

**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**THIS RESOLUTION** is effective on the date of adoption until revoked or superseded.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 15<sup>th</sup> 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