



Kern County, California
Aimee X. Espinoza
Auditor-Controller-County Clerk

ANNUAL COMPREHENSIVE FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2024



Auditor-Controller-County Clerk
1115 Truxtun Avenue, 2nd Floor
Bakersfield, California 93301

COUNTY OF KERN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)

	General Fund	Behavioral Health & Recovery Services	Community Development	Coronavirus Relief	County Local Revenue Fund	Department of Human Services	Kern County Tobacco Funding Corp.	Structural Fire	All other governmental funds	Total
Nonspendable:										
Receivables/advances	\$ 8,287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 8,289
Inventory	1,084	-	-	-	-	-	-	1,552	5,104	7,740
Total nonspendable fund balance	9,371	-	-	-	-	-	-	1,554	5,104	16,029
Restricted for:										
1% Teeter (Fund 00264)	10,464	-	-	-	-	-	-	-	-	10,464
Gasb 84 Reclassed Funds	16,742	-	-	-	-	-	-	-	-	16,742
Mental Health Programs	-	187,971	-	-	-	-	-	-	-	187,971
Community Development	-	-	561	-	-	-	-	-	-	561
Coronavirus Relief	-	-	-	5,178	-	-	-	-	-	5,178
Realignment	-	-	-	-	193,184	-	-	-	-	193,184
Human Services	-	-	-	-	-	73,952	-	-	-	73,952
Structural Fire	-	-	-	-	-	-	-	64,325	-	64,325
Vehicle/Apparatus	-	-	-	-	-	-	-	4,727	-	4,727
Fireworks Violations	-	-	-	-	-	-	-	8	-	8
Industrial Firefighting Vehicle	-	-	-	-	-	-	-	10	-	10
Fire Dept Donations	-	-	-	-	-	-	-	34	-	34
State Fire	-	-	-	-	-	-	-	1,922	-	1,922
Fire Hazard Reduction	-	-	-	-	-	-	-	1,068	-	1,068
Flood Disaster	-	-	-	-	-	-	-	151	-	151
CSAs - Health & Sanitation	-	-	-	-	-	-	-	-	2,181	2,181
CSAs - Public Protection	-	-	-	-	-	-	-	-	459	459
CSAs - Public Ways	-	-	-	-	-	-	-	-	5,258	5,258
Finance	-	-	-	-	-	-	-	-	2,532	2,532
County Clerk	-	-	-	-	-	-	-	-	912	912
Detention & Correction	-	-	-	-	-	-	-	-	25,795	25,795
Education	-	-	-	-	-	-	-	-	479	479
Environmental & Health	-	-	-	-	-	-	-	-	3,679	3,679
Health	-	-	-	-	-	-	-	-	71,180	71,180
Hospital Care	-	-	-	-	-	-	-	-	5,564	5,564
Judicial	-	-	-	-	-	-	-	-	35,685	35,685
Other Public Protection	-	-	-	-	-	-	-	-	6,416	6,416
Plant Acquisition	-	-	-	-	-	-	-	-	1,330	1,330
Police Protection	-	-	-	-	-	-	-	-	9,996	9,996
Public Assistance	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	22,425	22,425
Public Ways	-	-	-	-	-	-	-	-	9,456	9,456
Recorder	-	-	-	-	-	-	-	-	4,588	4,588
Recreation facilities	-	-	-	-	-	-	-	-	1,546	1,546
Roads	-	-	-	-	-	-	-	-	62,869	62,869
Debt Service	-	-	-	-	-	-	9,025	-	3,034	12,059
Capital Projects	-	-	-	-	-	-	-	-	34,124	34,124
Total restricted	27,206	187,971	561	5,178	193,184	73,952	9,025	72,245	309,508	878,830
Committed to:										
Tax and Resources Loss	45,965	-	-	-	-	-	-	-	-	45,965
Other Public Protection	-	-	-	-	-	-	-	-	19,438	19,438
Plant Acquisition	-	-	-	-	-	-	-	-	5,607	5,607
Aging & Adult	-	-	-	-	-	-	-	-	1,367	1,367
Police Protection	-	-	-	-	-	-	-	-	27	27
Property Management	-	-	-	-	-	-	-	-	2,708	2,708
Total committed	45,965	-	-	-	-	-	-	-	29,147	75,112
Assigned to:										
Encumbrances	69,915	-	-	-	-	-	-	-	-	69,915
Tax Litigation	8,820	-	-	-	-	-	-	-	-	8,820
Human Services	26,453	-	-	-	-	-	-	-	-	26,453
Safety	1,164	-	-	-	-	-	-	-	-	1,164
Salary & Benefits Adj.	150	-	-	-	-	-	-	-	-	150
Retirement	68,529	-	-	-	-	-	-	-	-	68,529
Parks Improvements	3,500	-	-	-	-	-	-	-	-	3,500
Fire Station Replacement	355	-	-	-	-	-	-	-	-	355
PILT/TARP	3,500	-	-	-	-	-	-	-	-	3,500
Tax Litigation Reserve	1,781	-	-	-	-	-	-	-	-	1,781
Strategic WorkFRC Plan	1,441	-	-	-	-	-	-	-	-	1,441
KMC Working Capital	9,000	-	-	-	-	-	-	-	-	9,000