

**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)**

RESOLUTION NO. 18-19-07

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 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 GREGG, and seconded by SANCHEZ, was duly passed and adopted this 7TH day of November, 2018, by the following vote:

AYES: 3 NOES: 0 ABSENT: 1 ABSTENTIONS: 0 VACANT: 1

BOARD OF TRUSTEES OF THE
SOUTHERN KERN UNIFIED SCHOOL
DISTRICT

By: Leanne Hargus
Leanne Hargus, Interim Superintendent

[Signature]
Member
[Signature]
Member
[Signature]
Member
Absent: Sandra Kirk

Member

Vacant

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 November 7, 2018.

Leanne Hargus
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
Yolanda Sanchez, President
Vacant, Vice President
Mario Gutierrez, Clerk
Sandra Kish
David Gregg
Interim Superintendent
Leanne Hargus
Chief Business Officer
Arik Avanesyan

November 7, 2018

Mary B. Bedard, CPA
Kern County Auditor-Controller's Office
1115 Truxtun Avenue
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 \$ 177,202.75 into the Southern Kern Unified School District Impound Fund, 21955. 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. 1118.

Sincerely,

Leanne Hargus
Interim Superintendent

Enc.

Mailed Letter 11/9/18
BH

KERN COUNTY						
AUDITOR-CONTROLLER-COUNTY CLERK						
ESTIMATE OF CONTINGENT LIABILITY						
AS OF 06/30/18						
Note: Interest is calculated at 3.000%						
FundNo	Agency Name	APPEALS TAXES	APPEALS INTEREST	TOTAL	IMPOUNDS	NET CONTINGENT LIABILITY
80004	ARVIN UNION	103,714.83	3,372.60	107,087.44	196,198.88	(89,111.44)
80006	BAKERSFIELD CITY	194,209.08	6,828.99	201,038.07	1,014,983.20	(813,945.13)
80008	BEARDSLEY	294,051.81	22,948.75	317,000.56	293,183.56	23,817.00
80009	BELRIDGE	53,568.65	1,926.42	55,495.07	12,386.53	43,108.54
80010	BLAKE	16,916.77	418.81	17,335.58	190.59	17,144.99
80013	BUTTONWILLOW UNION	183,237.58	4,538.55	187,776.13	61,908.36	125,867.77
80014	CALIENTE UNION	17,656.65	445.84	18,102.49	2,360.38	15,742.11
80018	DELANO UNION	153,691.82	5,761.67	159,453.49	370,406.30	(210,952.81)
80020	DI GIORGIO	18,420.56	472.51	18,893.07	11,220.58	7,672.49
80022	EDISON	25,610.10	694.89	26,304.99	36,508.35	(10,203.36)
80024	ELK HILLS	271,471.17	18,668.40	290,139.56	177,440.80	112,698.76
80026	FAIRFAX	555,624.38	29,537.52	585,161.90	1,136,962.72	(551,800.82)
80028	FRUITVALE	526,855.41	48,116.72	574,972.13	539,025.02	35,947.11
80030	GENERAL SHAFTER	24,232.66	691.73	24,924.39	109,766.89	(84,842.50)
80033	GREENFIELD UNION	56,800.79	1,675.45	58,476.24	297,725.07	(239,248.83)
80040	KERNVILLE UNION	26,373.18	758.25	27,131.43	31,893.86	(4,762.43)
80042	LAKESIDE UNION	335,967.70	8,322.27	344,289.97	131,672.14	212,617.83
80044	LAMONT	145,148.45	5,044.80	150,193.26	146,478.51	3,714.75
80048	LINNS VALLEY-POSO FLAT UNION	17,835.89	452.34	18,288.23	1,751.66	16,536.57
80050	LOST HILLS UNION	373,006.65	15,133.88	388,140.54	225,384.36	162,756.18
80054	MAPLE	19,345.59	505.87	19,851.46	10,477.68	9,373.78
80056	MCKITTRICK	539,834.69	17,834.86	557,669.55		557,669.55
80058	MIDWAY	182,700.29	5,315.35	188,015.64	764,055.48	(576,039.84)
80064	NORRIS	41,599.63	1,241.55	42,841.18	140,915.31	(98,074.13)
80066	PANAMA-BUENA VISTA	213,390.11	14,264.71	227,654.82	1,198,607.97	(970,953.15)
80068	POND UNION	20,446.43	548.03	20,994.46	8,963.56	12,030.90
80072	RICHLAND LERDO	226,937.12	11,419.06	238,356.19	191,655.74	46,700.45
80074	RIO-BRAVO - GREELEY UNION	1,517,359.78	159,210.79	1,676,570.57	1,388,787.86	287,782.71
80076	ROSEDALE UNION	622,321.62	61,969.80	684,291.42	776,712.99	(92,421.57)
80078	SEMITROPIC	19,582.38	515.11	20,097.49	8,463.56	11,633.93
80084	SOUTH FORK UNION	18,605.48	478.90	19,084.38	8,687.98	10,396.40
80086	STANDARD	83,476.69	3,195.91	86,672.60	142,224.33	(55,551.73)
80088	TAFT CITY	698,702.26	18,909.39	717,611.66	1,970,605.30	(1,252,993.64)
80092	VINELAND	598,886.21	26,005.12	624,891.33	589,429.25	35,462.08
80094	WASCO UNION	39,001.70	1,130.24	40,131.95	116,904.51	(76,772.56)
81018	DELANO JOINT UNION HIGH	147,386.76	5,559.14	152,945.90	245,149.25	(92,203.35)
81038	KERN JOINT UNION HIGH	7,941,171.09	539,942.86	8,481,113.95	8,833,249.65	(352,135.70)
81088	TAFT UNION HIGH	2,757,937.20	133,723.03	2,891,660.23	4,627,827.84	(1,736,167.61)
81094	WASCO UNION HIGH	709,212.03	28,869.80	738,081.83	456,444.61	281,637.22
82050	EL TEJON UNIFIED	34,505.84	1,059.25	35,565.08	34,262.62	1,302.46
82052	MARICOPA UNIFIED	55,450.51	1,478.23	56,928.74	384,632.14	(327,703.40)
82055	MCFARLAND UNIFIED	265,888.76	6,826.44	272,715.21	1,396,915.43	(1,124,200.22)
82060	MOJAVE UNIFIED	5,034,359.57	270,945.92	5,305,305.50	5,741,265.24	(435,959.74)
82062	MUROC UNIFIED	3,197,846.03	126,349.36	3,324,195.39	1,870,253.16	1,453,942.23
82080	SOUTHERN KERN UNIFIED	1,297,346.83	63,085.78	1,360,432.61	1,183,227.86	177,204.75
82082	SIERRA SANDS UNIFIED	64,737.35	1,918.93	66,656.28	171,156.35	(104,500.07)
82090	TEHACHAPI UNIFIED	640,465.48	45,764.97	686,230.45	1,224,714.06	(538,483.61)
84038	KERN JOINT COMMUNITY COLLEGE	4,516,099.27	264,649.84	4,780,749.11	5,576,246.56	(795,497.45)
84096	WEST KERN JOINT COMM COLLEGE	1,956,425.32	97,206.06	2,053,631.38	2,927,206.21	(873,574.83)
86010	EDUCATION	2,278,588.06	125,622.62	2,404,210.68	2,924,106.69	(519,896.01)
		39,134,004.22	2,211,357.32	41,345,361.53	49,710,596.95	(8,365,235.42)