

**PIEDMONT UNIFIED SCHOOL DISTRICT**

**AUTHORIZING THE ESTABLISHMENT OF FUND 08  
STUDENT ACTIVITY SPECIAL REVENUE FUND**

**RESOLUTION No. 06-2021-22**

**WHEREAS**, the Board of Education has authorized/approved, per Education Code 48930, students at the District to organize a student body association within its public schools; and

**WHEREAS**, per Education Code sections 48933(b) and 48938, the District recognizes its administrative involvement in the Associated Student Body (ASB) Activities; and

**WHEREAS**, per GASB Statement 84, effective 2019-20 (with an effective date delayed for a year due to the pandemic), 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 sections 48930, 48933(b), and 48938 to organize ASB's and by GASB 84, to establish a restricted governmental fund known as the Student Activity Special Revenue Fund 08;

**BE IT RESOLVED** that the Board of Education hereby authorize the Alameda County Office of Education to establish a restricted fund to be known as the Student Activity Special Revenue Fund (08).

**THIS RESOLUTION** is effective on the date of adoption until revoked or superseded.

**PASSED AND ADOPTED** by the District Board of Education, at its regular meeting on August 25, 2021.

Ayes:  
Noes:  
Absent:  
Abstain:

\_\_\_\_\_  
President, Board of Education  
Piedmont Unified School District

ATTEST:

\_\_\_\_\_  
Clerk/Secretary, Board of Education