

**Mountain View Whisman School District**  
**Resolution No. 04 - 050621**  
**Resolution to Establish Fund 08 for Student Activity Special Revenue**

WHEREAS, the Governmental Accounting Standards Board (GASB) issued statement 84, Fiduciary Activities, the State of California has established the Standardized Account Code Structure to allow for a uniform accounting system statewide; and

WHEREAS, the Standardized Account Code Structure provides authority for the establishment of a Student Activity Special Revenue Fund 08 to properly account and report Student Activity in governmental funds; and

WHEREAS, Mountain View Whisman School District desires to establish a Student Activity Special Revenue Fund 08,

NOW, THEREFORE, BE IT RESOLVED THAT:

The Mountain View Whisman School District's Board of Trustees hereby authorize the establishment of a Student Activity Special Revenue Fund 08 to become effective May 2021.

PASSED AND ADOPTED BY the Governing Board of the Mountain View Whisman School District of Santa Clara County, State of California, this 6th day of May 2021 by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

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Clerk of the Board of Trustees  
Mountain View Whisman School District  
Santa Clara County, CA