Regulation 3430: Investing

Original Adopted Date: 3/13/2024

Quarterly Investment Reports

The district's chief fiscal officer shall prepare quarterly investment reports in accordance with Board policy within 30 days following the end of the quarter covered by the report. These reports shall: (Government Code 53646)

1. State the manner in which the portfolio complies and/or does not comply with the district's investment policy
2. Denote the district's ability to meet its pool's expenditure requirements for the next six months, or provide an explanation as to why sufficient money shall not or may not be available
3. Include the type of investment, issuer, date of maturity, par and dollar amount invested on all securities, investments, and monies held by the district
4. Describe any district funds, investments, or programs that are under the management of contracted parties, including lending programs
5. Include the current market value as of the date of the report, and the source of this valuation, for all securities held by the district and under management of any outside party that is not another local agency or the state's local agency investment fund

Whenever district investments have been placed in the state's local agency investment fund, the National Credit Union Share Insurance Fund-insured accounts in a credit union, or from FDIC-insured accounts in a bank or savings and loan association, in a county investment pool, or in any combination of these, the report may include the most recent statement(s) received from these institutions in lieu of the information specified in items #3-5 above. (Government Code 53646)

In the above report, a subsidiary ledger of investments may be used in accordance with accepted accounting practices. (Government Code 53646)

Policy Reference Disclaimer:
These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State	Description
Ed. Code 41001	Deposit of money in county treasury
Ed. Code 41002	General fund deposits and exceptions
Ed. Code 41002.5	Deposit of certain funds in insured institutions
Ed. Code 41003	Funds received from rental of real property
Ed. Code 41015	Authorization of and limitation investment of district funds

Ed. Code 41017	Deposit of miscellaneous receipts
Ed. Code 41018	Disposition of money received
Ed. Code 42840-42843	Special reserve fund
Gov. Code 16430	Eligible securities for investment of surplus money
Gov. Code 17581.5	Mandates contingent upon state funding
Gov. Code 27000.3	Fiduciary for deposits in county treasury
Gov. Code 27130-27137	County treasury oversight committees
Gov. Code 53600-53609	Investment of surplus
Gov. Code 53630-53686	Deposit of funds
Gov. Code 53635	Local agency funds; deposit or investment
Gov. Code 53646	Treasurer reports and statements of investment policy
Gov. Code 53852.5	Investment term for funds designated for repayment of notes
Gov. Code 53859.02	Borrowing by local agency

Management Resources	**Description**
CDIAC Publication	Local Agency Investment Guidelines, 2002, rev. 2004
Website	CSBA District and County Office of Education Legal Services
Website	California Debt and Investment Advisory Commission

Cross References

Code	**Description**
1220	Citizen Advisory Committees
1220	Citizen Advisory Committees
3000	Concepts And Roles
3290	Gifts, Grants And Bequests
3400	Management Of District Assets/Accounts
3400	Management Of District Assets/Accounts
3460	Financial Reports And Accountability
3460	Financial Reports And Accountability
3470	Debt Issuance And Management
3530	Risk Management/Insurance
3530	Risk Management/Insurance
9130	Board Committees
9270	Conflict Of Interest
9270-E(1)	Conflict Of Interest