December 7, 2015

TO: School District Administrators

FROM: Division of Administration, Finance & Accountability

SUBJECT: Contingent Tax Liability

#### \*\*\* ACTION ITEM \*\*\*

The Auditor-Controller's office has posted the contingent tax liability statements as of 6/30/15 on their web site at (http://www.co.kern.ca.us/auditor/contingent/contliabyear.asp). A summary copy of these balances is attached to this bulletin.

Districts that have excess liability balances, noted in the final column in bracketed numbers, are required to release these excess impounds. The Auditor-Controller will report the amount of excess to the CDE on the P-1 J29B report of property taxes to be collected and will be an offset to state aid at the P-1 apportionment in February.

Should the district have unfunded liability, reflected by a positive amount listed in the final column of the liability statement, plans should be undertaken to impound taxes. A resolution authorizing impounds must be adopted by the district board followed by a letter written to the Auditor-Controller's office. The letter should contain three pieces of information: 1) how much tax to impound; 2) when to impound; 3) what to do with the interest earned.

This office recommends that you instruct the Auditor-Controller to impound 50% of the required taxes from the April collections and 50% from the May collections. This will minimize the negative cash flow effect of the impound. We also recommend that you request interest earned on the impound account to be deposited to your general fund. The letter to impound should be written before March so that reduced tax collections can be reflected in the P-2 J29B.

Sample resolutions to impound or release are attached to this bulletin.

Please contact your District Fiscal Advisor should you have any questions.

SM:sg Attachments

#### KERN COUNTY AUDITOR-CONTROLLER-COUNTY CLERK ESTIMATE OF CONTINGENT LIABILITY AS OF 06/30/15

Note: Interest is calculated at 3.000%

FUND         ACENCY NAME         TAYEAS         INTEREST         TOTAL         IMPOUNDS         LABILITY           0000         RAKIW UNION         2287,348.39         19,044.19         306,392.58         39,181.286         (65,402.28)           0000         BLANDSLEY         495,855.02         25,113.06         520,968.08         2.814,841.70         (55,981.12)           0000         BLANDSLEY         495,855.02         25,113.06         520,968.08         476,852.72         (42,85.36)           00013         BUTCM         1,793,24         78,832         1,887.56         10,552.865.13         1,795,946         (1,72,87.70)           00114         CALIPITE LINION         63,062.4         374.86         66,611.00         73,269.62         (1,24,52.3)           00124         ELK MILS         300,551.66         21,068.18         130,863.54         299,063.22         2,966.87           00204         ELK MILS         300,551.66         21,068.28         330,656.49         299,063.27         1,113,87.26           00205         FARMAX         1,790,493.31         67,81.28         440,690.31         114,77.33         1,116,87.02           00205         FARMAX         1,790,493.31         67,81.27.31         130,44.04         172,44.55 </th <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>NET</th>							NET
10004         ARVIN UNION         287,348.39         19,044.19         306,392.83         391,812.86         (85,402.81)           10006         BAKERSFELD CITY         258,504.59         17,355.99         27,886.058         2814,841.70         (55,591.12)           10008         BAKERSFELD CITY         495,855.02         12,385.53         1,085.238.00         (10,72,877.07)           10010         BLAKE         1,759.24         78.32         1,387.55         10,050         (12,45.22)           10010         BLAKE         1,759.24         78.32         877,465.66         (6,71,42.80)           10010         BLAKE         1,759.34         78.32         18,815.00         (12,12,45.22)           10020         10,066.34         1,088.18         17,994.52         18,815.00         (12,12,81)           10020         ELONO UNION         800,020.21         16,053.84         490,569.85         425,053.22         71,133.72           10022         ELONO UNION         800,200.21         16,053.84         426,053.52         71,477.53         11,147.72         11,16,77.02           10021         ELONO UNION         73,755.07         7,812.04         1,883,805.85         42,953.62         14,924.33         14,924.34         16,07.747.59 <td< th=""><th></th><th></th><th>APPEALS</th><th>APPEALS</th><th></th><th></th><th>CONTINGENT</th></td<>			APPEALS	APPEALS			CONTINGENT
80006         BAKERSFIELD CITY         2,582,504.59         176,355.99         2,758,860.58         24,84,841.70         (55,981.12)           80007         BELANDELY         495,855.02         251,130         552,096.80         476,682.72         42,825.36           80009         BLAKE         1,385,63         1,000.90         12,286,53         1,085,203.60         (1,072,877.07)           80013         BLAKE         1,759,24         78.32         1,387.56         190,59         41,221.44         828,411.99           80014         CALINTE UNION         80,002.21         60,696.88         874,246.66         67,142.89           80022         DIGIORGIO         15,806.34         1,084.38         17,894.52         90,666.12         2,966.87           80024         ELK HILLS         309,551.66         21,085.28         330,636.94         2,249.63.93         71,133.72           80026         FAIRFAX         1,70,643.31         67,751.47         5,861.92         32,62.99         90,660.40         (88,90.49)           80024         ELK HILLS         309,551.66         21,005.28         330,636.94         2,411.76         2,48,07.37           80024         FRUTYALE         72,498.86         80,401.13         17,24.47.35         (89,047.47							
BUDDB         BEARDSLEY         495,855.02         25,113.06         520.968.08         476,682.22         474,285.30           BUDDB         BLAKE         1,759.34         783.32         1,387.55         1,085.63         1,085.63         1,085.63         1,085.63         1,085.63         1,085.63         1,085.63         1,085.63         1,085.65         1,016.63         1,245.51           BUDTD WILLOW UNION         6,306.24         374.86         6,611.10         7,326.65         6,71.42.85           BUDDD DIONON         B60.020.21         60.549.64         940.569.85         183.742.85         6,71.42.85           BUD2D E LIGONION         150.560.531.16         0.205.82         330.635.64         225.503.85         227.113.37.2           BU02E E FAIRFAX         1,790.493.31         67.812.04         1.858.305.35         42.14.57.33         1.11.67.78.20           BU03G GENERAL SHAFTER         795.993.07         74.868.6         840.613.13         817.24.47.55         93.31.048           BU03G GENERAL SHAFTER         795.993.97         47.868.40         840.648         1.772.447.85         (89.047.47)           BU03G GENERAL SHAFTER         795.991.77         71.868.5         140.755.73         103.348.80         37.406.75           BU03G GENERAL SHAFTER				-			
b0009         BELRINGE         11,385,58         1,000,30         12,385,53         1088,203.00         (1,72,877.01)           B00113         BULTONWILLOW UNION         820,243,73         49,849,72         870,093,45         41,251,46         828,841,92           B0013         CALENTE UNION         6,306,24         374,66         6,681,10         7,926,62         (1,245,52)           B0022         DIGIORGIO         15,806,34         1,088,18         17,394,52         90,666,01         (2,245,73)           B0022         ELK HILLS         309,551,66         21,085,28         330,636,94         94,040         (8,95,93)           B0030         GERENERLS HATER         4,750,493,31         67,122,44         1,858,403,40         (8,96,94)           B0042         LAKSIDE UNION         72,093,92         4,788,94         84,0419,13         11,47,674,02         33,151,08           B0043         GERENERLS HATER         46,613,82         2,240,09         44,0169,91         147,247,95         (8,90,47,47)           B0044         LAKSIDE UNION         73,822,15         11,31,17,06         72,147,55         10,33,48,00         37,466,93           B0044         LAKSIDE UNION         33,157,08         14,11,470         14,194,00           B0044 <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>, ,</td> <td> ,</td>				-		, ,	,
BOD10         BLAKE         1,753.24         78.32         1.887.26         190.59         1,646.97           80013         GUITONWILLOW UNION         820.243.73         49,849.72         870.093.45         41,251.46         828.841.99           80014         CALIENTE UNION         6,306.24         374.86         6,681.10         7,792.6.2         (1,245.52)           800120         DICIORGIO         16,806.34         10,881.18         17,894.52         18,81.80         (021.28)           80022         EDISON         87,765.07         5,861.92         33,636.94         255.032.2         7,11.33.72           80026         FAIRFAK         1,790.493.31         67,812.04         18,883.03.53         741,427.33         1,16,876.02           800303         GENERAL SHAFTER         46,619.82         2,450.09         49,069.91         147,659.40         (98,490.47)           80040         KENNALLE UNION         712,083.43         48,902.44         80,72.73         103,348.80         37,406.93           80041         LANONT         213,545.52         141,459.48         16,595.07         3,51.44           80044         LANONT         3,832.15         131.01         4,022.47         16,859.57           80044         LANONT </td <td></td> <td></td> <td></td> <td>,</td> <td></td> <td></td> <td></td>				,			
80014         CALIENTE UNION         820,243.73         49,849.72         870,093.45         41,251.46         828,841.99           80014         CALIENTE UNION         63,062.41         60,549.64         940,559.85         873,428.96         (f,1,245.52)           80020         DICIORGIO         15,806.34         1,088.18         17,894.59         98,656.99         90,650.12         2,966.87           80024         FARFAX         1,790,493.31         67,812.04         1,858,305.35         741.47.33         1,116,876.02           80036         GENERAL SHAFTER         47,812.04         1,858,305.35         741.47.33         1,116,876.02           80030         GENERAL SHAFTER         46,619.82         2,450.09         49,069.91         147,569.40         (98,499.49)           80040         KERNVILLE UNION         13,137.08         7,618.65         140,755.73         103,348.00         37,406.93           80044         LINNON         13,137.08         7,618.65         140,755.73         103,348.00         37,406.93           80044         LINNON         13,137.08         7,618.65         140,755.73         103,348.00         37,406.93           80044         LANONT         21,645.36         1,14,71.45         2,303,368.85         1,14,70.43				-			
80014         CALENTE UNION         6,306,24         374,86         6,681,10         7,226,62         (1,245,23)           80018         DELANO UNION         880,020,21         60,549,64         940,569,85         873,426,96         67,142,89           80022         EDISON         87,765,07         5,861,29         93,626,99         90,660,12         2,966,87           80022         EDISON         87,765,07         5,861,29         93,626,99         29,660,32         7,113,77           80026         FAIRFAX         1,790,493,31         67,812,04         1,858,303,57         74,427,33         1,16,878,02           80030         GENERAL SHAFTER         792,99,027         47,868,86         840,819,13         817,2447,95         (89,047,47)           800303         GENERAL SHAFTER         76,18,65         140,755,73         103,348,80         37,466,93           80044         LANONT         21,643,39         1,47,1039         21,354,55         214,459,48         (1,97,247,25           80044         UNINN VALLEVOSO FLAT UNION         3,83,245         1,310,14         402,31,545,55         21,454,54         (1,191,60)           80056         MCKTHEICK         1,023,249,57         31,1450,49         3,03,368,85         (1,428,559,22)      <					•		•
80018         DELANO UNION         8800.021         66.949.64         940.598.55         873.429.96         67.142.95           80020         DIGIORGIO         16,806.34         1,088.18         17,894.52         18,815.80         (921.28)           80021         ELK HILLS         309,551.66         21,085.28         330,653.49         2259,503.22         71,133.72           80026         FARIFAX         1.790,493.31         67,812.04         1,858.305.35         71,427.33         1,116.878.00           80030         GERENFELU UNION         712,083.43         48,902.64         760,986.07         727,475.59         3,3510.48           80040         KERNVILLE UNION         712,083.43         48,902.64         170,948.43         172,447.95         (88,047.47)           80040         KERNVILE UNION         73,353.63         14,710.96         233,354.55         214,450.48         1,895.507           80044         LAMONT         216,643.59         13,101.04         403.216         5,214.76         (1,915.60)           80054         MAPLE         24,645.64         1,575.24         26,212.10         25,107.13         1,114.07           80056         MCKITTRICK         1,023,249.57         81,454.58         1,104,704.15         1,104,704.15				,			
80020         DIGIORGIO         16.806.34         1.088.18         17.845.2         18.815.80         (921.28)           80022         EDISON         87,765.07         5.861.92         93,626.99         90,600.12         2,966.87           80026         FAIRFAX         1.790.493.31         67.812.04         1.853.053         741.427.33         1.115.878.02           80026         FAIRFAX         1.790.493.31         67.812.04         1.858.053         741.427.33         1.116.878.02           80033         GENERAL SHAFTER         46.613.82         2.450.09         49.094.91         147.869.40         (98.499.49)           80033         GREENFIELD UNION         712.083.43         48.902.44         83.400.48         77.47.47.55         33.51.048           80044         LAMONT         123.137.08         74.71.09         23.1.354.55         121.459.48         18.895.07           80044         LIMON         3.892.15         131.01         4.0.024.64         1.643.59         1.91.470.01         1.895.97         103.48.80         37.466.93           80044         LIMONT         2.145.94.84         1.047.041.15         1.91.470.71         1.145.07           80054         MAPLE         2.4645.96         1.975.24         2.201.02			•				
80022         EUSON         87,76.07         \$5,61.92         99,68.01,22         2,966.87           80024         ELK HILLS         309,551.66         21,085.28         330,636.94         255,503.22         71,133.72           80025         FAIRFAX         1,790,493.31         67,812.04         1,2858,305.33         741,427.33         1,116,878.00           80030         GENERAL SHAFTER         46,619.82         2,450.09         49,069.91         147,755.9         33,510.48           80041         LAKEDIE UNION         712,083.43         48,902.64         760,986.07         727,475.59         33,510.48           80042         LAKEDIE UNION         731,337.08         147,10.96         231,545.55         214,450.48         168,950.77           80044         LAMONT         216,643.59         147,10.96         231,61.68         10,772.23,72         (1,191.60)           80050         LOST HILLS UNION         536,336.34         40,102.46         576,438.80         1,772.23,72         (1,191.60)           80056         MCKTTRIK         1023,249.57         81,454.54         1,144.07         1,141.07           80056         POND UNION         20,123,84         1,445.85         1,441.854.85         2,303,868.85         (1,428.558.22) <tr< td=""><td></td><td></td><td></td><td>-</td><td>•</td><td>,</td><td>•</td></tr<>				-	•	,	•
80024         ELK HILS         309,551.66         21,085.28         330,636.94         259,03.22         7,1,13.72           80026         FAIRFAX         1,790,493.31         67,812.04         1,858,305.35         741,427.33         1,116,878.02           80028         FRUITVALE         722,950.27         47,668.66         80,081.91.3         812,411.76         12,804.34           80030         GENERAL SHAFTER         46,619.82         2,450.09         49,069.91         147,569.40         (98,499.49)           80030         KERNVILLE UNION         712,083.43         48,90.24         760,986.07         722,475.59         83,510.48           80044         LAMONT         121,664.359         14,10.96         231,334.55         214,459.44         16,895.07           80045         LAMONT         3,892.15         131.01         4,023.16         5,71.73         1,114.07           80050         MOST HILLS UNION         3,892.15         131.01         4,023.16         5,214.76         (1,191.60)           80056         MAPLE         24,645.96         1,575.24         81,454.85         1,104,704.15           80056         MIDWAY         81,022.78         81,454.85         1,114,470.49         1,114,70.49           80066				-			
80026         FAIRFAX         1,790,493.31         67,812.04         1,883,03.35         741,427.33         1,116,878.02           80038         FRUITVALE         792,950.27         47,868.86         840,819.13         812,411.76         28,407.37           80030         GENERAL SHAFTER         46,619.82         2,450.09         49,069.91         147,569.40         (88,499.49)           80040         KERNVILE UNION         72,083.43         48,902.64         770,986.07         727,475.59         33,510.48           80040         LAKESIDE UNION         133,137.08         7,618.65         140,755.73         103,348.80         37,406.93           80044         LAMONT         216,643.59         14,171.09         2,214,459.48         16,895.07           80054         MAPLE         52,414.76         (1,1915,743.22)         11,140.70         11,140.70           80055         MCKITTRICK         1,023,249.57         81,454.58         1,104,704.15         1,104,704.15           80056         MORNIS         2,915.83.23         1,83.01.93         2,303,088.25         (4,255.87)           80056         POND UNION         2,113.94         1,717.05         308,712.94         2,577.55           80066         PONAMA-8UENA VISTA         2,483,718.9				-	•		•
80028         FRUTYALE         792,950.27         47,868.86         840,819.13         812,411.76         22,407.37           80030         GENERAL SHAFTER         46,619.82         2,450.09         40,609.91         147,569.40         (98,499.49)           80040         KERNVILE UNION         722,475.59         33,510.48         80,047,47)         80,047,47)           80042         LAKENVILE UNION         783,370.08         7,618.65         140,755.73         103,348.80         37,406.93           80044         LAMONT         216,643.59         14,710.96         223,134.55         214,459.48         16,895.07           80054         LAMONT         3,892.15         131.01         4,023.16         5,717.223,72         (1,195,764.92)           800554         MAPLE         24,645.96         1,575.24         26,521.20         25,107.13         1,114.07           800565         MCKITTRICK         1,023,249.57         84,454.58         1,140,704.15         1,140,704.15         1,140,704.15         1,140,704.15         1,245,582.23           80066         POND UNION         20,212.14         1,273.52         21,395.46         25,653.28         1,426,558.22           80067         ROCHRAVO - GRELEY UNION         20,212.14         1,273.52 <td< td=""><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td></td<>				-			
80030         GENERAL SHAFTER         46,619.82         2,450.09         49,069.91         147,669.40         (98,499.49)           80033         GREENFIELD UNION         712,083.43         48,902.64         760,986.07         72,475.59         33,5104           80040         KERNVILLE UNION         78,50.99         4,89.04         83,400.48         172,475.59         (89,047.47)           80044         LAKESIDE UNION         133,137.08         7,618.65         147,055.73         103,348.80         37,406.93           80044         LAMONT         216,643.59         14,71.06         231,354.55         214,469.48         16,895.07           80055         LINNS VALLEY-POSO FLAT UNION         3,892.15         131.01         4,023.16         5,214.76         (1,191,60)           80056         MCKITRICK         1,023,249.57         81,454.58         17,40,415         1,104,704.15           80056         PANAMA-BUENA VISTA         2,438,718.99         215,182.93         2,503,901.92         2,520,986.48         132,915.44           80067         RICHAND LERDO         678,318.73         37,400.27         715,719.00         342,544.94         373,174.06           80072         RICHLAND LERDO         678,318.73         37,400.27         75,719.01         34							
80033         GREENFIELD UNION         712,083.43         48,902.64         760,986.07         727,475.59         33,510.48           80040         KERNVILLE UNION         78,509.99         4,890.49         83,400.48         172,447.95         (89,047,47)           80042         LAKSIDE UNION         133,137.08         7,618.85         140,755.73         103,348.08         7,47,66.93           80044         LAMONT         216,643.59         131,01         4,023.16         5,214.76         (1,191.60)           80050         LOST HILLS UNION         358,336.54         40,102.46         576,438.80         1,772,223.72         (1,428,558.22)           80054         MAPLE         24,645.96         1,575,24         82,21.20         25,107.13         1,114.074           80058         MIDWAY         810,027.78         64,782.85         874,810.63         2,303,368.85         (1,428,558.22)           80064         NORRIS         231,513.44         1,273.52         21,395.46         25,663.83         (4,258,57)           80072         RICHLAND LERDO         678,318.73         37,400.27         715,719.00         342,544.94         37,3174.66           80074         ROHBANO-BUENO         20,121.94         1,273.52         21,395.46         262,653.8				-	-		•
80040         KERNVILLE UNION         78,509.99         4,890.49         83,400.48         172,447.95         (89,047.47)           80044         LAKESIDE UNION         133,137.08         7,618.65         140,755.73         103,348.80         37,406.93           80044         LAMONT         216,663.95         141,710.96         221,354.55         214,459.48         16,895.07           80048         LINNS VALLEY-POSO FLAT UNION         3,892.15         131.01         4,023.16         5,214.76         (1,191.60)           80055         MCKITRICK         1,023,249.57         81,454.58         1,104.704.15         1,114.07           80056         MCKITRICK         1,023,249.57         81,454.58         1,145.049         308,772.94         2,677.55           80066         PANAMA-BUENA VISTA         2,438,718.99         215,182.93         2,663.901.92         2,509,866.48         132,915.44           80072         RICHLAND LEND         678,313.71         40,002.74         715,719.00         342,544.94         373,174.06           80074         RICHRAND - GREELEY UNION         615,658.25         40,060.46         655,718.71         660,283.13         (4,564.42)           80076         RICHLAND LEND         2,038.81         1,416.35         23,455.48				-	•		
80042         LAKESIDE UNION         133,137.08         7,618.65         140,755.73         103,348.80         37,406.93           80044         LAMONT         216,643.59         14,710.96         231,354.55         214,459.48         16,895.07           80048         LINNS VALLEY-POSO FLAT UNION         3,892.15         131.01         4,022.16         5,214.76         (1,1915,00)           80054         MAPLE         24,645.96         1,575.24         26,221.20         25,107.13         1,114.07           80056         MCKITTRICK         1,023,249.57         81,454.58         1,104,704.15         1,104,704.15           80058         MIDWAY         810,027.78         64,782.85         874,810.63         2,303,86.85         (1,428,558.22)           80066         PANAMABUENA VISTA         2,438,718.99         215,182.93         2,653,300.92         2,520,986.48         132,915.44           80072         RICHLAND LERDO         678,318.73         377,400.27         715,719.00         342,544.94         373,174,66.93           80074         RIO-BRAVO - GREELEY UNION         615,658.25         40,060.46         655,718.71         660,283.13         (4,564.42)           80074         RIO-BRAVO - GREELEY UNION         22,038.81         1,416.33         23,455.44 </td <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>				-			
80044         LAMONT         216,643.59         14,710.96         231,354.55         214,459.48         16,895.07           80048         LINNS VALLEY-POS FLAT UNION         3,892.15         131.01         4,023.16         5,214.76         (1,195,784.20)           80054         MAPLE         24,645.96         1,575.24         26,221.20         25,107.13         1,114.07           80055         MCNITRICK         1,023,249.57         81,454.58         1,104,704.15         1,047,04.15           80056         MORNTS         291,583.22         19,867.27         311,450.49         308,772.94         2,677.55           80066         PANAMA-BUENA VISTA         2,438,718.99         2,553,001.92         2,509,864.48         132,915.44           80072         RICHLAND LERDO         678,318.73         37,400.27         715,719.00         342,544.94         373,174.06           80074         RIO-BRAVO - GREELEY UNION         161,568.25         40,060.46         655,718.71         660,283.13         (4,564.42)           80076         ROSEDALE UNION         747,703.58         41,40.97.4         789,113.32         621,955.66         157,159.65           80078         SEMITROPIC         42,04.34         74,294.38         (788.24)           80086				-			
80048         LINNS VALLEY-POSO FLAT UNION         3,892.15         131.01         4,023.16         5,214.76         (1,191.60)           80050         LOST HILS UNION         536,336.34         40,102.46         576,438.80         1,772,223.72         (1,195,784.92)           80054         MAPLE         2,464.59         1,575.24         2,621.20         25,107.13         1,114.07           80056         MCKITTRICK         1,023,249.57         81,454.58         1,104,704.15         1,04,704.15           80064         NORRIS         291,583.22         19,867.27         311,450.49         308,772.94         2,677.55           80066         PANAMA-BUENA VISTA         2,438,718.99         215,182.93         2,653,901.92         2,520,986.48         132,915.44           80068         POND UNION         20,121.94         1,273.52         21,395.46         25,653.33         (4,258.37)           80074         RIO-BRAVO - GREELEY UNION         615,658.25         40,060.46         655,718.71         660,283.13         (4,564.42)           80075         SEMITROPIC         45,004.17         2,948.86         47,953.03         43,019.59         43,314.44           80084         SOUTH FORK UNION         2,2038.81         1,416.33         23,455.14         24,243				-	,		•
80050         LOST HILLS UNION         536,336.34         40,102.46         576,438.80         1,772,223.72         (1,195,784.92)           80054         MAPLE         24,645.96         1,575.24         26,221.20         25,107.13         1,104,704.15           80056         MCKITTRICK         1,023,249.57         81,454.58         1,104,704.15         1,104,704.15           80056         PANAMA-BUENA VISTA         24,38,718.89         215,82.23         2,633,901.92         2,509,86.44         132,915.44           80068         POND UNION         20,121.94         1,273.52         21,395.46         25,653.83         (4,258.37)           80072         RICHLAND LEROO         678,318.73         37,400.27         715,719.00         342,544.94         373,174.06           80076         ROSEDALE UNION         747,703.58         41,409,74         789,113.32         660,283.16         167,159.66           80078         SEMITROPIC         45,004.17         2,948.86         47,953.03         43,019.59         4,933.44           80086         STANDARD         6,608,144.95         432,952.45         7,041,097.40         6,466,703.88         574,393.51         (2,597,019.41)           80084         WASCO UNION         150,085.33         32,759.29         542,				-			
80054         MAPLE         24,645.96         1,575.24         26,221.20         25,107.13         1,114.07           80056         MCKITTRICK         1,023,249.57         81,454.58         1,104,704.15         1,104,704.15           80058         MIDWAY         810,027.78         64,782.85         874,810.63         2,303,388.85         (1,428,558.22)           80064         NORRIS         291,583.22         19,867.27         311,450.49         308,772.94         2,677.55           80066         PANAMA-BUENA VISTA         2,438,718.99         215,182.73         21,395.46         25,653.83         (4,258.37)           80072         RICHLAND LERDO         678,818.73         37,400.27         715,719.00         342,254.44         373,174.06           80074         RIO-BRAVO - GREELEY UNION         615,658.25         40,060.46         6557,18.71         660,283.13         (4,564.42)           80078         SEMITROPIC         45,004.17         2,948.86         47,953.03         43,019.59         4,933.44           80084         SOUTH FORK UNION         22,038.81         1,416.33         23,455.14         24,243.38         (778.32)           80085         STANDARD         6,608,144.95         31,731.12         1,907,315.77         4,504.355					•		
80056         MCKITTRICK         1,02,2,249.57         81,454.58         1,104,704.15         1,104,704.15           80058         MIDWAY         810,027.78         64,782.55         874,810.63         2,303,368.85         (1,428,558.22)           80064         NORRIS         291,583.22         19,867.27         311,450.49         308,772.94         2,677.55           80066         PANAMA-BUENA VISTA         2,438,718.99         2,553,901.92         2,520,986.48         132,915.44           80068         POND UNION         20,121.94         1,273.52         21,395.46         25,563.83         (4,258.37)           80072         RICHLAND LERDO         678,318.73         37,400.64         655,718.71         660,203.13         (4,564.42)           80076         ROSEDALE UNION         747,703.58         41,409.74         789,113.32         621,953.66         167,159.66           80078         SEMITROPIC         45,004.17         2,948.86         47,953.03         43,019.59         4,933.44           80086         STANDARD         6,608,144.95         432,952.45         7,041,097.40         6,466,703.88         574,333.52           80088         TAFT CITY         1,775,584.65         131,731.12         1,907,315.77         4,504.455         37,918.34 <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td>			•				
80058         MIDWAY         810,027.78         64,782.85         874,810.63         2,303,368.85         (1,428,558.22)           80064         NORRIS         291,583.22         19,867.27         311,450.49         308,772.94         2,677.55           80066         PANAMA-BUENA VISTA         2,438,718.99         215,182.93         2,563,901.92         2,563.83         (1,228,44.94           80072         RICHLAND LERDO         678,318.73         37,400.27         715,719.00         342,544.94         373,174.06           80074         RIO-BRAVO - GREELEY UNION         615,658.25         40,060.46         655,718.71         660,283.13         (4,564.42)           80078         SEMITROPIC         45,004.17         2,948.86         47,953.03         43,019.59         4,933.44           80084         SOUTH FORK UNION         22,038.81         1,416.33         2,3455.14         24,243.38         (788.24)           80086         TAFT CITY         1,775,584.65         131,731.12         1,907,315.77         4,504.351         (2,597.019.41)           80094         WASCO UNION         510,085.33         32,752.9         542,844.62         467,957.07         75,548.92           81018         DELANO JOINT UNION HIGH         1,263,633.83         4,758,867.02				-	•	25,107.15	
80064         NORRIS         291,583.22         19,867.27         311,450.49         308,772.94         2,677.55           80066         PANAMA-BUENA VISTA         2,438,718.99         215,182.93         2,653,901.92         2,520,986.48         132,915.44           80074         RIO-BRAVO - GREELEY UNION         20,121.94         1,773.52         21,395.46         25,653.83         (4,758.31)           80074         RIO-BRAVO - GREELEY UNION         615,658.25         40,060.46         655,718.71         660,283.13         (4,564.42)           80076         ROSEDALE UNION         747,703.58         41,409.74         789,113.32         621,953.66         167,159.66           80078         SEMITROPIC         45,004.17         2,948.86         47,953.03         43,019.59         4,933.44           80084         SOUTH FORK UNION         22,038.81         1,416.33         23,455.14         24,243.38         (788.24)           80085         STANDARD         6,608,144.95         432,952.45         7,041,097.40         6,466,703.88         574,393.52           80086         STANDARD         60,200.92         4,035.29         542,844.62         467,295.70         75,548.92           80087         WASCO UNION         S10,085.33         32,759.29         54						2 303 368 85	
80066         PANAMA-BUENA VISTA         2,438,718.99         215,182.93         2,653,901.92         2,520,986.48         132,915.44           80068         POND UNION         20,121.94         1,273.52         21,395.46         25,653.83         (4,258.37)           80072         RICHLAND LERDO         678,318.73         37,40.27         715,719.00         342,544.94         373,174.06           80074         RIO-BRAVO - GREELEY UNION         615,658.25         40,060.46         655,718.71         660,283.13         (4,564.42)           80076         ROSEDALE UNION         747,703.58         41,409.74         789,113.32         621,953.66         167,159.66           80078         SEMITROPIC         45,004.17         2,948.86         7,041,097.40         6,466,703.88         574.393.52           80086         STANDARD         6,608,144.95         432,952.45         7,041,097.40         6,466,703.88         (2,597,019.41)           80092         VINELAND         60,200.92         4,035.29         64,236.21         62,671.87         1,564.34           80094         WASCO UNION         160         20,518,346.17         1,423,639.76         24,041,985.93         16,445,044.85         7,596,941.08           81038         KERN JOINT UNION HIGH         2,758,84							
80068         POND UNION         20,121.94         1,273.52         21,395.46         25,653.83         (4,258.37)           80072         RICHLAND LERDO         678,318.73         37,400.27         715,719.00         342,544.94         373,174.06           80074         RIO-BRAVO - GREELEY UNION         615,658.25         40,060.46         655,718.71         660,283.13         (4,564.42)           80076         ROSEDALE UNION         747,703.58         41,409.74         789,113.32         621,953.66         167,159.66           80078         SEMITROPIC         45,004.17         2,948.86         47,953.03         43,019.59         4,933.44           80086         STANDARD         6,608,144.95         432,952.45         7,041,097.40         6,466,703.88         574,393.52           80088         TAFT CITY         1,775,584.65         131,731.12         1,907,315.77         4,504.35.18         (2,597,109.41)           80094         WASCO UNION         510,085.33         32,759.29         542,844.62         467,295.70         75,548.92           81018         TAFT UNION HIGH         22,618,346.17         1,423,639.76         24,041,985.93         164,450.44.85         7,596,941.08           81088         TAFT UNION HIGH         1,358,082.63         97,277.80<				-			•
80072RICHLAND LERDO678,318.7337,400.27715,719.00342,544.94373,174.0680074RID-BRAVO - GRELEY UNION615,658.2540,060.46655,718.71660,283.13(4,564.42)80076ROSEDALE UNION747,703.5841,409.74789,113.22621,953.66167,159.6680078SEMITROPIC45,004.172,948.8647,953.0343,019.594,933.4480084SOUTH FORK UNION22,038.811,416.3323,455.1424,243.38(788.24)80085STANDARD6,608,144.95432,952.457,041,097.406,466,703.88574,393.5280086STANDARD60,200.924,035.2964,236.2162,671.871,564.3480094WASCO UNION510,085.3332,759.29542,844.62467,295.707,5548.9281018DELANO JOINT UNION HIGH577,884.6639,678.23617,562.89579,644.5537,918.3481088TAFT UNION HIGH1,358,082.6397,277.801,455,360.433,660,168.72(2,204,808.29)81094WASCO UNION HIGH1,163,259.2396,534.721,259,793.952,151,401.43(891,607.48)81098CIETLION UNIFIED592,430.0240,363.39632,793.411,593,726.60(960,933.19)82055MCFARLAND UNIFIED1,163,259.2396,534.721,259,793.952,151,401.43(891,607.48)82060MUROC UNIFIED563,821.6234,337.31598,158.931,364,454.60(76,6295.67)82055MCFARLAND UNIFIED				-			•
80074RIO-BRAVO - GREELEY UNION615,658.2540,060.46655,718.71660,283.13(4,564.42)80076ROSEDALE UNION747,703.5841,409.74789,113.32621,953.66167,159.6680078SEMITROPIC45,004.172,948.8647,953.0343,019.594,933.4480084SOUTH FORK UNION22,038.811,416.3323,455.1424,243.38(788.24)80086STANDARD6,608,144.95432,952.457,041,097.406,466,703.88574,393.5280082VINELAND60,200.924,035.2964,236.2162,671.871,564.3480094WASCO UNION510,085.3332,759.29542,844.62467,295.7075,548.9281018DELANO JOINT UNION HIGH577,884.6639,678.23617,562.89579,644.5537,918.3481038KERN JOINT UNION HIGH22,618,346.171,423,639.7624,041,985.9316,445,044.857,596,941.0881084TAFT UNION HIGH1,358,082.6397,277.801,455,360.433,660,168.72(2,204,808.29)82050EL TEJON UNIFIED592,430.0240,363.39632,793.411,593,726.60(96,093.31.9)82052MARICOPA UNIFIED1,163,259.2396,534.721,259,793.952,151,401.43(407,928.8982062MUROC UNIFIED563,821.6234,373.11598,158.831,364,454.60(76,295.67)82085SOUTHERN KERN UNIFIED563,821.6234,373.11598,158.831,364,454.60(76,295.67)82080SOUTHE				-			
80076ROSEDALE UNION747,703.5841,409.74789,113.32621,953.66167,159.6680078SEMITROPIC45,004.172,948.8647,953.0343,019.594,933.4480084SOUTH FORK UNION22,038.811,416.3323,455.1424,243.38(788.24)80086STANDARD6,608,144.95432,952.457,041,097.406,466,703.88574,393.5280088TAFT CITY1,775,584.65131,731.121,907,315.774,504,335.18(2,597,019.41)80092VINELAND60,200.924,035.2964,236.2162,671.871,564.3480094WASCO UNION510,085.3332,759.29542,844.62467,295.7075,548.9281018DELANO JOINT UNION HIGH577,884.6639,678.23617,552.89579,644.5537,918.3481088TAFT UNION HIGH1,358,082.6397,277.801,455,360.433,660,168.72(2,204,808.29)81018TAFT UNION HIGH1,358,082.6397,277.801,455,360.433,660,168.72(2,204,808.29)82052MARICOPA UNIFIED592,430.0240,363.39632,793.411,593,726.60(960,933.19)82055MCFARLAND UNIFIED1,63,259.2396,534.721,259,793.952,51,401.43(891,607.48)82060MUROC UNIFIED563,821.6234,373.13598,158.931,364,454.60(766,225.67)82082SIERRA SANDS UNIFIED404,613.0424,716.80429,329.84610,979.90(181,650.06)82082SIERRA SANDS UNIFIED <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>				-			
80078SEMITROPIC45,004.172,948.8647,953.0343,019.594,933.4480084SOUTH FORK UNION22,038.811,416.3323,455.1424,243.38(788.24)80086STANDARD6,608,144.95432,952.457,041,097.406,466,703.88574,393.5280088TAFT CITY1,775,584.65131,731.121,907,315.774,504,335.18(2,597,019.41)80092VINELAND60,200.924,035.2964,236.2162,671.871,564.3480094WASCO UNION510,085.3332,759.29542,844.62467,295.7075,548.9281018DELANO JOINT UNION HIGH577,884.6639,678.23617,562.89579,644.5537,918.3481038KERN JOINT UNION HIGH22,618,346.171,423,639.7624,041,985.9316,445,044.857,596,941.0881088TAFT UNION HIGH1,358,082.6397,277.801,455,360.433,660,168.72(2,204,808.29)82050EL TEJON UNIFIED592,430.0240,363.39632,793.411,593,726.60(960,933.19)82052MARICOPA UNIFIED592,430.0240,363.39632,793.411,593,726.60(960,933.19)82052MCCARLAND UNIFIED1,163,259.2396,534.721,259,739.592,151,401.43(891,607.48)82060MOJAVE UNIFIED563,821.6234,337.31598,158.931,364,454.60(766,295.67)82080SOUTHERN KERN UNIFIED563,821.6234,337.31598,158.931,364,454.60(766,295.67)82080S			•	-	•		
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82080         SOUTHERN KERN UNIFIED         404,613.04         24,716.80         429,329.84         610,979.90         (181,650.06)           82082         SIERRA SANDS UNIFIED         584,552.15         34,172.62         618,724.77         587,159.12         31,565.65           82090         TEHACHAPI UNIFIED         1,641,320.00         147,311.68         1,788,631.68         1,567,385.25         221,246.43           84038         KERN JOINT COMMUNITY COLLEGE         9,869,529.22         643,341.89         10,512,871.11         13,139,708.06         (2,626,836.95)           84096         WEST KERN JOINT COMM COLLEGE         4,384,423.97         327,236.31         4,711,660.28         7,482,486.57         (2,770,826.29)           86010         EDUCATION         4,734,098.18         322,587.72         5,056,685.90         6,888,901.56         (1,832,215.66)		MUROC UNIFIED		34,337.31	598,158.93		
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84038         KERN JOINT COMMUNITY COLLEGE         9,869,529.22         643,341.89         10,512,871.11         13,139,708.06         (2,626,836.95)           84096         WEST KERN JOINT COMM COLLEGE         4,384,423.97         327,236.31         4,711,660.28         7,482,486.57         (2,770,826.29)           86010         EDUCATION         4,734,098.18         322,587.72         5,056,685.90         6,888,901.56         (1,832,215.66)	82082	SIERRA SANDS UNIFIED	584,552.15	34,172.62	618,724.77		31,565.65
84038KERN JOINT COMMUNITY COLLEGE9,869,529.22643,341.8910,512,871.1113,139,708.06(2,626,836.95)84096WEST KERN JOINT COMM COLLEGE4,384,423.97327,236.314,711,660.287,482,486.57(2,770,826.29)86010EDUCATION4,734,098.18322,587.725,056,685.906,888,901.56(1,832,215.66)		TEHACHAPI UNIFIED			1,788,631.68		
84096         WEST KERN JOINT COMM COLLEGE         4,384,423.97         327,236.31         4,711,660.28         7,482,486.57         (2,770,826.29)           86010         EDUCATION         4,734,098.18         322,587.72         5,056,685.90         6,888,901.56         (1,832,215.66)	84038	KERN JOINT COMMUNITY COLLEGE	9,869,529.22	643,341.89	10,512,871.11	13,139,708.06	(2,626,836.95)
86010 EDUCATION 4,734,098.18 322,587.72 5,056,685.90 6,888,901.56 (1,832,215.66)		WEST KERN JOINT COMM COLLEGE	4,384,423.97	327,236.31	4,711,660.28		(2,770,826.29)
	86010	EDUCATION					
	Summary		206,044,836.92	13,910,232.58	219,955,069.50	97,873,634.44	

December 7, 2015

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 <u>(District Name)</u> School District authorizing the County-Auditor to impound local tax revenues to anticipate pending assessment appeals and Superior Court cases, please impound \$\_\_\_\_\_\_ into the (District Name) School District Impound Fund, (5 <u>digit County fund number</u>). 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 (phone#).

Sincerely,

Enc.

December 7, 2015

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

### RE: **RELEASE IMPOUNDS**

Dear Ms. Bedard:

Enclosed you will find a copy of the resolution from the <u>(District Name)</u> School District regarding the release of excess Impounded Local Tax Revenues.

Please release\$\_\_\_\_\_to the (<u>District Name</u>) School District General Fund immediately.

If you have any questions, or if I may be of further assistance, please contact me at (phone#)

Sincerely,

Enc.

### BEFORE THE GOVERNING BOARD OF THE SCHOOL DISTRICT OF KERN COUNTY, STATE OF CALIFORNIA

In the Matter of: )
AUTHORIZATION TO SUPERINTENDENT )
TO DETERMINE AMOUNT AND REQUEST )
RELEASE OF IMPOUNDED MONIES IN )
SETTLEMENT OF PENDING LITIGATION )

RESOLUTION NO.

**WHEREAS,** by prior resolution of this Board, certain monies due to this District from the County as local tax revenues have been impounded against contingent tax liabilities in litigation or tax appeal cases; and

**WHEREAS**, by recent letters the County Counsel has notified the District of an excess of local tax revenues in the impound fund due to recent settlements.

**NOW, THEREFORE,** the Board resolves as follows:

- A. All of the above recitals are found to be true and correct.
- B. The Board hereby orders the Superintendent to:
  - 1. Determine the exact amount of impound monies which should be released to the District General Fund to meet and articulate with all pending fiscal needs of the District.
  - 2. Notify, on behalf of this Board, the County Auditor's Office in writing of the amount to be so released and the effective date for such release.
- C. A copy of this resolution shall be delivered to the County Auditor-Controller and Kern County Superintendent of Schools office forthwith.

The foregoing resolution, on motion of \_\_\_\_\_\_, and seconded by \_\_\_\_\_\_, was duly passed and adopted this \_\_\_\_\_day of \_\_\_\_\_, 20\_\_\_\_, by the following vote:

AYES: NOES: ABSENT: ABSTENTIONS:

# BOARD OF TRUSTEES OF THE SCHOOL DISTRICT

By:

Authorized Agent

Member

Member

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 \_\_\_\_\_\_\_School District pertaining to the adoption of the foregoing Resolution at a regular meeting held on \_\_\_\_\_\_, 20\_\_\_\_.

Authorized Agent of the Board of Trustees of the \_\_\_\_\_School District, County of Kern, State of California

### BEFORE THE GOVERNING BOARD OF THE \_\_\_\_\_\_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.

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

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**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.

	going resolution on r , 20,		, and seconded by d adopted thisday of
AYES:	NOES:	ABSENT:	ABSTENTIONS:
		BOARD OF 1	TRUSTEES OF THE SCHOOL DISTRICT
		By:	
			ithorized Agent
	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 \_\_\_\_\_\_School District pertaining to the adoption of the foregoing Resolution at a regular meeting held on \_\_\_\_\_\_, 20\_\_\_\_.

Authorized Agent of the Board of Trustees of the School District, County of Kern, State of California