

**BEFORE THE GOVERNING BOARD
OF THE BEARDSLEY 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. 6

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 Teri Andersen, and seconded by Monte Gardner, was duly passed and adopted this 27th day of November, 2018, by the following vote:

AYES: 5 NOES: 0 ABSENT: 0 ABSTENTIONS: 0

BOARD OF TRUSTEES OF THE
BEARDSLEY SCHOOL DISTRICT

By: [Signature]
Authorized Agent

Charles Battle (President)
Member

[Signature]
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 Beardsley School District pertaining to the adoption of the foregoing Resolution at a regular meeting held on November 27 2018.

[Signature]
Authorized Agent of the Board of Trustees of
The Beardsley School District,
County of Kern, State of California

Education Protection Account
2019-20
Program by Resource Report
Expenditures by Function - Detail
ATTACHMENT A

Beardsley School District
Estimated through: June 30, 2020
For Fund 01, Resource 1400 Education Protection Account

Description		Unrestricted Resource 0000	Unrestricted Resource 1400
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Beginning Fund Balance	Object	0.00	0.00
State Aid	8011		
Education Protection Account	8012		2,766,250.00
TOTAL AVAILABLE		0.00	2,766,250.00
EXPENDITURES AND OTHER FINANCING USES			
Instruction	1000-1999		2,766,250.00
Instruction-Related Services			
Instructional Supervision and Administration	2100-2150		
AU of a Multidistrict SELPA	2200		
Instructional Library, Media, and Technology	2420		0.00
Other Instructional Resources	2490-2495		0.00
School Administration	2700		
Pupil Services			
Guidance and Counseling Services	3110		0.00
Psychological Services	3120		0.00
Attendance and Social Work Services	3130		0.00
Health Services	3140		0.00
Speech Pathology and Audiology Services	3150		0.00
Pupil Testing Services	3160		0.00
Pupil Transportation	3600		0.00
Food Services	3700		0.00
Other Pupil Services	3900		0.00
Ancillary Services	4000-4999		0.00
Community Services	5000-5999		0.00
Enterprise	6000-6999		
General Administration	7000-7999		
Plant Services	8000-8999		0.00
Other Outgo	9000-9999		0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		0.00	2,766,250.00
DIFFERENCE		0.00	0.00