)	(9)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	-	-
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	-	(46)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 26,263</u>	<u>3,969</u>
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule		1,406
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources		-
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources		-
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes		(46)
Settlement are other financing uses for financial reporting purposes but not outflows of budgetary resources.		-
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		<u>\$ 1,360</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	RECREATION FACILITIES*			ROADS		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 15	\$ 5	\$ (10)
Licenses, Permits and Franchises	-	-	-	1,730	2,740	1,010
Fines, Forfeitures and Penalties	10	71	61	-	-	-
Revenues from Use of Money and Property	3	14	11	581	2,322	1,741
Aid from Other Governmental Agencies	126	114	(12)	147,916	74,826	(73,090)
Charges for Current Services	-	-	-	2,657	998	(1,659)
Other Revenues	1	1	-	127	145	18
Total Revenues	140	200	60	153,026	81,036	(71,990)
EXPENDITURES:						
Public Assistance/Public Protection	-	-	-	-	-	-
Salaries & Benefits	-	-	-	-	-	-
Services & Supplies	41	-	41	215,853	26,489	189,364
Other Charges	-	-	-	1,441	2,596	(1,155)
Capital Assets	-	-	-	15,085	67,102	(52,017)
Debt Service - Payments	-	-	-	23	23	-
Transfers & Reimbursements	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	41	-	41	232,402	96,210	136,192
Excess (deficiency) of revenues over (under) expenses	99	200	101	(79,376)	(15,174)	64,202
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	45,663	8,035	(37,628)
Transfers Out	(72)	(3)	69	(9,444)	-	9,444
Total Other Financing Sources (Uses)	(72)	(3)	69	36,219	8,035	(28,184)
Net Change in Fund Balance	27	197	170	(43,157)	(7,139)	36,018
Fund Balance, July 1, 2023	1,349	1,349	-	64,262	64,262	-
Fund Balance, June 30, 2024	\$ 1,376	\$ 1,546	\$ 170	\$ 21,105	\$ 57,123	\$ 36,018

Explanation of differences between budgetary expenditures and GAAP expenditures: * For further detail please see page 71.

Actual amount on budgetary basis from the budgetary comparison schedule	\$ 96,210
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(10,850)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	8
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(518)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	84,850
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule	8,035
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources	-
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources	8
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(518)
Settlement are other financing uses for financial reporting purposes but not outflows of budgetary resources.	-
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	7,525

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
DETENTION AND CORRECTIONS
NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	TOTAL DETENTION AND CORRECTIONS			COMMUNITY CORRECTIONS PARTNERSHIP COMMUNITY RECIDIVISM		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures, and Penalties	\$ 1,415	\$ 1,660	\$ 245	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	49	267	218	-	96	96
Aid from Other Governmental Agencies	1,212	9,201	7,989	200	200	-
Total Revenues	<u>2,676</u>	<u>11,128</u>	<u>8,452</u>	<u>200</u>	<u>296</u>	<u>96</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	8,276	2,883	5,393	8,276	2,883	5,393
Appropriations for Contingencies	12	-	12	12	-	12
Total Expenditures	<u>8,288</u>	<u>2,883</u>	<u>5,405</u>	<u>8,288</u>	<u>2,883</u>	<u>5,405</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	8,049	8,118	69	2,114	2,183	69
Transfers Out	(16,379)	(13,536)	2,843	-	-	-
Total Other Financing Sources (Uses)	<u>(8,330)</u>	<u>(5,418)</u>	<u>2,912</u>	<u>2,114</u>	<u>2,183</u>	<u>69</u>
Changes in Fund Balance, June 30, 2024	\$ <u>(13,942)</u>	\$ <u>2,827</u>	\$ <u>16,769</u>	\$ <u>(5,974)</u>	\$ <u>(405)</u>	\$ <u>5,569</u>
Actual amount on budgetary basis from the budgetary comparison schedule		\$ 2,883				
Differences - Budget to GAAP						
Encumbrances for goods and/or services ordered but not received within the recognition period.		<u>(131)</u>				
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		\$ <u>2,752</u>				

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 DETENTION AND CORRECTIONS
 NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	COMMUNITY CORRECTIONS PERFORM INCENT FUND			CRIMINAL JUSTICE FACILITY		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures, and Penalties	\$ -	\$ -	\$ -	\$ 1,415	\$ 1,483	\$ 69
Revenues from Use of Money and Property	7	18	11	-	38	38
Aid from Other Governmental Agencies	-	-	-	-	-	-
Total Revenues	<u>7</u>	<u>18</u>	<u>11</u>	<u>1,415</u>	<u>1,521</u>	<u>107</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	(2,400)	(2,400)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,400)</u>	<u>(2,400)</u>	<u>-</u>
Changes in Fund Balance, June 30, 2024	\$ <u>7</u>	\$ <u>18</u>	\$ <u>11</u>	\$ <u>(985)</u>	\$ <u>(879)</u>	\$ <u>107</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
DETENTION AND CORRECTIONS
NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	JUVENILE INMATE WELFARE			PROBATION ASSET FORFEITURE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures, and Penalties	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ 7
Revenues from Use of Money and Property	4	8	4	1	3	2
Aid from Other Governmental Agencies	-	-	-	-	-	-
Total Revenues	<u>4</u>	<u>8</u>	<u>4</u>	<u>1</u>	<u>10</u>	<u>9</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	(5)	(5)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5)</u>	<u>(5)</u>	<u>-</u>
Changes in Fund Balance, June 30, 2024	\$ <u>4</u>	\$ <u>8</u>	\$ <u>4</u>	\$ <u>(4)</u>	\$ <u>5</u>	\$ <u>9</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
DETENTION AND CORRECTIONS
NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	PROBATION DJJ REALIGNMENT			PROBATION FEDERAL ASSET FORFEITURE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures, and Penalties	\$ -	\$ -	\$ -	\$ -	\$ 170	\$ 170
Revenues from Use of Money and Property	33	132	99	4	6	2
Aid from Other Governmental Agencies	-	-	-	-	-	-
Total Revenues	<u>33</u>	<u>132</u>	<u>99</u>	<u>4</u>	<u>176</u>	<u>172</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	5,935	5,935	-	-	-	-
Transfers Out	(5,935)	(5,277)	658	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>658</u>	<u>658</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2024	\$ <u>33</u>	\$ <u>790</u>	\$ <u>757</u>	\$ <u>4</u>	\$ <u>176</u>	\$ <u>172</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
DETENTION AND CORRECTIONS
NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	PROBATION TRAINING			SB 823 DJJ 2021 REALIGNMENT		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures, and Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	-	6	6	-	(39)	(39)
Aid from Other Governmental Agencies	362	236	(126)	650	8,765	8,115
Total Revenues	362	242	(120)	650	8,726	8,076
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(362)	(362)	-	(7,677)	(5,492)	2,185
Total Other Financing Sources (Uses)	(362)	(362)	-	(7,677)	(5,492)	2,185
Changes in Fund Balance, June 30, 2024	\$ -	\$ (120)	\$ (120)	\$ (7,027)	\$ 3,234	\$ 10,261

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	<u>TOTAL HEALTH</u>			<u>ALCOHOL ABUSE</u>		
	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:						
Taxes	\$ 882	\$ 878	\$ (4)	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	195	312	117	38	48	10
Revenues from Use of Money and Property	56	1,212	1,156	-	2	2
Aid from Other Governmental Agencies	482	378	(104)	-	-	-
Charges for Current Services	238	785	547	-	-	-
Other Revenues	-	9,361	9,361	-	-	-
Total Revenues	<u>1,853</u>	<u>12,926</u>	<u>11,073</u>	<u>38</u>	<u>50</u>	<u>12</u>
EXPENDITURES:						
Health and Sanitation Services & Supplies	806	17,466	(16,660)	-	-	-
Other Charges	6	3	4	-	-	-
Capital Assets	211	170	40	-	-	-
Total Expenditures	<u>1,023</u>	<u>17,639</u>	<u>(16,616)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	29	-	(29)	-	-	-
Transfers Out	<u>(4,229)</u>	<u>(1,164)</u>	<u>3,065</u>	<u>(43)</u>	<u>(43)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(4,200)</u>	<u>(1,164)</u>	<u>3,036</u>	<u>(43)</u>	<u>(43)</u>	<u>-</u>
Changes in Fund Balances, June 30, 2024	\$ <u>(3,370)</u>	\$ <u>(5,877)</u>	\$ <u>12,757</u>	\$ <u>(5)</u>	\$ <u>7</u>	\$ <u>12</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	ALCOHOL PROGRAM			CHILD RESTRAINT LOANER		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	45	47	2	-	-	-
Revenues from Use of Money and Property	-	3	3	-	-	-
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	8	10	2
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>45</u>	<u>49</u>	<u>4</u>	<u>8</u>	<u>10</u>	<u>2</u>
EXPENDITURES:						
Health and Sanitation						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	<u>(44)</u>	<u>(44)</u>	<u>-</u>	<u>(18)</u>	<u>-</u>	<u>18</u>
Total Other Financing Sources (Uses)	<u>(44)</u>	<u>(44)</u>	<u>-</u>	<u>(18)</u>	<u>-</u>	<u>18</u>
Changes in Fund Balances, June 30, 2024	\$ <u>1</u>	\$ <u>5</u>	\$ <u>4</u>	\$ <u>(10)</u>	\$ <u>10</u>	\$ <u>20</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	COUNTY SERVICE AREAS (HEALTH)			DRUG PROGRAM		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ 882	\$ 878	\$ (4)	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	20	42	22	17	21	4
Revenues from Use of Money and Property	10	94	84	-	-	-
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>912</u>	<u>1,014</u>	<u>102</u>	<u>17</u>	<u>21</u>	<u>4</u>
EXPENDITURES:						
Health and Sanitation Services & Supplies	806	672	134	-	-	-
Other Charges	6	3	3	-	-	-
Capital Assets	211	170	41	-	-	-
Total Expenditures	<u>1,023</u>	<u>845</u>	<u>178</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	29	-	(29)	-	-	-
Transfers Out	<u>(200)</u>	<u>(180)</u>	<u>20</u>	<u>(15)</u>	<u>(15)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(171)</u>	<u>(180)</u>	<u>(9)</u>	<u>(15)</u>	<u>(15)</u>	<u>-</u>
Changes in Fund Balances, June 30, 2024	\$ <u>(282)</u>	\$ <u>(11)</u>	\$ <u>271</u>	\$ <u>2</u>	\$ <u>6</u>	\$ <u>4</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	HEALTH - MAA TCM			HEALTH SERVICES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	26	141	115	-	666	666
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	20	566	546	-	-	-
Other Revenues	-	-	-	-	8	8
Total Revenues	<u>46</u>	<u>708</u>	<u>661</u>	<u>-</u>	<u>674</u>	<u>674</u>
EXPENDITURES:						
Health and Sanitation Services & Supplies	-	-	-	-	15,273	(15,273)
Other Charges	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,273</u>	<u>(15,273)</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	(34)	-	34
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(34)</u>	<u>-</u>	<u>34</u>
Changes in Fund Balances, June 30, 2024	\$ <u>46</u>	\$ <u>708</u>	\$ <u>661</u>	\$ <u>(34)</u>	\$ <u>(14,599)</u>	\$ <u>(14,565)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	HEALTH 1991 REALIGNMENT			OIL & GAS MITIGATION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	-	86	86	-	3	3
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	6,067	6,067	-	-	-
Total Revenues	<u>-</u>	<u>6,153</u>	<u>6,153</u>	<u>-</u>	<u>3</u>	<u>3</u>
EXPENDITURES:						
Health and Sanitation						
Services & Supplies	-	1,521	(1,521)	-	-	-
Other Charges	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>1,521</u>	<u>(1,521)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balances, June 30, 2024	\$ <u>-</u>	\$ <u>4,632</u>	\$ <u>4,632</u>	\$ <u>-</u>	\$ <u>3</u>	\$ <u>3</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	OPIOID SETTLEMENT FUND			RMA- HAZARDOUS WASTE SETTLEMENT		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	-	-	-	75	154	79
Revenues from Use of Money and Property	18	194	176	-	8	8
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	3,286	3,286	-	-	-
Total Revenues	<u>18</u>	<u>3,480</u>	<u>3,462</u>	<u>75</u>	<u>162</u>	<u>87</u>
EXPENDITURES:						
Health and Sanitation						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(2,821)	(406)	2,415	(351)	-	351
Total Other Financing Sources (Uses)	<u>(2,821)</u>	<u>(406)</u>	<u>2,415</u>	<u>(351)</u>	<u>-</u>	<u>351</u>
Changes in Fund Balances, June 30, 2024	\$ <u>(2,803)</u>	\$ <u>3,074</u>	\$ <u>5,877</u>	\$ <u>(276)</u>	\$ <u>162</u>	\$ <u>438</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	TOBACCO EDUCATION CONTROL			TOBACCO CONTROL GRANT		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	1	7	7	1	4	3
Aid from Other Governmental Agencies	150	113	(38)	332	265	(67)
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>151</u>	<u>120</u>	<u>(31)</u>	<u>333</u>	<u>269</u>	<u>(64)</u>
EXPENDITURES:						
Health and Sanitation						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	<u>(150)</u>	<u>(9)</u>	<u>141</u>	<u>(330)</u>	<u>(312)</u>	<u>18</u>
Total Other Financing Sources (Uses)	<u>(150)</u>	<u>(9)</u>	<u>141</u>	<u>(330)</u>	<u>(312)</u>	<u>18</u>
Changes in Fund Balances, June 30, 2024	\$ <u>1</u>	\$ <u>111</u>	\$ <u>110</u>	\$ <u>3</u>	\$ <u>(43)</u>	\$ <u>(46)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	VITAL HEALTH STATISTICS COUNTY CLERK			VITAL HEALTH STATISTICS		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	-	-	-	-	-	-
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	3	3	-	115	106	(9)
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>3</u>	<u>3</u>	<u>-</u>	<u>115</u>	<u>106</u>	<u>(9)</u>
EXPENDITURES:						
Health and Sanitation						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	<u>(3)</u>	<u>(3)</u>	<u>-</u>	<u>(84)</u>	<u>(43)</u>	<u>41</u>
Total Other Financing Sources (Uses)	<u>(3)</u>	<u>(3)</u>	<u>-</u>	<u>(84)</u>	<u>(43)</u>	<u>41</u>
Changes in Fund Balances, June 30, 2024	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>31</u>	\$ <u>63</u>	\$ <u>32</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	VITAL HEALTH STATISTICS RECORDER		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	-	-	-
Revenues from Use of Money and Property	-	4	4
Aid from Other Governmental Agencies	-	-	-
Charges for Current Services	92	100	8
Other Revenues	-	-	-
Total Revenues	<u>92</u>	<u>104</u>	<u>12</u>
EXPENDITURES:			
Health and Sanitation			
Services & Supplies	-	-	-
Other Charges	-	-	-
Capital Assets	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out	<u>(136)</u>	<u>(109)</u>	<u>27</u>
Total Other Financing Sources (Uses)	<u>(136)</u>	<u>(109)</u>	<u>27</u>
Changes in Fund Balances, June 30, 2024	\$ <u>(44)</u>	\$ <u>(5)</u>	\$ <u>39</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 JUDICIAL NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	<u>TOTAL JUDICIAL</u>			<u>CRIMINALISTICS LABORATORIES</u>		
	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:						
Licenses, Permits and Franchises	\$ 141	\$ 85	\$ (56)	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	573	683	110	109	24	(85)
Revenues from Use of Money and Property	28	575	547	-	1	1
Aid from Other Governmental Agencies	105,868	110,819	4,951	-	-	-
Charges for Current Services	704	632	(72)	-	-	-
Other Revenues	-	30	30	-	-	-
Total Revenues	<u>107,314</u>	<u>112,824</u>	<u>5,510</u>	<u>109</u>	<u>24</u>	<u>(84)</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	<u>2</u>	<u>3,669</u>	<u>(3,667)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2</u>	<u>3,669</u>	<u>(3,667)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	<u>(121,642)</u>	<u>(121,509)</u>	<u>133</u>	<u>(25)</u>	<u>-</u>	<u>25</u>
Total Other Financing Sources (Uses)	<u>(121,642)</u>	<u>(121,509)</u>	<u>133</u>	<u>(25)</u>	<u>-</u>	<u>25</u>
Changes in Fund Balance, June 30, 2024	\$ <u><u>(14,330)</u></u>	\$ <u><u>(12,354)</u></u>	\$ <u><u>1,977</u></u>	\$ <u><u>84</u></u>	\$ <u><u>24</u></u>	\$ <u><u>(59)</u></u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 JUDICIAL NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	DISTRICT ATTORNEY COURT ORDERED PENALTIES			DA/SHERIFF/ PROBATION DNA FUND		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Licenses, Permits and Franchises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	80	305	225	285	243	(42)
Revenues from Use of Money and Property	-	(3)	(3)	-	-	-
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>80</u>	<u>303</u>	<u>222</u>	<u>285</u>	<u>243</u>	<u>(42)</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	<u>(33)</u>	<u>-</u>	<u>33</u>	<u>(285)</u>	<u>(236)</u>	<u>49</u>
Total Other Financing Sources (Uses)	<u>(33)</u>	<u>-</u>	<u>33</u>	<u>(285)</u>	<u>(236)</u>	<u>49</u>
Changes in Fund Balance, June 30, 2024	\$ <u>47</u>	\$ <u>303</u>	\$ <u>255</u>	\$ <u>-</u>	\$ <u>7</u>	\$ <u>7</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 JUDICIAL NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	DISTRICT ATTORNEY EQUIPMENT AUTOMATION			DISTRICT ATTORNEY LOCAL FORFEITURES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Licenses, Permits and Franchises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	-	-	-	54	45	(9)
Revenues from Use of Money and Property	2	6	4	3	12	9
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>2</u>	<u>6</u>	<u>4</u>	<u>57</u>	<u>57</u>	<u>-</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2024	<u>\$ 2</u>	<u>\$ 6</u>	<u>\$ 4</u>	<u>\$ 57</u>	<u>\$ 57</u>	<u>\$ -</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 JUDICIAL NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	DISTRICT ATTORNEY FEDERAL FORFEITURES			DOMESTIC VIOLENCE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Licenses, Permits and Franchises	\$ -	\$ -	\$ -	\$ 141	\$ 85	\$ (56)
Fines, Forfeitures and Penalties	-	-	-	36	57	21
Revenues from Use of Money and Property	3	10	7	-	1	1
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>3</u>	<u>10</u>	<u>7</u>	<u>177</u>	<u>143</u>	<u>(34)</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	-	-	-	(120)	(120)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(120)</u>	<u>(120)</u>	<u>-</u>
Changes in Fund Balance, June 30, 2024	<u>\$ 3</u>	<u>\$ 10</u>	<u>\$ 7</u>	<u>\$ 57</u>	<u>\$ 23</u>	<u>\$ (34)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 JUDICIAL NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	LOCAL PUBLIC SAFETY			PUBLIC DEFENSE PILOT GRANT PROGRAM		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Licenses, Permits and Franchises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	-	421	421	-	63	63
Aid from Other Governmental Agencies	104,796	110,008	5,212	1,072	811	(260)
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>104,796</u>	<u>110,429</u>	<u>5,633</u>	<u>1,072</u>	<u>874</u>	<u>(197)</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	3,667	(3,667)	2	2	-
Total Expenditures	<u>-</u>	<u>3,667</u>	<u>(3,667)</u>	<u>2</u>	<u>2</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	<u>(119,665)</u>	<u>(119,665)</u>	<u>-</u>	<u>(810)</u>	<u>(810)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(119,665)</u>	<u>(119,665)</u>	<u>-</u>	<u>(810)</u>	<u>(810)</u>	<u>-</u>
Changes in Fund Balance, June 30, 2024	<u>\$ (14,869)</u>	<u>\$ (12,903)</u>	<u>\$ 1,966</u>	<u>\$ 260</u>	<u>\$ 62</u>	<u>\$ (197)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 JUDICIAL NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	REAL ESTATE FRAUD			VICTIM SERVICES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Licenses, Permits and Franchises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	-	-	-	9	9	-
Revenues from Use of Money and Property	20	63	43	-	1	1
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	704	632	(72)	-	-	-
Other Revenues	-	-	-	-	30	30
Total Revenues	<u>724</u>	<u>696</u>	<u>(28)</u>	<u>9</u>	<u>40</u>	<u>31</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	<u>(704)</u>	<u>(678)</u>	<u>26</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(704)</u>	<u>(678)</u>	<u>26</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2024	<u>\$ 20</u>	<u>\$ 18</u>	<u>\$ (2)</u>	<u>\$ 9</u>	<u>\$ 40</u>	<u>\$ 31</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	TOTAL OTHER PUBLIC PROTECTION			BUILDING INSPECTION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ 150	\$ 480	\$ 330	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	8,590	11,335	2,745	8,060	11,173	3,113
Fines, Forfeitures and Penalties	99	151	52	-	-	-
Revenues from Use of Money and Property	229	795	566	170	556	386
Aid from Other Governmental Agencies	391	-	(391)	-	-	-
Charges for Current Services	2,410	2,343	(67)	199	152	(47)
Other Revenues	23	2	(21)	2	(13)	(15)
Total Revenues	11,893	15,106	3,214	8,431	11,868	3,437
EXPENDITURES:						
Public Protection						
Services & Supplies	13,705	13,150	555	9,729	9,438	291
Other Charges	872	630	242	553	361	192
Capital Assets	753	194	559	453	-	453
Debt Service Payments	44	44	-	44	44	-
Appropriations for Contingencies	27	-	27	-	-	-
Total Expenditures	15,401	14,018	1,383	10,779	9,843	936
OTHER FINANCING SOURCES (USES):						
Transfers In	2,106	3,253	1,147	-	-	-
Transfers Out	(5,260)	(1,916)	3,344	-	-	-
Total Other Financing Sources (Uses)	(3,154)	1,337	4,491	-	-	-
Changes in Fund Balance, June 30, 2024	\$ (6,662)	\$ 2,425	\$ 9,087	\$ (2,348)	\$ 2,025	\$ 4,373
Actual amount on budgetary basis from the budgetary comparison schedule		\$ 14,018				
Differences - Budget to GAAP						
Encumbrances for goods and/or services ordered but not received within the recognition period.		(91)				
Debt Service payments for pension obligation bonds are transfers out for financial reporting purposes		(112)				
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		\$ 13,815				
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule		\$ 1,337				
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes		(112)				
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		\$ 1,225				

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	<u>CODE COMPLIANCE</u>			<u>COUNTYWIDE CRIME PREVENTION</u>		
	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:						
Taxes	\$ 118	\$ 446	\$ 328	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-
Fines, Forfeitures and Penalties	94	145	51	-	1	1
Revenues from Use of Money and Property	22	61	39	-	-	-
Aid from Other Governmental Agencies	382	-	(382)	-	-	-
Charges for Current Services	556	938	382	-	-	-
Other Revenues	21	15	(6)	-	-	-
Total Revenues	<u>1,193</u>	<u>1,605</u>	<u>412</u>	<u>-</u>	<u>1</u>	<u>1</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	3,886	3,644	243	-	-	-
Other Charges	208	209	-	-	-	-
Capital Assets	300	194	106	-	-	-
Debt Service Payments	-	-	-	-	-	-
Appropriations for Contingencies	27	-	27	-	-	-
Total Expenditures	<u>4,421</u>	<u>4,047</u>	<u>376</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	2,106	2,800	694	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>2,106</u>	<u>2,800</u>	<u>694</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2024	<u>\$ (1,122)</u>	<u>\$ 358</u>	<u>\$ 1,482</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	INDUSTRIAL HEMP			OIL & GAS MITIGATION PROGRAM		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	500	118	(382)
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	-	1	1	-	26	26
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	10	10	1	-	(1)
Other Revenues	-	-	-	-	-	-
Total Revenues	-	11	11	501	144	(357)
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	(1,253)	(613)	640
Total Other Financing Sources (Uses)	-	-	-	(1,253)	(613)	640
Changes in Fund Balance, June 30, 2024	\$ -	\$ 11	\$ 11	\$ (752)	\$ (469)	\$ 283

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	PLANNING ADMINISTRATION SURCHARGE			PROJECT IMPACT MITIGATION FUND		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	30	78	48	-	5	5
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	788	477	(311)	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	818	555	(263)	-	5	5
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(2,198)	(328)	1,870	-	-	-
Total Other Financing Sources (Uses)	(2,198)	(328)	1,870	-	-	-
Changes in Fund Balance, June 30, 2024	\$ (1,380)	\$ 227	\$ 1,607	\$ -	\$ 5	\$ 5

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	RANGE IMPROVEMENT			RECORDER'S ELECTRONIC RECORDING		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	1	4	2	3	12	9
Aid from Other Governmental Agencies	9	-	(9)	-	-	-
Charges for Current Services	-	-	-	155	117	(38)
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>10</u>	<u>4</u>	<u>(7)</u>	<u>158</u>	<u>129</u>	<u>(29)</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Other Charges	10	-	10	-	-	-
Capital Assets	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	<u>10</u>	<u>-</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	(155)	(118)	37
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(155)</u>	<u>(118)</u>	<u>37</u>
Changes in Fund Balance, June 30, 2024	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 11</u>	<u>\$ 8</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	RECORDED MODERNIZATION			RECORDER SSN TRUNCATION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	-	31	31	-	2	2
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	701	652	(49)	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>701</u>	<u>683</u>	<u>(18)</u>	<u>-</u>	<u>2</u>	<u>2</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Other Charges	95	60	35	-	-	-
Capital Assets	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	<u>95</u>	<u>60</u>	<u>35</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(1,636)	(847)	789	(18)	(10)	8
Total Other Financing Sources (Uses)	<u>(1,636)</u>	<u>(847)</u>	<u>789</u>	<u>(18)</u>	<u>(10)</u>	<u>8</u>
Changes in Fund Balance, June 30, 2024	\$ <u>(1,030)</u>	\$ <u>(224)</u>	\$ <u>806</u>	\$ <u>(18)</u>	\$ <u>(8)</u>	\$ <u>10</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	STERILIZATION			STRONG MOTION INSTRUMENTATION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	16	16	30	28	(2)
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	-	-	-	-	-	-
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>-</u>	<u>16</u>	<u>16</u>	<u>30</u>	<u>28</u>	<u>(2)</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	30	23	7
Other Charges	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>30</u>	<u>23</u>	<u>7</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2024	<u>\$ -</u>	<u>\$ 16</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 5</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	WILDFIRE RESOURCES			COUNTY SERVICE AREA OTHER PUBLIC PROTECTION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 32	\$ 34	\$ 2
Licenses, Permits and Franchises	-	-	-	-	-	-
Fines, Forfeitures and Penalties	4	4	-	1	1	-
Revenues from Use of Money and Property	3	-	(3)	-	19	19
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	10	-	(10)	-	(3)	(3)
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>17</u>	<u>4</u>	<u>(13)</u>	<u>33</u>	<u>51</u>	<u>18</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	1	-	1	59	45	14
Other Charges	6	-	6	-	-	-
Capital Assets	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	<u>7</u>	<u>-</u>	<u>7</u>	<u>59</u>	<u>45</u>	<u>14</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	453	453
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>453</u>	<u>453</u>
Changes in Fund Balance, June 30, 2024	<u>\$ 10</u>	<u>\$ 4</u>	<u>\$ (6)</u>	<u>\$ (26)</u>	<u>\$ 459</u>	<u>\$ 485</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 PLANT AQUISITION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	TOTAL PLANT ACQUISITION			PLANNED LOCAL DRAINAGE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Revenues from Use of Money and Property	\$ -	\$ 264	\$ 264	\$ -	\$ 57	\$ 57
Charges for Current Services	-	135	135	-	-	-
Total Revenues	<u>-</u>	<u>399</u>	<u>399</u>	<u>-</u>	<u>57</u>	<u>57</u>
EXPENDITURES:						
General Government						
Other Charges	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balances, June 30, 2024	\$ <u>-</u>	\$ <u>399</u>	\$ <u>399</u>	\$ <u>-</u>	\$ <u>57</u>	\$ <u>57</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 PLANT AQUISITION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	PLANNED SEWER		
	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
REVENUES:			
Revenues from Use of Money and Property	\$	\$ 207	\$ 207
Charges for Current Services	-	135	135
Total Revenues	<u> </u>	<u> 342</u>	<u> 342</u>
EXPENDITURES:			
General Government			
Other Charges	-	-	-
Total Expenditures	<u> </u>	<u> </u>	<u> </u>
Change in Fund Balances, June 30, 2024	\$ <u> </u>	\$ <u> 342</u>	\$ <u> 342</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	TOTAL POLICE PROTECTION			AUTOMATED FINGERPRINT		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ 1,975	\$ 1,807	\$ (168)	\$ 165	\$ 143	\$ (22)
Revenues from Use of Money and Property	164	419	255	21	56	35
Aid from Other Governmental Agencies	-	310	310	-	-	-
Charges for Current Services	420	507	87	-	-	-
Other Revenues	1,827	2,000	173	-	-	-
Total Revenues	<u>4,386</u>	<u>5,044</u>	<u>658</u>	<u>186</u>	<u>199</u>	<u>13</u>
EXPENDITURES:						
Public Protection						
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	<u>(7,446)</u>	<u>(5,873)</u>	<u>1,573</u>	<u>(400)</u>	<u>-</u>	<u>400</u>
Total Financing Sources	<u>(7,446)</u>	<u>(5,873)</u>	<u>1,573</u>	<u>(400)</u>	<u>-</u>	<u>400</u>
Changes in Fund Balance, June 30, 2024	\$ <u>(3,060)</u>	\$ <u>(829)</u>	\$ <u>2,231</u>	\$ <u>(214)</u>	\$ <u>199</u>	\$ <u>413</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	HIDTA STATE ASSET FORFEIT			KNET ASSET FORFEITURES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ 95	\$ 116	\$ 21	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	4	15	11	4	(56)	(60)
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>99</u>	<u>131</u>	<u>32</u>	<u>4</u>	<u>(56)</u>	<u>(60)</u>
EXPENDITURES:						
Public Protection						
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	<u>(35)</u>	<u>-</u>	<u>35</u>	<u>(79)</u>	<u>-</u>	<u>79</u>
Total Financing Sources	<u>(35)</u>	<u>-</u>	<u>35</u>	<u>(79)</u>	<u>-</u>	<u>79</u>
Changes in Fund Balance, June 30, 2024	\$ <u>64</u>	\$ <u>131</u>	\$ <u>67</u>	\$ <u>(75)</u>	\$ <u>(56)</u>	\$ <u>19</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	OFFICER WELLNESS MH GRANT			POLICE PROTECTION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ (15)
Revenues from Use of Money and Property	-	9	9	6	12	6
Aid from Other Governmental Agencies	-	-	-	-	310	310
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>-</u>	<u>9</u>	<u>9</u>	<u>21</u>	<u>322</u>	<u>301</u>
EXPENDITURES:						
Public Protection	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	<u>(400)</u>	<u>(196)</u>	<u>204</u>	<u>(50)</u>	<u>(50)</u>	<u>-</u>
Total Financing Sources	<u>(400)</u>	<u>(196)</u>	<u>204</u>	<u>(50)</u>	<u>(50)</u>	<u>-</u>
Changes in Fund Balance, June 30, 2024	\$ <u>(400)</u>	\$ <u>(187)</u>	\$ <u>213</u>	\$ <u>(30)</u>	\$ <u>272</u>	\$ <u>301</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	RURAL CRIMES ENVIRONMENTAL IMPACT FEE			SHERIFF CAL I.D		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -	\$ 1,600	\$ 1,548	\$ (52)
Revenues from Use of Money and Property	-	9	9	30	87	57
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>-</u>	<u>9</u>	<u>9</u>	<u>1,630</u>	<u>1,635</u>	<u>5</u>
EXPENDITURES:						
Public Protection						
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	-	-	-	(2,454)	(1,461)	993
Total Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,454)</u>	<u>(1,461)</u>	<u>993</u>
Changes in Fund Balance, June 30, 2024	\$ <u>-</u>	\$ <u>9</u>	\$ <u>9</u>	\$ <u>(824)</u>	\$ <u>174</u>	\$ <u>998</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	SHERIFF CIVIL AUTOMATED			SHERIFF CIVIL SUBPOENA		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	10	30	20	-	-	-
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	120	156	36	10	4	(6)
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>130</u>	<u>186</u>	<u>56</u>	<u>10</u>	<u>4</u>	<u>(6)</u>
EXPENDITURES:						
Public Protection	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	<u>(514)</u>	<u>(514)</u>	<u>-</u>	<u>(15)</u>	<u>(11)</u>	<u>4</u>
Total Financing Sources	<u>(514)</u>	<u>(514)</u>	<u>-</u>	<u>(15)</u>	<u>(11)</u>	<u>4</u>
Changes in Fund Balance, June 30, 2024	\$ <u>(384)</u>	\$ <u>(328)</u>	\$ <u>56</u>	\$ <u>(5)</u>	\$ <u>(7)</u>	\$ <u>(2)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	SHERIFF CONTROLLED SUBSTANCE			SHERIFF DRUG ABUSE GANG DIVERSION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ 100	\$ -	\$ (100)	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	5	92	87	2	5	3
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>105</u>	<u>92</u>	<u>(13)</u>	<u>2</u>	<u>5</u>	<u>3</u>
EXPENDITURES:						
Public Protection	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	<u>(408)</u>	<u>(403)</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Financing Sources	<u>(408)</u>	<u>(403)</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2024	<u>(303)</u>	<u>(311)</u>	<u>(8)</u>	<u>2</u>	<u>5</u>	<u>3</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	SHERIFF DRUG AWARENESS PROGRAM			SHERIFF ELECTRONIC MONITORING		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	30	16	(14)	1	6	5
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>30</u>	<u>16</u>	<u>(14)</u>	<u>1</u>	<u>6</u>	<u>5</u>
EXPENDITURES:						
Public Protection	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	<u>(111)</u>	<u>(109)</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Financing Sources	<u>(111)</u>	<u>(109)</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2024	<u>(81)</u> \$	<u>(93)</u> \$	<u>(12)</u> \$	<u>1</u> \$	<u>6</u> \$	<u>5</u> \$

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	SHERIFF TRAINING FUND			SHERIFF INMATE WELFARE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	6	5	(1)	40	121	81
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	20	123	103	1,651	1,700	49
Total Revenues	<u>26</u>	<u>128</u>	<u>102</u>	<u>1,691</u>	<u>1,821</u>	<u>130</u>
EXPENDITURES:						
Public Protection	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	(85)	(85)	-	(2,549)	(2,732)	(183)
Total Financing Sources	<u>(85)</u>	<u>(85)</u>	<u>-</u>	<u>(2,549)</u>	<u>(2,732)</u>	<u>(183)</u>
Changes in Fund Balance, June 30, 2024	<u>(59)</u>	<u>43</u>	<u>102</u>	<u>(858)</u>	<u>(911)</u>	<u>(53)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	SHERIFF JUDGMENT DEBTOR FEE			SHERIFF RURAL CRIME		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	-	(1)	(1)	1	2	1
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	115	97	(18)	-	-	-
Other Revenues	-	-	-	-	10	10
Total Revenues	115	96	(19)	1	12	11
EXPENDITURES:						
Public Protection	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers Out	(20)	(9)	11	(5)	-	5
Total Financing Sources	(20)	(9)	11	(5)	-	5
Changes in Fund Balance, June 30, 2024	95	87	(8)	(4)	12	16

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	SHERIFF SIDEARM CONVERSION			SHERIFF STATE ASSET FORFEITURES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	1	1	-	-	-	-
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	3	13	10	-	-	-
Total Revenues	<u>4</u>	<u>14</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:						
Public Protection	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	-	-	-	(12)	-	12
Total Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12)</u>	<u>-</u>	<u>12</u>
Changes in Fund Balance, June 30, 2024	<u>4</u>	<u>\$ 14</u>	<u>\$ 10</u>	<u>\$ (12)</u>	<u>\$ -</u>	<u>\$ 12</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	SHERIFF TRAINING FACILITY			SHERIFF'S VOLUNTEER SERVICE GROUP		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	-	-	-	-	2	2
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	175	250	75	-	-	-
Other Revenues	-	-	-	7	-	(7)
Total Revenues	175	250	75	7	2	(5)
EXPENDITURES:						
Public Protection	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers Out	(186)	(186)	-	(23)	(17)	6
Total Financing Sources	(186)	(186)	-	(23)	(17)	6
Changes in Fund Balance, June 30, 2024	(11)	64	75	(16)	(15)	1

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	SHERIFF WORK RELEASE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:			
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	3	8	5
Aid from Other Governmental Agencies	-	-	-
Charges for Current Services	-	-	-
Other Revenues	146	154	8
Total Revenues	<u>149</u>	<u>162</u>	<u>13</u>
EXPENDITURES:			
Public Protection	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers Out	<u>(100)</u>	<u>(100)</u>	<u>-</u>
Total Financing Sources	<u>(100)</u>	<u>(100)</u>	<u>-</u>
Changes in Fund Balance, June 30, 2024	\$ <u>49</u>	\$ <u>62</u>	\$ <u>13</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
PROPERTY MANAGEMENT NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	TOTAL PROPERTY MANAGEMENT			DEVELOPMENT SERVICES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Licenses, Permits and Franchises	\$ 390	\$ 331	\$ (59)	\$ -	\$ 5	\$ 5
Revenues from Use of Money and Property	60	190	130	30	94	64
Aid from Other Governmental Agencies	65	-	(65)	65	-	(65)
Charges for Current Services	496	727	231	496	727	231
Total Revenues	<u>1,011</u>	<u>1,248</u>	<u>237</u>	<u>591</u>	<u>826</u>	<u>235</u>
EXPENDITURES:						
General Government						
Services & Supplies	2,026	1,793	232	2,026	1,793	232
Other Charges	26	23	3	26	23	3
Capital Assets	194	162	32	194	162	32
Debt Service Payments	22	22	-	22	22	-
Total Expenditures	<u>2,268</u>	<u>2,001</u>	<u>267</u>	<u>2,268</u>	<u>2,001</u>	<u>267</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	1,475	1,475	-	1,475	1,475	-
Transfers Out	(313)	(226)	87	(100)	(100)	-
Total Other Financing Sources (Uses)	<u>1,162</u>	<u>1,249</u>	<u>87</u>	<u>1,375</u>	<u>1,375</u>	<u>-</u>
Changes in Fund Balance, June 30, 2024	\$ <u>(95)</u>	\$ <u>496</u>	\$ <u>591</u>	\$ <u>(302)</u>	\$ <u>200</u>	\$ <u>502</u>
Actual amount on budgetary basis from the budgetary comparison schedule		\$ 2,001				
Differences - Budget to GAAP						
Encumbrances for goods and/or services ordered but not received within the recognition period.		<u>(10)</u>				
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		\$ <u>1,991</u>				

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 PROPERTY MANAGEMENT NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	DIVCA LCL FRANCHISE FEE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:			
Licenses, Permits and Franchises	\$ 390	\$ 326	\$ (64)
Revenues from Use of Money and Property	30	96	66
Aid from Other Governmental Agencies	-	-	-
Charges for Current Services	-	-	-
Total Revenues	<u>420</u>	<u>422</u>	<u>2</u>
EXPENDITURES:			
General Government			
Services & Supplies	-	-	-
Other Charges	-	-	-
Capital Assets	-	-	-
Debt Service Payments	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out	<u>(213)</u>	<u>(126)</u>	<u>87</u>
Total Other Financing Sources (Uses)	<u>(213)</u>	<u>(126)</u>	<u>87</u>
Changes in Fund Balance, June 30, 2024	<u>\$ 207</u>	<u>\$ 296</u>	<u>\$ 89</u>

**COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
PUBLIC ASSISTANCE ADMINISTRATION
NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	TOTAL PUBLIC ASSISTANCE ADMINISTRATION			DHS WRAPAROUND SAVINGS		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Revenues from Use of Money and Property	\$ 83	\$ 505	\$ 422	\$ -	\$ 163	\$ 163
Aid from Other Governmental Agencies	24,496	20,353	(4,143)	-	-	-
Charges for Current Services	7,225	6,048	(1,177)	-	-	-
Other Revenues	3,043	98	(2,945)	-	-	-
Total Revenues	34,847	27,004	(7,843)	-	163	163
EXPENDITURES:						
Public Assistance						
Services & Supplies	1,762	892	870	151	111	40
Other Charges	29,032	25,659	3,373	-	-	-
Appropriations for Contingencies	116	-	116	1	-	1
Total Expenditures	30,910	26,551	4,359	152	111	41
OTHER FINANCING SOURCES (USES):						
Transfers In	14,048	14,062	14	-	-	-
Transfers Out	(29,452)	(17,516)	11,936	(8,400)	(528)	7,872
Total Other Financing Sources (Uses)	(15,404)	(3,454)	11,950	(8,400)	(528)	7,872
Changes in Fund Balances, June 30, 2024	\$ (11,467)	\$ (3,001)	\$ 8,466	\$ (8,552)	\$ (476)	\$ 7,994
Actual amount on budgetary basis from the budgetary comparison schedule		\$ 26,551				
Differences - Budget to GAAP						
Encumbrances for goods and/or services ordered but not received within the recognition period.		(288)				
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		\$ 26,263				

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 PUBLIC ASSISTANCE ADMINISTRATION
 NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	EMPLOYERS' TRAINING RESOURCE			IHSS PUBLIC AUTHORITY		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Revenues from Use of Money and Property	\$ 61	\$ 144	\$ 83	\$ 6	\$ 144	\$ 138
Aid from Other Governmental Agencies	23,785	20,086	(3,699)	643	179	(464)
Charges for Current Services	7,101	5,917	(1,184)	-	-	-
Other Revenues	3,043	97	(2,946)	-	-	-
Total Revenues	<u>33,990</u>	<u>26,244</u>	<u>(7,746)</u>	<u>649</u>	<u>323</u>	<u>(325)</u>
EXPENDITURES:						
Public Assistance						
Services & Supplies	297	79	218	-	-	-
Other Charges	14,703	12,350	2,353	14,329	13,309	1,020
Appropriations for Contingencies	98	-	98	-	-	-
Total Expenditures	<u>15,099</u>	<u>12,429</u>	<u>2,670</u>	<u>14,329</u>	<u>13,309</u>	<u>1,020</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	872	886	15	13,176	13,176	-
Transfers Out	(21,002)	(16,953)	4,050	-	-	-
Total Other Financing Sources (Uses)	<u>(20,130)</u>	<u>(16,066)</u>	<u>4,064</u>	<u>13,176</u>	<u>13,176</u>	<u>-</u>
Changes in Fund Balances, June 30, 2024	\$ <u>(1,239)</u>	\$ <u>(2,251)</u>	\$ <u>(6,352)</u>	\$ <u>(504)</u>	\$ <u>191</u>	\$ <u>(1,346)</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 PUBLIC ASSISTANCE ADMINISTRATION
 NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	KERN COUNTY CHILDREN'S FUND			NSP GRANT		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Revenues from Use of Money and Property	\$ 16	\$ 48	\$ 32	\$ -	\$ 1	\$ 1
Aid from Other Governmental Agencies	63	83	20	6	5	(1)
Charges for Current Services	124	131	7	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>203</u>	<u>262</u>	<u>60</u>	<u>6</u>	<u>6</u>	<u>1</u>
EXPENDITURES:						
Public Assistance						
Services & Supplies	1,214	689	524	-	-	-
Other Charges	-	-	-	-	-	-
Appropriations for Contingencies	16	-	16	-	-	-
Total Expenditures	<u>1,230</u>	<u>689</u>	<u>541</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	(36)	(35)	1
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(36)</u>	<u>(35)</u>	<u>1</u>
Changes in Fund Balances, June 30, 2024	<u>\$ (1,027)</u>	<u>\$ (428)</u>	<u>\$ (481)</u>	<u>\$ (30)</u>	<u>\$ (29)</u>	<u>\$ -</u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 PUBLIC ASSISTANCE ADMINISTRATION
 NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	SHELTER CARE			VETERANS GRANT FUND		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Revenues from Use of Money and Property	\$ -	\$ 1	\$ 1	\$ -	\$ 4	\$ 4
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	1	1	-	-	-
Total Revenues	-	2	2	-	4	4
EXPENDITURES:						
Public Assistance						
Services & Supplies	100	13	87	-	-	-
Other Charges	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	100	13	87	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	(14)	-	14
Total Other Financing Sources (Uses)	-	-	-	(14)	-	14
Changes in Fund Balances, June 30, 2024	\$ (100)	\$ (11)	\$ (85)	\$ (14)	\$ 4	\$ 18

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 PUBLIC WAYS NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	TOTAL PUBLIC WAYS			COUNTY SERVICE AREAS PUBLIC WAYS		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ 2,850	\$ 2,896	\$ 46	\$ 2,850	\$ 2,896	\$ 46
Licenses, Permits and Franchises	-	214	214	-	-	-
Fines, Forfeitures and Penalties	17	17	-	17	17	-
Revenues from Use of Money and Property	1	430	429	1	200	199
Charges for Current Services	9	2	(7)	9	2	(7)
Total Revenues	2,877	3,559	682	2,877	3,115	238
EXPENDITURES:						
Public Ways						
Services & Supplies	3,528	2,900	628	3,528	2,900	628
Other Charges	19	11	8	19	11	8
Total Expenditures	3,547	2,911	636	3,547	2,911	636
OTHER FINANCING SOURCES (USES):						
Transfers In	71	100	29	71	100	29
Total Other Financing Sources (Uses)	71	100	29	71	100	29
Changes in Fund Balance, June 30, 2024	\$ (599)	\$ 748	\$ 1,346	\$ (599)	\$ 304	\$ 903

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 PUBLIC WAYS NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	OFF HIGHWAY MOTOR VEHICLE LICENSE			PARCEL MAP IN-LIEU FEES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	214	214	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	-	200	200	-	30	30
Charges for Current Services	-	-	-	-	-	-
Total Revenues	-	414	414	-	30	30
EXPENDITURES:						
Public Ways						
Services & Supplies	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Changes in Fund Balance, June 30, 2024	\$ -	\$ 414	\$ 414	\$ -	\$ 30	\$ 30

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 RECREATION FACILITIES NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	TOTAL RECREATION FACILITIES			PARKS AND RECREATION DONATION FUND		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ 10	\$ 71	\$ 61	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	3	14	11	-	-	-
Aid from Other Governmental Agencies	126	114	(12)	-	-	-
Other Revenues	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>
Total Revenues	<u>140</u>	<u>200</u>	<u>60</u>	<u>1</u>	<u>1</u>	<u>-</u>
EXPENDITURES:						
Culture and Recreation						
Services & Supplies	<u>41</u>	<u>-</u>	<u>41</u>	<u>41</u>	<u>-</u>	<u>41</u>
Total Expenditures	<u>41</u>	<u>-</u>	<u>41</u>	<u>41</u>	<u>-</u>	<u>41</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	<u>(72)</u>	<u>(3)</u>	<u>69</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(72)</u>	<u>(3)</u>	<u>69</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balances, June 30, 2024	\$ <u><u>27</u></u>	\$ <u><u>197</u></u>	\$ <u><u>170</u></u>	\$ <u><u>(40)</u></u>	\$ <u><u>1</u></u>	\$ <u><u>41</u></u>

**COUNTY OF KERN
 BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
 RECREATION FACILITIES NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
 FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)**

	PARCEL MAP IN-LIEU FEES			STATE AID - OFF HIGHWAY MOTOR VEHICLE FEES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ 10	\$ 71	\$ 61	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	3	9	6	-	5	5
Aid from Other Governmental Agencies	-	-	-	126	114	(12)
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>13</u>	<u>80</u>	<u>67</u>	<u>126</u>	<u>119</u>	<u>(7)</u>
EXPENDITURES:						
Culture and Recreation						
Services & Supplies	-	-	-	1	-	1
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	(22)	(3)	19	(50)	-	50
Total Other Financing Sources (Uses)	<u>(22)</u>	<u>(3)</u>	<u>19</u>	<u>(50)</u>	<u>-</u>	<u>50</u>
Changes in Fund Balances, June 30, 2024	\$ <u>(9)</u>	\$ <u>77</u>	\$ <u>86</u>	\$ <u>76</u>	\$ <u>119</u>	\$ <u>43</u>