
QUARTERLY INVESTMENT BOARD REPORT (ACC-W010)
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

1.0 SCOPE:

- 1.1 This procedure discusses how to prepare the quarterly investment board report.

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

2.0 RESPONSIBILITY:

- 2.1 Director Of Accounting Services

3.0 APPROVAL AUTHORITY:

Approved signature on file

- 3.1 Chief Financial Officer

4.0 DEFINITIONS:

- 4.1 Sacramento County Office of Education (SCOE): The district is fiscally accountable to SCOE which acts as trustee for funds.
- 4.2 Local Agency Investment Fund (LAIF): A State of California investment agency available to government agencies. LAIF provides investment services to the district for funds that are not immediately needed to meet current expenditures.
- 4.3 Tax Revenue Anticipation Note (TRAN): Short term loan bond (loan) that the district borrows in order to accom

s \$ a o t w the C o n s t r u c t i o n A n a l y s t a n d G e n e r a l A c c o u n t i n g a n a l y s t. T h e s t a t e m e n t s p r o v i d e t h e e n d i n g a c c o u n t b a l a n c e s a n d r a t e s o f r e t u r n a t t h e e n d o f t h e r e p o r t i n g q u a r t e r.

- 2. Quarterly Investment Statements Pooled Investment Fund from Sacramento County Office of Education, Department of Finance. These can be printed from the following website: www.Finance.Sacounty.net This statement provides the quarterly investment rate of return.
- 3. LAIF quarterly remittance advice statement which can be found at the following website: <http://LAIF.SCO.CA.GOV> The access PIN can be obtained from the Accounting Services Director or General Accounting Analyst with proper authorization. This statement provides the ending balance and rate of return at the end of the reporting quarter.
- 4. Quarterly yield report for construction funds from the County of Sacramento Department of Finance are mailed directly to the Accounting Services Director. These statements provide the rates of return for the balances in the GO Bond Construction Accounts at the end of the reporting quarter.
- 5. The cash reconciliation report and balances from the County of Sacram

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| <u>Date:</u> | <u>Rev.</u> | <u>Description of Revision:</u> |
|--------------|-------------|---------------------------------|
| 12/01/04 | A | Initial Release |

***** End of procedure *****