

**BEFORE THE GOVERNING BOARD
OF THE SOUTHERN KERN UNIFIED SCHOOL DISTRICT
OF KERN COUNTY, STATE OF CALIFORNIA**

In the Matter of:

**IMPOUNDMENT OF LOCAL TAX
REVENUES TO ANTICIPATE PENDING
CLAIMS AND/OR LITIGATION**

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RESOLUTION NO. 21-22-06

WHEREAS, the Auditor-Controller of the County of Kern has recently informed the District of potential adverse consequences to local tax and general fund monies of the District attributable to pending court action; and

WHEREAS, several claims are now pending before the Assessment Appeals Board which, if determined favorably to the taxpayer will substantially impact revenues of the District through a forced refund; and

WHEREAS, counsel has advised the Board that a school board may not defer repayment of a tax refund over an installment period of up to ten (10) years pursuant to Education Code section 35201 due to hardship or any other factor; and

WHEREAS, Education Code section 14240 authorizes this Board to direct the County Auditor to impound local tax revenues pending determination of court action or administrative tax protests is that such money remains outside the scope of further Board action pending resolution of the dispute.

NOW, THEREFORE, the Board resolves as follows:

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 Bender, and seconded by Hepburn, was duly passed and adopted this 8th day of December, 2021 by the following vote:

AYES: Gutierrez, Bender, Vincelette, Hepburn

NOES: 0

ABSENT: Moore

ABSTENTIONS: 0

BOARD OF TRUSTEES OF THE
SOUTHERN KERN SCHOOL DISTRICT

By: Barbara Gaines

Barbara Gaines, Superintendent

Gutierrez
Member

Bender
Member

Vincelette
Member

Hepburn
Member

Absent-Moore
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 8, 2021.

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



SOUTHERN KERN UNIFIED SCHOOL DISTRICT

P. O. Drawer CC
Rosamond, CA 93560
(661)256-5000 Fax (661)256-1247

Governing Board
Mario Gutierrez, President
James Bender, Clerk
Sunni Hepburn
Dewine Moore
Robert Vincelette
Superintendent
Barbara Gaines
Associate Superintendent
Leanne Hargus
Assistant Superintendent
Leslie Lacey
Chief Business Officer
Robert Irving

November 29, 2021

Mary B. Bedard, CPA
Kern County Auditor-Controller's Office
1115 Truxtun Ave.
Bakersfield, CA 93301-4637

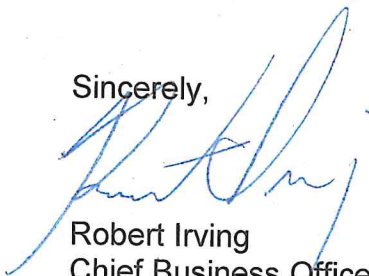
RE: CONTINGENT LIABILITY

Dear Ms. Bedard:

Pending a resolution from the Southern Kern Unified School District authorizing the County-Auditor to impound local tax revenues to anticipate pending assessment appeals and Superior Court cases, please impound \$ 784,047.73 into the Southern Kern Unified School District Impound Fund, 82080. This amount should be impounded from the April and May collections.

Please deposit any interest earned by this impounded amount into our General Fund. If you have any questions, or if I may be of further assistance, please contact me at 661-256-5000 x1125.

Sincerely,


Robert Irving
Chief Business Officer
Southern Kern Unified School District

Enc.

KERN COUNTY
AUDITOR-CONTROLLER-COUNTY CLERK
ESTIMATE OF CONTINGENT LIABILITY
AS OF 6/30/2021

AGENCY	FUND	APPEALS TAXES	APPEALS INTEREST*	TOTAL	IMPOUNDS	NET CONTINGENT LIABILITY
ARVIN UNION	80004	174,195.29	4,259.42	178,454.71	162,728.99	15,725.72
BAKERSFIELD CITY	80006	158,683.89	3,880.14	162,564.03	126,023.54	36,540.49
BEARDSLEY	80008	116,440.42	2,847.20	119,287.62	300,377.02	(181,089.40)
BELRIDGE	80009	11,487.55	280.89	11,768.44	9,295.68	2,472.76
BLAKE	80010	279.20	6.83	286.03	166.34	119.69
BUTTONWILLOW UNION	80013	4,246.30	103.83	4,350.13	1,320.01	3,030.12
CALIENTE UNION	80014	478.10	11.69	489.79	306.34	183.45
DELANO UNION	80018	184,782.19	4,518.29	189,300.49	137,092.12	52,208.37
DI GIORGIO	80020	176,957.12	4,326.96	181,284.07	477.55	180,806.52
EDISON	80022	7,768.36	189.95	7,958.31	9,431.22	(1,472.91)
ELK HILLS	80024	381.20	9.32	390.52	19,182.47	(18,791.95)
FAIRFAX	80026	365,096.84	8,927.35	374,024.19	1,426,134.37	(1,052,110.18)
FRUITVALE	80028	589,381.52	14,411.56	603,793.08	750,530.64	(146,737.56)
GENERAL SHAFTER	80030	136,438.63	3,336.20	139,774.83	59,056.74	80,718.09
GREENFIELD UNION	80033	39,852.87	974.48	40,827.35	46,835.15	(6,007.80)
KERNVILLE UNION	80040	8,627.78	210.97	8,838.74	9,749.06	(910.32)
LAKESIDE UNION	80042	48,480.95	1,185.46	49,666.40	51,232.31	(1,565.91)
LAMONT	80044	400,981.71	9,804.80	410,786.52	378,642.49	32,144.03
LINNS VALLEY-POSO FLAT UNION	80048	1,698.43	41.53	1,739.96	944.76	795.20
LOST HILLS UNION	80050	30,492.04	745.59	31,237.63	16,401.05	14,836.58
MAPLE	80054	3,175.61	77.65	3,253.26	753.32	2,499.94
MCKITTRICK	80056	22,303.37	545.36	22,848.73		22,848.73
MIDWAY	80058	176,273.01	4,310.23	180,583.24	37,010.25	143,572.99
NORRIS	80064	35,036.90	856.72	35,893.62	32,817.61	3,076.01
PANAMA-BUENA VISTA	80066	126,800.35	3,100.52	129,900.87	93,088.08	36,812.79
POND UNION	80068	2,936.33	71.80	3,008.13	3,058.03	(49.90)
RICHLAND LERDO	80072	521,320.06	12,747.32	534,067.37	510,292.91	23,774.46
RIO-BRAVO - GREELEY UNION	80074	2,541,681.41	62,149.19	2,603,830.61	2,460,158.77	143,671.84
ROSEDALE UNION	80076	28,531.38	697.65	29,229.03	326,947.85	(297,718.82)
SEMITROPIC	80078	1,211.15	29.61	1,240.76	3,206.49	(1,965.73)
SOUTH FORK UNION	80084	799.89	19.56	819.45	607.19	212.26
STANDARD	80086	10,108.49	247.17	10,355.66	11,968.29	(1,612.63)
TAFT CITY	80088	531,825.15	13,004.19	544,829.33	489,802.51	55,026.82
VINELAND	80092	1,142,297.51	27,931.46	1,170,228.97	624,891.33	545,337.64
WASCO UNION	80094	13,870.81	339.17	14,209.98	15,000.90	(790.92)
DELANO JOINT UNION HIGH	81018	181,839.07	4,446.33	186,285.40	133,378.74	52,906.66
KERN JOINT UNION HIGH	81038	8,125,242.82	198,678.44	8,323,921.26	9,728,700.39	(1,404,779.13)
TAFT UNION HIGH	81088	546,093.66	13,353.08	559,446.74	383,158.82	176,287.92
WASCO UNION HIGH	81094	72,803.66	1,780.19	74,583.85	38,058.20	36,525.65
EL TEJON UNIFIED	82050	10,864.36	265.66	11,130.02	11,629.94	(499.92)
MARICOPA UNIFIED	82052	152,808.53	3,736.47	156,545.01	56,928.74	99,616.27
MCFARLAND UNIFIED	82055	963,840.07	23,567.82	987,407.89	810,866.81	176,541.08
MOJAVE UNIFIED	82060	18,005,946.56	440,281.41	18,446,227.96	13,229,980.12	5,216,247.84
MUROC UNIFIED	82062	9,091,218.51	222,298.47	9,313,516.98	7,635,153.04	1,678,363.94
SOUTHERN KERN UNIFIED	82080	3,367,144.43	82,333.42	3,449,477.85	2,665,430.12	784,047.73
SIERRA SANDS UNIFIED	82082	32,931.47	805.24	33,736.71	37,373.70	(3,636.99)
TEHACHAPI UNIFIED	82090	4,349,002.45	106,341.81	4,455,344.25	3,000,237.35	1,455,106.90
KERN JOINT COMMUNITY COLLEGE	84038	8,744,875.46	213,829.69	8,958,705.16	7,645,509.13	1,313,196.03
WEST KERN JOINT COMM COLLEGE	84096	439,068.29	10,736.10	449,804.39	348,265.71	101,538.68
EDUCATION	86010	3,379,312.21	82,630.94	3,461,943.15	2,913,183.06	548,760.09