

**BEFORE THE BOARD OF EDUCATION
WILLOWS UNIFIED SCHOOL DISTRICT
COUNTY OF GLENN, STATE OF CALIFORNIA**

RESOLUTION #2020-21-10

**ESTABLISHMENT OF FUND 08 -
STUDENT ACTIVITY SPECIAL REVENUE FUND**

WHEREAS, the Board of Trustees has authorized per Education Code 48930 that students of the Willows Unified School District may organize student body associations (ASB) within its public schools; and

WHEREAS, the California Department of Education has authorized school districts to establish a separate fund in accordance with the provision of Statement No. 84 of the Governmental Accounting Standards Board (GASB) for reporting non-fiduciary ASB activities; and

WHEREAS, the ASB activities within the Willows Unified School District are considered governmental activities and should be reported in a governmental fund, either general fund or special revenue fund; and

WHEREAS, the California Department of Education added a new Special Revenue Fund (FUND 08) to its Standardized Account Code Structure (SACS) to account for non-fiduciary ASB activities;

THEREFORE, BE IT RESOLVED, that the Board of Trustees hereby authorizes the establishment of a special revenue fund to be known as the STUDENT ACTIVITY SPECIAL REVENUE FUND – Fund 08, in accordance with the provisions of GASB 84 and California Department of Education guidelines.

APPROVED, PASSED AND ADOPTED by the Governing Board of the Willows Unified School District this 6th day of May 2021, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

President, Board of Education

ATTEST:

I, _____, Clerk/Secretary of the Board of Education of the Willows Unified School District, County of Glenn, do hereby certify the foregoing to be a full, true and correct copy of a resolution adopted by said Board at a meeting held at its regular meeting place on May 6, 2021, which action is contained in the minutes of the meeting of the Board.

Clerk/Secretary, Board of Education