

**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. 23-24-05
_____)	

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 Sunni Hepburn, and seconded by Dewine Moore, was duly passed and adopted this 6th day of December, 2023 by the following vote:

AYES: unanimous

NOES:

ABSENT:

ABSTENTIONS:

BOARD OF TRUSTEES OF
THE SOUTHERN KERN
UNIFIED SCHOOL DISTRICT

By: Barbara Gaines
Barbara Gaines, Superintendent

[Signature]
Member

Member

[Signature]
Member

[Signature]
Member

[Signature]
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 6, 2023.

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 6/30/2023

AGENCY	FUND	APPEALS TAXES	PPEALS INTEREST	TOTAL	IM POUNDS	NET CONTINGENT
ARVIN UNION	80004	232,654.71	5,688.87	238,343.59	243,236.93	(4,893.34)
BA KERSFIELD CITY	80006	90,690.44	2,217.56	92,908.00	93,393.33	(485.33)
BEARDSLEY	80008	196,950.68	4,815.84	201,766.52	201,591.66	174.86
BELRIDGE	80009	234,746.10	5,740.01	240,486.1		240,486.1
BLAKE	80010	306.37	7.49	313.86	286.03	27.83
BUTTONWILLOW UNION	80013	6,060.99	148.20	6,209.20	6,290.67	(81.47)
CALIENTE UNION	80014	544.48	13.31	557.79	489.79	68.00
DELANO UNION	80018	35,383.30	865.19	36,248.49	36,262.22	(13.73)
DI GIORGIO	80020	282,275.08	6,902.19	289,177.27	289,172.30	4.97
EDISON	80022	38,717.41	946.72	39,664.13	39,657.41	6.72
ELK HILLS	80024	1,855.02	289.88	12,144.90	12,157.51	(12.61)
FAIRFAX	80026	685,577.44	16,763.74	702,341.18	702,311.66	29.52
FRUITVALE	80028	509,596.62	12,460.66	522,057.27	522,869.50	(812.23)
GENERAL SHAFTER	80030	142,533.37	3,485.23	146,018.60	145,891.58	127.02
GREENFIELD UNION	80033	34,974.64	855.20	35,829.84	35,750.82	79.02
KERNVILLE UNION	80040	5,743.37	140.44	5,883.81	6,045.56	(161.75)
LAKESIDE UNION	80042	93,455.53	2,285.17	95,740.71	51,232.31	44,508.40
LAMONT	80044	461,172.50	1,276.59	472,449.09	472,459.50	(10.41)
LINNS VALLEY-POSO FLAT UNION	80048	1,029.88	25.18	1,055.06	944.76	110.30
LOST HILLS UNION	80050	190,537.15	4,659.01	195,196.17	195,270.44	(74.27)
MAPLE	80054	4,467.03	109.23	4,576.26	4,599.74	(23.48)
MCKITTRICK	80056	81,866.22	2,001.79	83,868.01		83,868.01
MIDWAY	80058	164,822.14	4,030.23	168,852.37	168,896.70	(44.33)
NORRIS	80064	26,425.93	646.17	27,072.09	26,776.38	295.72
PANAMA-BUENA VISTA	80066	228,534.82	5,588.13	234,122.95	233,427.01	695.94
POND UNION	80068	2,823.10	69.03	2,892.13	3,008.13	(116.00)
RICHLAND LERDO	80072	161,795.58	3,956.23	165,751.81	170,386.74	(4,634.93)
RIO-BRAVO - GREELEY UNION	80074	1,102,747.55	26,964.38	1,129,711.93	1,129,522.25	189.68
ROSEDALE UNION	80076	197,846.54	4,837.74	202,684.29	202,177.21	507.08
SEM ITROPIC	80078	1,404.39	34.34	1,438.73	1,240.76	197.97
SOUTH FORK UNION	80084	908.18	22.21	930.39	957.32	(26.93)
STANDARD	80086	1,980.77	292.95	12,273.72	12,202.36	71.36
TAFT CITY	80088	322,583.77	7,887.82	330,471.59	332,467.91	(1,996.32)
VINELAND	80092	1,284,388.80	31,405.88	1,315,794.68	1,315,801.06	(6.38)
WASCO UNION	80094	80,801.13	1,975.75	82,776.88	82,488.87	288.01
DELANO JOINT UNION HIGH	81018	36,944.44	903.37	37,847.80	37,842.72	5.08
KERN JOINT UNION HIGH	81038	7,212,600.01	176,362.50	7,388,962.50	7,578,433.13	(189,470.63)
TAFT UNION HIGH	81088	3,480,273.94	85,099.66	3,565,373.60	3,566,009.79	(636.19)
WASCO UNION HIGH	81094	433,754.20	10,606.16	444,360.36	444,263.02	97.34
EL TEJON UNIFIED	82050	10,143.65	248.03	10,391.68	10,596.79	(205.1)
MARICOPA UNIFIED	82052	58,391.1	1,427.78	59,818.89	59,933.48	(114.59)
MCFARLAND UNIFIED	82055	216,397.16	5,291.34	221,688.50	221,495.20	193.30
MOJAVE UNIFIED	82060	16,249,387.65	397,330.03	16,646,717.68	16,646,180.75	536.93
MUROC UNIFIED	82062	1,171,622.96	273,168.52	1,444,791.49	1,679,039.20	(234,247.71)
SOUTHERN KERN UNIFIED	82080	4,363,056.14	106,685.45	4,469,741.59	4,469,386.33	355.26
SIERRA SANDS UNIFIED	82082	31,383.56	767.39	32,150.95	34,235.03	(2,084.08)
TEHACHAPI UNIFIED	82090	5,802,302.14	141,877.89	5,944,180.03	4,455,344.25	1,488,835.78
KERN JOINT COMMUNITY COLLEGE	84038	9,665,372.66	236,337.69	9,901,710.36	9,905,206.32	(3,495.96)
WEST KERN JOINT COMM COLLEGE	84096	437,828.20	10,705.78	448,533.98	449,12.65	(578.67)
EDUCATION	86010	3,778,751.15	92,398.02	3,871,149.18	3,872,479.28	(1,330.10)
TOTAL		69,876,410.01	1,708,617.98	71,585,027.98	70,168,824.36	1,416,203.62