



July 25, 2016

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

To: Assistant Superintendents, Business
Vice Chancellors, Business
Directors, Business
ROC/Ps

From: Wendy Benkert, Ed.D.
Associate Superintendent, Business Services

Subject: 2015-16 GASB 31 Unrealized Gains/Losses

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 2015-16 fiscal year. As of June 30, 2016, there was an unrealized net loss in the Educational Investment Pool of \$332,181 equivalent to 0.00778%. This is not an actual loss, but only a loss on paper had the securities been liquidated on June 30, 2016. The net unrealized loss includes unrealized gains and losses from the Educational Money Market Fund and Extended Funds. 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, 2016 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) 966-4229 or Chris Lombardo at (714) 966-4248 if you have any questions about this information.

**ORANGE COUNTY
BOARD OF EDUCATION**
JOHN W. BEDELL, PH.D.
DAVID L. BOYD
REBECCA "BECKIE" GOMEZ
LINDA LINDHOLM
KEN L. WILLIAMS, D.O.

cc: Superintendents
Chancellors

Attachments

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
As of June 30, 2016

Net Asset Value for School Investment Pool: 0.9999					
FUND-ID	FUND DESCRIPTION	6/30/16 BALANCE	Percentage	2016 GASB31 Unrealized Gain(Loss)	Fair Value
019488	PUBLIC EMPLOYEE'S RET	\$ 110,112.97	0.00257863%	\$ (8.57)	\$ 110,104.40
019489	DIST RET ANNUITY	\$ 12,931.02	0.00030282%	\$ (1.01)	\$ 12,930.01
019490	TEACHER'S RET ANNUITY	\$ 20,056,429.50	0.46968218%	\$ (1,560.19)	\$ 20,054,869.31
019491	SCHL PAYROLL REVOLVING #3 FUND	\$ 11,681,668.24	0.27356172%	\$ (908.72)	\$ 11,680,759.52
019493	UNAPPORTIONED SCH MONIES	\$ (0.00)	0.00000000%	\$ 0.00	\$ (0.00)
019496	TEMPORARY TRANSFERS PAYABLE	\$ -	0.00000000%	\$ -	\$ -
019999	UNAPPORTIONED INTEREST	\$ 4,474,235.83	0.10477781%	\$ (348.05)	\$ 4,473,887.78
	Dist. 01 Subtotal	\$ 36,335,377.56	0.85090316%	\$ (2,826.54)	\$ 36,332,551.02
040101	ANAHEIM ELEM GEN	\$ 37,463,648.52	0.87732505%	\$ (2,914.31)	\$ 37,460,734.21
041212	ANAHEIM CHILD DEVELOPMENT	\$ 229,125.06	0.00536566%	\$ (17.82)	\$ 229,107.24
041414	ANAHEIM DEFERRED MAINT.	\$ 1,352,509.67	0.03167312%	\$ (105.21)	\$ 1,352,404.46
042123	ANAHEIM CITY GOB EL2002, SERIES 2007	\$ 665,032.22	0.01557375%	\$ (51.73)	\$ 664,980.49
042126	ANAHEIM CITY SD GO BAN EL 2010, SER 2011A	\$ 1,857,362.82	0.04349579%	\$ (144.48)	\$ 1,857,218.34
042127	ANAHEIM CITY SD GO BAN QSCB EL 2010, SER 2011B	\$ 168,035.18	0.00393505%	\$ (13.07)	\$ 168,022.11
042525	ANAHEIM CITY CAPITAL FACIL.	\$ 8,164,995.48	0.19120815%	\$ (635.16)	\$ 8,164,360.32
042545	ANAHEIM CITY REDEV AGENCY FUND	\$ 7,457,641.07	0.17464330%	\$ (580.13)	\$ 7,457,060.94
043539	ANAHEIM CITY SCHOOL FACILITIES PROP 47 FUND	\$ 3,922.51	0.00009186%	\$ (0.31)	\$ 3,922.20
044040	ANAHEIM SPECIAL RESERVE	\$ 2,930,045.03	0.06861590%	\$ (227.93)	\$ 2,929,817.10
046768	ANAHEIM CITY WORKERS COMP INS	\$ 4,514,909.30	0.10573031%	\$ (351.22)	\$ 4,514,558.08
049100	ANAHEIM CITY TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
	Dist 04 Subtotal	\$ 64,807,226.86	1.51765794%	\$ (5,041.37)	\$ 64,802,185.49
080101	BUENA PARK ELEM GEN	\$ 12,234,227.67	0.28650158%	\$ (951.70)	\$ 12,233,275.97
081313	BUENA PARK CAFETERIA	\$ 159,755.61	0.00374116%	\$ (12.43)	\$ 159,743.18
081414	BUENA PARK DEFERRED MAIN.	\$ 339,677.74	0.00795459%	\$ (26.42)	\$ 339,651.32
082124	BUENA PARK GOB EL 2014, SERIES 2014A	\$ 2,643,737.76	0.06191114%	\$ (205.66)	\$ 2,643,532.10
082126	BUENA PARK GOB EL 2014, SERIES 2014B	\$ 119,849.95	0.00280665%	\$ (9.32)	\$ 119,840.63
082146	BUENA PAEK BLDG-BOND REBATE FUND	\$ 4,001,446.39	0.09370601%	\$ (311.27)	\$ 4,001,135.12
082147	BUENA PARK GO BD 2000A REBATE	\$ -	0.00000000%	\$ -	\$ -
082525	BUENA PARK CAP FACILITIES	\$ -	0.00000000%	\$ -	\$ -
084040	BUENA PARK SPECIAL RESERVE	\$ 1,470,490.10	0.03443599%	\$ (114.39)	\$ 1,470,375.71
084040	BUENA PARK SPECIAL RESERVE	\$ 3,713,797.83	0.08696985%	\$ (288.90)	\$ 3,713,508.93

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
As of June 30, 2016

Net Asset Value for School Investment Pool:		0.9999			
089100	BUENA PARK TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
Dist 08 Subtotal		\$ 24,682,983.05	0.57802697%	\$ (1,920.10)	\$ 24,681,062.95
120101	CENTRALIA ELEM GEN	\$ 11,408,559.76	0.26716606%	\$ (887.47)	\$ 11,407,672.29
121212	CENTRALIA CHILD DEVELOPMENT	\$ 789,175.96	0.01848095%	\$ (61.39)	\$ 789,114.57
121313	CENTRALIA CAFETERIA FUND	\$ 732,026.89	0.01714263%	\$ (56.94)	\$ 731,969.95
121414	CENTRALIA DEFERRED MAINTENANCE	\$ 220,974.31	0.00517478%	\$ (17.19)	\$ 220,957.12
122525	CENTRALIA CAPITAL FACILITIES	\$ 3,622,740.57	0.08483747%	\$ (281.81)	\$ 3,622,458.76
124040	CENTRALIA SPEC RESERVE	\$ 5,450,347.47	0.12763643%	\$ (423.98)	\$ 5,449,923.49
126769	CENTRALIA INSURANCE/HEALTH & WE	\$ 1,130,372.44	0.02647110%	\$ (87.93)	\$ 1,130,284.51
129100	CENTRALIA SD TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
Dist 12 Subtotal		\$ 23,354,197.40	0.54690942%	\$ (1,816.73)	\$ 23,352,380.67
160101	CYPRESS ELEM GEN	\$ 12,849,478.99	0.30090955%	\$ (999.56)	\$ 12,848,479.43
161313	CYPRESS CAFETERIA FUND	\$ 265,183.10	0.00621007%	\$ (20.63)	\$ 265,162.47
161414	CYPRESS DEF MAIN.	\$ 991,332.29	0.02321505%	\$ (77.12)	\$ 991,255.17
162121	CYPRESS BLDG GOB ELECTION 2008, SERIES A	\$ 0.03	0.00000000%	\$ (0.00)	\$ 0.03
162122	CYPRESS BLDG 2009 GO BAN	\$ -	0.00000000%	\$ -	\$ -
162123	CYPRESS ESD GO BOND, EL 2008, SERIES B1	\$ 0.51	0.00000001%	\$ (0.00)	\$ 0.51
162124	CYPRESS ESD GO BOND, EL 2008, SERIES B2	\$ 0.05	0.00000000%	\$ (0.00)	\$ 0.05
162146	CYPRESS BLDG GOB ELECTION 2008, SERIES A REBATE	\$ -	0.00000000%	\$ -	\$ -
162147	CYPRESS BLDG 2009 GO BAN, CAPITALIZED INT	\$ -	0.00000000%	\$ -	\$ -
162148	CYPRESS BLDG 2009 GO BAN, REBATE	\$ -	0.00000000%	\$ -	\$ -
162525	CYPRESS CAPITAL FACILITIES	\$ 1,805,793.00	0.04228812%	\$ (140.47)	\$ 1,805,652.53
163535	CYPRESS SCHOOL FACILITIES FUND	\$ 513.93	0.00001204%	\$ (0.04)	\$ 513.89
164040	CYPRESS SPL R	\$ 4,964,720.17	0.11626399%	\$ (386.21)	\$ 4,964,333.96
164041	SPECIAL RESERVE/COP 2013	\$ -	0.00000000%	\$ -	\$ -
166769	CYPRESS ELEM INS FOR H&W	\$ 1,026,118.50	0.02402968%	\$ (79.82)	\$ 1,026,038.68
169100	CYPRESS TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
Dist 16 Subtotal		\$ 21,903,140.57	0.51292852%	\$ (1,703.85)	\$ 21,901,436.72
200101	FTN VALLEY ELEM GEN	\$ 12,027,913.91	0.28167011%	\$ (935.65)	\$ 12,026,978.26
201212	FOUNTAIN VALLEY CHILD DEV	\$ 1,525,729.59	0.03572959%	\$ (118.69)	\$ 1,525,610.90
201313	FOUNTAIN VALLEY CAFETERIA FUND	\$ 616,882.36	0.01444617%	\$ (47.99)	\$ 616,834.37
201414	FOUNTAIN VALLEY DEFERRED MAINTEN	\$ 503,610.13	0.01179356%	\$ (39.18)	\$ 503,570.95
202525	FOUNTAIN VALLEY CAPITAL FACIL	\$ 874,021.56	0.02046787%	\$ (67.99)	\$ 873,953.57
203535	FOUNTAIN VALLEY SCHOOL FACILITIES FUND	\$ 111.64	0.00000261%	\$ (0.01)	\$ 111.63

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
As of June 30, 2016

Net Asset Value for School Investment Pool:		0.9999			
204040	FOUNTAIN VALLEY SCHOOL DISTRICT	\$ 5,505,906.28	0.12893751%	\$ (428.31)	\$ 5,505,477.97
206768	F.V. ELEM. INS. WORK. COMP	\$ 158,271.42	0.00370641%	\$ (12.31)	\$ 158,259.11
206769	FV INSUR HEALTH/WELFARE FUND	\$ 1,499,337.59	0.03511154%	\$ (116.63)	\$ 1,499,220.96
209100	FOUNTAIN VALLEY TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
	Dist 20 Subtotal	\$ 22,711,784.48	0.53186537%	\$ (1,766.76)	\$ 22,710,017.72
216262	GOALS ACADEMY CHARTER	\$ 142,543.14	0.00333808%	\$ (11.09)	\$ 142,532.05
	Dist 21 Subtotal	\$ 142,543.14	0.00333808%	\$ (11.09)	\$ 142,532.05
220101	FULLERTON ELEM GEN	\$ 37,671,196.27	0.88218541%	\$ (2,930.45)	\$ 37,668,265.82
221212	FULLERTON ELEM CH DEV	\$ 1,472,977.10	0.03449423%	\$ (114.58)	\$ 1,472,862.52
221414	FULLERTON DEFERRED MAIN.	\$ 757,865.04	0.01774771%	\$ (58.95)	\$ 757,806.09
222121	FULLERTON ELEM BLDG FUND	\$ 141,052.45	0.00330317%	\$ (10.97)	\$ 141,041.48
222525	FULLERTON CAPITAL FACILITIES	\$ 2,191,522.05	0.05132114%	\$ (170.48)	\$ 2,191,351.57
224040	FULLERTON ELEM SPEC. RES.	\$ 8,064,579.83	0.18885662%	\$ (627.35)	\$ 8,063,952.48
226768	FULLERTON SD WORK COMP INS	\$ 2,745,872.07	0.06430293%	\$ (213.60)	\$ 2,745,658.47
226769	FULLERTON ELEM HEALTH & WELFARE INSURANCE	\$ 89,395.38	0.00209346%	\$ (6.95)	\$ 89,388.43
226781	FULLERTON INSURANCE-PROPRTY&LIAB	\$ 623,713.03	0.01460613%	\$ (48.52)	\$ 623,664.51
229100	FULLERTON SD TRANS REPAY	\$ -	0.00000000%	\$ -	\$ -
	Dist 22 Subtotal	\$ 53,758,173.22	1.25891081%	\$ (4,181.86)	\$ 53,753,991.36
236262	OXFORD PREP ACADEMY CHARTER SCHOOL	\$ 83,819.98	0.00196290%	\$ (6.52)	\$ 83,813.46
	Dist 23 Subtotal	\$ 83,819.98	0.00196290%	\$ (6.52)	\$ 83,813.46
246262	CAPISTRANO CONNECTIONS ACADEMY CHARTER SCHOOL	\$ 1,553,435.72	0.03637841%	\$ (120.84)	\$ 1,553,314.88
	Dist 24 Subtotal	\$ 1,553,435.72	0.03637841%	\$ (120.84)	\$ 1,553,314.88
256262	COMMUNITY ROOTS ACADEMY CHARTER SCHOOL	\$ 1,131,179.85	0.02649001%	\$ (87.99)	\$ 1,131,091.86
	Dist 25 Subtotal	\$ 1,131,179.85	0.02649001%	\$ (87.99)	\$ 1,131,091.86
266262	THE ACADEMY CHARTER HIGH SCHOOL CHARTER FUND	\$ 415,579.91	0.00973207%	\$ (32.33)	\$ 415,547.58
	Dist 26 Subtotal	\$ 415,579.91	0.00973207%	\$ (32.33)	\$ 415,547.58
276262	MAGNOLIA SCIENCE ACADEMY-SANTA ANA CHARTER	\$ 148,634.59	0.00348073%	\$ (11.56)	\$ 148,623.03
	Dist 27 Subtotal	\$ 148,634.59	0.00348073%	\$ (11.56)	\$ 148,623.03
280101	HUNTINGTON BCH ELEM GEN	\$ 13,665,056.34	0.32000877%	\$ (1,063.01)	\$ 13,663,993.33
281212	HUNTINGTON BEACH CITY CHILD DEVELOPEMENT	\$ 6,366.65	0.00014909%	\$ (0.50)	\$ 6,366.15
281313	HUNTINGTON BCH CITY CAFETERIA FUND	\$ 407,525.73	0.00954345%	\$ (31.70)	\$ 407,494.03
281414	HUNTINGTON BCH DEF. MAIN.	\$ 72,156.94	0.00168977%	\$ (5.61)	\$ 72,151.33
282020	H.B. CITY SPEC RES POST EMPLOY BEN	\$ 1,743,356.21	0.04082598%	\$ (135.62)	\$ 1,743,220.59
282525	HUNTINGTON BEACH CAPITAL FACIL.	\$ 1,457,484.72	0.03413143%	\$ (113.38)	\$ 1,457,371.34

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
As of June 30, 2016

Net Asset Value for School Investment Pool:		0.9999			
282545	HB CITY CAPITAL FAC AGENCY-RDA	\$ 238,764.94	0.00559141%	\$ (18.57)	\$ 238,746.37
284040	HUNTINGTON BCH SD SPL R	\$ 2,069,771.94	0.04846999%	\$ (161.01)	\$ 2,069,610.93
289100	HUNTINGTON BEACH CITY SD TRANS REPAYMENT	\$ -	0.00000000%	\$ -	\$ -
	Dist 28 Subtotal	\$ 19,660,483.47	0.46040990%	\$ (1,529.39)	\$ 19,658,954.08
300101	LA HABRA ELEM GEN	\$ 10,243,179.76	0.23987515%	\$ (796.82)	\$ 10,242,382.94
301212	LA HABRA CHILD DEVEL.	\$ 154,527.36	0.00361873%	\$ (12.02)	\$ 154,515.34
301414	LA HABRA DEF. MAINT.	\$ 657,652.86	0.01540094%	\$ (51.16)	\$ 657,601.70
302121	LA HABRA BLDG GO BONDS A	\$ -	0.00000000%	\$ -	\$ -
302122	LA HABRA GOB 2001A	\$ (0.00)	0.00000000%	\$ 0.00	\$ (0.00)
302123	LA HABRA GO BOND SERIES 2002A	\$ -	0.00000000%	\$ -	\$ -
302124	LA HABRA GOB, ELECTION 2012	\$ 726,522.72	0.01701373%	\$ (56.52)	\$ 726,466.20
302126	LA HABRA GOB EL 2012, SERIES 2015B	\$ 2,818,386.82	0.06600108%	\$ (219.24)	\$ 2,818,167.58
302146	LA HABRA GO BOND REBATE FUND	\$ -	0.00000000%	\$ -	\$ -
302525	LA HABRA CAPITAL FACILITIES	\$ 148,429.86	0.00347594%	\$ (11.55)	\$ 148,418.31
303535	LA HABRA SCHOOL FACILITIES FUND	\$ 0.00	0.00000000%	\$ (0.00)	\$ 0.00
304040	LA HABRA SPECIAL RESERVE,XIII-B	\$ 1,288,866.63	0.03018272%	\$ (100.26)	\$ 1,288,766.37
309100	LA HABRA TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
	Dist 30 Subtotal	\$ 16,037,566.01	0.37556829%	\$ (1,247.57)	\$ 16,036,318.44
316262	VISTA HERITAGE CHARTER FUND	\$ 704,392.62	0.01649549%	\$ (54.79)	\$ 704,337.83
	Dist 31 Subtotal	\$ 704,392.62	0.01649549%	\$ (54.79)	\$ 704,337.83
340101	MAGNOLIA ELEM GEN	\$ 17,938,275.32	0.42007917%	\$ (1,395.42)	\$ 17,936,879.90
341212	MAGNOLIA CHILD DEVELOPEMENT	\$ 183,165.37	0.00428937%	\$ (14.25)	\$ 183,151.12
341313	MAGNOLIA CAFETERIA	\$ 680,495.26	0.01593586%	\$ (52.94)	\$ 680,442.32
341414	MAGNOLIA DEFERRED MAINT	\$ 1,731,275.49	0.04054307%	\$ (134.68)	\$ 1,731,140.81
342121	MAGNOLIA GO BOND ELEC 2010, SERIES 2011	\$ 69,335.49	0.00162370%	\$ (5.39)	\$ 69,330.10
342123	MAGNOLIA BLDG GOB, EL 2010, SERIES 2013	\$ 14,787.31	0.00034629%	\$ (1.15)	\$ 14,786.16
342124	MAGNOLIA GOB, EL 2010, SERIES 2016	\$ 5,617,802.44	0.13155790%	\$ (437.01)	\$ 5,617,365.43
342525	MAGNOLIA CAPITAL FACILITIES	\$ 10,267,036.59	0.24043383%	\$ (798.68)	\$ 10,266,237.91
342545	MAGNOLIA CAPITAL FAC AGENCY FUND	\$ 1,305,059.64	0.03056193%	\$ (101.52)	\$ 1,304,958.12
344040	MAGNOLIA SPECIAL RESERVE	\$ 2,005,581.21	0.04696677%	\$ (156.01)	\$ 2,005,425.20
349100	MAGNOLIA TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
	Dist 34 Subtotal	\$ 39,812,814.12	0.93233789%	\$ (3,097.05)	\$ 39,809,717.07
380101	OCEAN VIEW ELEM GEN	\$ 13,079,849.26	0.30630437%	\$ (1,017.48)	\$ 13,078,831.78
381212	OCEAN VIEW CHILD DEVELOPMENT	\$ 1,379,782.38	0.03231179%	\$ (107.33)	\$ 1,379,675.05

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
As of June 30, 2016

Net Asset Value for School Investment Pool:		0.9999			
381313	OCEAN VIEW CAFETERIA	\$ 2,078,817.41	0.04868182%	\$ (161.71)	\$ 2,078,655.70
381414	OCEAN VIEW DEFERRED MAINTENANCE	\$ 1,366,711.54	0.03200570%	\$ (106.32)	\$ 1,366,605.22
381717	OCEAN VIEW SPCL RES OTHER C/O	\$ 66,223.80	0.00155083%	\$ (5.15)	\$ 66,218.65
382525	OCEAN VIEW CAPITAL FACIL.	\$ 3,408,460.88	0.07981946%	\$ (265.15)	\$ 3,408,195.73
382545	OCEANVIEW CAP FAC AGENCY FUND	\$ 448,024.98	0.01049186%	\$ (34.85)	\$ 447,990.13
383535	OCEAN VIEW SCH FACILITIES FUND	\$ 2,167,833.49	0.05076640%	\$ (168.64)	\$ 2,167,664.85
384040	OCEAN VIEW ELEM SPL R	\$ 7,440,760.80	0.17424800%	\$ (578.82)	\$ 7,440,181.98
389100	OCEAN VIEW TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
	Dist 38 Subtotal	\$ 31,436,464.54	0.73618024%	\$ (2,445.45)	\$ 31,434,019.09
400101	FULLERTON ELEMENTARY CFD 2000-01	\$ 546.32	0.00001279%	\$ (0.04)	\$ 546.28
	Dist 40 Subtotal	\$ 546.32	0.00001279%	\$ (0.04)	\$ 546.28
410101	IRVINE CHILD CARE PROJECT IPA	\$ 2,247,311.35	0.05262762%	\$ (174.82)	\$ 2,247,136.53
	Dist 41 Subtotal	\$ 2,247,311.35	0.05262762%	\$ (174.82)	\$ 2,247,136.53
420101	CODESP JPA	\$ 1,220,866.47	0.02859029%	\$ (94.97)	\$ 1,220,771.50
	Dist 42 Subtotal	\$ 1,220,866.47	0.02859029%	\$ (94.97)	\$ 1,220,771.50
440101	COMMUNITY FACIL. DIST. 86-1 GEN	\$ 38,446,535.09	0.90034232%	\$ (2,990.77)	\$ 38,443,544.32
	Dist 44 Subtotal	\$ 38,446,535.09	0.90034232%	\$ (2,990.77)	\$ 38,443,544.32
450101	O. C. FRINGE BENEFITS J.P.A.	\$ -	0.00000000%	\$ -	\$ -
	Dist 45 Subtotal	\$ -	0.00000000%	\$ -	\$ -
460101	TUSTIN COMMUNITY FACILITY 88-1	\$ 4,392,110.68	0.10285460%	\$ (341.66)	\$ 4,391,769.02
	Dist 46 Subtotal	\$ 4,392,110.68	0.10285460%	\$ (341.66)	\$ 4,391,769.02
470101	TUSTIN COM FACILITY 97-1 GEN	\$ 4,019,661.89	0.09413258%	\$ (312.69)	\$ 4,019,349.20
	Dist 47 Subtotal	\$ 4,019,661.89	0.09413258%	\$ (312.69)	\$ 4,019,349.20
480101	FULLERTON ELEMENTARY CFD 2001-01	\$ 16,356.56	0.00038304%	\$ (1.27)	\$ 16,355.29
	Dist 48 Subtotal	\$ 16,356.56	0.00038304%	\$ (1.27)	\$ 16,355.29
500101	IRVINE CFD 01-1 GENERAL FUND	\$ 1,952,303.25	0.04571911%	\$ (151.87)	\$ 1,952,151.38
	Dist 50 Subtotal	\$ 1,952,303.25	0.04571911%	\$ (151.87)	\$ 1,952,151.38
510101	GREATER ANAHEIM SP ED GEN	\$ 1,370,044.94	0.03208376%	\$ (106.58)	\$ 1,369,938.36
511010	GREATER ANAHEIM SELPA SPECIAL ED PASS-THROUGH	\$ 3,780,514.00	0.08853221%	\$ (294.09)	\$ 3,780,219.91
	Dist 51 Subtotal	\$ 5,150,558.94	0.12061597%	\$ (400.66)	\$ 5,150,158.28
520101	SAVANNA ELEM GEN	\$ 5,376,998.32	0.12591874%	\$ (418.28)	\$ 5,376,580.04
521313	SAVANNA CAFETERIA	\$ 471,966.88	0.01105254%	\$ (36.71)	\$ 471,930.17
521414	SAVANNA DEF MAIN.	\$ 9,223.22	0.00021599%	\$ (0.72)	\$ 9,222.50
522525	SAVANNA CAPITAL FACILITIES	\$ 16,976.76	0.00039756%	\$ (1.32)	\$ 16,975.44

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
As of June 30, 2016

Net Asset Value for School Investment Pool:		0.9999			
522545	SAVANA ELEM CAP FAC AGENCY FND	\$ -	0.00000000%	\$ -	\$ -
523535	SAVANNA STATE SCHOOL FACILITIES	\$ 1,483.39	0.00003474%	\$ (0.12)	\$ 1,483.27
524040	SAVANNA SP. RESERVE	\$ 1,273,525.40	0.02982346%	\$ (99.07)	\$ 1,273,426.33
526782	SAVANNA COMP LIABILITY	\$ 1,658.61	0.00003884%	\$ (0.13)	\$ 1,658.48
529100	SAVANNA TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
	Dist 52 Subtotal	\$ 7,151,832.58	0.16748187%	\$ (556.34)	\$ 7,151,276.24
530909	OCHS OF ARTS CHARTER SCHOOL	\$ 4,122,927.45	0.09655086%	\$ (320.72)	\$ 4,122,606.73
	Dist 53 Subtotal	\$ 4,122,927.45	0.09655086%	\$ (320.72)	\$ 4,122,606.73
540909	JOURNEY CHARTER SCHOOL FUND	\$ 333,364.99	0.00780675%	\$ (25.93)	\$ 333,339.06
	Dist 54 Subtotal	\$ 333,364.99	0.00780675%	\$ (25.93)	\$ 333,339.06
550909	EL SOL CHARTER SCHOOL FUND	\$ 2,519,984.53	0.05901309%	\$ (196.03)	\$ 2,519,788.50
	Dist 55 Subtotal	\$ 2,519,984.53	0.05901309%	\$ (196.03)	\$ 2,519,788.50
560909	ALBOR CHARTER SCHOOL FUND	\$ 134,808.66	0.00315695%	\$ (10.49)	\$ 134,798.17
	Dist 56 Subtotal	\$ 134,808.66	0.00315695%	\$ (10.49)	\$ 134,798.17
570909	EDWARD B. COLE SR. ACADEMY CHARTER SCHOOL	\$ 2,858,595.25	0.06694268%	\$ (222.37)	\$ 2,858,372.88
	Dist 57 Subtotal	\$ 2,858,595.25	0.06694268%	\$ (222.37)	\$ 2,858,372.88
580909	OCEAA CHARTER FUND	\$ 1,366,262.90	0.03199519%	\$ (106.28)	\$ 1,366,156.62
	Dist 58 Subtotal	\$ 1,366,262.90	0.03199519%	\$ (106.28)	\$ 1,366,156.62
596262	NOVA ACADEMY EARLY COLLEGE HIGH SCHOOL CHARTER FUN	\$ 2,604,141.01	0.06098387%	\$ (202.58)	\$ 2,603,938.43
	Dist 59 Subtotal	\$ 2,604,141.01	0.06098387%	\$ (202.58)	\$ 2,603,938.43
600101	WESTMINSTER ELEM GEN	\$ 28,953,593.96	0.67803629%	\$ (2,252.31)	\$ 28,951,341.65
601212	WESTMINSTER CHILD DEVELOPMENT	\$ 2,854,832.98	0.06685458%	\$ (222.08)	\$ 2,854,610.90
601313	WESTMINSTER CAFETERIA FUND	\$ 600,152.36	0.01405439%	\$ (46.69)	\$ 600,105.67
601414	WESTMINSTER DEFERRED MAINT.	\$ 2.20	0.00000005%	\$ (0.00)	\$ 2.20
602121	WESTMINSTER BLDG GOB EL 2008, SERIES 2009	\$ 0.06	0.00000000%	\$ (0.00)	\$ 0.06
602122	Westminster GOB Election 2008, Series 2012	\$ 0.04	0.00000000%	\$ (0.00)	\$ 0.04
602123	WESTMINSTER GOB ELECTION 2008, SERIES 2013B	\$ 14,903.47	0.00034901%	\$ (1.16)	\$ 14,902.31
602525	WESTMINSTER CAPITAL FACILITIES	\$ 288,253.66	0.00675033%	\$ (22.42)	\$ 288,231.24
603033	WESTMINSTER ELEM SSBF	\$ -	0.00000000%	\$ -	\$ -
603535	WESTMINSTER SCH FAC FD	\$ 902.53	0.00002114%	\$ (0.07)	\$ 902.46
604040	WESTMINSTER SPECIAL RESERVE	\$ 2,498,589.67	0.05851206%	\$ (194.37)	\$ 2,498,395.30
609100	WESTMINSTER TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
	Dist 60 Subtotal	\$ 35,211,230.93	0.82457785%	\$ (2,739.09)	\$ 35,208,491.84
610101	SO.O.C.PROP/LIA JT.PWRS AUTH.	\$ 147,031.50	0.00344319%	\$ (11.44)	\$ 147,020.06

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
As of June 30, 2016

Net Asset Value for School Investment Pool:		0.9999			
	Dist 61 Subtotal	\$ 147,031.50	0.00344319%	\$ (11.44)	\$ 147,020.06
640101	ANAHEIM UNION HIGH GEN	\$ 64,107,595.86	1.50127395%	\$ (4,986.95)	\$ 64,102,608.91
641414	ANAHEIM HIGH DEFERRED MAINTENANCE	\$ 631,228.66	0.01478214%	\$ (49.10)	\$ 631,179.56
642124	ANAHEIM UHSD GOB EL 2014 SERIES 2015	\$ 39,460,042.81	0.92407668%	\$ (3,069.61)	\$ 39,456,973.20
642525	ANAHEIM UNION CAP FACILITIES	\$ 5,297,509.84	0.12405727%	\$ (412.09)	\$ 5,297,097.75
642545	ANAHEIM HIGH CAPITAL FAC AGENCY-RDA FUND	\$ 3,865,711.53	0.09052737%	\$ (300.71)	\$ 3,865,410.82
643535	ANAHEIM HS FACILITIES FUND	\$ 367,251.10	0.00860030%	\$ (28.57)	\$ 367,222.53
644040	ANAHEIM HIGH SPL R	\$ 24,051.28	0.00056323%	\$ (1.87)	\$ 24,049.41
646768	ANAHEIM INS FOR WORKERS COMP	\$ 862,710.12	0.02020298%	\$ (67.11)	\$ 862,643.01
646769	ANAHEIM HIGH SCHOOL H & W	\$ 8,763,758.99	0.20523002%	\$ (681.74)	\$ 8,763,077.25
647676	ANAHEIM HIGH WARRANT/PASS-THROUGH FUND	\$ 2,165.28	0.00005071%	\$ (0.17)	\$ 2,165.11
649100	ANAHEIM HIGH TRANS REPAYMENT	\$ -	0.00000000%	\$ -	\$ -
	Dist 64 Subtotal	\$ 123,382,025.47	2.88936465%	\$ (9,597.92)	\$ 123,372,427.55
660101	BREA OLINDA UNIF GEN	\$ 11,557,127.04	0.27064521%	\$ (899.03)	\$ 11,556,228.01
661212	BREA-OLINDA CHILD DEVELOPMENT	\$ 980,340.55	0.02295765%	\$ (76.26)	\$ 980,264.29
661414	BREA-OLINDA DEFERRED MAINT.	\$ 538,379.34	0.01260779%	\$ (41.88)	\$ 538,337.46
662020	BREA OLINDA SPEC RES/POST EMPLOYMENT BENEFITS	\$ 386,007.88	0.00903955%	\$ (30.03)	\$ 385,977.85
662121	BREA OLINDA BUILDING FUND	\$ 43,784.94	0.00102536%	\$ (3.41)	\$ 43,781.53
662122	BREA OLINDA GOB EL 1999, SER 2003A BLDG FUND	\$ 32,192.74	0.00075389%	\$ (2.50)	\$ 32,190.24
662146	BREA BLDG-BOND REBATE FUND	\$ -	0.00000000%	\$ -	\$ -
662525	BREA-OLINDA CAPITAL FACIL.	\$ 9,150,059.11	0.21427641%	\$ (711.79)	\$ 9,149,347.32
663535	BREA OLINDA SCHOOL FACILITIES FUND	\$ 5,593.99	0.00013100%	\$ (0.44)	\$ 5,593.55
664040	BREA-OLINDA SP RESERVE	\$ 19,741,435.83	0.46230564%	\$ (1,535.69)	\$ 19,739,900.14
664044	BREA OL SPEC RES-MITG SETT FD	\$ -	0.00000000%	\$ -	\$ -
664948	BREA OLINDA CFD 95-1	\$ 7,309.78	0.00017118%	\$ (0.57)	\$ 7,309.21
664949	BREA OLINDA CAPITAL PROJ FOR BCU	\$ 435,715.56	0.01020360%	\$ (33.89)	\$ 435,681.67
665252	BREA OLINDA DEBT SERVICE FOR BCU	\$ 190.85	0.00000447%	\$ (0.01)	\$ 190.84
669100	BREA OLINDA USD TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
	Dist 66 Subtotal	\$ 42,878,137.61	1.00412175%	\$ (3,335.50)	\$ 42,874,802.11
680101	CAPISTRANO U GEN	\$ 56,271,675.04	1.31777208%	\$ (4,377.39)	\$ 56,267,297.65
680909	CAPISTRANO CHARTER SCHOOL FUND	\$ 37,544.35	0.00087921%	\$ (2.92)	\$ 37,541.43
681111	CAPISTRANO UNIF AD EDUC	\$ 237,869.88	0.00557045%	\$ (18.50)	\$ 237,851.38
681212	CAPISTRANO CHILD DEVELOPMENT	\$ 84,437.61	0.00197736%	\$ (6.57)	\$ 84,431.04
681313	CAPISTRANO CAFETERIA FUND	\$ 4,340,253.12	0.10164020%	\$ (337.63)	\$ 4,339,915.49

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
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Net Asset Value for School Investment Pool:		0.9999			
681414	CAPISTRANO DEF MAINTENANCE	\$ 2,492,085.93	0.05835976%	\$ (193.86)	\$ 2,491,892.07
682020	CAPISTRANO SPECIAL RSRV/POST EMPLOYMT BENEFIT	\$ 79,267.38	0.00185629%	\$ (6.17)	\$ 79,261.21
682123	CAPISTRANO BLDG GO BOND SERIES 1999C	\$ 594,329.87	0.01391804%	\$ (46.23)	\$ 594,283.64
682525	CAPISTRANO CAPITAL FAC.	\$ 22,944,026.22	0.53730402%	\$ (1,784.82)	\$ 22,942,241.40
683535	CAPISTRANO UNIF SCH FAC FUND	\$ 1,133,520.22	0.02654482%	\$ (88.18)	\$ 1,133,432.04
683539	CAPISTRANO SCHOOL FACILITIES PROP 47 FUND	\$ 473,005.93	0.01107687%	\$ (36.80)	\$ 472,969.13
684040	CAPISTRANO U SPL R	\$ 17,622,659.34	0.41268806%	\$ (1,370.87)	\$ 17,621,288.47
686768	CAPISTRANO INS WORKERS COMP	\$ 13,267,334.01	0.31069490%	\$ (1,032.07)	\$ 13,266,301.94
686769	CAPISTRANO INS/H & W	\$ 553,105.01	0.01295263%	\$ (43.03)	\$ 553,061.98
686770	CAPISTRANO INS/PROP LOSS	\$ 1,675,865.16	0.03924547%	\$ (130.37)	\$ 1,675,734.79
689100	CAPISTRANO TRANS PAYMENT	\$ -	0.00000000%	\$ -	\$ -
Dist 68 Subtotal		\$ 121,806,979.07	2.85248015%	\$ (9,475.40)	\$ 121,797,503.67
700101	FULLERTON HIGH GEN	\$ 45,194,610.25	1.05836899%	\$ (3,515.70)	\$ 45,191,094.55
701111	FULLERTON HIGH ADULT EDUCATION	\$ -	0.00000000%	\$ -	\$ -
701212	FULLERTON HIGH CHILD DEV FUND	\$ 71,994.40	0.00168597%	\$ (5.60)	\$ 71,988.80
701313	FULLERTON HIGH CAFETERIA FUND	\$ 1,270,784.14	0.02975927%	\$ (98.85)	\$ 1,270,685.29
701414	FULLERTON DEFERRED MAIN	\$ 1,326,588.51	0.03106610%	\$ (103.20)	\$ 1,326,485.31
701717	FULLERTON SPECIAL RESERVE NON CO	\$ 4,385,280.36	0.10269465%	\$ (341.13)	\$ 4,384,939.23
702020	FULL HI SPEC RES/POST EMP BEN	\$ 7,966,855.34	0.18656810%	\$ (619.74)	\$ 7,966,235.60
702121	FULLERTON HIGH BLDG	\$ 7,293,411.98	0.17079738%	\$ (567.36)	\$ 7,292,844.62
702124	FULLERTON JT UNION HSD GOB EL2014,SERIES A	\$ 37,228,884.45	0.87182734%	\$ (2,896.04)	\$ 37,225,988.41
702525	FULLERTON JT.UN.H.S.CAP.FACILITI	\$ 4,343,012.37	0.10170482%	\$ (337.84)	\$ 4,342,674.53
703535	FULLERTON HS SCHOOL FACILITIES FUND	\$ 503,430.76	0.01178936%	\$ (39.16)	\$ 503,391.60
704040	FULLERTON HIGH SPECIAL RESERVE	\$ 24,828.73	0.00058144%	\$ (1.93)	\$ 24,826.80
704949	FULLERTON HS CAPITAL PROJECTS, BLENDED COMPONENTS	\$ 232,129.78	0.00543602%	\$ (18.06)	\$ 232,111.72
705252	FULLERTON HS DEBT SERV, BLENDED COMPONENTS	\$ 327,176.73	0.00766184%	\$ (25.45)	\$ 327,151.28
706768	FULLERTON HIGH INS. WORKERS COMP	\$ 5,399,649.68	0.12644919%	\$ (420.04)	\$ 5,399,229.64
706769	FULLERTON INS HEALTH/WELFARE	\$ 2,128,955.02	0.04985594%	\$ (165.61)	\$ 2,128,789.41
709100	FULLERTON HIGH TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
Dist 70 Subtotal		\$ 117,697,592.50	2.75624639%	\$ (9,155.73)	\$ 117,688,436.77
710101	NO.O.C.SELF-INS FUND L&P PRO	\$ 2,416,134.59	0.05658113%	\$ (187.95)	\$ 2,415,946.64
Dist 71 Subtotal		\$ 2,416,134.59	0.05658113%	\$ (187.95)	\$ 2,415,946.64
720101	GARDEN GROVE U GEN	\$ 178,426,529.62	4.17839880%	\$ (13,879.85)	\$ 178,412,649.77
721111	GARDEN GROVE UNIF AD EDUC	\$ 1,728,005.97	0.04046651%	\$ (134.42)	\$ 1,727,871.55

SCHOOL INVESTMENT POOL

Allocation of Gain /(Loss) under GASB 31

As of June 30, 2016

Net Asset Value for School Investment Pool:		0.9999			
721212	GARDEN GROVE U CH DEV	\$ 207,444.02	0.00485793%	\$ (16.14)	\$ 207,427.88
721313	GARDEN GROVE CAFETERIA FUND	\$ 1,916,409.71	0.04487855%	\$ (149.08)	\$ 1,916,260.63
721414	GARDEN GROVE DEF MAIN.	\$ 6,035,869.45	0.14134820%	\$ (469.53)	\$ 6,035,399.92
722121	GARDEN GROVE GOB 2010 ELECTION, SERIES A	\$ 2,127,796.89	0.04982882%	\$ (165.52)	\$ 2,127,631.37
722122	GARDEN GROVE GOB 2010 ELECTION, SERIES B	\$ 11,140,736.65	0.26089417%	\$ (866.64)	\$ 11,139,870.01
722123	GARDEN GROVE GOB 2010 ELECTION, SERIES C	\$ 87,005,936.19	2.03750810%	\$ (6,768.21)	\$ 86,999,167.98
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.	\$ 1,826,993.26	0.04278459%	\$ (142.12)	\$ 1,826,851.14
722545	GARDEN GROVE CAPITAL FACILITIES FUND	\$ 17,053,304.95	0.39935490%	\$ (1,326.58)	\$ 17,051,978.37
723535	GARDEN GROVE SCHL FACILS FUND	\$ 9,634,273.98	0.22561577%	\$ (749.45)	\$ 9,633,524.53
723539	GARDEN GROVE STATE SCHOOL FACILITIES	\$ 101,767,957.57	2.38320564%	\$ (7,916.56)	\$ 101,760,041.01
724040	GARDEN GROVE U SPL R	\$ 23,429,269.50	0.54866746%	\$ (1,822.57)	\$ 23,427,446.93
726768	G.G.U. INS WORK. COMP	\$ 61,520,311.93	1.44068485%	\$ (4,785.68)	\$ 61,515,526.25
726769	G.G.HEALTH & WELFARE INSURANCE	\$ 128,777,916.02	3.01572580%	\$ (10,017.67)	\$ 128,767,898.35
726770	GG UNIF INS FUND PROP LOSS	\$ 3,055,547.04	0.07155491%	\$ (237.69)	\$ 3,055,309.35
726780	G.G. CATASTROPHIC LOSS	\$ 14,909,914.32	0.34916090%	\$ (1,159.85)	\$ 14,908,754.47
726782	G.G.UNIF.INS.COMP.LIABILITY	\$ 2,865,389.26	0.06710179%	\$ (222.90)	\$ 2,865,166.36
729100	GARDEN GROVE TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
	Dist 72 Subtotal	\$ 653,429,606.33	15.30203769%	\$ (50,830.46)	\$ 653,378,775.87
740101	HUNTINGTON BCH HIGH GEN	\$ 37,546,644.84	0.87926866%	\$ (2,920.76)	\$ 37,543,724.08
741010	HB HIGH SPECIAL ED PASS-THROUGH REVENUE	\$ 3,269,628.35	0.07656827%	\$ (254.35)	\$ 3,269,374.00
741111	HUNTINGTON BCH H AD EDUC	\$ 1,475,017.70	0.03454202%	\$ (114.74)	\$ 1,474,902.96
741313	H.B. HIGH CAFETERIA FUND	\$ -	0.00000000%	\$ -	\$ -
741414	HUNTINGTON BCH DEF MAIN.	\$ 28,585.09	0.00066941%	\$ (2.22)	\$ 28,582.87
742525	HUNTINGTON BEACH CAPITAL FACIL.	\$ 8,922,000.81	0.20893573%	\$ (694.04)	\$ 8,921,306.77
742545	HB CAPITAL FACILITIES AGENCY	\$ 8,414,409.80	0.19704895%	\$ (654.56)	\$ 8,413,755.24
743535	HUNTINGTON BCH HIGH FAC FD	\$ 525,442.38	0.01230483%	\$ (40.87)	\$ 525,401.51
744040	HUNT BCH SPECIAL RESERVE	\$ 3,035,838.99	0.07109339%	\$ (236.16)	\$ 3,035,602.83
746768	HUNT BCH INS FOR WORKERS COMP	\$ 6,989,292.43	0.16367550%	\$ (543.70)	\$ 6,988,748.73
746769	HUNT BCH HI INS FUND FOR H&W	\$ 3,109,664.43	0.07282223%	\$ (241.90)	\$ 3,109,422.53

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
As of June 30, 2016

Net Asset Value for School Investment Pool:		0.9999			
746770	HUNTINGTON BCH INS/PROP LOSS	\$ 113,796.41	0.00266489%	\$ (8.85)	\$ 113,787.56
746782	HUNTINGTON BCH INS/COMP LIABILIT	\$ 38,717.61	0.00090669%	\$ (3.01)	\$ 38,714.60
747373	HUNTINGTON BEACH FOUNDATION TRUS	\$ 366,690.91	0.00858718%	\$ (28.52)	\$ 366,662.39
749100	H.B. HIGH TRANS REPAYMENT	\$ -	0.00000000%	\$ -	\$ -
Dist 74 Subtotal		\$ 73,835,729.75	1.72908774%	\$ (5,743.70)	\$ 73,829,986.05
750101	IRVINE U GEN	\$ 60,705,785.51	1.42161024%	\$ (4,722.32)	\$ 60,701,063.19
751111	IRVINE UNIF AD EDUC	\$ 97,849.79	0.00229145%	\$ (7.61)	\$ 97,842.18
751212	IRVINE CHILD DEVELOPMENT	\$ 130,472.78	0.00305542%	\$ (10.15)	\$ 130,462.63
751313	IRVINE UNIFIED CAFETERIA FUND	\$ 2,626,302.37	0.06150284%	\$ (204.30)	\$ 2,626,098.07
751414	IRVINE DEFERRED MAINT	\$ 1,183,888.01	0.02772433%	\$ (92.09)	\$ 1,183,795.92
752525	IRVINE CAPITAL FACILITIES	\$ 16,660,954.98	0.39016683%	\$ (1,296.06)	\$ 16,659,658.92
753535	IRVINE UNIF SCHOOL FACILITIES FUND	\$ 21,009,416.31	0.49199926%	\$ (1,634.33)	\$ 21,007,781.98
754040	IRVINE U SPL R	\$ 19,349,882.57	0.45313624%	\$ (1,505.23)	\$ 19,348,377.34
754942	IRVINE CAPITAL PROJECTS -- BCU 08-1	\$ 17,753.99	0.00041576%	\$ (1.38)	\$ 17,752.61
754943	IRVINE UNIF CAP PROJ FOR BCU OF CFD 09-1	\$ 4,212,549.02	0.09864962%	\$ (327.70)	\$ 4,212,221.32
754945	IRVINE CAPITAL PROJECTS-BCU 06-1	\$ 22,401.97	0.00052461%	\$ (1.74)	\$ 22,400.23
754946	IRVINE CAPITAL PROJECTS-BCU 04-2 B	\$ 5,061.71	0.00011854%	\$ (0.39)	\$ 5,061.32
754947	IRVINE CAPITAL PROJECTS-BCU 04-2A	\$ 2,999,200.16	0.07023538%	\$ (233.31)	\$ 2,998,966.85
754948	IRVINE CAP PROJ-BCU 04-1	\$ 314.17	0.00000736%	\$ (0.02)	\$ 314.15
755251	IRVINE DEBT SERVICE -- BCU 08-1	\$ 15,448.89	0.00036178%	\$ (1.20)	\$ 15,447.69
755254	IRVINE DEBT SERVICE- BCU 04-1	\$ 960,755.20	0.02249900%	\$ (74.74)	\$ 960,680.46
755255	IRVINE DEBT SERVICE-BCU 04-2A	\$ 1,281,934.20	0.03002038%	\$ (99.72)	\$ 1,281,834.48
755256	IRVINE DEBT SERVICE-BCU 04-2 B	\$ 1,953,360.43	0.04574386%	\$ (151.95)	\$ 1,953,208.48
755257	IRVINE DEBT SERVICE-BCU 06-1	\$ 4,868.96	0.00011402%	\$ (0.38)	\$ 4,868.58
755259	IRVINE NIF DEBT SERV FOR BCU CFD 09-1	\$ 9,929.72	0.00023253%	\$ (0.77)	\$ 9,928.95
756768	IRVINE INS FOR WORKERS COMP	\$ 21,399,184.84	0.50112687%	\$ (1,664.65)	\$ 21,397,520.19
756769	IRVINE INSURANCE/HEALTH & WELFAR	\$ 8,417,800.57	0.19712835%	\$ (654.82)	\$ 8,417,145.75
756770	IRVINE PROPERTY LOSS	\$ 4,791,988.80	0.11221896%	\$ (372.77)	\$ 4,791,616.03
756781	IRVINE PROPERTY/LIABILITY INS.	\$ 297,451.73	0.00696574%	\$ (23.14)	\$ 297,428.59
759100	IRVINE TRANS REPAYMENT	\$ -	0.00000000%	\$ -	\$ -
Dist 75 Subtotal		\$ 168,154,556.68	3.93784937%	\$ (13,080.79)	\$ 168,141,475.89
760101	LAGUNA BEACH U GEN	\$ 8,838,320.60	0.20697611%	\$ (687.54)	\$ 8,837,633.06
761111	LAGUNA BEACH UNIF AD EDUC	\$ 83,899.66	0.00196477%	\$ (6.53)	\$ 83,893.13
761313	LAGUNA BEACH CAFETERIA	\$ 95,095.89	0.00222696%	\$ (7.40)	\$ 95,088.49

SCHOOL INVESTMENT POOL

Allocation of Gain /(Loss) under GASB 31

As of June 30, 2016

Net Asset Value for School Investment Pool:		0.9999			
761717	LAGUNA BEACH SPEC RESV OTHER THAN COP	\$ 16,003,448.83	0.37476933%	\$ (1,244.91)	\$ 16,002,203.92
762146	LAGUNA BCH GO BOND SERIES 2001 REBATE	\$ -	0.00000000%	\$ -	\$ -
762525	LAGUNA BCH CAPITAL FACILITIES	\$ 347,943.44	0.00814815%	\$ (27.07)	\$ 347,916.37
764040	LAGUNA BEACH SPEC RES CAP OUTLAY	\$ 6,030,393.84	0.14121998%	\$ (469.11)	\$ 6,029,924.73
764041	LAGUNA BEACH SPEC RESRV ALISO PROPERTY	\$ 5,679,159.63	0.13299476%	\$ (441.78)	\$ 5,678,717.85
764042	LAGUNA BEACH SPEC RESRV CAPITAL IMPROVEMENT	\$ 5,229,693.24	0.12246914%	\$ (406.82)	\$ 5,229,286.42
769100	LAGUNA BEACH TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
Dist 76 Subtotal		\$ 42,307,955.13	0.99076919%	\$ (3,291.15)	\$ 42,304,663.98
770101	LOS ALAMITOS UNIFIED GENERAL	\$ 41,226,868.45	0.96545227%	\$ (3,207.05)	\$ 41,223,661.40
771212	LOS ALAMITOS CHILD DEVELOPMENT	\$ 7,903,089.05	0.18507482%	\$ (614.78)	\$ 7,902,474.27
771313	LOS ALAMITOS CAFETERIA	\$ 718,829.77	0.01683358%	\$ (55.92)	\$ 718,773.85
771414	LOS ALAMITOS DEF MAINT.	\$ 4,022,709.75	0.09420396%	\$ (312.93)	\$ 4,022,396.82
771717	LOS ALAMITOS SPEC RES O/T CAP OUTLEY	\$ 5,304,415.86	0.12421900%	\$ (412.63)	\$ 5,304,003.23
772020	LOS ALAMITOS SPECIAL RESERVE, POST-EMPLOYMENT BENE	\$ 8,793,343.79	0.20592284%	\$ (684.04)	\$ 8,792,659.75
772121	LOS ALAMITOS BLDG GOB ELECTION 2008, SERIES 2009	\$ -	0.00000000%	\$ -	\$ -
772124	LOS ALAMITOS SFID GOB EL 2008 SERIES D	\$ -	0.00000000%	\$ -	\$ -
772126	LOS ALAMITOS 2011 GO BAN	\$ -	0.00000000%	\$ -	\$ -
772127	LOS ALAMITOS SFID #1, EL 2008, SERIES E	\$ 0.00	0.00000000%	\$ (0.00)	\$ 0.00
772525	LOS ALAMITOS CAPITAL FACIL.	\$ 291,413.59	0.00682433%	\$ (22.67)	\$ 291,390.92
774040	LOS ALAMITOS SP RESERVE	\$ 5,236,842.20	0.12263656%	\$ (407.38)	\$ 5,236,434.82
776769	LOS ALAMITOS INS/HLTH & WLFR	\$ 4,312,893.94	0.10099950%	\$ (335.50)	\$ 4,312,558.44
779100	LOS ALAMITOS TRAND REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
Dist 77 Subtotal		\$ 77,810,406.40	1.82216686%	\$ (6,052.89)	\$ 77,804,353.51
780101	NEWPORT MESA U GEN	\$ 66,094,841.72	1.54781135%	\$ (5,141.54)	\$ 66,089,700.18
781111	NEWPORT MESA UNIF AD EDUC	\$ 209,614.24	0.00490875%	\$ (16.31)	\$ 209,597.93
781212	NEWPORT MESA CHILD DEV FUND	\$ 253,341.10	0.00593275%	\$ (19.71)	\$ 253,321.39
781313	NEWPORT MESA CAFETERIA FUND	\$ 478,657.03	0.01120921%	\$ (37.23)	\$ 478,619.80
781717	NEWPORT-MESA SPECIAL RES.OTHER T	\$ 7,824,718.30	0.18323953%	\$ (608.69)	\$ 7,824,109.61
781743	NEWPORT MESA SPEC RES-FAC END	\$ -	0.00000000%	\$ -	\$ -
782020	NEWPORT MESA SPEC RES/RETIREE BEN (POST EMPLYMNT)	\$ 15,923,845.91	0.37290519%	\$ (1,238.72)	\$ 15,922,607.19
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	\$ 9,670.26	0.00022646%	\$ (0.75)	\$ 9,669.51
782124	NEWPORT MESA GO BOND 2005 ELECTION, SERIES 2011	\$ 1,796,368.43	0.04206742%	\$ (139.74)	\$ 1,796,228.69

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
As of June 30, 2016

Net Asset Value for School Investment Pool:		0.9999			
782525	NEWPORT-MESA CAP FACILITIES	\$ 6,276,278.93	0.14697812%	\$ (488.23)	\$ 6,275,790.70
783535	NEWPORT MESA USD FACILITIES FUND	\$ -	0.00000000%	\$ -	\$ -
783539	NEWPORT MESA SCH FAC PROP 47 FUND	\$ -	0.00000000%	\$ -	\$ -
784040	NEWPORT MESA U SPL R	\$ 37,027,668.02	0.86711524%	\$ (2,880.39)	\$ 37,024,787.63
786768	NEW-MESA INS WORK. COMP	\$ 10,447,572.61	0.24466163%	\$ (812.72)	\$ 10,446,759.89
786769	NEWPORT MESA INSURANCE HEALTH/WELFARE FUND	\$ -	0.00000000%	\$ -	\$ -
786770	NEWPORT MESA SELF-INSURANCE	\$ 73,030.48	0.00171023%	\$ (5.68)	\$ 73,024.80
787373	NEWPORT MESA FOUNDATION TRUST	\$ -	0.00000000%	\$ -	\$ -
789100	NEWPORT MESA TRANS REPAYMENT	\$ -	0.00000000%	\$ -	\$ -
789595	NEWPORT BEACH STUDENT BODY FUND	\$ -	0.00000000%	\$ -	\$ -
Dist 78 Subtotal		\$ 146,415,607.03	3.42876588%	\$ (11,389.71)	\$ 146,404,217.32
800101	ORANGE U GEN	\$ 92,947,493.29	2.17664769%	\$ (7,230.41)	\$ 92,940,262.88
800908	ORANGE UNIFIED SANTIAGO CHARTER	\$ 265,419.88	0.00621561%	\$ (20.65)	\$ 265,399.23
800909	ORANGE UNIF CHARTER SCH FUND	\$ 2,559,114.55	0.05992944%	\$ (199.07)	\$ 2,558,915.48
801111	ORANGE ADULT EDUCATION	\$ 218.66	0.00000512%	\$ (0.02)	\$ 218.64
801212	ORANGE U CH DEV	\$ 1,050,894.45	0.02460988%	\$ (81.75)	\$ 1,050,812.70
801313	ORANGE UNIFIED CAFETERIA FUND	\$ 1,216,207.10	0.02848118%	\$ (94.61)	\$ 1,216,112.49
801414	ORANGE DEF MAIN.	\$ 6,821,873.36	0.15975487%	\$ (530.68)	\$ 6,821,342.68
802525	ORANGE CAPITAL FAC.	\$ 6,831,442.72	0.15997897%	\$ (531.42)	\$ 6,830,911.30
803034	ORANGE STATE SCH BLDG 50/50	\$ -	0.00000000%	\$ -	\$ -
803535	ORANGE UNIF SCHOOL FAC FUND	\$ 67,370.87	0.00157769%	\$ (5.24)	\$ 67,365.63
804040	ORANGE U SPL R	\$ 29,861,776.40	0.69930414%	\$ (2,322.96)	\$ 29,859,453.44
804949	ORANGE UNIF CAP PROJ FOR BCU	\$ 5,350,164.21	0.12529034%	\$ (416.19)	\$ 5,349,748.02
805252	ORANGE UNIF DEBT SERV FOR BCU	\$ -	0.00000000%	\$ -	\$ -
805656	ORANGE UNIFIED DEBT SERVICE	\$ 4,351,796.35	0.10191052%	\$ (338.53)	\$ 4,351,457.82
806768	ORANGE UNIFIED INS. FD W.C.	\$ 14,607,129.10	0.34207027%	\$ (1,136.29)	\$ 14,605,992.81
807171	ORANGE RETIREE BENEFIT	\$ 22,288,788.49	0.52195964%	\$ (1,733.85)	\$ 22,287,054.64
807373	ORANGE UNIFIED FOUNDATION TRUST	\$ -	0.00000000%	\$ -	\$ -
809100	ORANGE TRANS REPAYMENT	\$ -	0.00000000%	\$ -	\$ -
Dist 80 Subtotal		\$ 188,219,689.43	4.40773536%	\$ (14,641.66)	\$ 188,205,047.77
810101	WEST O.C.SELF-FUND WORK COMP	\$ 19,539,690.30	0.45758116%	\$ (1,520.00)	\$ 19,538,170.30
Dist 81 Subtotal		\$ 19,539,690.30	0.45758116%	\$ (1,520.00)	\$ 19,538,170.30
820101	PLACENTIA U GEN	\$ 51,627,319.84	1.20901041%	\$ (4,016.10)	\$ 51,623,303.74
821010	PLACENTIA SPECIAL ED PASS-THROUGH REVENUE	\$ 556,253.09	0.01302635%	\$ (43.27)	\$ 556,209.82

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
As of June 30, 2016

Net Asset Value for School Investment Pool:		0.9999			
821111	PLACENTIA UNIF AD EDUC	\$ -	0.00000000%	\$ -	\$ -
821212	PLACENTIA CH DEV	\$ 2,939,750.32	0.06884318%	\$ (228.68)	\$ 2,939,521.64
821313	PLACENTIA CAFETERIA FUND	\$ 1,884,455.94	0.04413026%	\$ (146.59)	\$ 1,884,309.35
821414	PLACENTIA DEFERRED MAINT.	\$ 161,825.45	0.00378963%	\$ (12.59)	\$ 161,812.86
822525	PLACENTIA CAPITAL FAC.	\$ 171,221.16	0.00400966%	\$ (13.32)	\$ 171,207.84
822545	PLACENTIA UNIFIED CAPITAL FACILITIES AGENCY RDA	\$ 2,459,906.22	0.05760617%	\$ (191.36)	\$ 2,459,714.86
823539	PLACENTIA SCHOOL FACILITIES PROP 47 FUND	\$ 3,184,278.59	0.07456955%	\$ (247.71)	\$ 3,184,030.88
824040	PLACENTIA U SPL R	\$ 8,544,395.78	0.20009296%	\$ (664.67)	\$ 8,543,731.11
825353	PLACENTIA TAX OVERRIDE	\$ -	0.00000000%	\$ -	\$ -
826768	PLACENTIA INS WORK. COMP	\$ 5,630,952.87	0.13186585%	\$ (438.03)	\$ 5,630,514.84
826769	PLACENTIA H & W SELF INSURANCE	\$ 1,483,619.15	0.03474345%	\$ (115.41)	\$ 1,483,503.74
826770	PLACENTIA FUND FOR PROP LOSS	\$ 185,319.65	0.00433982%	\$ (14.42)	\$ 185,305.23
826782	PLACENTIA FUND FOR COMP LIA	\$ 475,626.99	0.01113825%	\$ (37.00)	\$ 475,589.99
829100	PLACENTIA TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
	Dist 82 Subtotal	\$ 79,304,925.05	1.85716555%	\$ (6,169.15)	\$ 79,298,755.90
830101	SADDLEBACK VAL U GEN	\$ 74,813,293.25	1.75198035%	\$ (5,819.75)	\$ 74,807,473.50
831010	SADDLEBACK VALLEY SPECIAL ED PASS-THROUGH REVENUE	\$ -	0.00000000%	\$ -	\$ -
831111	SADDLEBACK VAL UNIF AD EDUC	\$ 999,159.41	0.02339835%	\$ (77.72)	\$ 999,081.69
831212	SADDLEBACK VALLEY CHILD DEVELOPEMENT FUND	\$ 4,077,540.74	0.09548799%	\$ (317.19)	\$ 4,077,223.55
831313	SADDLEBACK VALLEY CAFETERIA FUND	\$ 849,362.95	0.01989041%	\$ (66.07)	\$ 849,296.88
831414	SADDLEBACK VALLEY DEF MAINTENANC	\$ 126,130.47	0.00295373%	\$ (9.81)	\$ 126,120.66
831717	SADDLEBACK VALLEY SP RES OTHER THAN COP	\$ -	0.00000000%	\$ -	\$ -
832020	SADDLEBACK VALLEY SPECIAL RESERVE/POST EMPLOYMNT	\$ -	0.00000000%	\$ -	\$ -
832123	SADDLEBACK VALLEY GOB EL 2004, SERIES 2013A	\$ 3,869,017.08	0.09060478%	\$ (300.97)	\$ 3,868,716.11
832124	SADDLEBACK VALLEY GOB ELEC 2004, SERIES 2016A	\$ -	0.00000000%	\$ -	\$ -
832525	SADDLEBACK VALLEY CAPITAL FAC.	\$ 22,763,242.67	0.53307042%	\$ (1,770.76)	\$ 22,761,471.91
833539	SADDLEBACK VALLEY SCH FAC PROP 47 FUND	\$ 239,161.56	0.00560069%	\$ (18.60)	\$ 239,142.96
834040	SADDLEBACK VAL UN SP RE	\$ 7,971,233.59	0.18667063%	\$ (620.08)	\$ 7,970,613.51
836363	SADDLEBACK VALLEY COMMUNITY RECREATION FUND	\$ 499,816.34	0.01170472%	\$ (38.88)	\$ 499,777.46
836768	SADDLEBACK VAL INS W.C.	\$ 14,453,122.78	0.33846374%	\$ (1,124.31)	\$ 14,451,998.47
836769	SADDLEBACK VALLEY INS H&W	\$ 12,163,699.77	0.28484995%	\$ (946.22)	\$ 12,162,753.55
836781	SADDLEBACK VLY PROPERTY/LIAB INS	\$ 59,638.76	0.00139662%	\$ (4.64)	\$ 59,634.12
839100	SADDLEBACK VALLEY TRANS REPAYMENT	\$ -	0.00000000%	\$ -	\$ -
	Dist 83 Subtotal	\$ 142,884,419.37	3.34607240%	\$ (11,115.02)	\$ 142,873,304.35

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
As of June 30, 2016

Net Asset Value for School Investment Pool:		0.9999			
840101	SANTA ANA U GEN	\$ 104,701,403.94	2.45190119%	\$ (8,144.75)	\$ 104,693,259.19
840909	SANTA ANA UNIFIED CHARTER	\$ 1,083,414.29	0.02537143%	\$ (84.28)	\$ 1,083,330.01
841212	SANTA ANA CHILD DEVELOPMENT	\$ 1,277,678.76	0.02992073%	\$ (99.39)	\$ 1,277,579.37
841313	SANTA ANA UNIFIED CAFETERIA FUND	\$ 22,581,147.02	0.52880610%	\$ (1,756.59)	\$ 22,579,390.43
841414	SANTA ANA DEF. MAINT.	\$ 865,482.33	0.02026790%	\$ (67.33)	\$ 865,415.00
841717	SANTA ANA UNIFIED SPEC RESRV OTHER THAN COP	\$ 0.89	0.00000002%	\$ (0.00)	\$ 0.89
842020	SPECIAL RESERVE POST-EMPLOYMENT BENEFITS	\$ 3,011,002.54	0.07051176%	\$ (234.23)	\$ 3,010,768.31
842121	SANTA ANA MEASURE C BLDG FUND	\$ 8,049.83	0.00018851%	\$ (0.63)	\$ 8,049.20
842124	SANTA ANA GOB EL 2008, SERIES A	\$ 672,093.59	0.01573911%	\$ (52.28)	\$ 672,041.31
842126	SANTA ANA GOB 2008 ELECTION, SERIES B	\$ 1,524,148.04	0.03569255%	\$ (118.56)	\$ 1,524,029.48
842127	SANTA ANA GOB 2008 ELECTION, SERIES C	\$ 12,836.41	0.00030060%	\$ (1.00)	\$ 12,835.41
842128	SANTA ANA GOB 2008 ELECTION, SERIES D	\$ 325,461.14	0.00762166%	\$ (25.32)	\$ 325,435.82
842129	SANTA ANA USD GOB EL 2008, SERIES E	\$ 1,832,355.74	0.04291017%	\$ (142.54)	\$ 1,832,213.20
842525	SANTA ANA CAPITAL FACIL.	\$ 12,719,929.42	0.29787576%	\$ (989.49)	\$ 12,718,939.93
843535	SANTA ANA SCHOOL FAC FUND	\$ 27,173,040.54	0.63633923%	\$ (2,113.80)	\$ 27,170,926.74
844040	SANTA ANA U SPL RESERVE	\$ 34,748,160.46	0.81373365%	\$ (2,703.07)	\$ 34,745,457.39
844949	SANTA ANA UNIFIED CAPITAL PROJECTS FOR BCU	\$ 48,442.71	0.00113443%	\$ (3.77)	\$ 48,438.94
845656	SANTA ANA UNIFIED DEBT SERVICE	\$ 1,195.15	0.00002799%	\$ (0.09)	\$ 1,195.06
846768	S.A. INSURANCE WORKERS COMP	\$ 19,328,179.44	0.45262799%	\$ (1,503.54)	\$ 19,326,675.90
846769	SANTA ANA INSURANCE HEALTH & WELFARE	\$ 4,701,518.88	0.11010034%	\$ (365.73)	\$ 4,701,153.15
846781	SANTA ANA INSURANCE PROPERTY/LIABILITY	\$ 2,106,203.86	0.04932316%	\$ (163.84)	\$ 2,106,040.02
847676	SANTA ANA WARRAN/PASS-THROUGH FUND	\$ 9,793.44	0.00022934%	\$ (0.76)	\$ 9,792.68
849100	SANTA ANA TRANS REPAYMENT	\$ -	0.00000000%	\$ -	\$ -
849595	SANTA ANA UNIFIED STUDENT BODY	\$ 1,230,003.60	0.02880427%	\$ (95.68)	\$ 1,229,907.92
	Dist 84 Subtotal	\$ 239,961,542.02	5.61942790%	\$ (18,666.67)	\$ 239,942,875.35
870101	TUSTIN U GEN	\$ 86,248,893.44	2.01977964%	\$ (6,709.32)	\$ 86,242,184.12
871111	TUSTIN UNIF AD EDUC	\$ 674,840.40	0.01580344%	\$ (52.50)	\$ 674,787.90
871212	TUSTIN CHILD DEVELOPMENT	\$ 589,062.42	0.01379468%	\$ (45.82)	\$ 589,016.60
871313	TUSTIN CAFETERIA	\$ 2,262,548.01	0.05298443%	\$ (176.00)	\$ 2,262,372.01
871414	TUSTIN DEF. MAINTENANCE	\$ 6,041,120.01	0.14147116%	\$ (469.94)	\$ 6,040,650.07
871717	TUSTIN SPECIAL RESERVE OTHER THAN COP	\$ 5,017,911.42	0.11750963%	\$ (390.34)	\$ 5,017,521.08
872128	TUSTIN GOB SFID 2008-1, 2008 ELECTION, SERIES C	\$ 4,318,878.43	0.10113965%	\$ (335.97)	\$ 4,318,542.46
872129	TUSTIN BLDG GOB SFID 2012-1, SERIES A	\$ 13,878,270.27	0.32500183%	\$ (1,079.59)	\$ 13,877,190.68
872130	TUSTIN BUILDING-GO BONDS SFID 2008-1 SERIES D	\$ -	0.00000000%	\$ -	\$ -

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
As of June 30, 2016

Net Asset Value for School Investment Pool:		0.9999			
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	\$ 15,087,679.81	0.35332382%	\$ (1,173.67)	\$ 15,086,506.14
872525	TUSTIN UNIFIED CAPITAL FACIL.	\$ 52,974,670.71	1.24056272%	\$ (4,120.91)	\$ 52,970,549.80
873535	TUSTIN UNIFIED SCHOOL FACILS	\$ 110,443.57	0.00258637%	\$ (8.59)	\$ 110,434.98
873539	TUSTIN SCHOOL FACILITIES PROP 47	\$ 14,567,952.17	0.34115282%	\$ (1,133.24)	\$ 14,566,818.93
874040	TUSTIN SPEC RES	\$ 1,666,930.70	0.03903624%	\$ (129.67)	\$ 1,666,801.03
874942	TUSTIN CAPITAL PROJECTS BCU CFD 14-1	\$ 416,965.46	0.00976451%	\$ (32.44)	\$ 416,933.02
874948	TUSTIN CFD 2007-1	\$ 3,867,069.88	0.09055918%	\$ (300.82)	\$ 3,866,769.06
874949	TUSTIN CAPITAL PROJECTS - BCU	\$ 3,760,085.62	0.08805382%	\$ (292.50)	\$ 3,759,793.12
875252	TUSTIN DEBT SERVICE - BCU	\$ -	0.00000000%	\$ -	\$ -
875254	TUSTIN DEBT SERVICE BCU 2007-1	\$ -	0.00000000%	\$ -	\$ -
875257	TUSTIN DEBT SERVICE BCU 14-1	\$ -	0.00000000%	\$ -	\$ -
876768	TUSTIN INS. WORK. COMP	\$ 7,192,040.18	0.16842345%	\$ (559.47)	\$ 7,191,480.71
879100	TUSTIN TRANS REPAYMENT	\$ -	0.00000000%	\$ -	\$ -
	Dist 87 Subtotal	\$ 218,675,362.50	5.12094739%	\$ (17,010.81)	\$ 218,658,351.69
880101	CC NO OR CO GEN	\$ 68,987,306.26	1.61554718%	\$ (5,366.54)	\$ 68,981,939.72
881212	N.O.C.C.C. CHILD DEV.	\$ 106,911.82	0.00250366%	\$ (8.32)	\$ 106,903.50
882020	NOCCCD BUSAR FUND	\$ 3,104,361.92	0.07269806%	\$ (241.49)	\$ 3,104,120.43
882027	NOCCCD CC BURSAR FUND	\$ 1,030,041.43	0.02412155%	\$ (80.13)	\$ 1,029,961.30
882121	NOCCCD BLDG GOB SERIES 2002A	\$ 4,961,091.17	0.11617901%	\$ (385.92)	\$ 4,960,705.25
884040	CC NO OR CO SPL R	\$ 98,934,279.35	2.31684646%	\$ (7,696.12)	\$ 98,926,583.23
884041	NOCCCD CAPITAL OUTLAY-FULLERTON COLLEGE	\$ 55,483,453.44	1.29931348%	\$ (4,316.07)	\$ 55,479,137.37
886768	OR CO WORK COMP INS	\$ 26,912,437.54	0.63023642%	\$ (2,093.53)	\$ 26,910,344.01
887171	NORTH ORANGE COUNTY RETIREE BENE	\$ 70,578,587.07	1.65281185%	\$ (5,490.33)	\$ 70,573,096.74
887474	NORTH OC STUDENT FIN. AID	\$ 6,459,637.13	0.15127201%	\$ (502.50)	\$ 6,459,134.63
889100	NOCCCD TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
	Dist 88 Subtotal	\$ 336,558,107.13	7.88152969%	\$ (26,180.94)	\$ 336,531,926.19
900101	COAST CC GEN	\$ 81,148,681.63	1.90034270%	\$ (6,312.58)	\$ 81,142,369.05
901212	COAST CC CHILD DEVELOP.	\$ 761,282.66	0.01782774%	\$ (59.22)	\$ 761,223.44
902124	COAST CCD, GOB EL 2012, SERIES 2013A BLDG	\$ 78,174,107.32	1.83068402%	\$ (6,081.18)	\$ 78,168,026.14
902125	COAST CCD, TECH ENDOW, GOB EL 2012, SER 2013B BLDG	\$ 17,902.46	0.00041924%	\$ (1.39)	\$ 17,901.07
904040	COAST CC SPL R	\$ 17,577,594.59	0.41163273%	\$ (1,367.37)	\$ 17,576,227.22

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
As of June 30, 2016

Net Asset Value for School Investment Pool:		0.9999			
906767	CCD INSURANCE FUND	\$ 9,566,572.29	0.22403033%	\$ (744.19)	\$ 9,565,828.10
908181	COAST N/R REIMBSBL OPERATIONS	\$ 5,656,257.56	0.13245844%	\$ (440.00)	\$ 5,655,817.56
909100	COAST CCD TRANS REPAYMENT	\$ -	0.00000000%	\$ -	\$ -
	Dist 90 Subtotal	\$ 192,902,398.51	4.51739521%	\$ (15,005.93)	\$ 192,887,392.58
910101	NO OR CO SELF-FUND WORK COMP	\$ 1,410,875.17	0.03303992%	\$ (109.75)	\$ 1,410,765.42
	Dist 91 Subtotal	\$ 1,410,875.17	0.03303992%	\$ (109.75)	\$ 1,410,765.42
920101	RANCHO SANTIAGO CC GEN	\$ 88,732,038.96	2.07793003%	\$ (6,902.49)	\$ 88,725,136.47
921212	RANCHO SANT CC CH DEV	\$ 752,258.49	0.01761642%	\$ (58.52)	\$ 752,199.97
922122	RANCHO SANTIAGO GOB EL 2002, SER B	\$ 7,347,494.67	0.17206389%	\$ (571.56)	\$ 7,346,923.11
922123	RANCHO SANTIAGO 2012 MEASURE Q GOB	\$ 37,497,636.17	0.87812097%	\$ (2,916.95)	\$ 37,494,719.22
924040	RANCHO SANTIAGO CC S/R	\$ 61,079,599.32	1.43036422%	\$ (4,751.40)	\$ 61,074,847.92
926768	RANCHO SANTIAGO INSURANCE/WORKER	\$ 7,789,108.85	0.18240563%	\$ (605.92)	\$ 7,788,502.93
926770	RANCHO SANT. INS PROP LOSS	\$ 3,030,760.91	0.07097447%	\$ (235.76)	\$ 3,030,525.15
927171	RANCHO SANTIAGO RETIREE BENEFITS	\$ 44,428,103.19	1.04041890%	\$ (3,456.07)	\$ 44,424,647.12
927474	RANCHO SANTIAGO STUDENT FIN AID	\$ 586,640.88	0.01373798%	\$ (45.63)	\$ 586,595.25
929100	RANCHO SANTIAGO TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
	Dist 92 Subtotal	\$ 251,243,641.44	5.88363250%	\$ (19,544.31)	\$ 251,224,097.13
930101	NO OR CO REG CC PROG	\$ 21,429,476.42	0.50183624%	\$ (1,667.00)	\$ 21,427,809.42
	Dist 93 Subtotal	\$ 21,429,476.42	0.50183624%	\$ (1,667.00)	\$ 21,427,809.42
940101	COUNTY SCHOOL SERVICE	\$ 150,433,311.24	3.52285262%	\$ (11,702.25)	\$ 150,421,608.99
941010	OCDE SPECIAL EDUCATION PASS-THROUGH FUND	\$ 10,753,297.20	0.25182110%	\$ (836.50)	\$ 10,752,460.70
941212	OCDE CHILD DEVELOPMENT	\$ 6,258,026.12	0.14655068%	\$ (486.81)	\$ 6,257,539.31
941414	OCDE DEFERRED MAINTENANCE	\$ 23,947,561.37	0.56080484%	\$ (1,862.89)	\$ 23,945,698.48
941717	OCDE SPECIAL RESERVE OTHER THAN	\$ 23,260,873.94	0.54472397%	\$ (1,809.47)	\$ 23,259,064.47
943535	OCDE SCHOOL FACILITIES FUND	\$ 4,131,829.67	0.09675933%	\$ (321.42)	\$ 4,131,508.25
944040	OCDE SPECIAL RESERVE/COP FUND	\$ 1,100,867.08	0.02578014%	\$ (85.64)	\$ 1,100,781.44
945656	OCDE DEBT SERVICE FUND	\$ 903,626.62	0.02116116%	\$ (70.29)	\$ 903,556.33
946769	OCDE INSURANCE HEALTH AND WELFARE	\$ 3,982,000.96	0.09325064%	\$ (309.76)	\$ 3,981,691.20
947676	OCDE/WARRANT PASS THRU FUND	\$ -	0.00000000%	\$ -	\$ -
949100	OCDE TRANS REPAYMENT	\$ -	0.00000000%	\$ -	\$ -
	Dist 94 Subtotal	\$ 224,771,394.20	5.26370448%	\$ (17,485.03)	\$ 224,753,909.17
950101	COASTLINE REG OFF PROG	\$ 7,297,792.51	0.17089996%	\$ (567.70)	\$ 7,297,224.81
952020	COASTLINE ROP SPECIAL RESERVE/P.E.B.	\$ -	0.00000000%	\$ -	\$ -
	Dist 95 Subtotal	\$ 7,297,792.51	0.17089996%	\$ (567.70)	\$ 7,297,224.81

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
As of June 30, 2016

Net Asset Value for School Investment Pool:		0.9999			
960101	SOUTH ORANGE COUNTY CCD GENERAL	\$ 62,392,954.43	1.46112042%	\$ (4,853.56)	\$ 62,388,100.87
961212	SOUTH ORANGE COUNTY CCD CHILD DEV	\$ 180,064.54	0.00421676%	\$ (14.01)	\$ 180,050.53
964040	SOUTH ORANGE COUNTY CCD SPEC RES/COP	\$ 237,071,689.29	5.55175322%	\$ (18,441.87)	\$ 237,053,247.42
964041	SOCCCD FACILITIES CORP/CAPITAL OUTLAY	\$ -	0.00000000%	\$ -	\$ -
966768	SOUTH ORANGE COUNTY CCD INS W/C	\$ 1,113,737.97	0.02608156%	\$ (86.64)	\$ 1,113,651.33
967171	SOCCCD RETIREE BENEFITS	\$ 1,893,496.69	0.04434197%	\$ (147.30)	\$ 1,893,349.39
969100	SOCCCD TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -
	Dist 96 Subtotal	\$ 302,651,942.92	7.08751393%	\$ (23,543.37)	\$ 302,628,399.55
970101	SOUTH COAST ROP	\$ 507,375.41	0.01188174%	\$ (39.47)	\$ 507,335.94
	Dist 97 Subtotal	\$ 507,375.41	0.01188174%	\$ (39.47)	\$ 507,335.94
990101	LOWELL JOINT ELEM GEN	\$ 143,433.95	0.00335894%	\$ (11.16)	\$ 143,422.79
	Dist 99 Subtotal	\$ 143,433.95	0.00335894%	\$ (11.16)	\$ 143,422.79
TOTAL	*POOL TOTAL*	4,270,213,024.33	100.00%	\$ (332,180.99)	\$ 4,269,880,843.34