

NATOMAS UNIFIED SCHOOL DISTRICT

Resolution No. 21-23

IN THE MATTER OF: Establish Fund 08 - Student Activity Special Revenue Fund

The following RESOLUTION was duly passed by the Board of Trustees of the Natomas Unified School District, at a regular meeting held on the 7th of June 2021 by the following roll call vote:

Jag Bains	_____
Micah Grant	_____
Ericka Harden	_____
Susan Heredia	_____
Lisa Kaplan	_____

Signed and approved by me after its passage: _____
Susan Heredia, President

Attest:

Chris Evans, Superintendent / Board Secretary

WHEREAS, The Board of Trustees has authorized/approved, per Education Code 48930, students at Natomas Unified 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 the Governmental Accounting Standards Board (GASB) Statement 84, effective 2019-2020, 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 (Fund 08);

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of Natomas Unified School District authorizes the establishment of the Student Activity Special Revenue Fund (Fund 08) effective with the 2021-2022 fiscal year.