

**SOUTH WHITTIER SCHOOL DISTRICT
RESOLUTION NO. 20-21-030**

**A RESOLUTION OF THE GOVERNING BOARD AUTHORIZING
THE ESTABLISHMENT OF FUND 08.0
STUDENT ACTIVITY SPECIAL REVENUE FUND**

BE IT RESOLVED by the Board of Trustees of the South Whittier School District and hereby ordered that:

WHEREAS, the Board of Trustees has authorized/approved, per Education Code 48930 students at the South Whittier School District to organize a student body association within its public schools; and

WHEREAS, per Education Code 48933(b) & 48938 the District recognizes their administrative involvement in the Associated Student Body (ASB) Activities; and

WHEREAS, per GASB Statement 84, effective 2019-20, the District has determined that the ASB Activities within its public schools do not meet the fiduciary criteria (per GASB 84, paragraph 11(c2)); and

WHEREAS, school districts are authorized by Education Code 48930, 48933(b), & 48938 to organize ASB's and by GASB 84, to establish a restricted governmental fund known as the Student Activity Special Revenue Fund 08.0;

BE IT RESOLVED that the Governing Board of Trustees hereby authorize the Los Angeles County Office of Education to establish a restricted fund to be known as the Student Activity Special Revenue Fund (08.0).

THIS RESOLUTION is effective on the date of adoption until revoked or superseded.

APPROVED, PASSED AND ADOPTED by the Governing Board of the South Whittier School District this 15th day of June 2021, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

I, _____, Clerk/Secretary of the Governing Board, do hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

Clerk/Secretary of the Governing Board