

RESOLUTION # 2021-22/09

RESOLUTION ESTABLISHING FUND 08, SPECIAL REVENUE FUND  
FOR STUDENT ACTIVITIES

JEFFERSON UNION HIGH SCHOOL DISTRICT

FISCAL YEAR 2021-2022

WHEREAS, the Associated Student Body (ASB) Fund, is a fiduciary fund intended to account for student body fundraising and expenditures; and

WHEREAS, with the implementation of Governmental Accounting Standards Board statement number 84, it was determined the district has administrative involvement over ASB activities and should be included within governmental funds;

WHEREAS, in Fiscal Year 2019-20, the California Department of Education established a new special revenue fund, Fund 08, Student Activity Fund, to account for those student body activities;

NOW, THEREFORE, BE IT RESOLVED that the Governing Board authorizes the San Mateo County Superintendent of Schools and the Controller of the County of San Mateo to establish Fund 08, Student Activity Special Revenue Fund, for the Jefferson Union High School District; and

BE IT FURTHER RESOLVED that two copies of this resolution be forwarded to the San Mateo County Superintendent of Schools.

REGULARLY passed and adopted this 7th day of December, 2021.

AYES: \_\_\_\_\_  
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NOES: \_\_\_\_\_  
\_\_\_\_\_  
ABSTENTIONS: \_\_\_\_\_  
\_\_\_\_\_  
ABSENCES: \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
District Superintendent \*

\_\_\_\_\_  
County Superintendent of Schools

\_\_\_\_\_  
Date Approved/Filed

\* My signature certifies the above vote of the Governing Board to be accurate and true.

Districts may (a) have all Board members sign in the appropriate categories, or (b) type in the names and have the district Superintendent certify the accuracy of the vote.