

**MORGAN HILL UNIFIED SCHOOL DISTRICT
RESOLUTION
RESOLUTION TO ESTABLISH THE STUDENT ACTIVITY FUND**

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

WHEREAS, the Associated Student Body (ASB) activities within the Morgan Hill 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 (CDE) added a new Special Revenue Fund (FUND 08) to account for non-fiduciary ASB Activities, commencing with fiscal year 2019-2020; and

NOW, THEREFORE, BE IT RESOLVED, that the Morgan Hill Unified School District Board of Trustees, hereby authorized the establishment of a special revenue fund to be known as the STUDENT ACTIVITY SPECIAL REVENUE FUND in accordance with CDE guidelines.

PASSED AND ADOPTED by the Board of Education of the Morgan Hill Unified School District at a regular meeting held on August 3, 2021, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

DATED: August 3, 2021

SIGNED: _____
Wendy Sullivan, President
Board of Education

I, Dr. Carmen García, Secretary of the Board of Education, do hereby certify that the foregoing is a true and correct copy of a resolution adopted by the Board of Education of the MORGAN HILL UNIFIED SCHOOL DISTRICT at the regular meeting on August 3, 2021 which resolution is on file in the office of said Board.

DATED: August 3, 2021

SIGNED: _____
Dr. Carmen García, Secretary
Board of Education