

**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. 20-21-08

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 Gutierrez, and seconded by Moore, was duly passed and adopted this 16th day of December, 2020, by the following vote:

AYES: Gutierrez, Moore, Tanksley

NOES: 0

ABSENT: Bender, Vincelette

ABSTENTIONS: 0

BOARD OF TRUSTEES OF THE
SOUTHERN KERN UNIFIED SCHOOL DISTRICT

By: Barbara Gaines
Barbara Gaines, Superintendent

Larry Tanksley
Member

Mario Gutierrez
Member

Jim Bender (Absent)
Member

Dewine Moore
Member

Robert Vincelette
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 16, 2020.

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

**RESOLUTION NO. 20-21-08
IMPOUNDMENT OF LOCAL TAX
REVENUES TO ANTICIPATE PENDING
CLAIMS AND/OR LITIGATION**

**KERN COUNTY
AUDITOR-CONTROLLER-COUNTY CLERK
ESTIMATE OF CONTINGENT LIABILITY
AS OF 6/30/2020**

AGENCY	FUND	APPEALS TAXES	APPEALS INTEREST*	TOTAL	IMPOUNDS	NET CONTINGENT LIABILITY
ARVIN UNION	80004	158,838.56	3,890.43	162,728.99	107,087.44	55,641.55
BAKERSFIELD CITY	80006	123,010.64	3,012.90	126,023.54	177,699.71	(51,676.17)
BEARDSLEY	80008	293,195.77	7,181.24	300,377.02	312,872.74	(12,495.72)
BELRIDGE	80009	9,073.45	222.24	9,295.68	12,386.53	(3,090.85)
BLAKE	80010	162.36	3.98	166.34	17,335.58	(17,169.24)
BUTTONWILLOW UNION	80013	1,288.46	31.56	1,320.01	6,011.80	(4,691.79)
CALIENTE UNION	80014	299.02	7.32	306.34	469.53	(163.19)
DELANO UNION	80018	133,814.60	3,277.52	137,092.12	159,453.49	(22,361.37)
DI GIORGIO	80020	466.13	11.42	477.55	553.17	(75.62)
EDISON	80022	9,205.74	225.48	9,431.22	3,904.94	5,526.28
ELK HILLS	80024	18,723.86	458.60	19,182.47	17,840.29	1,342.18
FAIRFAX	80026	1,392,039.15	34,095.21	1,426,134.37	1,602,738.78	(176,604.41)
FRUITVALE	80028	732,587.38	17,943.26	750,530.64	714,722.44	35,808.20
GENERAL SHAFTER	80030	57,644.84	1,411.90	59,056.74	69,494.68	(10,437.94)
GREENFIELD UNION	80033	45,715.45	1,119.71	46,835.15	51,842.17	(5,007.02)
KERNVILLE UNION	80040	9,515.99	233.08	9,749.06	5,522.08	4,226.98
LAKESIDE UNION	80042	50,007.48	1,224.83	51,232.31	344,289.97	(293,057.66)
LAMONT	80044	369,590.12	9,052.37	378,642.49	146,478.51	232,163.98
LINNS VALLEY-POSO FLAT	80048	922.18	22.59	944.76	18,288.23	(17,343.47)
LOST HILLS UNION	80050	16,008.94	392.11	16,401.05	8,176.72	8,224.33
MAPLE	80054	735.31	18.01	753.32	806.93	(53.61)
MCKITTRICK	80056	6,333.91	155.14	6,489.05	-	6,489.05
MIDWAY	80058	36,125.43	884.82	37,010.25	193,075.55	(156,065.30)
NORRIS	80064	32,033.03	784.58	32,817.61	16,907.37	15,910.24
PANAMA-BUENA VISTA	80066	90,862.59	2,225.50	93,088.08	198,664.28	(105,576.20)
POND UNION	80068	2,984.92	73.11	3,058.03	3,148.29	(90.26)
RICHLAND LERDO	80072	498,093.12	12,199.79	510,292.91	164,811.95	345,480.96
RIO-BRAVO - GREELEY	80074	2,401,342.68	58,816.09	2,460,158.77	1,676,570.57	783,588.20
ROSEDALE UNION	80076	319,131.37	7,816.48	326,947.85	641,111.27	(314,163.42)
SEMITROPIC	80078	3,129.83	76.66	3,206.49	3,181.09	25.40
SOUTH FORK UNION	80084	592.68	14.52	607.19	674.81	(67.62)
STANDARD	80086	11,682.16	286.13	11,968.29	7,107.70	4,860.59
TAFT CITY	80088	478,092.59	11,709.92	489,802.51	354,707.03	135,095.48
VINELAND	80092	1,051,231.98	25,747.82	1,076,979.81	624,891.33	452,088.48
WASCO UNION	80094	14,642.26	358.63	15,000.90	59,531.63	(44,530.73)
DELANO HIGH	81018	130,190.00	3,188.74	133,378.74	128,650.15	4,728.59
KERN JOINT UNION HIGH	81038	9,391,252.16	230,019.94	9,621,272.10	9,432,436.86	188,835.24
TAFT UNION HIGH	81088	373,998.48	9,160.34	383,158.82	1,901,020.32	(1,517,861.50)
WASCO UNION HIGH	81094	37,148.33	909.87	38,058.20	64,992.76	(26,934.56)
EL TEJON UNIFIED	82050	11,351.90	278.04	11,629.94	35,565.08	(23,935.14)
MARICOPA UNIFIED	82052	187,761.31	4,598.84	192,360.15	56,928.74	135,431.41
MCFARLAND UNIFIED	82055	791,481.06	19,385.75	810,866.81	344,448.02	466,418.79
MOJAVE UNIFIED	82060	12,913,685.23	316,294.89	13,229,980.12	7,849,102.48	5,380,877.64
MUROC UNIFIED	82062	7,388,229.64	180,959.91	7,569,189.55	5,549,779.88	2,019,409.67
SOUTHERN KERN UNIFIED	82080	2,601,706.52	63,723.60	2,665,430.12	1,360,432.61	1,304,997.51
SIERRA SANDS UNIFIED	82082	36,480.19	893.51	37,373.70	17,520.62	19,853.08
TEHACHAPI UNIFIED	82090	2,928,509.37	71,727.98	3,000,237.35	1,069,027.83	1,931,209.52
KERN COMMUNITY COLLEGE	84038	7,462,724.62	182,784.51	7,645,509.13	5,786,271.06	1,859,238.07
WEST KERN COMM COLLEGE	84096	339,939.57	8,326.14	348,265.71	1,059,954.62	(711,688.91)
EDUCATION	86010	2,843,536.32	69,646.74	2,913,183.06	2,468,466.72	444,716.34

*NOTE: INTEREST IS CALCULATED AT 3%.



SOUTHERN KERN UNIFIED SCHOOL DISTRICT

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

Governing Board
Yolanda Sanchez, President
Larry Tanksley, Vice President
Dr. Carol Robinson, Clerk
Jim Bender
Mario Gutierrez
Superintendent
Barbara Gaines
Associate Superintendent
Leanne Hargus
Chief Business Officer
Robert Irving

December 17, 2020

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

RE: CONTINGENT TAX LIABILITY

Dear Ms. Bedard:

Pending a resolution from 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 \$1,304,997.51 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 ext. 1125.

Sincerely,

Robert Irving
rirving@skusd.k12.ca.us
Chief Business Official
Southern Kern Unified School District

Enc.