



August 10, 2015

**ORANGE COUNTY  
DEPARTMENT  
OF EDUCATION**  
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**AL MIJARES, Ph.D.**  
County Superintendent  
of Schools

To: Directors/Managers, Business

From: Chris Lombardo  
Director, Business Services

**Subject: 2014-15 GASB 31 Unrealized Gains/Losses on Investments**

For purposes of complying with the Governmental Accounting Standards Board Statement Number 31 (GASB 31), the Orange County Treasurer-Tax Collector's office has provided a computation of unrealized gains and losses on the Orange County Educational Investment Pool for the 2014-15 fiscal year. As of June 30, 2015, there was an unrealized net loss in the Educational Investment Pool of \$5,471,944 equivalent to 0.14025%. This is not an actual loss, but only a loss on paper had the securities been liquidated on June 30, 2015. The net unrealized loss includes unrealized gains and losses from the Educational Money Market Fund and Extended Fund. This unrealized loss is separate and apart from the monthly distribution of a district's share of interest earnings.

Please refer to the attached spreadsheet to see the net loss for your district by fund. The amount provided on the attached schedule reflects the adjustment necessary to report a district's June 30, 2015 investment position in the Pool using fair value as the basis to present investments identified in GASB 31. Fair value is compared to cost in arriving at the net unrealized gain for the Pool's investments. Please check with your external auditor CPA firm as to application of accounting standards and materiality to a district's financial statements.

Please call me at (714) 966-4248 if you have any questions or concerns about this information.

cc: Assistant Superintendents, Business  
Vice Chancellors, Business  
ROC/Ps

Attachment

**ORANGE COUNTY  
BOARD OF EDUCATION**  
JOHN W. BEDELL, PH.D.  
DAVID L. BOYD  
ROBERT M. HAMMOND  
LINDA LINDHOLM  
KEN L. WILLIAMS, D.O.

**SCHOOL INVESTMENT POOL**  
**Allocation of Gain /(Loss) under GASB 31**  
**As of June 30, 2015**

**Net Asset Value for School Investment Pool: 1.00**

| FUND-ID | FUND DESCRIPTION                               | 6/30/15<br>BALANCE      | Percentage         | 2015 GASB31<br>Unrealized<br>Gain(Loss) | Fair Value              |
|---------|--|-------------------------|--------------------|---|-------------------------|
| 019488  | PUBLIC EMPLOYEE'S RET                          | \$ 109,708.55           | 0.00281200%        | \$ (153.87)                             | \$ 109,554.68           |
| 019489  | DIST RET ANNUITY                               | \$ 8,406.15             | 0.00021546%        | \$ (11.79)                              | \$ 8,394.36             |
| 019490  | TEACHER'S RET ANNUITY                          | \$ 17,440,302.06        | 0.44702157%        | \$ (24,460.77)                          | \$ 17,415,841.29        |
| 019491  | SCHL PAYROLL REVOLVING #3 FUND                 | \$ 12,244,064.29        | 0.31383406%        | \$ (17,172.82)                          | \$ 12,226,891.47        |
| 019493  | UNAPPORTIONED SCH MONIES                       | \$ -                    | 0.00000000%        | \$ -                                    | \$ -                    |
| 019496  | TEMPORARY TRANSFERS PAYABLE                    | \$ -                    | 0.00000000%        | \$ -                                    | \$ -                    |
| 019999  | UNAPPORTIONED INTEREST                         | \$ 2,820,857.81         | 0.07230289%        | \$ (3,956.37)                           | \$ 2,816,901.44         |
|         | <b>Dist. 01 Subtotal</b>                       | <b>\$ 32,623,338.86</b> | <b>0.83618598%</b> | <b>\$ (45,755.63)</b>                   | <b>\$ 32,577,583.23</b> |
| 040101  | ANAHEIM ELEM GEN                               | \$ 19,016,053.62        | 0.48741049%        | \$ (26,670.83)                          | \$ 18,989,382.79        |
| 041212  | ANAHEIM CHILD DEVELOPMENT                      | \$ 355,434.42           | 0.00911033%        | \$ (498.51)                             | \$ 354,935.91           |
| 041414  | ANAHEIM DEFERRED MAINT.                        | \$ 1,727,757.17         | 0.04428505%        | \$ (2,423.25)                           | \$ 1,725,333.92         |
| 042020  | ANAHEIM SPEC RES/POST EMP BEN                  | \$ -                    | 0.00000000%        | \$ -                                    | \$ -                    |
| 042123  | ANAHEIM CITY GOB EL2002, SERIES 2007           | \$ 10,418,975.03        | 0.26705424%        | \$ (14,613.06)                          | \$ 10,404,361.97        |
| 042126  | ANAHEIM CITY SD GO BAN EL 2010, SER 2011A      | \$ 4,344,975.37         | 0.11136835%        | \$ (6,094.01)                           | \$ 4,338,881.36         |
| 042127  | ANAHEIM CITY SD GO BAN QSCB EL 2010, SER 2011B | \$ 218,930.65           | 0.00561153%        | \$ (307.06)                             | \$ 218,623.59           |
| 042525  | ANAHEIM CITY CAPITAL FACIL.                    | \$ 6,049,795.67         | 0.15506550%        | \$ (8,485.10)                           | \$ 6,041,310.57         |
| 042545  | ANAHEIM CITY REDEV AGENCY FUND                 | \$ 6,966,744.53         | 0.17856830%        | \$ (9,771.16)                           | \$ 6,956,973.37         |
| 043539  | ANAHEIM CITY SCHOOL FACILITIES PROP 47 FUND    | \$ 2,960.56             | 0.00007588%        | \$ (4.15)                               | \$ 2,956.41             |
| 044040  | ANAHEIM SPECIAL RESERVE                        | \$ 2,729,396.02         | 0.06995859%        | \$ (3,828.09)                           | \$ 2,725,567.93         |
| 046768  | ANAHEIM CITY WORKERS COMP INS                  | \$ 4,228,072.83         | 0.10837196%        | \$ (5,930.05)                           | \$ 4,222,142.78         |
| 049100  | ANAHEIM CITY TRANS REPAYMENT FUND              | \$ -                    | 0.00000000%        | \$ -                                    | \$ -                    |
|         | <b>Dist 04 Subtotal</b>                        | <b>\$ 56,059,095.87</b> | <b>1.43688021%</b> | <b>\$ (78,625.28)</b>                   | <b>\$ 55,980,470.59</b> |
| 080101  | BUENA PARK ELEM GEN                            | \$ 9,106,627.65         | 0.23341677%        | \$ (12,772.44)                          | \$ 9,093,855.21         |
| 081313  | BUENA PARK CAFETERIA                           | \$ 992,935.67           | 0.02545046%        | \$ (1,392.63)                           | \$ 991,543.04           |
| 081414  | BUENA PARK DEFERRED MAIN.                      | \$ 754,337.24           | 0.01933482%        | \$ (1,057.99)                           | \$ 753,279.25           |
| 082121  | BUENA PARK GO BOND 1999A BLDG                  | \$ 0.30                 | 0.00000001%        | \$ (0.00)                               | \$ 0.30                 |
| 082122  | BUENA PARK GO BOND 2000A BLDG                  | \$ 81,092.56            | 0.00207853%        | \$ (113.74)                             | \$ 80,978.82            |
| 082123  | BEUNA PARK GOB 1998 EL SERIES 2001             | \$ 0.69                 | 0.00000002%        | \$ (0.00)                               | \$ 0.69                 |
| 082124  | BUENA PARK GOB EL 2014, SERIES 2014A           | \$ 17,317,648.51        | 0.44387777%        | \$ (24,288.74)                          | \$ 17,293,359.77        |
| 082126  | BUENA PARK GOB EL 2014, SERIES 2014B           | \$ 1,764,854.90         | 0.04523593%        | \$ (2,475.28)                           | \$ 1,762,379.62         |
| 082146  | BUENA PAEK BLDG-BOND REBATE FUND               | \$ -                    | 0.00000000%        | \$ -                                    | \$ -                    |
| 082147  | BUENA PARK GO BD 2000A REBATE                  | \$ -                    | 0.00000000%        | \$ -                                    | \$ -                    |
| 082525  | BUENA PARK CAP FACILITIES                      | \$ 826,948.23           | 0.02119595%        | \$ (1,159.83)                           | \$ 825,788.40           |
| 083539  | BUENA PARK SCHOOL FACILITIES PROP 47 FUND      | \$ 1,583.04             | 0.00004058%        | \$ (2.22)                               | \$ 1,580.82             |

**SCHOOL INVESTMENT POOL**  
**Allocation of Gain /(Loss) under GASB 31**  
**As of June 30, 2015**

**Net Asset Value for School Investment Pool: 1.00**

| FUND-ID | FUND DESCRIPTION                                | 6/30/15<br>BALANCE      | Percentage         | 2015 GASB31<br>Unrealized<br>Gain(Loss) | Fair Value              |
|---------|---|-------------------------|--------------------|---|-------------------------|
| 084040  | BUENA PARK SPECIAL RESERVE                      | \$ 2,368,606.26         | 0.06071099%        | \$ (3,322.07)                           | \$ 2,365,284.19         |
| 089100  | BUENA PARK TRANS REPAYMENT FUND                 | \$ -                    | 0.00000000%        | \$ -                                    | \$ -                    |
|         | <b>Dist 08 Subtotal</b>                         | <b>\$ 33,214,635.05</b> | <b>0.85134180%</b> | <b>\$ (46,584.95)</b>                   | <b>\$ 33,168,050.10</b> |
| 120101  | CENTRALIA ELEM GEN                              | \$ 8,831,015.55         | 0.22635241%        | \$ (12,385.88)                          | \$ 8,818,629.67         |
| 121212  | CENTRALIA CHILD DEVELOPMENT                     | \$ 342,271.54           | 0.00877294%        | \$ (480.05)                             | \$ 341,791.49           |
| 121313  | CENTRALIA CAFETERIA FUND                        | \$ 471,712.34           | 0.01209071%        | \$ (661.60)                             | \$ 471,050.74           |
| 121414  | CENTRALIA DEFERRED MAINTENANCE                  | \$ 192,751.19           | 0.00494051%        | \$ (270.34)                             | \$ 192,480.85           |
| 122525  | CENTRALIA CAPITAL FACILITIES                    | \$ 2,801,803.31         | 0.07181450%        | \$ (3,929.65)                           | \$ 2,797,873.66         |
| 124040  | CENTRALIA SPEC RESERVE                          | \$ 5,643,523.89         | 0.14465213%        | \$ (7,915.28)                           | \$ 5,635,608.61         |
| 126769  | CENTRAILIA INSURANCE/HEALTH & WE                | \$ 1,127,004.26         | 0.02888684%        | \$ (1,580.67)                           | \$ 1,125,423.59         |
| 129100  | CENTRALIA SD TRANS REPAYMENT FUND               | \$ -                    | 0.00000000%        | \$ -                                    | \$ -                    |
|         | <b>Dist 12 Subtotal</b>                         | <b>\$ 19,410,082.08</b> | <b>0.49751004%</b> | <b>\$ (27,223.47)</b>                   | <b>\$ 19,382,858.61</b> |
| 160101  | CYPRESS ELEM GEN                                | \$ 11,479,223.89        | 0.29423003%        | \$ (16,100.10)                          | \$ 11,463,123.79        |
| 161313  | CYPRESS CAFETERIA FUND                          | \$ 280,135.39           | 0.00718030%        | \$ (392.90)                             | \$ 279,742.49           |
| 161414  | CYPRESS DEF MAIN.                               | \$ 37,753.19            | 0.00096767%        | \$ (52.95)                              | \$ 37,700.24            |
| 162121  | CYPRESS BLDG GOB ELECTION 2008, SERIES A        | \$ 45.01                | 0.00000115%        | \$ (0.06)                               | \$ 44.95                |
| 162122  | CYPRESS BLDG 2009 GO BAN                        | \$ 0.90                 | 0.00000002%        | \$ (0.00)                               | \$ 0.90                 |
| 162123  | CYPRESS ESD GO BOND, EL 2008, SERIES B1         | \$ 1,016.57             | 0.00002606%        | \$ (1.43)                               | \$ 1,015.14             |
| 162124  | CYPRESS ESD GO BOND, EL 2008, SERIES B2         | \$ 83.96                | 0.00000215%        | \$ (0.12)                               | \$ 83.84                |
| 162146  | CYPRESS BLDG GOB ELECTION 2008, SERIES A REBATE | \$ -                    | 0.00000000%        | \$ -                                    | \$ -                    |
| 162147  | CYPRESS BLDG 2009 GO BAN, CAPITALIZED INT       | \$ 1.97                 | 0.00000005%        | \$ (0.00)                               | \$ 1.97                 |
| 162148  | CYPRESS BLDG 2009 GO BAN, REBATE                | \$ -                    | 0.00000000%        | \$ -                                    | \$ -                    |
| 162525  | CYPRESS CAPITAL FACILITIES                      | \$ 1,313,862.46         | 0.03367630%        | \$ (1,842.75)                           | \$ 1,312,019.71         |
| 163535  | CYPRESS SCHOOL FACILITIES FUND                  | \$ 511.08               | 0.00001310%        | \$ (0.72)                               | \$ 510.36               |
| 164040  | CYPRESS SPL R                                   | \$ 3,747,393.38         | 0.09605141%        | \$ (5,255.88)                           | \$ 3,742,137.50         |
| 164041  | SPECIAL RESERVE/COP 2013                        | \$ -                    | 0.00000000%        | \$ -                                    | \$ -                    |
| 166769  | CYPRESS ELEM INS FOR H&W                        | \$ 437,187.63           | 0.01120579%        | \$ (613.17)                             | \$ 436,574.46           |
| 169100  | CYPRESS TRANS REPAYMENT FUND                    | \$ -                    | 0.00000000%        | \$ -                                    | \$ -                    |
|         | <b>Dist 16 Subtotal</b>                         | <b>\$ 17,297,215.43</b> | <b>0.44335404%</b> | <b>\$ (24,260.09)</b>                   | <b>\$ 17,272,955.34</b> |
| 200101  | FTN VALLEY ELEM GEN                             | \$ 6,439,862.58         | 0.16506351%        | \$ (9,032.18)                           | \$ 6,430,830.40         |
| 201212  | FOUNTAIN VALLEY CHILD DEV                       | \$ 1,380,621.37         | 0.03538743%        | \$ (1,936.38)                           | \$ 1,378,684.99         |
| 201313  | FOUNTAIN VALLEY CAFETERIA FUND                  | \$ 535,326.89           | 0.01372125%        | \$ (750.82)                             | \$ 534,576.07           |
| 201414  | FOUNTAIN VALLEY DEFERRED MAINTEN                | \$ 27.74                | 0.00000071%        | \$ (0.04)                               | \$ 27.70                |
| 202525  | FOUNTAIN VALLEY CAPITAL FACIL                   | \$ 705,009.50           | 0.01807047%        | \$ (988.81)                             | \$ 704,020.69           |

**SCHOOL INVESTMENT POOL**  
**Allocation of Gain /(Loss) under GASB 31**  
**As of June 30, 2015**

**Net Asset Value for School Investment Pool: 1.00**

| FUND-ID | FUND DESCRIPTION                              | 6/30/15 BALANCE         | Percentage         | 2015 GASB31 Unrealized Gain(Loss) | Fair Value              |
|---------|---|-------------------------|--------------------|-----------------------------------|-------------------------|
| 203535  | FOUNTAIN VALLEY SCHOOL FACILITIES FUND        | \$ 82.65                | 0.00000212%        | \$ (0.12)                         | \$ 82.53                |
| 204040  | FOUNTAIN VALLEY SCHOOL DISTRICT               | \$ 39,712,523.90        | 1.01789262%        | \$ (55,698.52)                    | \$ 39,656,825.38        |
| 206768  | F.V. ELEM. INS. WORK. COMP                    | \$ 213,903.97           | 0.00548269%        | \$ (300.01)                       | \$ 213,603.96           |
| 206769  | FV INSUR HEALTH/WELFARE FUND                  | \$ 1,165,256.15         | 0.02986729%        | \$ (1,634.32)                     | \$ 1,163,621.83         |
| 209100  | FOUNTAIN VALLEY TRANS REPAYMENT FUND          | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
|         | <b>Dist 20 Subtotal</b>                       | <b>\$ 50,152,614.75</b> | <b>1.28548808%</b> | <b>\$ (70,341.19)</b>             | <b>\$ 50,082,273.56</b> |
| 220101  | FULLERTON ELEM GEN                            | \$ 29,671,632.83        | 0.76052925%        | \$ (41,615.74)                    | \$ 29,630,017.09        |
| 221212  | FULLERTON ELEM CH DEV                         | \$ 1,237,926.97         | 0.03172996%        | \$ (1,736.25)                     | \$ 1,236,190.72         |
| 221414  | FULLERTON DEFERRED MAIN.                      | \$ 1,312,403.22         | 0.03363890%        | \$ (1,840.70)                     | \$ 1,310,562.52         |
| 222121  | FULLERTON ELEM BLDG FUND                      | \$ 1,336,245.73         | 0.03425002%        | \$ (1,874.14)                     | \$ 1,334,371.59         |
| 222525  | FULLERTON CAPITAL FACILITIES                  | \$ 3,692,225.70         | 0.09463738%        | \$ (5,178.50)                     | \$ 3,687,047.20         |
| 224040  | FULLERTON ELEM SPEC. RES.                     | \$ 1,808,976.21         | 0.04636682%        | \$ (2,537.17)                     | \$ 1,806,439.04         |
| 226768  | FULLERTON SD WORK COMP INS                    | \$ 2,473,440.30         | 0.06339805%        | \$ (3,469.11)                     | \$ 2,469,971.19         |
| 226769  | FULLERTON ELEM HEALTH & WELFARE INSURANCE     | \$ 88,883.86            | 0.00227823%        | \$ (124.66)                       | \$ 88,759.20            |
| 226781  | FULLERTON INSURANCE-PROPRTY&LIAB              | \$ 532,262.91           | 0.01364271%        | \$ (746.52)                       | \$ 531,516.39           |
| 229100  | FULLERTON SD TRANS REPAY                      | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
|         | <b>Dist 22 Subtotal</b>                       | <b>\$ 42,153,997.73</b> | <b>1.08047132%</b> | <b>\$ (59,122.79)</b>             | <b>\$ 42,094,874.94</b> |
| 236262  | OXFORD PREP ACADEMY CHARTER SCHOOL            | \$ 132,368.23           | 0.00339280%        | \$ (185.65)                       | \$ 132,182.58           |
|         | <b>Dist 23 Subtotal</b>                       | <b>\$ 132,368.23</b>    | <b>0.00339280%</b> | <b>\$ (185.65)</b>                | <b>\$ 132,182.58</b>    |
| 246262  | CAPISTRANO CONNECTIONS ACADEMY CHARTER SCHOOL | \$ 2,257,364.10         | 0.05785969%        | \$ (3,166.05)                     | \$ 2,254,198.05         |
|         | <b>Dist 24 Subtotal</b>                       | <b>\$ 2,257,364.10</b>  | <b>0.05785969%</b> | <b>\$ (3,166.05)</b>              | <b>\$ 2,254,198.05</b>  |
| 256262  | COMMUNITY ROOTS ACADEMY CHARTER SCHOOL        | \$ 995,944.23           | 0.02552757%        | \$ (1,396.85)                     | \$ 994,547.38           |
|         | <b>Dist 25 Subtotal</b>                       | <b>\$ 995,944.23</b>    | <b>0.02552757%</b> | <b>\$ (1,396.85)</b>              | <b>\$ 994,547.38</b>    |
| 266262  | THE ACADEMY CHARTER HIGH SCHOOL CHARTER FUND  | \$ 295,533.01           | 0.00757496%        | \$ (414.50)                       | \$ 295,118.51           |
|         | <b>Dist 26 Subtotal</b>                       | <b>\$ 295,533.01</b>    | <b>0.00757496%</b> | <b>\$ (414.50)</b>                | <b>\$ 295,118.51</b>    |
| 276262  | MAGNOLIA SCIENCE ACADEMY-SANTA ANA CHARTER    | \$ 68,677.77            | 0.00176032%        | \$ (96.32)                        | \$ 68,581.45            |
|         | <b>Dist 27 Subtotal</b>                       | <b>\$ 68,677.77</b>     | <b>0.00176032%</b> | <b>\$ (96.32)</b>                 | <b>\$ 68,581.45</b>     |
| 280101  | HUNTINGTON BCH ELEM GEN                       | \$ 14,340,819.09        | 0.36757709%        | \$ (20,113.61)                    | \$ 14,320,705.48        |
| 281313  | HUNTINGTON BCH CITY CAFETERIA FUND            | \$ 383,692.40           | 0.00983462%        | \$ (538.15)                       | \$ 383,154.25           |
| 281414  | HUNTINGTON BCH DEF. MAIN.                     | \$ 183,362.86           | 0.00469987%        | \$ (257.17)                       | \$ 183,105.69           |
| 282020  | H.B. CITY SPEC RES POST EMPLOY BEN            | \$ 1,542,892.63         | 0.03954669%        | \$ (2,163.97)                     | \$ 1,540,728.66         |
| 282525  | HUNTINGTON BEACH CAPITAL FACIL.               | \$ 342,400.57           | 0.00877625%        | \$ (480.23)                       | \$ 341,920.34           |
| 282545  | HB CITY CAPITAL FAC AGENCY-RDA                | \$ 298,042.59           | 0.00763929%        | \$ (418.02)                       | \$ 297,624.57           |
| 284040  | HUNTINGTON BCH SD SPL R                       | \$ 1,835,203.99         | 0.04703908%        | \$ (2,573.95)                     | \$ 1,832,630.04         |

**SCHOOL INVESTMENT POOL**  
**Allocation of Gain /(Loss) under GASB 31**  
**As of June 30, 2015**

**Net Asset Value for School Investment Pool: 1.00**

| FUND-ID | FUND DESCRIPTION                         | 6/30/15 BALANCE         | Percentage         | 2015 GASB31 Unrealized Gain(Loss) | Fair Value              |
|---------|--|-------------------------|--------------------|-----------------------------------|-------------------------|
| 289100  | HUNTINGTON BEACH CITY SD TRANS REPAYMENT | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
|         | <b>Dist 28 Subtotal</b>                  | <b>\$ 18,926,414.13</b> | <b>0.48511289%</b> | <b>\$ (26,545.11)</b>             | <b>\$ 18,899,869.02</b> |
| 300101  | LA HABRA ELEM GEN                        | \$ 6,003,174.75         | 0.15387053%        | \$ (8,419.71)                     | \$ 5,994,755.04         |
| 301212  | LA HABRA CHILD DEVEL.                    | \$ 148,418.14           | 0.00380418%        | \$ (208.16)                       | \$ 148,209.98           |
| 301414  | LA HABRA DEF. MAINT.                     | \$ 655,846.54           | 0.01681035%        | \$ (919.85)                       | \$ 654,926.69           |
| 302121  | LA HABRA BLDG GO BONDS A                 | \$ 298,912.38           | 0.00766158%        | \$ (419.24)                       | \$ 298,493.14           |
| 302122  | LA HABRA GOB 2001A                       | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
| 302123  | LA HABRA GO BOND SERIES 2002A            | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
| 302124  | LA HABRA GOB, ELECTION 2012              | \$ 1,729,465.23         | 0.04432883%        | \$ (2,425.65)                     | \$ 1,727,039.58         |
| 302126  | LA HABRA GOB EL 2012, SERIES 2015B       | \$ 3,513,187.69         | 0.09004836%        | \$ (4,927.40)                     | \$ 3,508,260.29         |
| 302146  | LA HABRA GO BOND REBATE FUND             | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
| 302525  | LA HABRA CAPITAL FACILITIES              | \$ 145,368.19           | 0.00372601%        | \$ (203.89)                       | \$ 145,164.30           |
| 303535  | LA HABRA SCHOOL FACILITIES FUND          | \$ 97.85                | 0.00000251%        | \$ (0.14)                         | \$ 97.71                |
| 304040  | LA HABRA SPECIAL RESERVE,XIII-B          | \$ 1,132,908.07         | 0.02903816%        | \$ (1,588.95)                     | \$ 1,131,319.12         |
| 309100  | LA HABRA TRANS REPAYMENT FUND            | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
|         | <b>Dist 30 Subtotal</b>                  | <b>\$ 13,627,378.84</b> | <b>0.34929052%</b> | <b>\$ (19,112.98)</b>             | <b>\$ 13,608,265.86</b> |
| 340101  | MAGNOLIA ELEM GEN                        | \$ 14,772,256.24        | 0.37863548%        | \$ (20,718.72)                    | \$ 14,751,537.52        |
| 341212  | MAGNOLIA CHILD DEVELOPEMENT              | \$ 318,931.92           | 0.00817471%        | \$ (447.32)                       | \$ 318,484.60           |
| 341313  | MAGNOLIA CAFETERIA                       | \$ 855,239.10           | 0.02192108%        | \$ (1,199.51)                     | \$ 854,039.59           |
| 341414  | MAGNOLIA DEFERRED MAINT                  | \$ 11.01                | 0.00000028%        | \$ (0.02)                         | \$ 10.99                |
| 342121  | MAGNOLIA GO BOND ELEC 2010, SERIES 2011  | \$ 147,985.81           | 0.00379310%        | \$ (207.56)                       | \$ 147,778.25           |
| 342123  | MAGNOLIA BLDG GOB, EL 2010, SERIES 2013  | \$ 764,853.78           | 0.01960437%        | \$ (1,072.74)                     | \$ 763,781.04           |
| 342525  | MAGNOLIA CAPITAL FACILITIES              | \$ 9,929,040.15         | 0.25449646%        | \$ (13,925.90)                    | \$ 9,915,114.25         |
| 342545  | MAGNOLIA CAPITAL FAC AGENCY FUND         | \$ 1,086,851.59         | 0.02785767%        | \$ (1,524.36)                     | \$ 1,085,327.23         |
| 344040  | MAGNOLIA SPECIAL RESERVE                 | \$ 893,739.70           | 0.02290791%        | \$ (1,253.51)                     | \$ 892,486.19           |
| 349100  | MAGNOLIA TRANS REPAYMENT FUND            | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
|         | <b>Dist 34 Subtotal</b>                  | <b>\$ 28,768,909.30</b> | <b>0.73739107%</b> | <b>\$ (40,349.63)</b>             | <b>\$ 28,728,559.67</b> |
| 380101  | OCEAN VIEW ELEM GEN                      | \$ 9,171,975.54         | 0.23509174%        | \$ (12,864.09)                    | \$ 9,159,111.45         |
| 381212  | OCEAN VIEW CHILD DEVELOPMENT             | \$ 1,419,476.04         | 0.03638334%        | \$ (1,990.88)                     | \$ 1,417,485.16         |
| 381313  | OCEAN VIEW CAFETERIA                     | \$ 1,439,379.26         | 0.03689349%        | \$ (2,018.79)                     | \$ 1,437,360.47         |
| 381414  | OCEAN VIEW DEFERRED MAINTENANCE          | \$ 1,051,228.10         | 0.02694458%        | \$ (1,474.39)                     | \$ 1,049,753.71         |
| 381717  | OCEAN VIEW SPCL RES OTHER C/O            | \$ 65,855.63            | 0.00168798%        | \$ (92.37)                        | \$ 65,763.26            |
| 382525  | OCEAN VIEW CAPITAL FACIL.                | \$ 3,179,615.21         | 0.08149839%        | \$ (4,459.55)                     | \$ 3,175,155.66         |
| 382545  | OCEANVIEW CAP FAC AGENCY FUND            | \$ 2,219.53             | 0.00005689%        | \$ (3.11)                         | \$ 2,216.42             |

**SCHOOL INVESTMENT POOL**  
**Allocation of Gain /(Loss) under GASB 31**  
**As of June 30, 2015**

**Net Asset Value for School Investment Pool: 1.00**

| FUND-ID | FUND DESCRIPTION                              | 6/30/15 BALANCE         | Percentage         | 2015 GASB31 Unrealized Gain(Loss) | Fair Value              |
|---------|---|-------------------------|--------------------|-----------------------------------|-------------------------|
| 383535  | OCEAN VIEW SCH FACILITIES FUND                | \$ 17,421,317.27        | 0.44653496%        | \$ (24,434.14)                    | \$ 17,396,883.13        |
| 384040  | OCEAN VIEW ELEM SPL R                         | \$ 1,889,532.67         | 0.04843161%        | \$ (2,650.15)                     | \$ 1,886,882.52         |
| 389100  | OCEAN VIEW TRANS REPAYMENT FUND               | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
|         | <b>Dist 38 Subtotal</b>                       | <b>\$ 35,640,599.25</b> | <b>0.91352297%</b> | <b>\$ (49,987.47)</b>             | <b>\$ 35,590,611.78</b> |
| 400101  | FULLERTON ELEMENTARY CFD 2000-01              | \$ 541.41               | 0.00001388%        | \$ (0.76)                         | \$ 540.65               |
|         | <b>Dist 40 Subtotal</b>                       | <b>\$ 541.41</b>        | <b>0.00001388%</b> | <b>\$ (0.76)</b>                  | <b>\$ 540.65</b>        |
| 410101  | IRVINE CHILD CARE PROJECT IPA                 | \$ 1,751,068.86         | 0.04488257%        | \$ (2,455.95)                     | \$ 1,748,612.91         |
|         | <b>Dist 41 Subtotal</b>                       | <b>\$ 1,751,068.86</b>  | <b>0.04488257%</b> | <b>\$ (2,455.95)</b>              | <b>\$ 1,748,612.91</b>  |
| 420101  | CODESP JPA                                    | \$ 1,288,866.91         | 0.03303563%        | \$ (1,807.69)                     | \$ 1,287,059.22         |
|         | <b>Dist 42 Subtotal</b>                       | <b>\$ 1,288,866.91</b>  | <b>0.03303563%</b> | <b>\$ (1,807.69)</b>              | <b>\$ 1,287,059.22</b>  |
| 440101  | COMMUNITY FACIL. DIST. 86-1 GEN               | \$ 37,341,420.34        | 0.95711761%        | \$ (52,372.94)                    | \$ 37,289,047.40        |
|         | <b>Dist 44 Subtotal</b>                       | <b>\$ 37,341,420.34</b> | <b>0.95711761%</b> | <b>\$ (52,372.94)</b>             | <b>\$ 37,289,047.40</b> |
| 450101  | O. C. FRINGE BENEFITS J.P.A.                  | \$ 3.27                 | 0.00000008%        | \$ (0.00)                         | \$ 3.27                 |
|         | <b>Dist 45 Subtotal</b>                       | <b>\$ 3.27</b>          | <b>0.00000008%</b> | <b>\$ (0.00)</b>                  | <b>\$ 3.27</b>          |
| 460101  | TUSTIN COMMUNITY FACILITY 88-1                | \$ 4,553,654.09         | 0.11671711%        | \$ (6,386.70)                     | \$ 4,547,267.39         |
|         | <b>Dist 46 Subtotal</b>                       | <b>\$ 4,553,654.09</b>  | <b>0.11671711%</b> | <b>\$ (6,386.70)</b>              | <b>\$ 4,547,267.39</b>  |
| 470101  | TUSTIN COM FACILITY 97-1 GEN                  | \$ 9,210,560.30         | 0.23608072%        | \$ (12,918.21)                    | \$ 9,197,642.09         |
|         | <b>Dist 47 Subtotal</b>                       | <b>\$ 9,210,560.30</b>  | <b>0.23608072%</b> | <b>\$ (12,918.21)</b>             | <b>\$ 9,197,642.09</b>  |
| 480101  | FULLERTON ELEMENTARY CFD 2001-01              | \$ 16,247.38            | 0.00041645%        | \$ (22.79)                        | \$ 16,224.59            |
|         | <b>Dist 48 Subtotal</b>                       | <b>\$ 16,247.38</b>     | <b>0.00041645%</b> | <b>\$ (22.79)</b>                 | <b>\$ 16,224.59</b>     |
| 490101  | LAGUNA CFD 98-1 GEN FUND                      | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
|         | <b>Dist 59 Subtotal</b>                       | <b>\$ -</b>             | <b>0.00000000%</b> | <b>\$ -</b>                       | <b>\$ -</b>             |
| 500101  | IRVINE CFD 01-1 GENERAL FUND                  | \$ 1,989,623.61         | 0.05099709%        | \$ (2,790.53)                     | \$ 1,986,833.08         |
|         | <b>Dist 50 Subtotal</b>                       | <b>\$ 1,989,623.61</b>  | <b>0.05099709%</b> | <b>\$ (2,790.53)</b>              | <b>\$ 1,986,833.08</b>  |
| 510101  | GREATER ANAHEIM SP ED GEN                     | \$ 1,205,307.61         | 0.03089387%        | \$ (1,690.50)                     | \$ 1,203,617.11         |
| 511010  | GREATER ANAHEIM SELPA SPECIAL ED PASS-THROUGH | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
|         | <b>Dist 51 Subtotal</b>                       | <b>\$ 1,205,307.61</b>  | <b>0.03089387%</b> | <b>\$ (1,690.50)</b>              | <b>\$ 1,203,617.11</b>  |
| 520101  | SAVANNA ELEM GEN                              | \$ 3,718,998.94         | 0.09532362%        | \$ (5,216.06)                     | \$ 3,713,782.88         |
| 521313  | SAVANNA CAFETERIA                             | \$ 335,649.63           | 0.00860321%        | \$ (470.76)                       | \$ 335,178.87           |
| 521414  | SAVANNA DEF MAIN.                             | \$ 9,166.50             | 0.00023495%        | \$ (12.86)                        | \$ 9,153.64             |
| 522121  | SAVANNA BLDG GOB ELECTION 2008, SERIES A      | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
| 522122  | SAVANNA BLDG 2009 GO BAN                      | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
| 522123  | SAVANNA BLDG 2010 GO BAN                      | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
| 522124  | SAVANNA GO BOND, EL 2008, SERIES B            | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |

**SCHOOL INVESTMENT POOL**  
**Allocation of Gain /(Loss) under GASB 31**  
**As of June 30, 2015**

**Net Asset Value for School Investment Pool: 1.00**

| FUND-ID | FUND DESCRIPTION                                   | 6/30/15 BALANCE        | Percentage         | 2015 GASB31 Unrealized Gain(Loss) | Fair Value             |
|---------|--|------------------------|--------------------|-----------------------------------|------------------------|
| 522126  | SAVANNA GOB, 2012 ELECTION, SERIES A               | \$ 0.00                | 0.00000000%        | \$ (0.00)                         | \$ 0.00                |
| 522146  | SAVANNA BLDG GOB EL 2008, SERIES A REBATE          | \$ -                   | 0.00000000%        | \$ -                              | \$ -                   |
| 522147  | SAVANNA BLDG 2009 GO BAN, CAPITALIZED INTEREST     | \$ -                   | 0.00000000%        | \$ -                              | \$ -                   |
| 522148  | SAVANNA BLDG 2009 GO BAN, REBATE                   | \$ -                   | 0.00000000%        | \$ -                              | \$ -                   |
| 522149  | SAVANNA 2010 GO BAN, CAPITALIZED INTEREST          | \$ -                   | 0.00000000%        | \$ -                              | \$ -                   |
| 522525  | SAVANNA CAPITAL FACILITIES                         | \$ 129,644.06          | 0.00332298%        | \$ (181.83)                       | \$ 129,462.23          |
| 522545  | SAVANA ELEM CAP FAC AGENCY FND                     | \$ -                   | 0.00000000%        | \$ -                              | \$ -                   |
| 523535  | SAVANNA STATE SCHOOL FACILITIES                    | \$ 1,475.14            | 0.00003781%        | \$ (2.07)                         | \$ 1,473.07            |
| 524040  | SAVANNA SP. RESERVE                                | \$ 5,660,517.66        | 0.14508771%        | \$ (7,939.12)                     | \$ 5,652,578.54        |
| 526782  | SAVANNA COMP LIABILITY                             | \$ 1,625.44            | 0.00004166%        | \$ (2.28)                         | \$ 1,623.16            |
| 529100  | SAVANNA TRANS REPAYMENT FUND                       | \$ -                   | 0.00000000%        | \$ -                              | \$ -                   |
|         | <b>Dist 52 Subtotal</b>                            | <b>\$ 9,857,077.37</b> | <b>0.25265194%</b> | <b>\$ (13,824.97)</b>             | <b>\$ 9,843,252.40</b> |
| 530909  | OCHS OF ARTS CHARTER SCHOOL                        | \$ 2,988,945.11        | 0.07661123%        | \$ (4,192.12)                     | \$ 2,984,752.99        |
|         | <b>Dist 53 Subtotal</b>                            | <b>\$ 2,988,945.11</b> | <b>0.07661123%</b> | <b>\$ (4,192.12)</b>              | <b>\$ 2,984,752.99</b> |
| 540909  | JOURNEY CHARTER SCHOOL FUND                        | \$ 120,238.95          | 0.00308191%        | \$ (168.64)                       | \$ 120,070.31          |
|         | <b>Dist 54 Subtotal</b>                            | <b>\$ 120,238.95</b>   | <b>0.00308191%</b> | <b>\$ (168.64)</b>                | <b>\$ 120,070.31</b>   |
| 550909  | EL SOL CHARTER SCHOOL FUND                         | \$ 1,389,435.58        | 0.03561336%        | \$ (1,948.74)                     | \$ 1,387,486.84        |
|         | <b>Dist 55 Subtotal</b>                            | <b>\$ 1,389,435.58</b> | <b>0.03561336%</b> | <b>\$ (1,948.74)</b>              | <b>\$ 1,387,486.84</b> |
| 560909  | ALBOR CHARTER SCHOOL FUND                          | \$ 134,048.53          | 0.00343587%        | \$ (188.01)                       | \$ 133,860.52          |
|         | <b>Dist 56 Subtotal</b>                            | <b>\$ 134,048.53</b>   | <b>0.00343587%</b> | <b>\$ (188.01)</b>                | <b>\$ 133,860.52</b>   |
| 570909  | EDWARD B. COLE SR. ACADEMY CHARTER SCHOOL          | \$ 2,058,400.01        | 0.05275993%        | \$ (2,886.99)                     | \$ 2,055,513.02        |
|         | <b>Dist 57 Subtotal</b>                            | <b>\$ 2,058,400.01</b> | <b>0.05275993%</b> | <b>\$ (2,886.99)</b>              | <b>\$ 2,055,513.02</b> |
| 580909  | OCEAA CHARTER FUND                                 | \$ 1,078,732.09        | 0.02764955%        | \$ (1,512.97)                     | \$ 1,077,219.12        |
|         | <b>Dist 58 Subtotal</b>                            | <b>\$ 1,078,732.09</b> | <b>0.02764955%</b> | <b>\$ (1,512.97)</b>              | <b>\$ 1,077,219.12</b> |
| 596262  | NOVA ACADEMY EARLY COLLEGE HIGH SCHOOL CHARTER FUN | \$ 1,679,301.62        | 0.04304306%        | \$ (2,355.29)                     | \$ 1,676,946.33        |
|         | <b>Dist 59 Subtotal</b>                            | <b>\$ 1,679,301.62</b> | <b>0.04304306%</b> | <b>\$ (2,355.29)</b>              | <b>\$ 1,676,946.33</b> |
| 600101  | WESTMINSTER ELEM GEN                               | \$ 15,862,133.08       | 0.40657069%        | \$ (22,247.32)                    | \$ 15,839,885.76       |
| 601212  | WESTMINSTER CHILD DEVELOPMENT                      | \$ 2,166,883.65        | 0.05554054%        | \$ (3,039.15)                     | \$ 2,163,844.50        |
| 601313  | WESTMINSTER CAFETERIA FUND                         | \$ 798,349.85          | 0.02046293%        | \$ (1,119.72)                     | \$ 797,230.13          |
| 601414  | WESTMINSTER DEFERRED MAINT.                        | \$ 7,900.85            | 0.00020251%        | \$ (11.08)                        | \$ 7,889.77            |
| 602121  | WESTMINSTER BLDG GOB EL 2008, SERIES 2009          | \$ 4,742.92            | 0.00012157%        | \$ (6.65)                         | \$ 4,736.27            |
| 602122  | Westminster GOB Election 2008, Series 2012         | \$ 62,250.06           | 0.00159556%        | \$ (87.31)                        | \$ 62,162.75           |
| 602123  | WESTMINSTER GOB ELECTION 2008, SERIES 2013B        | \$ 117,552.88          | 0.00301306%        | \$ (164.87)                       | \$ 117,388.01          |
| 602525  | WESTMINSTER CAPITAL FACILITIES                     | \$ 80,888.61           | 0.00207330%        | \$ (113.45)                       | \$ 80,775.16           |

**SCHOOL INVESTMENT POOL**  
**Allocation of Gain /(Loss) under GASB 31**  
**As of June 30, 2015**

**Net Asset Value for School Investment Pool: 1.00**

| FUND-ID | FUND DESCRIPTION                              | 6/30/15 BALANCE          | Percentage         | 2015 GASB31 Unrealized Gain(Loss) | Fair Value               |
|---------|---|--------------------------|--------------------|-----------------------------------|--------------------------|
| 603033  | WESTMINSTER ELEM SSBF                         | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 603535  | WESTMINSTER SCH FAC FD                        | \$ 896.31                | 0.00002297%        | \$ (1.26)                         | \$ 895.05                |
| 604040  | WESTMINSTER SPECIAL RESERVE                   | \$ 2,664,500.47          | 0.06829521%        | \$ (3,737.08)                     | \$ 2,660,763.39          |
| 609100  | WESTMINSTER TRANS REPAYMENT FUND              | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
|         | <b>Dist 60 Subtotal</b>                       | <b>\$ 21,766,098.68</b>  | <b>0.55789834%</b> | <b>\$ (30,527.89)</b>             | <b>\$ 21,735,570.79</b>  |
| 610101  | SO.O.C.PROP/LIA JT.PWRS AUTH.                 | \$ 291,829.61            | 0.00748004%        | \$ (409.30)                       | \$ 291,420.31            |
|         | <b>Dist 61 Subtotal</b>                       | <b>\$ 291,829.61</b>     | <b>0.00748004%</b> | <b>\$ (409.30)</b>                | <b>\$ 291,420.31</b>     |
| 640101  | ANAHEIM UNION HIGH GEN                        | \$ 32,308,309.98         | 0.82811131%        | \$ (45,313.79)                    | \$ 32,262,996.19         |
| 641414  | ANAHEIM HIGH DEFERRED MAINTENANCE             | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 642121  | ANAHEIM UHSD GOB EL 2002 SERIES A             | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 642124  | ANAHEIM UHSD GOB EL 2014 SERIES 2015          | \$ 43,066,161.95         | 1.10385148%        | \$ (60,402.14)                    | \$ 43,005,759.81         |
| 642525  | ANAHEIM UNION CAP FACILITIES                  | \$ 5,943,374.23          | 0.15233776%        | \$ (8,335.84)                     | \$ 5,935,038.39          |
| 642545  | ANAHEIM HIGH CAPITAL FAC AGENCY-RDA FUND      | \$ 11,394,118.68         | 0.29204866%        | \$ (15,980.74)                    | \$ 11,378,137.94         |
| 643535  | ANAHEIM HS FACILITIES FUND                    | \$ 363,882.86            | 0.00932687%        | \$ (510.36)                       | \$ 363,372.50            |
| 644040  | ANAHEIM HIGH SPL R                            | \$ 997,300.81            | 0.02556234%        | \$ (1,398.76)                     | \$ 995,902.05            |
| 646768  | ANAHEIM INS FOR WORKERS COMP                  | \$ 925,106.58            | 0.02371189%        | \$ (1,297.50)                     | \$ 923,809.08            |
| 646769  | ANAHEIM HIGH SCHOOL H & W                     | \$ 12,255,447.82         | 0.31412584%        | \$ (17,188.79)                    | \$ 12,238,259.03         |
| 647676  | ANAHEIM HIGH WARRANT/PASS-THROUGH FUND        | \$ 820.51                | 0.00002103%        | \$ (1.15)                         | \$ 819.36                |
| 649100  | ANAHEIM HIGH TRANS REPAYMENT                  | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
|         | <b>Dist 64 Subtotal</b>                       | <b>\$ 107,254,523.42</b> | <b>2.74909718%</b> | <b>\$ (150,429.07)</b>            | <b>\$ 107,104,094.35</b> |
| 660101  | BREA OLINDA UNIF GEN                          | \$ 5,217,642.50          | 0.13373614%        | \$ (7,317.97)                     | \$ 5,210,324.53          |
| 661212  | BREA-OLINDA CHILD DEVELOPMENT                 | \$ 988,524.91            | 0.02533740%        | \$ (1,386.45)                     | \$ 987,138.46            |
| 661414  | BREA-OLINDA DEFERRED MAINT.                   | \$ 637,976.20            | 0.01635230%        | \$ (894.79)                       | \$ 637,081.41            |
| 662020  | BREA OLINDA SPEC RES/POST EMPLOYMENT BENEFITS | \$ 354,021.09            | 0.00907410%        | \$ (496.53)                       | \$ 353,524.56            |
| 662121  | BREA OLINDA BUILDING FUND                     | \$ 60,392.83             | 0.00154796%        | \$ (84.70)                        | \$ 60,308.13             |
| 662122  | BREA OLINDA GOB EL 1999, SER 2003A BLDG FUND  | \$ 31,002.88             | 0.00079465%        | \$ (43.48)                        | \$ 30,959.40             |
| 662146  | BREA BLDG-BOND REBATE FUND                    | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 662525  | BREA-OLINDA CAPITAL FACIL.                    | \$ 4,928,368.85          | 0.12632162%        | \$ (6,912.25)                     | \$ 4,921,456.60          |
| 663535  | BREA OLINDA SCHOOL FACILITIES FUND            | \$ 4,558.47              | 0.00011684%        | \$ (6.39)                         | \$ 4,552.08              |
| 664040  | BREA-OLINDA SP RESERVE                        | \$ 21,058,495.12         | 0.53976138%        | \$ (29,535.44)                    | \$ 21,028,959.68         |
| 664044  | BREA OL SPEC RES-MITG SETT FD                 | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 664948  | BREA OLINDA CFD 95-1                          | \$ 6,977.34              | 0.00017884%        | \$ (9.79)                         | \$ 6,967.55              |
| 664949  | BREA OLINDA CAPITAL PROJ FOR BCU              | \$ 433,170.19            | 0.01110281%        | \$ (607.54)                       | \$ 432,562.65            |
| 665252  | BREA OLINDA DEBT SERVICE FOR BCU              | \$ 209.21                | 0.00000536%        | \$ (0.29)                         | \$ 208.92                |



**SCHOOL INVESTMENT POOL**  
**Allocation of Gain /(Loss) under GASB 31**  
**As of June 30, 2015**

**Net Asset Value for School Investment Pool: 1.00**

| FUND-ID | FUND DESCRIPTION                                  | 6/30/15 BALANCE          | Percentage         | 2015 GASB31 Unrealized Gain(Loss) | Fair Value               |
|---------|---|--------------------------|--------------------|-----------------------------------|--------------------------|
| 669100  | BREA OLINDA USD TRANS REPAYMENT FUND              | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
|         | <b>Dist 66 Subtotal</b>                           | <b>\$ 33,721,339.59</b>  | <b>0.86432941%</b> | <b>\$ (47,295.62)</b>             | <b>\$ 33,674,043.97</b>  |
| 680101  | CAPISTRANO U GEN                                  | \$ 45,034,931.56         | 1.15431405%        | \$ (63,163.42)                    | \$ 44,971,768.14         |
| 680908  | CAPISTRANO CONNECTIONS ACADEMY CHARTER            | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 680909  | CAPISTRANO CHARTER SCHOOL FUND                    | \$ 1,089.32              | 0.00002792%        | \$ (1.53)                         | \$ 1,087.79              |
| 681111  | CAPISTRANO UNIF AD EDUC                           | \$ 168,768.17            | 0.00432579%        | \$ (236.70)                       | \$ 168,531.47            |
| 681212  | CAPISTRANO CHILD DEVELOPMENT                      | \$ 434,683.65            | 0.01114161%        | \$ (609.66)                       | \$ 434,073.99            |
| 681313  | CAPISTRANO CAFETERIA FUND                         | \$ 2,462,798.34          | 0.06312528%        | \$ (3,454.18)                     | \$ 2,459,344.16          |
| 681414  | CAPISTRANO DEF MAINTENANCE                        | \$ 2,152,986.86          | 0.05518434%        | \$ (3,019.66)                     | \$ 2,149,967.20          |
| 682020  | CAPISTRANO SPECIAL RSRV/POST EMPLOYMT BENEFIT     | \$ 78,796.83             | 0.00201968%        | \$ (110.52)                       | \$ 78,686.31             |
| 682123  | CAPISTRANO BLDG GO BOND SERIES 1999C              | \$ 3,319,214.67          | 0.08507654%        | \$ (4,655.34)                     | \$ 3,314,559.33          |
| 682147  | CAPISTRANO BLDG GO BOND SERIES B REBATE FUND      | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 682525  | CAPISTRANO CAPITAL FAC.                           | \$ 18,189,702.34         | 0.46622984%        | \$ (25,511.84)                    | \$ 18,164,190.50         |
| 683034  | CAPISTRANO STATE SCH BLDG 50/50                   | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 683535  | CAPISTRANO UNIF SCH FAC FUND                      | \$ 1,127,128.97          | 0.02889004%        | \$ (1,580.85)                     | \$ 1,125,548.12          |
| 683539  | CAPISTRANO SCHOOL FACILITIES PROP 47 FUND         | \$ 1,033,066.59          | 0.02647907%        | \$ (1,448.92)                     | \$ 1,031,617.67          |
| 684040  | CAPISTRANO U SPL R                                | \$ 22,279,274.35         | 0.57105181%        | \$ (31,247.64)                    | \$ 22,248,026.71         |
| 686768  | CAPISTRANO INS WORKERS COMP                       | \$ 11,544,637.12         | 0.29590667%        | \$ (16,191.85)                    | \$ 11,528,445.27         |
| 686769  | CAPISTRANO INS/H & W                              | \$ 476,185.90            | 0.01220537%        | \$ (667.87)                       | \$ 475,518.03            |
| 686770  | CAPISTRANO INS/PROP LOSS                          | \$ 618,174.30            | 0.01584475%        | \$ (867.02)                       | \$ 617,307.28            |
| 689100  | CAPISTRANO TRANS PAYMENT                          | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
|         | <b>Dist 68 Subtotal</b>                           | <b>\$ 108,921,438.97</b> | <b>2.79182277%</b> | <b>\$ (152,766.99)</b>            | <b>\$ 108,768,671.98</b> |
| 700101  | FULLERTON HIGH GEN                                | \$ 23,816,149.34         | 0.61044427%        | \$ (33,403.17)                    | \$ 23,782,746.17         |
| 701111  | FULLERTON HIGH ADULT EDUCATION                    | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 701212  | FULLERTON HIGH CHILD DEV FUND                     | \$ 45,882.20             | 0.00117603%        | \$ (64.35)                        | \$ 45,817.85             |
| 701313  | FULLERTON HIGH CAFETERIA FUND                     | \$ 826,888.23            | 0.02119441%        | \$ (1,159.75)                     | \$ 825,728.48            |
| 701414  | FULLERTON DEFERRED MAIN                           | \$ 1,632,960.73          | 0.04185528%        | \$ (2,290.30)                     | \$ 1,630,670.43          |
| 701717  | FULLERTON SPECIAL RESERVE NON CO                  | \$ 5,166,832.35          | 0.13243380%        | \$ (7,246.70)                     | \$ 5,159,585.65          |
| 702020  | FULL HI SPEC RES/POST EMP BEN                     | \$ 7,922,100.44          | 0.20305553%        | \$ (11,111.09)                    | \$ 7,910,989.35          |
| 702121  | FULLERTON HIGH BLDG                               | \$ 7,177,159.96          | 0.18396157%        | \$ (10,066.27)                    | \$ 7,167,093.69          |
| 702525  | FULLERTON JT.UN.H.S.CAP.FACILITI                  | \$ 3,631,439.91          | 0.09307935%        | \$ (5,093.25)                     | \$ 3,626,346.66          |
| 703535  | FULLERTON HS SCHOOL FACILITIES FUND               | \$ 546,497.70            | 0.01400757%        | \$ (766.49)                       | \$ 545,731.21            |
| 704040  | FULLERTON HIGH SPECIAL RESERVE                    | \$ 24,690.02             | 0.00063284%        | \$ (34.63)                        | \$ 24,655.39             |
| 704949  | FULLERTON HS CAPITAL PROJECTS, BLENDED COMPONENTS | \$ 228,050.81            | 0.00584529%        | \$ (319.85)                       | \$ 227,730.96            |

**SCHOOL INVESTMENT POOL**  
**Allocation of Gain /(Loss) under GASB 31**  
**As of June 30, 2015**

**Net Asset Value for School Investment Pool: 1.00**

| FUND-ID | FUND DESCRIPTION                                 | 6/30/15 BALANCE          | Percentage          | 2015 GASB31 Unrealized Gain(Loss) | Fair Value               |
|---------|--|--------------------------|---------------------|-----------------------------------|--------------------------|
| 705252  | FULLERTON HS DEBT SERV, BLENDED COMPONENTS       | \$ 318,035.13            | 0.00815173%         | \$ (446.06)                       | \$ 317,589.07            |
| 706768  | FULLERTON HIGH INS. WORKERS COMP                 | \$ 4,406,865.17          | 0.11295468%         | \$ (6,180.82)                     | \$ 4,400,684.35          |
| 706769  | FULLERTON INS HEALTH/WELFARE                     | \$ 1,828,615.84          | 0.04687022%         | \$ (2,564.71)                     | \$ 1,826,051.13          |
| 709100  | FULLERTON HIGH TRANS REPAYMENT FUND              | \$ -                     | 0.00000000%         | \$ -                              | \$ -                     |
|         | <b>Dist 70 Subtotal</b>                          | <b>\$ 57,572,167.83</b>  | <b>1.47566255%</b>  | <b>\$ (80,747.43)</b>             | <b>\$ 57,491,420.40</b>  |
| 710101  | NO.O.C.SELF-INS FUND L&P PRO                     | \$ 2,400,829.64          | 0.06153693%         | \$ (3,367.27)                     | \$ 2,397,462.37          |
|         | <b>Dist 71 Subtotal</b>                          | <b>\$ 2,400,829.64</b>   | <b>0.06153693%</b>  | <b>\$ (3,367.27)</b>              | <b>\$ 2,397,462.37</b>   |
| 720101  | GARDEN GROVE U GEN                               | \$ 120,138,639.92        | 3.07933675%         | \$ (168,499.59)                   | \$ 119,970,140.33        |
| 721111  | GARDEN GROVE UNIF AD EDUC                        | \$ 462,284.66            | 0.01184906%         | \$ (648.37)                       | \$ 461,636.29            |
| 721212  | GARDEN GROVE U CH DEV                            | \$ 138,490.09            | 0.00354971%         | \$ (194.24)                       | \$ 138,295.85            |
| 721313  | GARDEN GROVE CAFETERIA FUND                      | \$ 7,733,724.42          | 0.19822716%         | \$ (10,846.88)                    | \$ 7,722,877.54          |
| 721414  | GARDEN GROVE DEF MAIN.                           | \$ 5,629,292.75          | 0.14428737%         | \$ (7,895.32)                     | \$ 5,621,397.43          |
| 722121  | GARDEN GROVE GOB 2010 ELECTION, SERIES A         | \$ 7,200,456.85          | 0.18455870%         | \$ (10,098.95)                    | \$ 7,190,357.90          |
| 722122  | GARDEN GROVE GOB 2010 ELECTION, SERIES B         | \$ 32,787,352.02         | 0.84038989%         | \$ (45,985.67)                    | \$ 32,741,366.35         |
| 722123  | GARDEN GROVE GOB 2010 ELECTION, SERIES C         | \$ 107,872,724.39        | 2.76494261%         | \$ (151,296.12)                   | \$ 107,721,428.27        |
| 722124  | GARDEN GROVE BLDG 2010 GO BAN                    | \$ -                     | 0.00000000%         | \$ -                              | \$ -                     |
| 722146  | GARDEN GROVE GOB 2010 ELECTION, SERIES A, REBATE | \$ -                     | 0.00000000%         | \$ -                              | \$ -                     |
| 722147  | GARDEN GROVE GOB 2010 ELECTION, SERIES B, REBATE | \$ -                     | 0.00000000%         | \$ -                              | \$ -                     |
| 722148  | GARDEN GROVE GOB 2010 ELECTION, SERIES C, REBATE | \$ -                     | 0.00000000%         | \$ -                              | \$ -                     |
| 722149  | GARDEN GROVE BLDG 2010 GO BAN, REBATE            | \$ -                     | 0.00000000%         | \$ -                              | \$ -                     |
| 722525  | G.G. CAPITAL FACIL.                              | \$ 904,176.13            | 0.02317541%         | \$ (1,268.15)                     | \$ 902,907.98            |
| 722545  | GARDEN GROVE CAPITAL FACILITIES FUND             | \$ 46,467,412.47         | 1.19103072%         | \$ (65,172.54)                    | \$ 46,402,239.93         |
| 723535  | GARDEN GROVE SCHL FACILS FUND                    | \$ 9,580,579.41          | 0.24556488%         | \$ (13,437.17)                    | \$ 9,567,142.24          |
| 723539  | GARDEN GROVE STATE SCHOOL FACILITIES             | \$ 116,916,086.64        | 2.99673779%         | \$ (163,979.82)                   | \$ 116,752,106.82        |
| 724040  | GARDEN GROVE U SPL R                             | \$ 17,328,007.78         | 0.44414329%         | \$ (24,303.27)                    | \$ 17,303,704.51         |
| 726768  | G.G.U. INS WORK. COMP                            | \$ 63,437,672.59         | 1.62600440%         | \$ (88,974.05)                    | \$ 63,348,698.54         |
| 726769  | G.G.HEALTH &WELFARE INSURANCE                    | \$ 141,850,104.97        | 3.63583475%         | \$ (198,950.85)                   | \$ 141,651,154.12        |
| 726770  | GG UNIF INS FUND PROP LOSS                       | \$ 2,723,290.31          | 0.06980209%         | \$ (3,819.53)                     | \$ 2,719,470.78          |
| 726780  | G.G. CATASTROPHIC LOSS                           | \$ 11,277,680.68         | 0.28906417%         | \$ (15,817.43)                    | \$ 11,261,863.25         |
| 726782  | G.G.UNIF.INS.COMP.LIABILITY                      | \$ 2,982,290.49          | 0.07644066%         | \$ (4,182.79)                     | \$ 2,978,107.70          |
| 729100  | GARDEN GROVE TRANS REPAYMENT FUND                | \$ -                     | 0.00000000%         | \$ -                              | \$ -                     |
|         | <b>Dist 72 Subtotal</b>                          | <b>\$ 695,430,266.57</b> | <b>17.82493942%</b> | <b>\$ (975,370.75)</b>            | <b>\$ 694,454,895.82</b> |
| 740101  | HUNTINGTON BCH HIGH GEN                          | \$ 26,687,112.48         | 0.68403144%         | \$ (37,429.82)                    | \$ 26,649,682.66         |
| 741010  | HB HIGH SPECIAL ED PASS-THROUGH REVENUE          | \$ 2,793,265.20          | 0.07159565%         | \$ (3,917.67)                     | \$ 2,789,347.53          |

**SCHOOL INVESTMENT POOL**  
**Allocation of Gain /(Loss) under GASB 31**  
**As of June 30, 2015**

**Net Asset Value for School Investment Pool: 1.00**

| FUND-ID | FUND DESCRIPTION                             | 6/30/15 BALANCE         | Percentage         | 2015 GASB31 Unrealized Gain(Loss) | Fair Value              |
|---------|--|-------------------------|--------------------|-----------------------------------|-------------------------|
| 741111  | HUNTINGTON BCH H AD EDUC                     | \$ 267,975.26           | 0.00686862%        | \$ (375.85)                       | \$ 267,599.41           |
| 741313  | H.B. HIGH CAFETERIA FUND                     | \$ 237.01               | 0.00000607%        | \$ (0.33)                         | \$ 236.68               |
| 741414  | HUNTINGTON BCH DEF MAIN.                     | \$ 568,823.23           | 0.01457981%        | \$ (797.80)                       | \$ 568,025.43           |
| 741717  | H.B. HIGH SPECIAL RESERVE OTHER FUND         | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
| 741743  | H.B. HIGH SPECIAL RESERVE-FACILITY ENDOWMENT | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
| 742121  | H.B.HIGH BLDG GOB SERIES 2004                | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
| 742122  | HUNTINGTON BEACH HIGH GOB SERIES 2005        | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
| 742123  | HUNTINGTON BEACH UHSD GOB EL 2004, S 2007    | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
| 742525  | HUNTINGTON BEACH CAPITAL FACIL.              | \$ 7,577,304.08         | 0.19421787%        | \$ (10,627.49)                    | \$ 7,566,676.59         |
| 742545  | HB CAPITAL FACILITIES AGENCY                 | \$ 7,268,790.87         | 0.18631021%        | \$ (10,194.79)                    | \$ 7,258,596.08         |
| 743535  | HUNTINGTON BCH HIGH FAC FD                   | \$ 1,016,200.31         | 0.02604677%        | \$ (1,425.26)                     | \$ 1,014,775.05         |
| 744040  | HUNT BCH SPECIAL RESERVE                     | \$ 1,734,639.46         | 0.04446146%        | \$ (2,432.91)                     | \$ 1,732,206.55         |
| 746768  | HUNT BCH INS FOR WORKERS COMP                | \$ 6,248,195.30         | 0.16015078%        | \$ (8,763.36)                     | \$ 6,239,431.94         |
| 746769  | HUNT BCH HI INS FUND FOR H&W                 | \$ 3,003,612.67         | 0.07698718%        | \$ (4,212.70)                     | \$ 2,999,399.97         |
| 746770  | HUNTINGTON BCH INS/PROP LOSS                 | \$ 123,489.72           | 0.00316523%        | \$ (173.20)                       | \$ 123,316.52           |
| 746782  | HUNTINGTON BCH INS/COMP LIABILIT             | \$ 180,329.77           | 0.00462213%        | \$ (252.92)                       | \$ 180,076.85           |
| 747373  | HUNTINGTON BEACH FOUNDATION TRUS             | \$ 364,620.98           | 0.00934579%        | \$ (511.40)                       | \$ 364,109.58           |
| 749100  | H.B. HIGH TRANS REPAYMENT                    | \$ -                    | 0.00000000%        | \$ -                              | \$ -                    |
|         | <b>Dist 74 Subtotal</b>                      | <b>\$ 57,834,596.34</b> | <b>1.48238900%</b> | <b>\$ (81,115.50)</b>             | <b>\$ 57,753,480.84</b> |
| 750101  | IRVINE U GEN                                 | \$ 49,166,734.82        | 1.26021847%        | \$ (68,958.45)                    | \$ 49,097,776.37        |
| 751111  | IRVINE UNIF AD EDUC                          | \$ 24,496.22            | 0.00062788%        | \$ (34.36)                        | \$ 24,461.86            |
| 751212  | IRVINE CHILD DEVELOPMENT                     | \$ 76,750.07            | 0.00196722%        | \$ (107.65)                       | \$ 76,642.42            |
| 751313  | IRVINE UNIFIED CAFETERIA FUND                | \$ 2,373,100.69         | 0.06082619%        | \$ (3,328.38)                     | \$ 2,369,772.31         |
| 751414  | IRVINE DEFERRED MAINT                        | \$ 1,445,493.54         | 0.03705021%        | \$ (2,027.37)                     | \$ 1,443,466.17         |
| 752525  | IRVINE CAPITAL FACILITIES                    | \$ 12,751,783.08        | 0.32684767%        | \$ (17,884.92)                    | \$ 12,733,898.16        |
| 753535  | IRVINE UNIF SCHOOL FACILITIES FUND           | \$ 114,085,051.43       | 2.92417404%        | \$ (160,009.17)                   | \$ 113,925,042.26       |
| 754040  | IRVINE U SPL R                               | \$ 21,833,856.70        | 0.55963508%        | \$ (30,622.92)                    | \$ 21,803,233.78        |
| 754942  | IRVINE CAPITAL PROJECTS -- BCU 08-1          | \$ 17,861.89            | 0.00045783%        | \$ (25.05)                        | \$ 17,836.84            |
| 754943  | IRVINE UNIF CAP PROJ FOR BCU OF CFD 09-1     | \$ 4,125,045.13         | 0.10573120%        | \$ (5,785.55)                     | \$ 4,119,259.58         |
| 754945  | IRVINE CAPITAL PROJECTS-BCU 06-1             | \$ 35,074.30            | 0.00089901%        | \$ (49.19)                        | \$ 35,025.11            |
| 754946  | IRVINE CAPITAL PROJECTS-BCU 04-2 B           | \$ 81,145.01            | 0.00207987%        | \$ (113.81)                       | \$ 81,031.20            |
| 754947  | IRVINE CAPITAL PROJECTS-BCU 04-2A            | \$ 3,037,101.43         | 0.07784555%        | \$ (4,259.66)                     | \$ 3,032,841.77         |
| 754948  | IRVINE CAP PROJ-BCU 04-1                     | \$ 116,828.24           | 0.00299449%        | \$ (163.86)                       | \$ 116,664.38           |
| 755251  | IRVINE DEBT SERVICE -- BCU 08-1              | \$ 83,325.56            | 0.00213576%        | \$ (116.87)                       | \$ 83,208.69            |

**SCHOOL INVESTMENT POOL**  
**Allocation of Gain /(Loss) under GASB 31**  
**As of June 30, 2015**

**Net Asset Value for School Investment Pool: 1.00**

| FUND-ID | FUND DESCRIPTION                                   | 6/30/15 BALANCE          | Percentage         | 2015 GASB31 Unrealized Gain(Loss) | Fair Value               |
|---------|--|--------------------------|--------------------|-----------------------------------|--------------------------|
| 755254  | IRVINE DEBT SERVICE- BCU 04-1                      | \$ 927,751.57            | 0.02377969%        | \$ (1,301.21)                     | \$ 926,450.36            |
| 755255  | IRVINE DEBT SERVICE-BCU 04-2A                      | \$ 1,273,505.92          | 0.03264190%        | \$ (1,786.15)                     | \$ 1,271,719.77          |
| 755256  | IRVINE DEBT SERVICE-BCU 04-2 B                     | \$ 1,865,234.04          | 0.04780880%        | \$ (2,616.07)                     | \$ 1,862,617.97          |
| 755257  | IRVINE DEBT SERVICE-BCU 06-1                       | \$ 10,556.72             | 0.00027058%        | \$ (14.81)                        | \$ 10,541.91             |
| 755259  | IRVINE NIF DEBT SERV FOR BCU CFD 09-1              | \$ 4,883.59              | 0.00012517%        | \$ (6.85)                         | \$ 4,876.74              |
| 755353  | IRVING TAX OVERRIDE                                | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 756768  | IRVINE INS FOR WORKERS COMP                        | \$ 16,887,967.85         | 0.43286440%        | \$ (23,686.10)                    | \$ 16,864,281.75         |
| 756769  | IRVINE INSURANCE/HEALTH & WELFAR                   | \$ 9,008,601.76          | 0.23090422%        | \$ (12,634.95)                    | \$ 8,995,966.81          |
| 756770  | IRVINE PROPERTY LOSS                               | \$ 3,266,087.85          | 0.08371482%        | \$ (4,580.83)                     | \$ 3,261,507.02          |
| 756781  | IRVINE PROPERTY/LIABILITY INS.                     | \$ 236,952.89            | 0.00607346%        | \$ (332.34)                       | \$ 236,620.55            |
| 759100  | IRVINE TRANS REPAYMENT                             | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
|         | <b>Dist 75 Subtotal</b>                            | <b>\$ 242,735,190.30</b> | <b>6.22167350%</b> | <b>\$ (340,446.51)</b>            | <b>\$ 242,394,743.79</b> |
| 760101  | LAGUNA BEACH U GEN                                 | \$ 9,736,212.28          | 0.24955398%        | \$ (13,655.45)                    | \$ 9,722,556.83          |
| 761111  | LAGUNA BEACH UNIF AD EDUC                          | \$ 5,180.06              | 0.00013277%        | \$ (7.27)                         | \$ 5,172.79              |
| 761313  | LAGUNA BEACH CAFETERIA                             | \$ 91,279.05             | 0.00233962%        | \$ (128.02)                       | \$ 91,151.03             |
| 761414  | LAGUNA BEACH DEF. MAINT.                           | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 761717  | LAGUNA BEACH SPEC RESV OTHER THAN COP              | \$ 17,420,200.98         | 0.44650635%        | \$ (24,432.58)                    | \$ 17,395,768.40         |
| 762146  | LAGUNA BCH GO BOND SERIES 2001 REBATE              | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 762525  | LAGUNA BCH CAPITAL FACILITIES                      | \$ 541,696.84            | 0.01388452%        | \$ (759.75)                       | \$ 540,937.09            |
| 764040  | LAGUNA BEACH SPEC RES CAP OUTLAY                   | \$ 5,747,142.28          | 0.14730803%        | \$ (8,060.61)                     | \$ 5,739,081.67          |
| 764041  | LAGUNA BEACH SPEC RESRV ALISO PROPERTY             | \$ 5,647,788.13          | 0.14476143%        | \$ (7,921.26)                     | \$ 5,639,866.87          |
| 764042  | LAGUNA BEACH SPEC RESRV CAPITAL IMPROVEMENT        | \$ 4,211,987.96          | 0.10795968%        | \$ (5,907.49)                     | \$ 4,206,080.47          |
| 769100  | LAGUNA BEACH TRANS REPAYMENT FUND                  | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
|         | <b>Dist 76 Subtotal</b>                            | <b>\$ 43,401,487.58</b>  | <b>1.11244639%</b> | <b>\$ (60,872.45)</b>             | <b>\$ 43,340,615.13</b>  |
| 770101  | LOS ALAMITOS UNIFIED GENERAL                       | \$ 40,386,582.50         | 1.03516977%        | \$ (56,643.91)                    | \$ 40,329,938.59         |
| 771212  | LOS ALAMITOS CHILD DEVELOPMENT                     | \$ 6,817,624.15          | 0.17474612%        | \$ (9,562.01)                     | \$ 6,808,062.14          |
| 771313  | LOS ALAMITOS CAFETERIA                             | \$ 707,977.19            | 0.01814654%        | \$ (992.97)                       | \$ 706,984.22            |
| 771414  | LOS ALAMITOS DEF MAINT.                            | \$ 2,227,483.84          | 0.05709381%        | \$ (3,124.14)                     | \$ 2,224,359.70          |
| 771717  | LOS ALAMITOS SPEC RES O/T CAP OUTLEY               | \$ 5,274,619.74          | 0.13519656%        | \$ (7,397.88)                     | \$ 5,267,221.86          |
| 772020  | LOS ALAMITOS SPECIAL RESERVE, POST-EMPLOYMENT BENE | \$ 2,989,942.90          | 0.07663680%        | \$ (4,193.52)                     | \$ 2,985,749.38          |
| 772121  | LOS ALAMITOS BLDG GOB ELECTION 2008, SERIES 2009   | \$ 3,349.24              | 0.00008585%        | \$ (4.70)                         | \$ 3,344.54              |
| 772124  | LOS ALAMITOS SFID GOB EL 2008 SERIES D             | \$ 22,529.56             | 0.00057747%        | \$ (31.60)                        | \$ 22,497.96             |
| 772126  | LOS ALAMITOS 2011 GO BAN                           | \$ 928,928.39            | 0.02380985%        | \$ (1,302.86)                     | \$ 927,625.53            |
| 772127  | LOS ALAMITOS SFID #1, EL 2008, SERIES E            | \$ 8,939,934.28          | 0.22914416%        | \$ (12,538.64)                    | \$ 8,927,395.64          |

**SCHOOL INVESTMENT POOL**  
**Allocation of Gain /(Loss) under GASB 31**  
**As of June 30, 2015**

**Net Asset Value for School Investment Pool: 1.00**

| FUND-ID | FUND DESCRIPTION                                   | 6/30/15 BALANCE          | Percentage         | 2015 GASB31 Unrealized Gain(Loss) | Fair Value               |
|---------|--|--------------------------|--------------------|-----------------------------------|--------------------------|
| 772525  | LOS ALAMITOS CAPITAL FACIL.                        | \$ 117,420.93            | 0.00300968%        | \$ (164.69)                       | \$ 117,256.24            |
| 774040  | LOS ALAMITOS SP RESERVE                            | \$ 5,969,759.49          | 0.15301405%        | \$ (8,372.84)                     | \$ 5,961,386.65          |
| 776769  | LOS ALAMITOS INS/HLTH & WLFR                       | \$ 5,756,905.63          | 0.14755828%        | \$ (8,074.31)                     | \$ 5,748,831.32          |
| 779100  | LOS ALAMITOS TRAND REPAYMENT FUND                  | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
|         | <b>Dist 77 Subtotal</b>                            | <b>\$ 80,143,057.84</b>  | <b>2.05418892%</b> | <b>\$ (112,404.07)</b>            | <b>\$ 80,030,653.77</b>  |
| 780101  | NEWPORT MESA U GEN                                 | \$ 44,634,393.46         | 1.14404765%        | \$ (62,601.65)                    | \$ 44,571,791.81         |
| 781111  | NEWPORT MESA UNIF AD EDUC                          | \$ 91,030.59             | 0.00233325%        | \$ (127.67)                       | \$ 90,902.92             |
| 781212  | NEWPORT MESA CHILD DEV FUND                        | \$ 283,425.74            | 0.00726463%        | \$ (397.52)                       | \$ 283,028.22            |
| 781313  | NEWPORT MESA CAFETERIA FUND                        | \$ 471,986.51            | 0.01209773%        | \$ (661.98)                       | \$ 471,324.53            |
| 781414  | NEWPORT MESA DEF. MAINT.                           | \$ 260,293.70            | 0.00667172%        | \$ (365.07)                       | \$ 259,928.63            |
| 781717  | NEWPORT-MESA SPECIAL RES.OTHER T                   | \$ 16,189,095.03         | 0.41495122%        | \$ (22,705.90)                    | \$ 16,166,389.13         |
| 781743  | NEWPORT MESA SPEC RES-FAC END                      | \$ 660,084.93            | 0.01691898%        | \$ (925.80)                       | \$ 659,159.13            |
| 782020  | NEWPORT MESA SPEC RES/RETIREE BEN (POST EMPLOYMNT) | \$ 13,856,221.73         | 0.35515612%        | \$ (19,433.94)                    | \$ 13,836,787.79         |
| 782121  | NEWPORT MESA GO BOND 2000 ELECTION SERIES 2001     | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 782122  | NEWPORT MESA GOB SERIES 2003                       | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 782123  | NEWPORT MESA BLDG GOB SERIES 2007                  | \$ 6,790.31              | 0.00017405%        | \$ (9.52)                         | \$ 6,780.79              |
| 782124  | NEWPORT MESA GO BOND 2005 ELECTION, SERIES 2011    | \$ 5,759,526.25          | 0.14762545%        | \$ (8,077.98)                     | \$ 5,751,448.27          |
| 782525  | NEWPORT-MESA CAP FACILITIES                        | \$ 5,221,868.04          | 0.13384445%        | \$ (7,323.89)                     | \$ 5,214,544.15          |
| 783535  | NEWPORT MESA USD FACILITIES FUND                   | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 783539  | NEWPORT MESA SCH FAC PROP 47 FUND                  | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 784040  | NEWPORT MESA U SPL R                               | \$ 41,558,673.65         | 1.06521225%        | \$ (58,287.82)                    | \$ 41,500,385.83         |
| 786768  | NEW-MESA INS WORK. COMP                            | \$ 9,960,564.89          | 0.25530448%        | \$ (13,970.12)                    | \$ 9,946,594.77          |
| 786769  | NEWPORT MESA INSURANCE HEALTH/WELFARE FUND         | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 786770  | NEWPORT MESA SELF-INSURANCE                        | \$ 5.25                  | 0.00000013%        | \$ (0.01)                         | \$ 5.24                  |
| 787373  | NEWPORT MESA FOUNDATION TRUST                      | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 789100  | NEWPORT MESA TRANS REPAYMENT                       | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 789595  | NEWPORT BEACH STUDENT BODY FUND                    | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
|         | <b>Dist 78 Subtotal</b>                            | <b>\$ 138,953,960.08</b> | <b>3.56160213%</b> | <b>\$ (194,888.88)</b>            | <b>\$ 138,759,071.20</b> |
| 800101  | ORANGE U GEN                                       | \$ 73,655,016.00         | 1.88789051%        | \$ (103,304.32)                   | \$ 73,551,711.68         |
| 800908  | ORANGE UNIFIED SANTIAGO CHARTER                    | \$ 407,755.50            | 0.01045140%        | \$ (571.89)                       | \$ 407,183.61            |
| 800909  | ORANGE UNIF CHARTER SCH FUND                       | \$ 2,252,664.69          | 0.05773924%        | \$ (3,159.46)                     | \$ 2,249,505.23          |
| 801111  | ORANGE ADULT EDUCATION                             | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 801212  | ORANGE U CH DEV                                    | \$ 956,467.73            | 0.02451573%        | \$ (1,341.49)                     | \$ 955,126.24            |
| 801313  | ORANGE UNIFIED CAFETERIA FUND                      | \$ 4,219,139.44          | 0.10814299%        | \$ (5,917.52)                     | \$ 4,213,221.92          |

**SCHOOL INVESTMENT POOL**  
**Allocation of Gain /(Loss) under GASB 31**  
**As of June 30, 2015**

**Net Asset Value for School Investment Pool: 1.00**

| FUND-ID | FUND DESCRIPTION                                  | 6/30/15 BALANCE          | Percentage         | 2015 GASB31 Unrealized Gain(Loss) | Fair Value               |
|---------|---|--------------------------|--------------------|-----------------------------------|--------------------------|
| 801414  | ORANGE DEF MAIN.                                  | \$ 7,505,521.70          | 0.19237798%        | \$ (10,526.82)                    | \$ 7,494,994.88          |
| 802525  | ORANGE CAPITAL FAC.                               | \$ 4,818,536.65          | 0.12350645%        | \$ (6,758.20)                     | \$ 4,811,778.45          |
| 803034  | ORANGE STATE SCH BLDG 50/50                       | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 803535  | ORANGE UNIF SCHOOL FAC FUND                       | \$ 416,079.88            | 0.01066476%        | \$ (583.57)                       | \$ 415,496.31            |
| 804040  | ORANGE U SPL R                                    | \$ 13,547,365.72         | 0.34723967%        | \$ (19,000.76)                    | \$ 13,528,364.96         |
| 804949  | ORANGE UNIF CAP PROJ FOR BCU                      | \$ 5,699,594.97          | 0.14608932%        | \$ (7,993.93)                     | \$ 5,691,601.04          |
| 805252  | ORANGE UNIF DEBT SERV FOR BCU                     | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 805656  | ORANGE UNIFIED DEBT SERVICE                       | \$ 2,885,482.33          | 0.07395932%        | \$ (4,047.01)                     | \$ 2,881,435.32          |
| 806768  | ORANGE UNIFIED INS. FD W.C.                       | \$ 13,047,233.98         | 0.33442053%        | \$ (18,299.30)                    | \$ 13,028,934.68         |
| 807171  | ORANGE RETIREE BENEFIT                            | \$ 26,465,833.16         | 0.67835971%        | \$ (37,119.47)                    | \$ 26,428,713.69         |
| 807373  | ORANGE UNIFIED FOUNDATION TRUST                   | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 809100  | ORANGE TRANS REPAYMENT                            | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
|         | <b>Dist 80 Subtotal</b>                           | <b>\$ 155,876,691.75</b> | <b>3.99535758%</b> | <b>\$ (218,623.74)</b>            | <b>\$ 155,658,068.01</b> |
| 810101  | WEST O.C.SELF-FUND WORK COMP                      | \$ 18,042,398.16         | 0.46245421%        | \$ (25,305.24)                    | \$ 18,017,092.92         |
|         | <b>Dist 81 Subtotal</b>                           | <b>\$ 18,042,398.16</b>  | <b>0.46245421%</b> | <b>\$ (25,305.24)</b>             | <b>\$ 18,017,092.92</b>  |
| 820101  | PLACENTIA U GEN                                   | \$ 35,494,818.82         | 0.90978640%        | \$ (49,783.00)                    | \$ 35,445,035.82         |
| 821010  | PLACENTIA SPECIAL ED PASS-THROUGH REVENUE         | \$ 555,261.44            | 0.01423220%        | \$ (778.78)                       | \$ 554,482.66            |
| 821111  | PLACENTIA UNIF AD EDUC                            | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 821212  | PLACENTIA CH DEV                                  | \$ 2,403,880.49          | 0.06161513%        | \$ (3,371.55)                     | \$ 2,400,508.94          |
| 821313  | PLACENTIA CAFETERIA FUND                          | \$ 1,722,390.17          | 0.04414749%        | \$ (2,415.73)                     | \$ 1,719,974.44          |
| 821414  | PLACENTIA DEFERRED MAINT.                         | \$ 63,038.73             | 0.00161578%        | \$ (88.41)                        | \$ 62,950.32             |
| 822525  | PLACENTIA CAPITAL FAC.                            | \$ 1,943,426.41          | 0.04981299%        | \$ (2,725.74)                     | \$ 1,940,700.67          |
| 822545  | PLACENTIA UNIFIED CAPITAL FACILITIES AGENCY RDA   | \$ 905,912.75            | 0.02321993%        | \$ (1,270.58)                     | \$ 904,642.17            |
| 823539  | PLACENTIA SCHOOL FACILITIES PROP 47 FUND          | \$ 6,714,041.40          | 0.17209113%        | \$ (9,416.73)                     | \$ 6,704,624.67          |
| 824040  | PLACENTIA U SPL R                                 | \$ 5,320,195.49          | 0.13636473%        | \$ (7,461.80)                     | \$ 5,312,733.69          |
| 825353  | PLACENTIA TAX OVERRIDE                            | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 826768  | PLACENTIA INS WORK. COMP                          | \$ 2,653,274.36          | 0.06800747%        | \$ (3,721.33)                     | \$ 2,649,553.03          |
| 826769  | PLACENTIA H & W SELF INSURANCE                    | \$ 989,371.66            | 0.02535911%        | \$ (1,387.64)                     | \$ 987,984.02            |
| 826770  | PLACENTIA FUND FOR PROP LOSS                      | \$ 109,211.84            | 0.00279927%        | \$ (153.17)                       | \$ 109,058.67            |
| 826782  | PLACENTIA FUND FOR COMP LIA                       | \$ 359,727.11            | 0.00922036%        | \$ (504.53)                       | \$ 359,222.58            |
| 829100  | PLACENTIA TRANS REPAYMENT FUND                    | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
|         | <b>Dist 82 Subtotal</b>                           | <b>\$ 59,234,550.67</b>  | <b>1.51827197%</b> | <b>\$ (83,079.00)</b>             | <b>\$ 59,151,471.67</b>  |
| 830101  | SADDLEBACK VAL U GEN                              | \$ 61,876,400.60         | 1.58598661%        | \$ (86,784.30)                    | \$ 61,789,616.30         |
| 831010  | SADDLEBACK VALLEY SPECIAL ED PASS-THROUGH REVENUE | \$ 159,580.00            | 0.00409028%        | \$ (223.82)                       | \$ 159,356.18            |

**SCHOOL INVESTMENT POOL**  
**Allocation of Gain /(Loss) under GASB 31**  
**As of June 30, 2015**

**Net Asset Value for School Investment Pool: 1.00**

| FUND-ID | FUND DESCRIPTION                                | 6/30/15<br>BALANCE       | Percentage         | 2015 GASB31<br>Unrealized<br>Gain(Loss) | Fair Value               |
|---------|---|--------------------------|--------------------|---|--------------------------|
| 831111  | SADDLEBACK VAL UNIF AD EDUC                     | \$ 94,757.90             | 0.00242879%        | \$ (132.90)                             | \$ 94,625.00             |
| 831212  | SADDLEBACK VALLEY CHILD DEVELOPEMENT FUND       | \$ 4,032,787.72          | 0.10336651%        | \$ (5,656.16)                           | \$ 4,027,131.56          |
| 831313  | SADDLEBACK VALLEY CAFETERIA FUND                | \$ 763,735.49            | 0.01957571%        | \$ (1,071.17)                           | \$ 762,664.32            |
| 831414  | SADDLEBACK VALLEY DEF MAINTENANC                | \$ 93.01                 | 0.00000238%        | \$ (0.13)                               | \$ 92.88                 |
| 831717  | SADDLEBACK VALLEY SP RES OTHER THAN COP         | \$ -                     | 0.00000000%        | \$ -                                    | \$ -                     |
| 832020  | SADDLEBACK VALLEY SPECIAL RESERVE/POST EMPLYMNT | \$ -                     | 0.00000000%        | \$ -                                    | \$ -                     |
| 832123  | SADDLEBACK VALLEY GOB EL 2004, SERIES 2013A     | \$ 5,974,235.31          | 0.15312877%        | \$ (8,379.12)                           | \$ 5,965,856.19          |
| 832525  | SADDLEBACK VALLEY CAPITAL FAC.                  | \$ 15,251,099.67         | 0.39090897%        | \$ (21,390.32)                          | \$ 15,229,709.35         |
| 833539  | SADDLEBACK VALLEY SCH FAC PROP 47 FUND          | \$ 243,594.24            | 0.00624369%        | \$ (341.65)                             | \$ 243,252.59            |
| 834040  | SADDLEBACK VAL UN SP RE                         | \$ 8,701,256.73          | 0.22302649%        | \$ (12,203.89)                          | \$ 8,689,052.84          |
| 836363  | SADDLEBACK VALLEY COMMUNITY RECREATION FUND     | \$ 673,225.74            | 0.01725580%        | \$ (944.23)                             | \$ 672,281.51            |
| 836768  | SADDLEBACK VAL INS W.C.                         | \$ 14,217,728.08         | 0.36442208%        | \$ (19,940.97)                          | \$ 14,197,787.11         |
| 836769  | SADDLEBACK VALLEY INS H&W                       | \$ 11,125,123.09         | 0.28515389%        | \$ (15,603.46)                          | \$ 11,109,519.63         |
| 836781  | SADDLEBACK VLY PROPERTY/LIAB INS                | \$ 187,167.07            | 0.00479738%        | \$ (262.51)                             | \$ 186,904.56            |
| 839100  | SADDLEBACK VALLEY TRANS REPAYMENT               | \$ -                     | 0.00000000%        | \$ -                                    | \$ -                     |
|         | <b>Dist 83 Subtotal</b>                         | <b>\$ 123,300,784.65</b> | <b>3.16038735%</b> | <b>\$ (172,934.63)</b>                  | <b>\$ 123,127,850.02</b> |
| 840101  | SANTA ANA U GEN                                 | \$ 59,027,591.63         | 1.51296729%        | \$ (82,788.73)                          | \$ 58,944,802.90         |
| 840909  | SANTA ANA UNIFIED CHARTER                       | \$ 10.39                 | 0.00000027%        | \$ (0.01)                               | \$ 10.38                 |
| 841111  | SANTA ANA UNIF AD EDUC                          | \$ -                     | 0.00000000%        | \$ -                                    | \$ -                     |
| 841212  | SANTA ANA CHILD DEVELOPMENT                     | \$ 471,912.68            | 0.01209584%        | \$ (661.88)                             | \$ 471,250.80            |
| 841313  | SANTA ANA UNIFIED CAFETERIA FUND                | \$ 12,148,620.27         | 0.31138768%        | \$ (17,038.96)                          | \$ 12,131,581.31         |
| 841414  | SANTA ANA DEF. MAINT.                           | \$ 2,677,584.70          | 0.06863058%        | \$ (3,755.43)                           | \$ 2,673,829.27          |
| 841717  | SANTA ANA UNIFIED SPEC RESRV OTHER THAN COP     | \$ 133.38                | 0.00000342%        | \$ (0.19)                               | \$ 133.19                |
| 842121  | SANTA ANA MEASURE C BLDG FUND                   | \$ 505,626.58            | 0.01295998%        | \$ (709.16)                             | \$ 504,917.42            |
| 842122  | SANTA ANA BLDG GO BOND SERIES 2002 FUND         | \$ 0.37                  | 0.00000001%        | \$ (0.00)                               | \$ 0.37                  |
| 842123  | SANTA ANA UNIFIED GOB SERIES 2002B              | \$ 4.76                  | 0.00000012%        | \$ (0.01)                               | \$ 4.75                  |
| 842124  | SANTA ANA GOB EL 2008, SERIES A                 | \$ 639,877.30            | 0.01640103%        | \$ (897.46)                             | \$ 638,979.84            |
| 842126  | SANTA ANA GOB 2008 ELECTION, SERIES B           | \$ 5,329,549.72          | 0.13660450%        | \$ (7,474.92)                           | \$ 5,322,074.80          |
| 842127  | SANTA ANA GOB 2008 ELECTION, SERIES C           | \$ 1,205,355.63          | 0.03089510%        | \$ (1,690.56)                           | \$ 1,203,665.07          |
| 842128  | SANTA ANA GOB 2008 ELECTION, SERIES D           | \$ 340,989.17            | 0.00874007%        | \$ (478.25)                             | \$ 340,510.92            |
| 842129  | SANTA ANA USD GOB EL 2008, SERIES E             | \$ 2,721,254.91          | 0.06974992%        | \$ (3,816.68)                           | \$ 2,717,438.23          |
| 842130  | SANTA ANA USD GOB EL 2008, SERIES F             | \$ 3,520.46              | 0.00009023%        | \$ (4.94)                               | \$ 3,515.52              |
| 842525  | SANTA ANA CAPITAL FACIL.                        | \$ 9,003,783.83          | 0.23078073%        | \$ (12,628.19)                          | \$ 8,991,155.64          |
| 843033  | SANTA ANA U SSBF                                | \$ 0.05                  | 0.00000000%        | \$ (0.00)                               | \$ 0.05                  |

**SCHOOL INVESTMENT POOL**  
**Allocation of Gain /(Loss) under GASB 31**  
**As of June 30, 2015**

**Net Asset Value for School Investment Pool: 1.00**

| FUND-ID | FUND DESCRIPTION                                | 6/30/15 BALANCE          | Percentage         | 2015 GASB31 Unrealized Gain(Loss) | Fair Value               |
|---------|---|--------------------------|--------------------|-----------------------------------|--------------------------|
| 843034  | SANTA ANA STATE SCH BLDG 50/50                  | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 843535  | SANTA ANA SCHOOL FAC FUND                       | \$ 31,518,428.94         | 0.80786545%        | \$ (44,205.95)                    | \$ 31,474,222.99         |
| 844040  | SANTA ANA U SPL RESERVE                         | \$ 55,389,238.36         | 1.41971074%        | \$ (77,685.78)                    | \$ 55,311,552.58         |
| 844949  | SANTA ANA UNIFIED CAPITAL PROJECTS FOR BCU      | \$ 556,452.36            | 0.01426272%        | \$ (780.45)                       | \$ 555,671.91            |
| 845656  | SANTA ANA UNIFIED DEBT SERVICE                  | \$ 119.41                | 0.00000306%        | \$ (0.17)                         | \$ 119.24                |
| 846768  | S.A. INSURANCE WORKERS COMP                     | \$ 22,288,816.58         | 0.57129640%        | \$ (31,261.02)                    | \$ 22,257,555.56         |
| 846769  | SANTA ANA INSURANCE HEALTH & WELFARE            | \$ 5,112,997.73          | 0.13105394%        | \$ (7,171.20)                     | \$ 5,105,826.53          |
| 846781  | SANTA ANA INSURANCE PROPERTY/LIABILITY          | \$ 2,460,528.69          | 0.06306711%        | \$ (3,451.00)                     | \$ 2,457,077.69          |
| 847171  | SANTA ANA RETIREE BENEFITS                      | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 847676  | SANTA ANA WARRAN/PASS-THROUGH FUND              | \$ 9,739.14              | 0.00024963%        | \$ (13.66)                        | \$ 9,725.48              |
| 849100  | SANTA ANA TRANS REPAYMENT                       | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 849595  | SANTA ANA UNIFIED STUDENT BODY                  | \$ 1,223,181.59          | 0.03135201%        | \$ (1,715.56)                     | \$ 1,221,466.03          |
|         | <b>Dist 84 Subtotal</b>                         | <b>\$ 212,635,318.63</b> | <b>5.45016784%</b> | <b>\$ (298,230.15)</b>            | <b>\$ 212,337,088.48</b> |
| 870101  | TUSTIN U GEN                                    | \$ 64,438,742.81         | 1.65166335%        | \$ (90,378.10)                    | \$ 64,348,364.71         |
| 871111  | TUSTIN UNIF AD EDUC                             | \$ 69,974.13             | 0.00179354%        | \$ (98.14)                        | \$ 69,875.99             |
| 871212  | TUSTIN CHILD DEVELOPMENT                        | \$ 285,441.78            | 0.00731631%        | \$ (400.34)                       | \$ 285,041.44            |
| 871313  | TUSTIN CAFETERIA                                | \$ 2,836,049.60          | 0.07269228%        | \$ (3,977.68)                     | \$ 2,832,071.92          |
| 871414  | TUSTIN DEF. MAINTENANCE                         | \$ 4,183,061.32          | 0.10721825%        | \$ (5,866.92)                     | \$ 4,177,194.40          |
| 871717  | TUSTIN SPECIAL RESERVE OTHER THAN COP           | \$ 4,990,201.10          | 0.12790647%        | \$ (6,998.97)                     | \$ 4,983,202.13          |
| 872128  | TUSTIN GOB SFID 2008-1, 2008 ELECTION, SERIES C | \$ 1,056,186.39          | 0.02707167%        | \$ (1,481.35)                     | \$ 1,054,705.04          |
| 872129  | TUSTIN BLDG GOB SFID 2012-1, SERIES A           | \$ 5,729,493.94          | 0.14685568%        | \$ (8,035.86)                     | \$ 5,721,458.08          |
| 872130  | TUSTIN BUILDING-GO BONDS SFID 2008-1 SERIES D   | \$ 19,844,926.73         | 0.50865577%        | \$ (27,833.36)                    | \$ 19,817,093.37         |
| 872144  | TUSTIN GOB EL 2008, SERIES A REBATE             | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 872145  | TUSTIN GO BOND 2002 ELECTION, SERIES D REBATE   | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 872146  | TUSTIN GO BOND SERIES 2002A REBATE              | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 872147  | TUSTIN BLDG GOB 2006 SERIES B REBATE            | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 872525  | TUSTIN UNIFIED CAPITAL FACIL.                   | \$ 12,345,128.18         | 0.31642448%        | \$ (17,314.57)                    | \$ 12,327,813.61         |
| 873535  | TUSTIN UNIFIED SCHOOL FACILS                    | \$ 51,535,327.94         | 1.32092913%        | \$ (72,280.51)                    | \$ 51,463,047.43         |
| 873539  | TUSTIN SCHOOL FACILITIES PROP 47                | \$ 109,081.22            | 0.00279592%        | \$ (152.99)                       | \$ 108,928.23            |
| 874040  | TUSTIN SPEC RES                                 | \$ 13,666,864.47         | 0.35030260%        | \$ (19,168.36)                    | \$ 13,647,696.11         |
| 874942  | TUSTIN CAPITAL PROJECTS BCU CFD 14-1            | \$ 113,141.27            | 0.00289998%        | \$ (158.69)                       | \$ 112,982.58            |
| 874948  | TUSTIN CFD 2007-1                               | \$ 413,341.31            | 0.01059457%        | \$ (579.73)                       | \$ 412,761.58            |
| 874949  | TUSTIN CAPITAL PROJECTS - BCU                   | \$ 3,649,149.35          | 0.09353327%        | \$ (5,118.09)                     | \$ 3,644,031.26          |
| 875252  | TUSTIN DEBT SERVICE - BCU                       | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |



**SCHOOL INVESTMENT POOL**  
**Allocation of Gain /(Loss) under GASB 31**  
**As of June 30, 2015**

**Net Asset Value for School Investment Pool: 1.00**

| FUND-ID | FUND DESCRIPTION                                   | 6/30/15 BALANCE          | Percentage         | 2015 GASB31 Unrealized Gain(Loss) | Fair Value               |
|---------|--|--------------------------|--------------------|-----------------------------------|--------------------------|
| 875254  | TUSTIN DEBT SERVICE BCU 2007-1                     | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
| 875257  | TUSTIN DEBT SERVICE BCU 14-1                       | \$ 142,686.34            | 0.00365727%        | \$ (200.12)                       | \$ 142,486.22            |
| 876768  | TUSTIN INS. WORK. COMP                             | \$ 7,151,543.77          | 0.18330498%        | \$ (10,030.35)                    | \$ 7,141,513.42          |
| 879100  | TUSTIN TRANS REPAYMENT                             | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
|         | <b>Dist 87 Subtotal</b>                            | <b>\$ 192,560,341.65</b> | <b>4.93561553%</b> | <b>\$ (270,074.13)</b>            | <b>\$ 192,290,267.52</b> |
| 880101  | CC NO OR CO GEN                                    | \$ 63,046,296.67         | 1.61597283%        | \$ (88,425.13)                    | \$ 62,957,871.54         |
| 881212  | N.O.C.C.C. CHILD DEV.                              | \$ 46,048.63             | 0.00118030%        | \$ (64.59)                        | \$ 45,984.04             |
| 882020  | NOCCCD BUSAR FUND                                  | \$ 3,087,108.79          | 0.07912731%        | \$ (4,329.80)                     | \$ 3,082,778.99          |
| 882027  | NOCCCD CC BURSAR FUND                              | \$ 1,024,328.56          | 0.02625510%        | \$ (1,436.66)                     | \$ 1,022,891.90          |
| 882121  | NOCCCD BLDG GOB SERIES 2002A                       | \$ 5,303,916.35          | 0.13594747%        | \$ (7,438.97)                     | \$ 5,296,477.38          |
| 884040  | CC NO OR CO SPL R                                  | \$ 32,664,096.76         | 0.83723067%        | \$ (45,812.80)                    | \$ 32,618,283.96         |
| 884041  | NOCCCD CAPITAL OUTLAY-FULLERTON COLLEGE            | \$ 34,076.57             | 0.00087343%        | \$ (47.79)                        | \$ 34,028.78             |
| 886768  | OR CO WORK COMP INS                                | \$ 25,939,126.00         | 0.66485940%        | \$ (36,380.74)                    | \$ 25,902,745.26         |
| 887171  | NORTH ORANGE COUNTY RETIREE BENE                   | \$ 66,737,292.99         | 1.71057870%        | \$ (93,601.91)                    | \$ 66,643,691.08         |
| 887474  | NORTH OC STUDENT FIN. AID                          | \$ 5,687,195.46          | 0.14577150%        | \$ (7,976.54)                     | \$ 5,679,218.92          |
| 889100  | NOCCCD TRANS REPAYMENT FUND                        | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
|         | <b>Dist 88 Subtotal</b>                            | <b>\$ 203,569,486.78</b> | <b>5.21779673%</b> | <b>\$ (285,514.93)</b>            | <b>\$ 203,283,971.85</b> |
| 900101  | COAST CC GEN                                       | \$ 50,233,278.72         | 1.28755562%        | \$ (70,454.33)                    | \$ 50,162,824.39         |
| 901212  | COAST CC CHILD DEVELOP.                            | \$ 419,903.72            | 0.01076277%        | \$ (588.93)                       | \$ 419,314.79            |
| 902124  | COAST CCD, GOB EL 2012, SERIES 2013A BLDG          | \$ 117,820,295.38        | 3.01991404%        | \$ (165,248.01)                   | \$ 117,655,047.37        |
| 902125  | COAST CCD, TECH ENDOW, GOB EL 2012, SER 2013B BLDG | \$ 17,630.57             | 0.00045190%        | \$ (24.73)                        | \$ 17,605.84             |
| 904040  | COAST CC SPL R                                     | \$ 13,910,856.03         | 0.35655648%        | \$ (19,510.57)                    | \$ 13,891,345.46         |
| 906767  | CCD INSURANCE FUND                                 | \$ 15,168,148.40         | 0.38878280%        | \$ (21,273.98)                    | \$ 15,146,874.42         |
| 908181  | COAST N/R REIMBSBL OPERATIONS                      | \$ 4,286,009.79          | 0.10985697%        | \$ (6,011.31)                     | \$ 4,279,998.48          |
| 909100  | COAST CCD TRANS REPAYMENT                          | \$ -                     | 0.00000000%        | \$ -                              | \$ -                     |
|         | <b>Dist 90 Subtotal</b>                            | <b>\$ 201,856,122.61</b> | <b>5.17388059%</b> | <b>\$ (283,111.86)</b>            | <b>\$ 201,573,010.75</b> |
| 910101  | NO OR CO SELF-FUND WORK COMP                       | \$ 1,396,964.53          | 0.03580633%        | \$ (1,959.30)                     | \$ 1,395,005.23          |
|         | <b>Dist 91 Subtotal</b>                            | <b>\$ 1,396,964.53</b>   | <b>0.03580633%</b> | <b>\$ (1,959.30)</b>              | <b>\$ 1,395,005.23</b>   |
| 920101  | RANCHO SANTIAGO CC GEN                             | \$ 60,024,616.67         | 1.53852256%        | \$ (84,187.10)                    | \$ 59,940,429.57         |
| 921212  | RANCHO SANT CC CH DEV                              | \$ 183,850.31            | 0.00471236%        | \$ (257.86)                       | \$ 183,592.45            |
| 922122  | RANCHO SANTIAGO GOB EL 2002, SER B                 | \$ 12,723,861.57         | 0.32613200%        | \$ (17,845.76)                    | \$ 12,706,015.81         |
| 922123  | RANCHO SANTIAGO 2012 MEASURE Q GOB                 | \$ 54,138,231.62         | 1.38764553%        | \$ (75,931.19)                    | \$ 54,062,300.43         |
| 924040  | RANCHO SANTIAGO CC S/R                             | \$ 39,601,565.46         | 1.01504858%        | \$ (55,542.89)                    | \$ 39,546,022.57         |
| 926768  | RANCHO SANTIAGO INSURANCE/WORKER                   | \$ 6,069,778.60          | 0.15557769%        | \$ (8,513.12)                     | \$ 6,061,265.48          |

**SCHOOL INVESTMENT POOL**  
**Allocation of Gain /(Loss) under GASB 31**  
**As of June 30, 2015**

**Net Asset Value for School Investment Pool: 1.00**

| FUND-ID | FUND DESCRIPTION                         | 6/30/15<br>BALANCE       | Percentage         | 2015 GASB31<br>Unrealized<br>Gain(Loss) | Fair Value               |
|---------|--|--------------------------|--------------------|---|--------------------------|
| 926770  | RANCHO SANT. INS PROP LOSS               | \$ 2,205,796.87          | 0.05653794%        | \$ (3,093.72)                           | \$ 2,202,703.15          |
| 927171  | RANCHO SANTIAGO RETIREE BENEFITS         | \$ 41,269,946.10         | 1.05781172%        | \$ (57,882.87)                          | \$ 41,212,063.23         |
| 927474  | RANCHO SANTIAGO STUDENT FIN AID          | \$ 1,449,913.71          | 0.03716350%        | \$ (2,033.57)                           | \$ 1,447,880.14          |
| 929100  | RANCHO SANTIAGO TRANS REPAYMENT FUND     | \$ -                     | 0.00000000%        | \$ -                                    | \$ -                     |
|         | <b>Dist 92 Subtotal</b>                  | <b>\$ 217,667,560.91</b> | <b>5.57915189%</b> | <b>\$ (305,288.08)</b>                  | <b>\$ 217,362,272.83</b> |
| 930101  | NO OR CO REG CC PROG                     | \$ 20,959,927.34         | 0.53723494%        | \$ (29,397.20)                          | \$ 20,930,530.14         |
|         | <b>Dist 93 Subtotal</b>                  | <b>\$ 20,959,927.34</b>  | <b>0.53723494%</b> | <b>\$ (29,397.20)</b>                   | <b>\$ 20,930,530.14</b>  |
| 940101  | COUNTY SCHOOL SERVICE                    | \$ 114,938,468.12        | 2.94604841%        | \$ (161,206.13)                         | \$ 114,777,261.99        |
| 941010  | OCDE SPECIAL EDUCATION PASS-THROUGH FUND | \$ 12,751,088.84         | 0.32682987%        | \$ (17,883.95)                          | \$ 12,733,204.89         |
| 941212  | OCDE CHILD DEVELOPMENT                   | \$ 4,759,584.41          | 0.12199541%        | \$ (6,675.52)                           | \$ 4,752,908.89          |
| 941414  | OCDE DEFERRED MAINTENANCE                | \$ 22,872,183.10         | 0.58624897%        | \$ (32,079.22)                          | \$ 22,840,103.88         |
| 941717  | OCDE SPECIAL RESERVE OTHER THAN          | \$ 23,130,135.66         | 0.59286069%        | \$ (32,441.01)                          | \$ 23,097,694.65         |
| 943535  | OCDE SCHOOL FACILITIES FUND              | \$ 5,631,479.26          | 0.14434341%        | \$ (7,898.39)                           | \$ 5,623,580.87          |
| 944040  | OCDE SPECIAL RESERVE/COP FUND            | \$ 2,716,599.36          | 0.06963059%        | \$ (3,810.15)                           | \$ 2,712,789.21          |
| 945656  | OCDE DEBT SERVICE FUND                   | \$ 499,098.00            | 0.01279264%        | \$ (700.01)                             | \$ 498,397.99            |
| 946769  | OCDE INSURANCE HEALTH AND WELFARE        | \$ 3,647,315.82          | 0.09348627%        | \$ (5,115.52)                           | \$ 3,642,200.30          |
| 947676  | OCDE/WARRANT PASS THRU FUND              | \$ -                     | 0.00000000%        | \$ -                                    | \$ -                     |
| 949100  | OCDE TRANS REPAYMENT                     | \$ -                     | 0.00000000%        | \$ -                                    | \$ -                     |
|         | <b>Dist 94 Subtotal</b>                  | <b>\$ 190,945,952.57</b> | <b>4.89423628%</b> | <b>\$ (267,809.88)</b>                  | <b>\$ 190,678,142.69</b> |
| 950101  | COASTLINE REG OFF PROG                   | \$ 6,735,142.33          | 0.17263198%        | \$ (9,446.33)                           | \$ 6,725,696.00          |
|         | <b>Dist 95 Subtotal</b>                  | <b>\$ 6,735,142.33</b>   | <b>0.17263198%</b> | <b>\$ (9,446.33)</b>                    | <b>\$ 6,725,696.00</b>   |
| 960101  | SOUTH ORANGE COUNTY CCD GENERAL          | \$ 51,964,946.80         | 1.33194092%        | \$ (72,883.06)                          | \$ 51,892,063.74         |
| 961212  | SOUTH ORANGE COUNTY CCD CHILD DEV        | \$ 226,093.46            | 0.00579512%        | \$ (317.11)                             | \$ 225,776.35            |
| 964040  | SOUTH ORANGE COUNTY CCD SPEC RES/COP     | \$ 221,600,052.27        | 5.67994765%        | \$ (310,803.57)                         | \$ 221,289,248.70        |
| 964041  | SOCCCD FACILITIES CORP/CAPITAL OUTLAY    | \$ -                     | 0.00000000%        | \$ -                                    | \$ -                     |
| 966768  | SOUTH ORANGE COUNTY CCD INS W/C          | \$ 886,441.72            | 0.02272085%        | \$ (1,243.27)                           | \$ 885,198.45            |
| 967171  | SOCCCD RETIREE BENEFITS                  | \$ 1,765,887.78          | 0.04526240%        | \$ (2,476.73)                           | \$ 1,763,411.05          |
| 969100  | SOCCCD TRANS REPAYMENT FUND              | \$ -                     | 0.00000000%        | \$ -                                    | \$ -                     |
|         | <b>Dist 96 Subtotal</b>                  | <b>\$ 276,443,422.03</b> | <b>7.08566694%</b> | <b>\$ (387,723.75)</b>                  | <b>\$ 276,055,698.28</b> |
| 970101  | SOUTH COAST ROP                          | \$ 1,299,696.05          | 0.03331319%        | \$ (1,822.88)                           | \$ 1,297,873.17          |
|         | <b>Dist 97 Subtotal</b>                  | <b>\$ 1,299,696.05</b>   | <b>0.03331319%</b> | <b>\$ (1,822.88)</b>                    | <b>\$ 1,297,873.17</b>   |
| 990101  | LOWELL JOINT ELEM GEN                    | \$ 206,540.74            | 0.00529395%        | \$ (289.68)                             | \$ 206,251.06            |
|         | <b>Dist 99 Subtotal</b>                  | <b>\$ 206,540.74</b>     | <b>0.00529395%</b> | <b>\$ (289.68)</b>                      | <b>\$ 206,251.06</b>     |

**SCHOOL INVESTMENT POOL**  
**Allocation of Gain /(Loss) under GASB 31**  
**As of June 30, 2015**

| <b>Net Asset Value for School Investment Pool: 1.00</b> |                     |                                   |                       |   |                                   |
|---|---------------------|-----------------------------------|-----------------------|---|-----------------------------------|
| FUND-ID   | FUND DESCRIPTION    | 6/30/15<br>BALANCE                | Percentage            | 2015 GASB31<br>Unrealized<br>Gain(Loss) | Fair Value                        |
| <b>TOTAL</b>  | <b>*POOL TOTAL*</b> | <u><u>\$ 3,901,445,329.52</u></u> | <u><u>100.00%</u></u> | <u><u>\$ (5,471,944.28)</u></u>         | <u><u>\$ 3,895,973,385.24</u></u> |