

In the Matter of:

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1. The Superintendent is authorized and directed to develop a projection of the appropriate amount of money to be impounded in light of the above tax protests and court litigation.
2. The Superintendent shall report that amount to the Board and notify the County-Auditor-Controller of the exact dollar amount to be impounded and the day on which such impound is to be made.
3. The amount so impounded shall be derived entirely from anticipated local tax revenues. No part of the impounded funds shall come from the general reserve or current operating year monies of the district.

The foregoing resolution on motion of Summi Hepburn, and seconded by Robert Vincelette, was duly passed and adopted this 7th day of December, 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

BOARD OF TRUSTEES OF THE
SOUTHERN KERN SCHOOL DISTRICT

By: Barbara Gaines

Barbara Gaines, Superintendent

Mario Gutierrez
Member

[Signature]
Member

[Signature]
Member

Member

Member

I **HEREBY CERTIFY** that the foregoing is a full, true, and correct excerpt from the Journal of the Board of Trustees of the Southern Kern Unified School District pertaining to the adoption of the foregoing Resolution at a regular meeting held on December 7, 2022.

Barbara Gaines

Barbara Gaines, Superintendent
Authorized Agent of the Board of Trustees of
The Southern Kern Unified School District,
County of Kern, State of California

**KERN COUNTY
AUDITOR-CONTROLLER-COUNTY CLERK
ESTIMATE OF CONTINGENT LIABILITY
AS OF 6/30/2022**

AGENCY	FUND	APPEALS TAXES	APPEALS INTEREST*	TOTAL	IMPOUNDS	NET CONTINGENT LIABILITY
ARVIN UNION	80004	237,431.26	5,805.67	243,236.93	178,454.71	64,782.22
BAKERSFIELD CITY	80006	91,164.19	2,229.15	93,393.33	162,564.03	(69,170.70)
BEARDSLEY	80008	196,780.00	4,811.66	201,591.66	119,287.62	82,304.04
BELRIDGE	80009	234,784.69	5,740.96	240,525.65	-	240,525.65
BLAKE	80010	324.69	7.94	332.62	286.03	46.59
BUTTONWILLOW UNION	80013	6,140.53	150.15	6,290.67	1,320.01	4,970.66
CALIENTE UNION	80014	559.29	13.68	572.97	489.79	83.18
DELANO UNION	80018	35,396.70	865.52	36,262.22	189,300.49	(153,038.27)
DI GIORGIO	80020	282,270.23	6,902.07	289,172.30	181,284.07	107,888.23
EDISON	80022	38,710.85	946.56	39,657.41	7,958.31	31,699.10
ELK HILLS	80024	11,867.33	290.18	12,157.51	390.52	11,766.99
FAIRFAX	80026	685,548.63	16,763.04	702,311.66	374,024.19	328,287.47
FRUITVALE	80028	510,389.46	12,480.04	522,869.50	603,793.08	(80,923.58)
GENERAL SHAFTER	80030	142,409.39	3,482.19	145,891.58	59,056.74	86,834.84
GREENFIELD UNION	80033	34,897.51	853.31	35,750.82	40,827.35	(5,076.53)
KERNVILLE UNION	80040	5,901.26	144.30	6,045.56	8,838.74	(2,793.18)
LAKESIDE UNION	80042	93,348.33	2,282.55	95,630.88	51,232.31	44,398.57
LAMONT	80044	461,182.66	11,276.84	472,459.50	410,786.52	61,672.98
LINNS VALLEY-POSO FLAT UNION	80048	1,094.26	26.76	1,121.01	944.76	176.25
LOST HILLS UNION	80050	190,609.66	4,660.79	195,270.44	31,237.63	164,032.81
MAPLE	80054	4,489.95	109.79	4,599.74	3,253.26	1,346.48
MCKITTRICK	80056	81,833.83	2,001.00	83,834.83	-	83,834.83
MIDWAY	80058	164,865.41	4,031.29	168,896.70	180,583.24	(11,686.54)
NORRIS	80064	26,137.28	639.11	26,776.38	35,893.63	(9,117.25)
PANAMA-BUENA VISTA	80066	227,855.49	5,571.52	233,427.01	129,900.87	103,526.14
POND UNION	80068	2,804.03	68.56	2,872.59	3,008.13	(135.54)
RICHLAND LERDO	80072	166,319.89	4,066.85	170,386.74	534,067.37	(363,680.63)
RIO-BRAVO - GREELEY UNION	80074	1,102,562.39	26,959.86	1,129,522.25	2,603,830.61	(1,474,308.36)
ROSEDALE UNION	80076	197,351.57	4,825.64	202,177.21	29,229.03	172,948.18
SEMITROPIC	80078	1,419.52	34.71	1,454.23	1,240.76	213.47
SOUTH FORK UNION	80084	934.47	22.85	957.32	819.45	137.87
STANDARD	80086	11,911.11	291.25	12,202.36	11,968.29	234.07
TAFT CITY	80088	324,532.45	7,935.47	332,467.91	544,829.33	(212,361.42)
VINELAND	80092	1,284,395.04	31,406.03	1,315,801.06	1,170,228.97	145,572.09
WASCO UNION	80094	80,519.99	1,968.87	82,488.87	14,209.98	68,278.89
DELANO JOINT UNION HIGH	81018	36,939.48	903.24	37,842.72	186,285.40	(148,442.68)
KERN JOINT UNION HIGH	81038	7,222,861.86	176,613.42	7,399,475.28	8,438,610.05	(1,039,134.77)
TAFT UNION HIGH	81088	3,480,894.94	85,114.84	3,566,009.79	559,446.74	3,006,563.05
WASCO UNION HIGH	81094	433,659.19	10,603.83	444,263.02	74,583.85	369,679.17
EL TEJON UNIFIED	82050	10,343.86	252.93	10,596.79	11,130.02	(533.23)
MARICOPA UNIFIED	82052	58,502.97	1,430.51	59,933.48	156,545.01	(96,611.53)
MCFARLAND UNIFIED	82055	216,208.47	5,286.73	221,495.20	987,407.89	(765,912.69)
MOJAVE UNIFIED	82060	16,248,863.53	397,317.21	16,646,180.75	18,446,227.96	(1,800,047.21)
MUROC UNIFIED	82062	11,171,958.39	273,176.73	11,445,135.11	9,418,496.04	2,026,639.07
SOUTHERN KERN UNIFIED	82080	4,362,709.36	106,676.97	4,469,386.33	3,449,477.85	1,019,908.48
SIERRA SANDS UNIFIED	82082	33,417.90	817.13	34,235.03	33,736.71	498.32
TEHACHAPI UNIFIED	82090	5,803,242.70	141,900.89	5,945,143.59	4,455,344.25	1,489,799.34
KERN JOINT COMMUNITY COLLEGE	84038	9,668,785.19	236,421.14	9,905,206.32	8,958,705.16	946,501.16
WEST KERN JOINT COMM COLLEGE	84096	438,393.07	10,719.59	449,112.65	500,573.73	(51,461.08)
EDUCATION	86010	3,780,049.51	92,429.77	3,872,479.28	3,461,943.15	410,536.13
TOTAL		179,355,585.55	4,385,602.78	183,741,188.33	74,595,527.81	109,145,660.52