

# **Portland Public School District 1<sup>st</sup> Reading**

**DATE: December 11, 2018**

**Public Comment for:  
Policy 8.20.010-P:  
Cash Management Policy**

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The Portland Public School District is providing Notice of Proposed Revised Policy and Public Comment to offer interested parties reasonable opportunity to submit data or comments on the proposed policies noted below.

Public comment may be submitted in wr

# Staff Analysis and Report to the Board

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Board Meeting/Work Session Date: December 11, 2018  
Senior Lead:

## **VIII. STAFF RECOMMENDATION**

Staff recommends adoption of the proposed amendments.

**IX. I have reviewed this staff report and concur with the recommendation to the Board.**



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**Guadalupe Guerrero**  
**Superintendent**  
**Portland Public Schools**

December 5, 2018

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**Date**

## **ATTACHMENTS**

*(List all supporting documentation, including resolution, etc.)*

A. Amendment of Cash Management policy 8.20.010-P

### ***PPS District Priorities FY 2018-19***

- 1. Set a clear Vision and Strategic Plan*
  - 2. Create equitable opportunities and outcomes for all students*
  - 3. Build management and accountability systems and structures*
  - 4. Allocate budget, funding and resources focused on improving outcomes for students*
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# BOARD POLICY

## CASH MANAGEMENT

8.20.010 P

### I. Scope and Pooling of Funds

This cash management policy applies to all cash activities and funds under the control of Multnomah County School District No. 1J ("the District"). This policy applies to the investment of operating funds, capital funds including bond proceeds, and bond reserve funds held by Portland Public Schools. This policy excludes petty cash activities.

The average size of the District's investment portfolio approximates \$175,000,000, with an approximate seasonal high and low of \$325,000,000 and \$30,000,000 respectively. Average ranges do not include proceeds of General Long Term Obligation Bonds, notes etc., if any.

### II. General Objectives

It is the District's policy to invest public funds not required for immediate



**BOARD**



# BOARD POLICY CASH MANAGEMENT

8.20.010 P

## III. Standards of Care

### 1. Prudence

The standard of prudence to be



# BOARD POLICY

## CASH MANAGEMENT

8.20.010 P

Investment Officer. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate activities of subordinate officials.

#### IV. Safekeeping and Custody

##### 1. Authorized Financial Dealers and Institutions

A list will be maintained of approved financial institutions authorized to provide investment and safekeeping services. In addition, a list will also be maintained of approved



# BOARD POLICY

## CASH MANAGEMENT

8.20.010 P

### 1. Accounting Method

The District shall comply with all required legal provisions and Generally Accepted Accounting Principles (GAAP) relating to investment accounting. These accounting principles





# BOARD POLICY CASH MANAGEMENT

8.20.010 P

4. Pooling of Funds  
Except for cash in



**BOARD POLICY  
CASH MANAGEMENT**

**8.20.010 P**



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**BOARD POLICY**  
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