



August 18, 2017

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

From: Dean West, CPA  
Associate Superintendent, Business Services

**Subject: 2016-17 GASB 31 Unrealized Gains/Losses**

**ORANGE COUNTY  
DEPARTMENT  
OF EDUCATION**

200 KALMUS DRIVE  
P.O. BOX 9050  
COSTA MESA, CA  
92628-9050

(714) 966-4000

FAX (714) 432-1916

[www.ocde.us](http://www.ocde.us)

**AL MIJARES, Ph.D.**  
County Superintendent  
of Schools

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 2016-17 fiscal year. As of June 30, 2017, there was an unrealized net loss in the Educational Investment Pool of \$14.9 million equivalent to 0.30553%. This is not an actual loss, but only a loss on paper had the securities been liquidated on June 30, 2017. The net unrealized loss includes accounts for the Educational Money Market Fund, Extended Funds and cash. 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, 2017 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. Procedure 425, of the California School Accounting Manual, provides guidance and examples for the proper accounting treatment to report the fair value of cash in the county treasury. 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.

cc: Directors / Managers, Business

Attachments

**ORANGE COUNTY  
BOARD OF EDUCATION**

JOHN W. BEDELL, PH.D.

DAVID L. BOYD

REBECCA "BECKIE" GOMEZ

LINDA LINDHOLM

KEN L. WILLIAMS, D.O.

ORANGE COUNTY EDUCATIONAL INVESTMENT POOL (OCEIP)

GASB 31 ADJUSTMENT TO FAIR VALUE

AS OF JUNE 30, 2017

GASB 31 FAIR VALUE FACTOR FOR OCEIP:		0.9969							
FUND ID	FUND DESCRIPTION	CASH & INVESTMENTS BALANCE 6-30-17	PERCENTAGE OF TOTAL	CASH BALANCE	INVESTMENTS BALANCE	GASB 31 FACTOR FOR INVESTMENTS	2017 GASB 31 ADJUSTMENT	INVESTMENT FAIR VALUE	CASH & INVESTMENTS FAIR VALUE 6-30-17
019488	PUBLIC EMPLOYEE'S RET	\$ 359,373.67	0.00736167%	\$ 3,498.43	\$ 355,875.24	\$ 1.00	\$ (1,097.98)	\$ 354,777.26	\$ 358,275.69
019489	DIST RET ANNUITY	\$ 15,147.93	0.00031030%	\$ 147.46	\$ 15,000.47	\$ 1.00	\$ (46.28)	\$ 14,954.19	\$ 15,101.65
019490	TEACHER'S RET ANNUITY	\$ 20,749,744.59	0.42505284%	\$ 201,994.66	\$ 20,547,749.93	\$ 1.00	\$ (63,395.72)	\$ 20,484,354.21	\$ 20,686,348.87
019491	SCHL PAYROLL REVOLVING #3 FUND	\$ 10,093,632.88	0.20676531%	\$ 98,259.52	\$ 9,995,373.36	\$ 1.00	\$ (30,838.60)	\$ 9,964,534.76	\$ 10,062,794.28
019493	UNAPPORTIONED SCH MONIES	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -
019496	TEMPORARY TRANSFERS PAYABLE	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -
019999	UNAPPORTIONED INTEREST	\$ (1,284,117.01)	-0.02630479%	\$ (12,500.63)	\$ (1,271,616.38)	\$ 1.00	\$ 3,923.30	\$ (1,267,693.08)	\$ (1,280,193.71)
	<b>District 01 Subtotal</b>	<b>\$ 29,933,782.06</b>	<b>0.61318534%</b>	<b>\$ 291,399.45</b>	<b>\$ 29,642,382.61</b>	<b>\$ 1.00</b>	<b>\$ (91,455.27)</b>	<b>\$ 29,550,927.34</b>	<b>\$ 29,842,326.79</b>
040101	ANAHEIM ELEMENTARY SD GEN	\$ 38,201,313.50	0.78254346%	\$ 371,882.23	\$ 37,829,431.27	\$ 1.00	\$ (116,714.67)	\$ 37,712,716.60	\$ 38,084,598.83
041212	ANAHEIM ELEMENTARY SD CHILD DEVELOPMENT	\$ 439,619.80	0.00900549%	\$ 4,279.61	\$ 435,340.19	\$ 1.00	\$ (1,343.15)	\$ 433,997.04	\$ 438,276.65
041414	ANAHEIM ELEMENTARY SD DEFERRED MAINT	\$ 1,373,006.50	0.02812566%	\$ 13,365.95	\$ 1,359,640.55	\$ 1.00	\$ (4,194.88)	\$ 1,355,445.67	\$ 1,368,811.62
042123	ANAHEIM ELEMENTARY SD GOB EL2002, SERIES 2007	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -
042126	ANAHEIM ELEMENTARY SD GO BAN EL 2010, SER 2011A	\$ 237,265.42	0.00486032%	\$ 2,309.73	\$ 234,955.69	\$ 1.00	\$ (724.91)	\$ 234,230.78	\$ 236,540.51
042127	ANAHEIM ELEMENTARY SD GO BAN QSCB EL 2010, SER 201	\$ 169,353.53	0.00346916%	\$ 1,648.62	\$ 167,704.91	\$ 1.00	\$ (517.42)	\$ 167,187.49	\$ 168,836.11
042128	ANAHEIM ESD GOB EL 2010, SERIES 2016	\$ 28,945,521.31	0.59294109%	\$ 281,778.93	\$ 28,663,742.38	\$ 1.00	\$ (88,435.89)	\$ 28,575,306.50	\$ 28,857,085.42
042525	ANAHEIM ELEMENTARY CAPITAL FACIL	\$ 10,110,122.89	0.20710310%	\$ 98,420.05	\$ 10,011,702.84	\$ 1.00	\$ (30,888.98)	\$ 9,980,813.86	\$ 10,079,233.91
042545	ANAHEIM ELEMENTARY SD REDEV AGENCY	\$ 8,712,985.91	0.17848313%	\$ 84,819.19	\$ 8,628,166.72	\$ 1.00	\$ (26,620.37)	\$ 8,601,546.34	\$ 8,686,365.54
043539	ANAHEIM ELEMENTARY SD SCHOOL FACILITIES PROP 47 FU	\$ 7,025.65	0.00014392%	\$ 68.39	\$ 6,957.26	\$ 1.00	\$ (21.47)	\$ 6,935.79	\$ 7,004.18
044040	ANAHEIM ELEMENTARY SD SPECIAL RESERVE/COP	\$ 3,357,914.79	0.06878597%	\$ 32,688.64	\$ 3,325,226.15	\$ 1.00	\$ (10,259.28)	\$ 3,314,966.87	\$ 3,347,655.51
046768	ANAHEIM ELEMENTARY SD WORKERS COMP INS	\$ 5,203,347.43	0.10658915%	\$ 50,653.56	\$ 5,152,693.87	\$ 1.00	\$ (15,897.54)	\$ 5,136,796.33	\$ 5,187,449.89
049100	ANAHEIM CITY TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -
	<b>District 04 Subtotal</b>	<b>\$ 96,757,476.73</b>	<b>1.98205045%</b>	<b>\$ 941,914.90</b>	<b>\$ 95,815,561.83</b>	<b>\$ 1.00</b>	<b>\$ (295,618.56)</b>	<b>\$ 95,519,943.27</b>	<b>\$ 96,461,858.17</b>
080101	BUENA PARK ELEM GEN	\$ 12,042,382.79	0.24668492%	\$ 117,230.22	\$ 11,925,152.57	\$ 1.00	\$ (36,792.52)	\$ 11,888,360.05	\$ 12,005,590.27
081212	BUENA PARK CHILD DEVELOPMENT	\$ 32,626.57	0.00066835%	\$ 317.61	\$ 32,308.96	\$ 1.00	\$ (99.68)	\$ 32,209.27	\$ 32,526.89
081313	BUENA PARK CAFETERIA	\$ 645,865.29	0.01323037%	\$ 6,287.37	\$ 639,577.92	\$ 1.00	\$ (1,973.28)	\$ 637,604.64	\$ 643,892.01
081414	BUENA PARK DEFERRED MAIN.	\$ 247,352.38	0.00506695%	\$ 2,407.93	\$ 244,944.45	\$ 1.00	\$ (755.72)	\$ 244,188.73	\$ 246,596.66
082124	BUENA PARK GOB EL 2014, SERIES 2014A	\$ 781,510.93	0.01600904%	\$ 7,607.85	\$ 773,903.08	\$ 1.00	\$ (2,387.71)	\$ 771,515.36	\$ 779,123.22
082126	BUENA PARK GOB EL 2014, SERIES 2014B	\$ 20,662.54	0.00042327%	\$ 201.15	\$ 20,461.39	\$ 1.00	\$ (63.13)	\$ 20,398.26	\$ 20,599.41
082127	BUENA PARK GO BAN ELEC 2014, SERIES 2016	\$ 0.34	0.00000001%	\$ 0.00	\$ 0.34	\$ 1.00	\$ (0.00)	\$ 0.34	\$ 0.34
082128	BUENA PARK SD GOB EL 2014, SERIES 2017	\$ 8,000,000.00	0.16387781%	\$ 77,878.42	\$ 7,922,121.58	\$ 1.00	\$ (24,442.02)	\$ 7,897,679.56	\$ 7,975,557.98
082146	BUENA PAEK BLDG-BOND REBATE FUND	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -
082147	BUENA PARK GO BD 2000A REBATE	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -
082525	BUENA PARK CAP FACILITIES	\$ 131,786.92	0.00269962%	\$ 1,282.92	\$ 130,504.00	\$ 1.00	\$ (402.64)	\$ 130,101.36	\$ 131,384.28
084040	BUENA PARK SPECIAL RESERVE	\$ 3,966,904.07	0.08126095%	\$ 38,617.03	\$ 3,928,287.04	\$ 1.00	\$ (12,119.89)	\$ 3,916,167.15	\$ 3,954,784.18
089100	BUENA PARK TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -
	<b>District 08 Subtotal</b>	<b>\$ 25,869,091.83</b>	<b>0.52992127%</b>	<b>\$ 251,830.49</b>	<b>\$ 25,617,261.34</b>	<b>\$ 1.00</b>	<b>\$ (79,036.62)</b>	<b>\$ 25,538,224.72</b>	<b>\$ 25,790,055.21</b>
120101	CENTRALIA ELEM GEN	\$ 10,891,445.12	0.22310827%	\$ 106,026.06	\$ 10,785,419.06	\$ 1.00	\$ (33,276.12)	\$ 10,752,142.94	\$ 10,858,169.00
121212	CENTRALIA CHILD DEVELOPMENT	\$ 908,327.41	0.01860684%	\$ 8,842.39	\$ 899,485.02	\$ 1.00	\$ (2,775.17)	\$ 896,709.85	\$ 905,552.24
121313	CENTRALIA CAFETERIA FUND	\$ 683,952.78	0.01401059%	\$ 6,658.15	\$ 677,294.63	\$ 1.00	\$ (2,089.65)	\$ 675,204.99	\$ 681,863.13
121414	CENTRALIA DEFERRED MAINTENANCE	\$ 359,728.42	0.00736894%	\$ 3,501.89	\$ 356,226.53	\$ 1.00	\$ (1,099.06)	\$ 355,127.47	\$ 358,629.36
122525	CENTRALIA CAPITAL FACILITIES	\$ 4,544,447.53	0.09309176%	\$ 44,239.30	\$ 4,500,208.23	\$ 1.00	\$ (13,884.44)	\$ 4,486,323.80	\$ 4,530,563.09
124040	CENTRALIA SPEC RESERVE	\$ 5,913,900.88	0.12114464%	\$ 57,570.66	\$ 5,856,330.22	\$ 1.00	\$ (18,068.46)	\$ 5,838,261.76	\$ 5,895,832.42
126769	CENTRALIA INSURANCE/HEALTH & WE	\$ 1,221,835.10	0.02502896%	\$ 11,894.32	\$ 1,209,940.78	\$ 1.00	\$ (3,733.02)	\$ 1,206,207.76	\$ 1,218,102.08
129100	CENTRALIA SD TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -
	<b>District 12 Subtotal</b>	<b>\$ 24,523,637.24</b>	<b>0.50236000%</b>	<b>\$ 238,732.76</b>	<b>\$ 24,284,904.48</b>	<b>\$ 1.00</b>	<b>\$ (74,925.91)</b>	<b>\$ 24,209,978.57</b>	<b>\$ 24,448,711.33</b>
160101	CYPRESS ELEM GEN	\$ 13,435,922.59	0.27523120%	\$ 130,796.05	\$ 13,305,126.54	\$ 1.00	\$ (41,050.14)	\$ 13,264,076.40	\$ 13,394,872.45
161212	CHILD DEVELOPEMENT FUND	\$ 92,805.80	0.00190110%	\$ 903.45	\$ 91,902.35	\$ 1.00	\$ (283.55)	\$ 91,618.81	\$ 92,522.25
161313	CYPRESS CAFETERIA FUND	\$ 211,675.14	0.00433611%	\$ 2,060.62	\$ 209,614.52	\$ 1.00	\$ (646.72)	\$ 208,967.80	\$ 211,028.42
161414	CYPRESS DEF MAIN.	\$ 1,449,274.43	0.02968799%	\$ 14,108.40	\$ 1,435,166.03	\$ 1.00	\$ (4,427.90)	\$ 1,430,738.13	\$ 1,444,846.53
162525	CYPRESS CAPITAL FACILITIES	\$ 2,293,942.13	0.04699078%	\$ 22,331.07	\$ 2,271,611.06	\$ 1.00	\$ (7,008.57)	\$ 2,264,602.48	\$ 2,286,933.56
163535	CYPRESS SCHOOL FACILITIES FUND	\$ 517.94	0.00001061%	\$ 5.04	\$ 512.90	\$ 1.00	\$ (1.58)	\$ 511.32	\$ 516.36
164040	CYPRESS SPL R	\$ 2,476,674.84	0.05073401%	\$ 24,109.94	\$ 2,452,564.90	\$ 1.00	\$ (7,566.87)	\$ 2,444,998.03	\$ 2,469,107.97
166769	CYPRESS ELEM INS FOR H&W	\$ 1,380,363.49	0.02827637%	\$ 13,437.57	\$ 1,366,925.92	\$ 1.00	\$ (4,217.36)	\$ 1,362,708.56	\$ 1,376,146.13

ORANGE COUNTY EDUCATIONAL INVESTMENT POOL (OCEIP)

GASB 31 ADJUSTMENT TO FAIR VALUE

AS OF JUNE 30, 2017

GASB 31 FAIR VALUE FACTOR FOR OCEIP:		0.9969							
169100	CYPRESS TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -
	District 16 Subtotal	\$ 21,341,176.36	0.43716816%	\$ 207,752.13	\$ 21,133,424.23	\$ (65,202.69)	1.00	\$ 21,068,221.54	\$ 21,275,973.67
200101	FTN VALLEY ELEM GEN	\$ 16,417,120.68	0.33630023%	\$ 159,817.42	\$ 16,257,303.26	\$ (50,158.45)	1.00	\$ 16,207,144.80	\$ 16,366,962.23
201212	FOUNTAIN VALLEY CHILD DEV	\$ 1,579,843.47	0.03236266%	\$ 15,379.46	\$ 1,564,464.01	\$ (4,826.82)	1.00	\$ 1,559,637.18	\$ 1,575,016.65
201313	FOUNTAIN VALLEY CAFETERIA FUND	\$ 518,814.60	0.01062778%	\$ 5,050.56	\$ 513,764.04	\$ (1,585.11)	1.00	\$ 512,178.93	\$ 517,229.49
201414	FOUNTAIN VALLEY DEFERRED MAINTEN	\$ 1,007,561.26	0.02063962%	\$ 9,808.41	\$ 997,752.85	\$ (3,078.35)	1.00	\$ 994,674.50	\$ 1,004,482.91
202121	FOUNTAIN VALLEY SD GOB EL 2016, SER 2017	\$ 20,735,002.69	0.42475086%	\$ 201,851.15	\$ 20,533,151.54	\$ (63,350.68)	1.00	\$ 20,469,800.86	\$ 20,671,652.01
202525	FOUNTAIN VALLEY CAPITAL FACIL	\$ 957,539.54	0.01961494%	\$ 9,321.46	\$ 948,218.08	\$ (2,925.53)	1.00	\$ 945,292.56	\$ 954,614.01
203535	FOUNTAIN VALLEY SCHOOL FACILITIES FUND	\$ 112.49	0.00000230%	\$ 1.10	\$ 111.39	\$ (0.34)	1.00	\$ 111.05	\$ 112.15
204040	FOUNTAIN VALLEY SCHOOL DISTRICT	\$ 6,218,378.80	0.12738179%	\$ 60,534.69	\$ 6,157,844.11	\$ (18,998.72)	1.00	\$ 6,138,845.39	\$ 6,199,380.08
204041	FOUNTAIN VALLEY SPECIAL RESERVE / COP 2017	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -
206768	F.V. ELEM. INS. WORK. COMP	\$ 128,474.86	0.00263177%	\$ 1,250.68	\$ 127,224.18	\$ (392.52)	1.00	\$ 126,831.66	\$ 128,082.34
206769	FV INSUR HEALTH/WELFARE FUND	\$ 1,245,188.92	0.02550735%	\$ 12,121.67	\$ 1,233,067.25	\$ (3,804.37)	1.00	\$ 1,229,262.89	\$ 1,241,384.55
209100	FOUNTAIN VALLEY TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -
	District 20 Subtotal	\$ 48,808,037.31	0.99981930%	\$ 475,136.59	\$ 48,332,900.72	\$ (149,120.89)	1.00	\$ 48,183,779.82	\$ 48,658,916.42
216262	GOALS ACADEMY CHARTER	\$ 113,444.05	0.00232387%	\$ 1,104.36	\$ 112,339.69	\$ (346.60)	1.00	\$ 111,993.09	\$ 113,097.45
	District 21 Subtotal	\$ 113,444.05	0.00232387%	\$ 1,104.36	\$ 112,339.69	\$ (346.60)	1.00	\$ 111,993.09	\$ 113,097.45
220101	FULLERTON ELEM GEN	\$ 37,796,149.96	0.77424380%	\$ 367,938.05	\$ 37,428,211.91	\$ (115,476.79)	1.00	\$ 37,312,735.12	\$ 37,680,673.17
221212	FULLERTON ELEM CH DEV	\$ 1,068,623.23	0.02189045%	\$ 10,402.84	\$ 1,058,220.39	\$ (3,264.91)	1.00	\$ 1,054,955.48	\$ 1,065,358.32
221414	FULLERTON DEFERRED MAIN.	\$ 647,908.28	0.01327222%	\$ 6,307.26	\$ 641,601.02	\$ (1,979.52)	1.00	\$ 639,621.50	\$ 645,928.76
222121	FULLERTON ELEM BLDG FUND	\$ 48,313.03	0.00098968%	\$ 470.32	\$ 47,842.71	\$ (147.61)	1.00	\$ 47,695.10	\$ 48,165.42
222525	FULLERTON CAPITAL FACILITIES	\$ 1,983,727.09	0.04063611%	\$ 19,311.19	\$ 1,964,415.90	\$ (6,060.79)	1.00	\$ 1,958,355.11	\$ 1,977,666.30
224040	FULLERTON ELEM SPEC. RES.	\$ 3,195,397.78	0.06545685%	\$ 31,106.57	\$ 3,164,291.21	\$ (9,762.75)	1.00	\$ 3,154,528.47	\$ 3,185,635.03
226768	FULLERTON SD WORK COMP INS	\$ 3,031,867.71	0.06210698%	\$ 29,514.63	\$ 3,002,353.08	\$ (9,263.12)	1.00	\$ 2,993,089.95	\$ 3,022,604.59
226769	FULLERTON ELEM HEALTH & WELFARE INSURANCE	\$ 90,096.73	0.00184561%	\$ 877.07	\$ 89,219.66	\$ (275.27)	1.00	\$ 88,944.39	\$ 89,821.46
226781	FULLERTON INSURANCE-PROPRTY&LIAB	\$ 748,116.47	0.01532496%	\$ 7,282.77	\$ 740,833.70	\$ (2,285.68)	1.00	\$ 738,548.02	\$ 745,830.79
229100	FULLERTON SD TRANS REPAY	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -
	District 22 Subtotal	\$ 48,610,200.28	0.99576666%	\$ 473,210.69	\$ 48,136,989.59	\$ (148,516.45)	1.00	\$ 47,988,473.14	\$ 48,461,683.83
236262	OXFORD SOC PREP ACADEMY CHARTER	\$ 126,648.36	0.00259436%	\$ 1,232.90	\$ 125,415.46	\$ (386.94)	1.00	\$ 125,028.52	\$ 126,261.42
	District 23 Subtotal	\$ 126,648.36	0.00259436%	\$ 1,232.90	\$ 125,415.46	\$ (386.94)	1.00	\$ 125,028.52	\$ 126,261.42
246262	CAPISTRANO CONNECTIONS ACADEMY CHARTER SCHOOL	\$ 4,055,802.53	0.08308201%	\$ 39,482.44	\$ 4,016,320.09	\$ (12,391.50)	1.00	\$ 4,003,928.59	\$ 4,043,411.03
	District 24 Subtotal	\$ 4,055,802.53	0.08308201%	\$ 39,482.44	\$ 4,016,320.09	\$ (12,391.50)	1.00	\$ 4,003,928.59	\$ 4,043,411.03
256262	COMMUNITY ROOTS ACADEMY CHARTER SCHOOL	\$ 1,545,868.81	0.03166670%	\$ 15,048.73	\$ 1,530,820.08	\$ (4,723.02)	1.00	\$ 1,526,097.06	\$ 1,541,145.79
	District 25 Subtotal	\$ 1,545,868.81	0.03166670%	\$ 15,048.73	\$ 1,530,820.08	\$ (4,723.02)	1.00	\$ 1,526,097.06	\$ 1,541,145.79
266262	SAMUELI ACADEMY	\$ 498,871.01	0.01021924%	\$ 4,856.41	\$ 494,014.60	\$ (1,524.18)	1.00	\$ 492,490.42	\$ 497,346.83
	District 26 Subtotal	\$ 498,871.01	0.01021924%	\$ 4,856.41	\$ 494,014.60	\$ (1,524.18)	1.00	\$ 492,490.42	\$ 497,346.83
276262	MAGNOLIA SCIENCE ACADEMY-SANTA ANA CHARTER	\$ 776,483.83	0.01590606%	\$ 7,558.92	\$ 768,924.91	\$ (2,372.35)	1.00	\$ 766,552.56	\$ 774,111.48
	District 27 Subtotal	\$ 776,483.83	0.01590606%	\$ 7,558.92	\$ 768,924.91	\$ (2,372.35)	1.00	\$ 766,552.56	\$ 774,111.48
280101	HUNTINGTON BCH ELEM GEN	\$ 14,096,637.39	0.28876576%	\$ 137,227.98	\$ 13,959,409.41	\$ (43,068.79)	1.00	\$ 13,916,340.62	\$ 14,053,568.60
281212	HUNTINGTON BEACH CITY CHILD DEVELOPEMENT	\$ 6,220.66	0.00012743%	\$ 60.56	\$ 6,160.10	\$ (19.01)	1.00	\$ 6,141.10	\$ 6,201.65
281313	HUNTINGTON BCH CITY CAFETERIA FUND	\$ 510,483.63	0.01045712%	\$ 4,969.46	\$ 505,514.17	\$ (1,559.66)	1.00	\$ 503,954.52	\$ 508,923.97
281414	HUNTINGTON BCH DEF. MAIN.	\$ 7,328.82	0.00015013%	\$ 71.34	\$ 7,257.48	\$ (22.39)	1.00	\$ 7,235.08	\$ 7,306.43
282020	H.B. CITY SPEC RES POST EMPLOY BEN	\$ 1,950,415.25	0.03995372%	\$ 18,986.91	\$ 1,931,428.34	\$ (5,959.01)	1.00	\$ 1,925,469.33	\$ 1,944,456.24
282124	HUNTINGTON BEACH CSD GOB EL 2016, SERIES A	\$ 49,087,540.87	1.00554485%	\$ 477,857.50	\$ 48,609,683.37	\$ (149,974.85)	1.00	\$ 48,459,708.52	\$ 48,937,566.02
282126	HUNTINGTON BEACH CSD GOB EL 2016, SERIES A REBATE	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -
282525	HUNTINGTON BEACH CAPITAL FACIL.	\$ 679,040.83	0.01390997%	\$ 6,610.33	\$ 672,430.50	\$ (2,074.64)	1.00	\$ 670,355.86	\$ 676,966.19
282545	HB CITY CAPITAL FAC AGENCY-RDA	\$ 198,923.89	0.00407490%	\$ 1,936.48	\$ 196,987.41	\$ (607.76)	1.00	\$ 196,379.64	\$ 198,316.13
284040	HUNTINGTON BCH SD SPL R	\$ 7,746,917.89	0.15869349%	\$ 75,414.71	\$ 7,671,503.18	\$ (23,668.79)	1.00	\$ 7,647,834.38	\$ 7,723,249.10
289100	HUNTINGTON BEACH CITY SD TRANS REPAYMENT	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -
	District 28 Subtotal	\$ 74,283,509.23	1.52167737%	\$ 723,135.27	\$ 73,560,373.96	\$ (226,954.90)	1.00	\$ 73,333,419.05	\$ 74,056,554.33
296262	OXFORD PREP ACADEMY, SADDLEBACK VALLEY CAMPUS FUND	\$ 76,628.60	0.00156972%	\$ 745.96	\$ 75,882.64	\$ (234.12)	1.00	\$ 75,648.52	\$ 76,394.48
	District 29 Subtotal	\$ 76,628.60	0.00156972%	\$ 745.96	\$ 75,882.64	\$ (234.12)	1.00	\$ 75,648.52	\$ 76,394.48
300101	LA HABRA ELEM GEN	\$ 13,870,791.87	0.28413938%	\$ 135,029.42	\$ 13,735,762.45	\$ (42,378.78)	1.00	\$ 13,693,383.68	\$ 13,828,413.09
301212	LA HABRA CHILD DEVEL.	\$ 220,417.76	0.00451520%	\$ 2,145.72	\$ 218,272.04	\$ (673.43)	1.00	\$ 217,598.60	\$ 219,744.33
301414	LA HABRA DEF. MAINT.	\$ 373,255.20	0.00764603%	\$ 3,633.57	\$ 369,621.63	\$ (1,140.39)	1.00	\$ 368,481.25	\$ 372,114.81
302124	LA HABRA GOB, ELECTION 2012	\$ 149,256.14	0.00305747%	\$ 1,452.98	\$ 147,803.16	\$ (456.02)	1.00	\$ 147,347.15	\$ 148,800.12







ORANGE COUNTY EDUCATIONAL INVESTMENT POOL (OCEIP)

GASB 31 ADJUSTMENT TO FAIR VALUE

AS OF JUNE 30, 2017

GASB 31 FAIR VALUE FACTOR FOR OCEIP:		0.9969									
709100	FULLERTON HIGH TRANS REPAYMENT FUND	\$	-	0.00000000%	\$	-	\$	-	1.00	\$	-
	<b>District 70 Subtotal</b>	\$	<b>147,133,735.11</b>	<b>3.01399433%</b>	\$	<b>1,432,317.82</b>	\$	<b>145,701,417.29</b>	<b>1.00</b>	\$	<b>(449,530.76)</b>
710101	NO.O.C.SELF-INS FUND L&P PRO	\$	2,435,090.56	0.04988216%	\$	23,705.13	\$	2,411,385.43	1.00	\$	(7,439.82)
	<b>District 71 Subtotal</b>	\$	<b>2,435,090.56</b>	<b>0.04988216%</b>	\$	<b>23,705.13</b>	\$	<b>2,411,385.43</b>	<b>1.00</b>	\$	<b>(7,439.82)</b>
720101	GARDEN GROVE U GEN	\$	161,489,546.97	3.30806921%	\$	1,572,068.81	\$	159,917,478.16	1.00	\$	(493,391.40)
721111	GARDEN GROVE UNIF AD EDUC	\$	1,088,772.46	0.02230321%	\$	10,598.98	\$	1,078,173.48	1.00	\$	(3,326.48)
721212	GARDEN GROVE U CH DEV	\$	26,877.20	0.00055057%	\$	261.64	\$	26,615.56	1.00	\$	(82.12)
721313	GARDEN GROVE CAFETERIA FUND	\$	7,939,906.54	0.16264681%	\$	77,293.42	\$	7,862,613.12	1.00	\$	(24,258.42)
721414	GARDEN GROVE DEF MAIN.	\$	3,712,842.62	0.07605657%	\$	36,143.79	\$	3,676,698.83	1.00	\$	(11,343.67)
722121	GARDEN GROVE GOB 2010 ELECTION, SERIES A	\$	1,035,243.74	0.02120668%	\$	10,077.89	\$	1,025,165.85	1.00	\$	(3,162.93)
722122	GARDEN GROVE GOB 2010 ELECTION, SERIES B	\$	4,168,655.00	0.08539376%	\$	40,581.03	\$	4,128,073.97	1.00	\$	(12,736.30)
722123	GARDEN GROVE GOB 2010 ELECTION, SERIES C	\$	55,170,610.18	1.13015486%	\$	537,074.98	\$	54,633,535.20	1.00	\$	(168,560.16)
722124	GARDEN GROVE BLDG 2010 GO BAN	\$	-	0.00000000%	\$	-	\$	-	1.00	\$	-
722126	GARDEN GROVE GOB ELECTION 2016, SERIES 2017	\$	77,530,660.20	1.58819437%	\$	754,745.65	\$	76,775,914.55	1.00	\$	(236,875.77)
722146	GARDEN GROVE GOB 2010 ELECTION, SERIES A, REBATE	\$	-	0.00000000%	\$	-	\$	-	1.00	\$	-
722147	GARDEN GROVE GOB 2010 ELECTION, SERIES B, REBATE	\$	-	0.00000000%	\$	-	\$	-	1.00	\$	-
722148	GARDEN GROVE GOB 2010 ELECTION, SERIES C, REBATE	\$	-	0.00000000%	\$	-	\$	-	1.00	\$	-
722149	GARDEN GROVE BLDG 2010 GO BAN, REBATE	\$	-	0.00000000%	\$	-	\$	-	1.00	\$	-
722525	G.G. CAPITAL FACIL.	\$	3,964,300.40	0.08120761%	\$	38,591.68	\$	3,925,708.72	1.00	\$	(12,111.94)
722545	GARDEN GROVE CAPITAL FACILITIES FUND	\$	18,440,682.66	0.37775234%	\$	179,516.40	\$	18,261,166.26	1.00	\$	(56,340.95)
723535	GARDEN GROVE SCHL FACILS FUND	\$	9,710,497.19	0.19891688%	\$	94,529.77	\$	9,615,967.42	1.00	\$	(29,668.02)
723539	GARDEN GROVE STATE SCHOOL FACILITIES	\$	40,487,593.02	0.82937727%	\$	394,138.71	\$	40,093,454.31	1.00	\$	(123,699.83)
724040	GARDEN GROVE U SPL R	\$	52,947,892.46	1.08462310%	\$	515,437.26	\$	52,432,455.20	1.00	\$	(161,769.20)
726768	G.G.U. INS WORK. COMP	\$	59,755,105.41	1.22406699%	\$	581,704.13	\$	59,173,401.28	1.00	\$	(182,566.96)
726769	G.G.HEALTH &WELFARE INSURANCE	\$	87,280,694.32	1.78792116%	\$	849,660.30	\$	86,431,034.02	1.00	\$	(266,664.59)
726770	GG UNIF INS FUND PROP LOSS	\$	3,035,704.28	0.06218557%	\$	29,551.98	\$	3,006,152.30	1.00	\$	(9,274.84)
726780	G.G. CATASTROPHIC LOSS	\$	18,371,939.04	0.37634415%	\$	178,847.19	\$	18,193,091.85	1.00	\$	(56,130.92)
726782	G.G.UNIF.INS.COMP.LIABILITY	\$	2,619,906.59	0.05366807%	\$	25,504.27	\$	2,594,402.32	1.00	\$	(8,004.48)
729100	GARDEN GROVE TRANS REPAYMENT FUND	\$	-	0.00000000%	\$	-	\$	-	1.00	\$	-
	<b>District 72 Subtotal</b>	\$	<b>608,777,430.28</b>	<b>12.47063919%</b>	\$	<b>5,926,327.90</b>	\$	<b>602,851,102.38</b>	<b>1.00</b>	\$	<b>(1,859,968.97)</b>
740101	HUNTINGTON BCH HIGH GEN	\$	36,247,007.67	0.74251004%	\$	352,857.45	\$	35,894,150.22	1.00	\$	(110,743.77)
741010	HB HIGH SPECIAL ED PASS-THROUGH REVENUE	\$	2,756,026.26	0.05645644%	\$	26,829.37	\$	2,729,196.89	1.00	\$	(8,420.36)
741111	HUNTINGTON BCH H AD EDUC	\$	1,843,278.99	0.03775907%	\$	17,943.96	\$	1,825,335.03	1.00	\$	(5,631.68)
741313	H.B. HIGH CAFETERIA FUND	\$	-	0.00000000%	\$	-	\$	-	1.00	\$	-
741414	HUNTINGTON BCH DEF MAIN.	\$	0.03	0.00000000%	\$	0.03	\$	0.03	1.00	\$	(0.00)
742525	HUNTINGTON BEACH CAPITAL FACIL.	\$	6,444,058.25	0.13200477%	\$	62,731.63	\$	6,381,326.62	1.00	\$	(19,688.23)
742545	HB CAPITAL FACILITIES AGENCY	\$	9,403,766.44	0.19263358%	\$	91,543.81	\$	9,312,222.63	1.00	\$	(28,730.88)
743535	HUNTINGTON BCH HIGH FAC FD	\$	529,564.81	0.01084799%	\$	5,155.21	\$	524,409.60	1.00	\$	(1,617.95)
744040	HUNT BCH SPECIAL RESERVE	\$	3,203,516.32	0.06562316%	\$	31,185.60	\$	3,172,330.72	1.00	\$	(9,787.55)
746768	HUNT BCH INS FOR WORKERS COMP	\$	8,281,406.72	0.16964235%	\$	80,617.86	\$	8,200,788.86	1.00	\$	(25,301.79)
746769	HUNT BCH HI INS FUND FOR H&W	\$	3,225,918.78	0.06608206%	\$	31,403.68	\$	3,194,515.10	1.00	\$	(9,856.00)
746770	HUNTINGTON BCH INS/PROP LOSS	\$	104,284.32	0.00213624%	\$	1,015.19	\$	103,269.13	1.00	\$	(318.61)
746782	HUNTINGTON BCH INS/COMP LIABILIT	\$	179,367.65	0.00367430%	\$	1,746.11	\$	177,621.54	1.00	\$	(548.01)
747373	HUNTINGTON BEACH FOUNDATION TRUS	\$	369,567.86	0.00757050%	\$	3,597.67	\$	365,970.19	1.00	\$	(1,129.12)
749100	H.B. HIGH TRANS REPAYMENT	\$	-	0.00000000%	\$	-	\$	-	1.00	\$	-
	<b>District 74 Subtotal</b>	\$	<b>72,587,764.10</b>	<b>1.48694050%</b>	\$	<b>706,627.53</b>	\$	<b>71,881,136.57</b>	<b>1.00</b>	\$	<b>(221,773.97)</b>
750101	IRVINE U GEN	\$	69,015,860.18	1.41377102%	\$	671,855.75	\$	68,344,004.43	1.00	\$	(210,860.90)
751111	IRVINE UNIF AD EDUC	\$	203,237.61	0.00416327%	\$	1,978.48	\$	201,259.13	1.00	\$	(620.94)
751212	IRVINE CHILD DEVELOPMENT	\$	248,567.47	0.00509184%	\$	2,419.76	\$	246,147.71	1.00	\$	(759.44)
751313	IRVINE UNIFIED CAFETERIA FUND	\$	2,336,862.53	0.04786999%	\$	22,748.89	\$	2,314,113.64	1.00	\$	(7,139.71)
751414	IRVINE DEFERRED MAINT	\$	298,138.39	0.00610728%	\$	2,902.32	\$	295,236.07	1.00	\$	(910.89)
752121	IRVINE USD SFID#1 GOB EL 2016, SERIES 2016A	\$	92,597,364.01	1.89683168%	\$	901,417.03	\$	91,695,946.98	1.00	\$	(282,908.36)
752525	IRVINE CAPITAL FACILITIES	\$	20,630,397.19	0.42260804%	\$	200,832.84	\$	20,429,564.35	1.00	\$	(63,031.08)
753535	IRVINE UNIF SCHOOL FACILITIES FUND	\$	10,058,080.36	0.20603703%	\$	97,913.42	\$	9,960,166.94	1.00	\$	(30,729.98)
754040	IRVINE U SPL R	\$	20,750,880.84	0.42507612%	\$	202,005.72	\$	20,548,875.12	1.00	\$	(63,399.19)
754942	IRVINE CAPITAL PROJECTS -- BCU 08-1	\$	17,898.87	0.00036665%	\$	174.24	\$	17,724.63	1.00	\$	(54.69)

ORANGE COUNTY EDUCATIONAL INVESTMENT POOL (OCEIP)

GASB 31 ADJUSTMENT TO FAIR VALUE

AS OF JUNE 30, 2017

GASB 31 FAIR VALUE FACTOR FOR OCEIP:		0.9969									
754943	IRVINE UNIF CAP PROJ FOR BCU OF CFD 09-1	\$ 2,882,197.57	0.05904103%	\$ 28,057.62	\$ 2,854,139.95	\$ 1.00	\$ (8,805.84)	\$ 2,845,334.10	\$ 2,873,391.73		
754945	IRVINE CAPITAL PROJECTS-BCU 06-1	\$ 22,556.18	0.00046206%	\$ 219.58	\$ 22,336.60	\$ 1.00	\$ (68.91)	\$ 22,267.69	\$ 22,487.27		
754946	IRVINE CAPITAL PROJECTS-BCU 04-2 B	\$ 1,088.72	0.00002230%	\$ 10.60	\$ 1,078.12	\$ 1.00	\$ (3.33)	\$ 1,074.80	\$ 1,085.39		
754947	IRVINE CAPITAL PROJECTS-BCU 04-2A	\$ 3,027,716.93	0.06202195%	\$ 29,474.23	\$ 2,998,242.70	\$ 1.00	\$ (9,250.44)	\$ 2,989,992.26	\$ 3,018,466.49		
754948	IRVINE CAP PROJ-BCU 04-1	\$ 314.70	0.00000645%	\$ 3.06	\$ 311.64	\$ 1.00	\$ (0.96)	\$ 310.67	\$ 313.74		
755251	IRVINE DEBT SERVICE -- BCU 08-1	\$ 15,788.44	0.00032342%	\$ 153.70	\$ 15,634.74	\$ 1.00	\$ (48.24)	\$ 15,586.50	\$ 15,740.20		
755254	IRVINE DEBT SERVICE- BCU 04-1	\$ 918.46	0.00001881%	\$ 8.94	\$ 909.52	\$ 1.00	\$ (2.81)	\$ 906.71	\$ 915.65		
755255	IRVINE DEBT SERVICE-BCU 04-2A	\$ 2,688.25	0.00005507%	\$ 26.17	\$ 2,662.08	\$ 1.00	\$ (8.21)	\$ 2,653.87	\$ 2,680.04		
755256	IRVINE DEBT SERVICE-BCU 04-2 B	\$ 2,121.68	0.00004346%	\$ 20.65	\$ 2,101.03	\$ 1.00	\$ (6.48)	\$ 2,094.54	\$ 2,115.20		
755257	IRVINE DEBT SERVICE-BCU 06-1	\$ 5,060.84	0.00010367%	\$ 49.27	\$ 5,011.57	\$ 1.00	\$ (15.46)	\$ 4,996.11	\$ 5,045.38		
755259	IRVINE NIF DEBT SERV FOR BCU CFD 09-1	\$ 16,204.33	0.00033194%	\$ 157.75	\$ 16,046.58	\$ 1.00	\$ (49.51)	\$ 15,997.08	\$ 16,154.82		
756768	IRVINE INS FOR WORKERS COMP	\$ 26,395,246.14	0.54069940%	\$ 256,952.50	\$ 26,138,293.64	\$ 1.00	\$ (80,644.15)	\$ 26,057,649.49	\$ 26,314,601.99		
756769	IRVINE INSURANCE/HEALTH & WELFARE	\$ 8,963,497.23	0.18361479%	\$ 87,257.87	\$ 8,876,239.36	\$ 1.00	\$ (27,385.75)	\$ 8,848,853.61	\$ 8,936,111.48		
756770	IRVINE PROPERTY LOSS	\$ 5,135,973.90	0.10520902%	\$ 49,997.69	\$ 5,085,976.21	\$ 1.00	\$ (15,691.70)	\$ 5,070,284.51	\$ 5,120,282.20		
756781	IRVINE PROPERTY/LIABILITY INS.	\$ 231,376.46	0.00473968%	\$ 2,252.40	\$ 229,124.06	\$ 1.00	\$ (706.91)	\$ 228,417.14	\$ 230,669.55		
759100	IRVINE TRANS REPAYMENT	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -		
	<b>District 75 Subtotal</b>	<b>\$ 262,860,037.28</b>	<b>5.38461598%</b>	<b>\$ 2,558,890.48</b>	<b>\$ 260,301,146.80</b>	<b>\$ 1.00</b>	<b>\$ (803,103.87)</b>	<b>\$ 259,498,042.92</b>	<b>\$ 262,056,933.41</b>		
760101	LAGUNA BEACH U GEN	\$ 7,770,438.27	0.15917530%	\$ 75,643.68	\$ 7,694,794.59	\$ 1.00	\$ (23,740.65)	\$ 7,671,053.94	\$ 7,746,697.62		
761111	LAGUNA BEACH UNIF AD EDUC	\$ 134,591.27	0.00275707%	\$ 1,310.22	\$ 133,281.05	\$ 1.00	\$ (411.21)	\$ 132,869.84	\$ 134,180.06		
761313	LAGUNA BEACH CAFETERIA	\$ 69,054.18	0.00141456%	\$ 672.23	\$ 68,381.95	\$ 1.00	\$ (210.98)	\$ 68,170.97	\$ 68,843.20		
761717	LAGUNA BEACH SPEC RESV OTHER THAN COP	\$ 16,119,180.98	0.33019701%	\$ 156,917.04	\$ 15,962,263.94	\$ 1.00	\$ (49,248.17)	\$ 15,913,015.77	\$ 16,069,932.81		
762146	LAGUNA BCH GO BOND SERIES 2001 REBATE	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -		
762525	LAGUNA BCH CAPITAL FACILITIES	\$ 309,985.37	0.00634997%	\$ 3,017.65	\$ 306,967.72	\$ 1.00	\$ (947.08)	\$ 306,020.64	\$ 309,038.29		
764040	LAGUNA BEACH SPEC RES CAP OUTLAY	\$ 3,888,226.24	0.07964925%	\$ 37,851.11	\$ 3,850,375.13	\$ 1.00	\$ (11,879.51)	\$ 3,838,495.61	\$ 3,876,346.73		
764041	LAGUNA BEACH SPEC RESRV ALISO PROPERTY	\$ 5,221,415.38	0.10695927%	\$ 50,829.45	\$ 5,170,585.93	\$ 1.00	\$ (15,952.74)	\$ 5,154,633.19	\$ 5,205,462.64		
764042	LAGUNA BEACH SPEC RESRV CAPITAL IMPROVEMENT	\$ 3,338,707.02	0.06839250%	\$ 32,501.65	\$ 3,306,205.37	\$ 1.00	\$ (10,200.59)	\$ 3,296,004.77	\$ 3,328,506.43		
769100	LAGUNA BEACH TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -		
	<b>District 76 Subtotal</b>	<b>\$ 36,851,598.71</b>	<b>0.75489492%</b>	<b>\$ 358,743.03</b>	<b>\$ 36,492,855.68</b>	<b>\$ 1.00</b>	<b>\$ (112,590.95)</b>	<b>\$ 36,380,264.73</b>	<b>\$ 36,739,007.76</b>		
770101	LOS ALAMITOS UNIFIED GENERAL	\$ 43,460,654.80	0.89027963%	\$ 423,080.88	\$ 43,037,573.92	\$ 1.00	\$ (132,783.29)	\$ 42,904,790.63	\$ 43,327,871.51		
771212	LOS ALAMITOS CHILD DEVELOPMENT	\$ 8,471,916.70	0.17354490%	\$ 82,472.43	\$ 8,389,444.27	\$ 1.00	\$ (25,883.85)	\$ 8,363,560.42	\$ 8,446,032.85		
771313	LOS ALAMITOS CAFETERIA	\$ 743,281.92	0.01522593%	\$ 7,235.70	\$ 736,046.22	\$ 1.00	\$ (2,270.91)	\$ 733,775.30	\$ 741,011.01		
771414	LOS ALAMITOS DEF MAINT.	\$ 1,599,811.34	0.03277170%	\$ 15,573.85	\$ 1,584,237.49	\$ 1.00	\$ (4,887.83)	\$ 1,579,349.66	\$ 1,594,923.51		
771717	LOS ALAMITOS SPEC RES O/T CAP OUTLEY	\$ 5,346,032.37	0.10951201%	\$ 52,042.57	\$ 5,293,989.80	\$ 1.00	\$ (16,333.48)	\$ 5,277,656.32	\$ 5,329,698.89		
772020	LOS ALAMITOS SPECIAL RESERVE, POST-EMPLOYMENT BENE	\$ 10,354,888.64	0.21211706%	\$ 100,802.79	\$ 10,254,085.85	\$ 1.00	\$ (31,636.80)	\$ 10,222,449.04	\$ 10,323,251.84		
772121	LOS ALAMITOS BLDG GOB ELECTION 2008, SERIES 2009	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -		
772124	LOS ALAMITOS SFID GOB EL 2008 SERIES D	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -		
772126	LOS ALAMITOS 2011 GO BAN	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -		
772127	LOS ALAMITOS SFID #1, EL 2008, SERIES E	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -		
772525	LOS ALAMITOS CAPITAL FACIL.	\$ 230,153.48	0.00471463%	\$ 2,240.50	\$ 227,912.98	\$ 1.00	\$ (703.18)	\$ 227,209.80	\$ 229,450.30		
774040	LOS ALAMITOS SP RESERVE	\$ 5,350,608.11	0.10960574%	\$ 52,087.11	\$ 5,298,521.00	\$ 1.00	\$ (16,347.46)	\$ 5,282,173.54	\$ 5,334,260.65		
776769	LOS ALAMITOS INS/HLTH & WLFR	\$ 4,031,228.11	0.08257861%	\$ 39,243.21	\$ 3,991,984.90	\$ 1.00	\$ (12,316.42)	\$ 3,979,668.48	\$ 4,018,911.69		
779100	LOS ALAMITOS TRANSD REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -		
	<b>District 77 Subtotal</b>	<b>\$ 79,588,575.47</b>	<b>1.63035020%</b>	<b>\$ 774,779.04</b>	<b>\$ 78,813,796.43</b>	<b>\$ 1.00</b>	<b>\$ (243,163.22)</b>	<b>\$ 78,570,633.21</b>	<b>\$ 79,345,412.25</b>		
780101	NEWPORT MESA U GEN	\$ 67,102,664.75	1.37457974%	\$ 653,231.17	\$ 66,449,433.58	\$ 1.00	\$ (205,015.61)	\$ 66,244,417.97	\$ 66,897,649.14		
781111	NEWPORT MESA UNIF AD EDUC	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -		
781212	NEWPORT MESA CHILD DEV FUND	\$ 506,219.84	0.01036977%	\$ 4,927.95	\$ 501,291.89	\$ 1.00	\$ (1,546.63)	\$ 499,745.26	\$ 504,673.21		
781313	NEWPORT MESA CAFETERIA FUND	\$ 1,270,507.78	0.02602600%	\$ 12,368.14	\$ 1,258,139.64	\$ 1.00	\$ (3,881.72)	\$ 1,254,257.92	\$ 1,266,626.06		
781717	NEWPORT-MESA SPECIAL RES.OTHER T	\$ 10,818,094.48	0.22160571%	\$ 105,312.01	\$ 10,712,782.47	\$ 1.00	\$ (33,052.01)	\$ 10,679,730.46	\$ 10,785,042.47		
781743	NEWPORT MESA SPEC RES-FAC END	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -		
782020	NEWPORT MESA SPEC RES/RETIREE BEN (POST EMPYMNT)	\$ 16,034,630.87	0.32846503%	\$ 156,093.96	\$ 15,878,536.91	\$ 1.00	\$ (48,989.85)	\$ 15,829,547.06	\$ 15,985,641.02		
782121	NEWPORT MESA GO BOND 2000 ELECTION SERIES 2001	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -		
782122	NEWPORT MESA GOB SERIES 2003	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -		
782123	NEWPORT MESA BLDG GOB SERIES 2007	\$ 5,229.85	0.00010713%	\$ 50.91	\$ 5,178.94	\$ 1.00	\$ (15.98)	\$ 5,162.96	\$ 5,213.87		
782124	NEWPORT MESA GO BOND 2005 ELECTION, SERIES 2011	\$ 1,906.10	0.00003905%	\$ 18.56	\$ 1,887.54	\$ 1.00	\$ (5.82)	\$ 1,881.72	\$ 1,900.28		
782525	NEWPORT-MESA CAP FACILITIES	\$ 3,851,802.64	0.07890312%	\$ 37,496.54	\$ 3,814,306.10	\$ 1.00	\$ (11,768.23)	\$ 3,802,537.87	\$ 3,840,034.41		
783535	NEWPORT MESA USD FACILITIES FUND	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -		



ORANGE COUNTY EDUCATIONAL INVESTMENT POOL (OCEIP)

GASB 31 ADJUSTMENT TO FAIR VALUE

AS OF JUNE 30, 2017

GASB 31 FAIR VALUE FACTOR FOR OCEIP:		0.9969								
783539	NEWPORT MESA SCH FAC PROP 47 FUND	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	\$ -
784040	NEWPORT MESA U SPL R	\$ 42,660,598.88	0.87389070%	\$ 415,292.49	\$ 42,245,306.39	\$ (130,338.92)	1.00	\$ 42,114,967.47	\$ 42,530,259.96	\$ -
786768	NEW-MESA INS WORK. COMP	\$ 10,521,330.48	0.21552658%	\$ 102,423.07	\$ 10,418,907.41	\$ (32,145.32)	1.00	\$ 10,386,762.08	\$ 10,489,185.16	\$ -
786769	NEWPORT MESA INSURANCE HEALTH/WELFARE FUND	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	\$ -
786770	NEWPORT MESA SELF-INSURANCE	\$ 72,163.33	0.00147825%	\$ 702.50	\$ 71,460.83	\$ (220.48)	1.00	\$ 71,240.36	\$ 71,942.85	\$ -
787373	NEWPORT MESA FOUNDATION TRUST	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	\$ -
789100	NEWPORT MESA TRANS REPAYMENT	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	\$ -
789595	NEWPORT BEACH STUDENT BODY FUND	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	\$ -
	<b>District 78 Subtotal</b>	<b>\$ 152,845,149.00</b>	<b>3.13099108%</b>	<b>\$ 1,487,917.30</b>	<b>\$ 151,357,231.70</b>	<b>\$ (466,980.57)</b>	<b>1.00</b>	<b>\$ 150,890,251.12</b>	<b>\$ 152,378,168.43</b>	<b>\$ -</b>
800101	ORANGE U GEN	\$ 86,510,768.05	1.77214943%	\$ 842,165.22	\$ 85,668,602.83	\$ (264,312.27)	1.00	\$ 85,404,290.56	\$ 86,246,455.78	\$ -
800908	ORANGE UNIFIED SANTIAGO CHARTER	\$ 840,090.12	0.01720902%	\$ 8,178.11	\$ 831,912.01	\$ (2,566.69)	1.00	\$ 829,345.32	\$ 837,523.43	\$ -
800909	ORANGE UNIF CHARTER SCH FUND	\$ 1,285,590.24	0.02633496%	\$ 12,514.97	\$ 1,273,075.27	\$ (3,927.80)	1.00	\$ 1,269,147.47	\$ 1,281,662.44	\$ -
801111	ORANGE ADULT EDUCATION	\$ 0.00	0.00000000%	\$ 0.00	\$ 0.00	\$ (0.00)	1.00	\$ 0.00	\$ 0.00	\$ -
801212	ORANGE U CH DEV	\$ 888,564.13	0.01820199%	\$ 8,650.00	\$ 879,914.13	\$ (2,714.79)	1.00	\$ 877,199.35	\$ 885,849.34	\$ -
801313	ORANGE UNIFIED CAFETERIA FUND	\$ 171,412.64	0.00351134%	\$ 1,668.67	\$ 169,743.97	\$ (523.71)	1.00	\$ 169,220.26	\$ 170,888.93	\$ -
801414	ORANGE DEF MAIN.	\$ 5,920,469.67	0.12127920%	\$ 57,634.60	\$ 5,862,835.07	\$ (18,088.53)	1.00	\$ 5,844,746.54	\$ 5,902,381.14	\$ -
802121	ORANGE USD, BLDG. GOB MEASURE S	\$ 3,647,255.98	0.07471304%	\$ 35,505.32	\$ 3,611,750.66	\$ (11,143.29)	1.00	\$ 3,600,607.38	\$ 3,636,112.69	\$ -
802525	ORANGE CAPITAL FAC.	\$ 7,030,191.50	0.14401155%	\$ 68,437.52	\$ 6,961,753.98	\$ (21,479.01)	1.00	\$ 6,940,274.96	\$ 7,008,712.49	\$ -
803034	ORANGE STATE SCH BLDG 50/50	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	\$ -
803535	ORANGE UNIF SCHOOL FAC FUND	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	\$ -
804040	ORANGE U SPL R	\$ 31,939,723.36	0.65427650%	\$ 310,926.89	\$ 31,628,796.47	\$ (97,583.93)	1.00	\$ 31,531,212.54	\$ 31,842,139.43	\$ -
804949	ORANGE UNIF CAP PROJ FOR BCU	\$ 4,590,999.28	0.09404536%	\$ 44,692.47	\$ 4,546,306.81	\$ (14,026.66)	1.00	\$ 4,532,280.15	\$ 4,576,972.62	\$ -
805252	ORANGE UNIF DEBT SERV FOR BCU	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	\$ -
805656	ORANGE UNIFIED DEBT SERVICE	\$ 5,843,348.61	0.11969940%	\$ 56,883.84	\$ 5,786,464.77	\$ (17,852.91)	1.00	\$ 5,768,611.86	\$ 5,825,495.70	\$ -
806768	ORANGE UNIFIED INS. FD W.C.	\$ 15,983,999.24	0.32742785%	\$ 155,601.07	\$ 15,828,398.17	\$ (48,835.16)	1.00	\$ 15,779,563.01	\$ 15,935,164.08	\$ -
807171	ORANGE RETIREE BENEFIT	\$ 20,480,281.56	0.41953297%	\$ 199,371.49	\$ 20,280,910.07	\$ (62,572.44)	1.00	\$ 20,218,337.63	\$ 20,417,709.12	\$ -
807373	ORANGE UNIFIED FOUNDATION TRUST	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	\$ -
809100	ORANGE TRANS REPAYMENT	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	\$ -
	<b>District 80 Subtotal</b>	<b>\$ 185,132,694.38</b>	<b>3.79239262%</b>	<b>\$ 1,802,230.17</b>	<b>\$ 183,330,464.21</b>	<b>\$ (565,627.19)</b>	<b>1.00</b>	<b>\$ 182,764,837.02</b>	<b>\$ 184,567,067.19</b>	<b>\$ -</b>
810101	WEST O.C.SELF-FUND WORK COMP	\$ 19,203,791.10	0.39338441%	\$ 186,945.11	\$ 19,016,845.99	\$ (58,672.44)	1.00	\$ 18,958,173.55	\$ 19,145,118.66	\$ -
	<b>District 81 Subtotal</b>	<b>\$ 19,203,791.10</b>	<b>0.39338441%</b>	<b>\$ 186,945.11</b>	<b>\$ 19,016,845.99</b>	<b>\$ (58,672.44)</b>	<b>1.00</b>	<b>\$ 18,958,173.55</b>	<b>\$ 19,145,118.66</b>	<b>\$ -</b>
820101	PLACENTIA U GEN	\$ 62,470,638.70	1.27969395%	\$ 608,139.31	\$ 61,862,499.39	\$ (190,863.60)	1.00	\$ 61,671,635.79	\$ 62,279,775.10	\$ -
821010	PLACENTIA SPECIAL ED PASS-THROUGH REVENUE	\$ 85,191.46	0.00174512%	\$ 829.32	\$ 84,362.14	\$ (260.28)	1.00	\$ 84,101.86	\$ 84,931.18	\$ -
821111	PLACENTIA UNIF AD EDUC	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	\$ -
821212	PLACENTIA CH DEV	\$ 3,966,715.09	0.08125707%	\$ 38,615.19	\$ 3,928,099.90	\$ (12,119.32)	1.00	\$ 3,915,980.59	\$ 3,954,595.77	\$ -
821313	PLACENTIA CAFETERIA FUND	\$ 2,294,223.68	0.04699654%	\$ 22,333.81	\$ 2,271,889.87	\$ (7,009.43)	1.00	\$ 2,264,880.43	\$ 2,287,214.25	\$ -
821414	PLACENTIA DEFERRED MAINT.	\$ 276,659.05	0.00566728%	\$ 2,693.22	\$ 273,965.83	\$ (845.26)	1.00	\$ 273,120.57	\$ 275,813.79	\$ -
822525	PLACENTIA CAPITAL FAC.	\$ 705,527.13	0.01445253%	\$ 6,868.17	\$ 698,658.96	\$ (2,155.56)	1.00	\$ 696,503.40	\$ 703,371.57	\$ -
822545	PLACENTIA UNIFIED CAPITAL FACILITIES AGENCY RDA	\$ 3,291,620.58	0.06742795%	\$ 32,043.28	\$ 3,259,577.30	\$ (10,056.73)	1.00	\$ 3,249,520.57	\$ 3,281,563.85	\$ -
823539	PLACENTIA SCHOOL FACILITIES PROP 47 FUND	\$ 1,855,202.86	0.03800332%	\$ 18,060.03	\$ 1,837,142.83	\$ (5,668.11)	1.00	\$ 1,831,474.71	\$ 1,849,534.75	\$ -
824040	PLACENTIA U SPL R	\$ 8,343,102.71	0.17090618%	\$ 81,218.46	\$ 8,261,884.25	\$ (25,490.29)	1.00	\$ 8,236,393.97	\$ 8,317,612.42	\$ -
825353	PLACENTIA TAX OVERRIDE	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	\$ -
826768	PLACENTIA INS WORK. COMP	\$ 6,156,208.39	0.12610825%	\$ 59,929.47	\$ 6,096,278.92	\$ (18,808.77)	1.00	\$ 6,077,470.15	\$ 6,137,399.62	\$ -
826769	PLACENTIA H & W SELF INSURANCE	\$ 2,339,774.84	0.04792965%	\$ 22,777.25	\$ 2,316,997.59	\$ (7,148.60)	1.00	\$ 2,309,848.99	\$ 2,332,626.24	\$ -
826770	PLACENTIA FUND FOR PROP LOSS	\$ 194,852.25	0.00399150%	\$ 1,896.85	\$ 192,955.40	\$ (595.32)	1.00	\$ 192,360.08	\$ 194,256.93	\$ -
826782	PLACENTIA FUND FOR COMP LIA	\$ 509,320.90	0.01043330%	\$ 4,958.14	\$ 504,362.76	\$ (1,556.10)	1.00	\$ 502,806.66	\$ 507,764.80	\$ -
829100	PLACENTIA TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	\$ -
	<b>District 82 Subtotal</b>	<b>\$ 92,489,037.64</b>	<b>1.89461264%</b>	<b>\$ 900,362.49</b>	<b>\$ 91,588,675.15</b>	<b>\$ (282,577.39)</b>	<b>1.00</b>	<b>\$ 91,306,097.75</b>	<b>\$ 92,206,460.25</b>	<b>\$ -</b>
830101	SADDLEBACK VAL U GEN	\$ 89,539,177.32	1.83418556%	\$ 871,646.19	\$ 88,667,531.13	\$ (273,564.83)	1.00	\$ 88,393,966.31	\$ 89,265,612.49	\$ -
831010	SADDLEBACK VALLEY SPECIAL ED PASS-THROUGH REVENUE	\$ 730,907.00	0.01497243%	\$ 7,115.24	\$ 723,791.76	\$ (2,233.11)	1.00	\$ 721,558.66	\$ 728,673.89	\$ -
831111	SADDLEBACK VAL UNIF AD EDUC	\$ 1,053,479.61	0.02158024%	\$ 10,255.42	\$ 1,043,224.19	\$ (3,218.65)	1.00	\$ 1,040,005.55	\$ 1,050,260.96	\$ -
831212	SADDLEBACK VALLEY CHILD DEVELOPEMENT FUND	\$ 4,488,170.08	0.09193894%	\$ 43,691.45	\$ 4,444,478.63	\$ (13,712.49)	1.00	\$ 4,430,766.14	\$ 4,474,457.59	\$ -
831313	SADDLEBACK VALLEY CAFETERIA FUND	\$ 359,544.59	0.00736517%	\$ 3,500.10	\$ 356,044.49	\$ (1,098.50)	1.00	\$ 354,945.99	\$ 358,446.09	\$ -
831414	SADDLEBACK VALLEY DEF MAINTENANC	\$ 412,960.11	0.00845937%	\$ 4,020.09	\$ 408,940.02	\$ (1,261.70)	1.00	\$ 407,678.33	\$ 411,698.41	\$ -
831717	SADDLEBACK VALLEY SP RES OTHER THAN COP	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	\$ -
832020	SADDLEBACK VALLEY SPECIAL RESERVE/POST EMPYMNT	\$ -	0.00000000%	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	\$ -





**ORANGE COUNTY EDUCATIONAL INVESTMENT POOL (OCEIP)**

**GASB 31 ADJUSTMENT TO FAIR VALUE**

**AS OF JUNE 30, 2017**

<b>GASB 31 FAIR VALUE FACTOR FOR OCEIP:</b>		<b>0.9969</b>								
	<b>District 94 Subtotal</b>	<b>\$ 246,424,993.65</b>	<b>5.04794861%</b>	<b>\$ 2,398,898.58</b>	<b>\$ 244,026,095.07</b>	<b>\$ 1.00</b>	<b>\$ (752,890.66)</b>	<b>\$ 243,273,204.41</b>	<b>\$ 245,672,102.99</b>	
950101	COASTLINE REG OFF PROG	\$ 7,899,058.20	0.16181005%	\$ 76,895.77	\$ 7,822,162.43	\$ 1.00	\$ (24,133.62)	\$ 7,798,028.81	\$ 7,874,924.58	
952020	COASTLINE ROP SPECIAL RESERVE/P.E.B.	\$ 5,003.78	0.00010250%	\$ 48.71	\$ 4,955.07	\$ 1.00	\$ (15.29)	\$ 4,939.78	\$ 4,988.49	
	<b>District 95 Subtotal</b>	<b>\$ 7,904,061.98</b>	<b>0.16191255%</b>	<b>\$ 76,944.48</b>	<b>\$ 7,827,117.50</b>	<b>\$ 1.00</b>	<b>\$ (24,148.91)</b>	<b>\$ 7,802,968.59</b>	<b>\$ 7,879,913.07</b>	
960101	SOUTH ORANGE COUNTY CCD GENERAL	\$ 78,254,511.50	1.60302227%	\$ 761,792.19	\$ 77,492,719.31	\$ 1.00	\$ (239,087.32)	\$ 77,253,631.99	\$ 78,015,424.18	
961212	SOUTH ORANGE COUNTY CCD CHILD DEV	\$ 186,087.66	0.00381195%	\$ 1,811.53	\$ 184,276.13	\$ 1.00	\$ (568.54)	\$ 183,707.59	\$ 185,519.12	
964040	SOUTH ORANGE COUNTY CCD SPEC RES/COP	\$ 225,443,839.82	4.61815541%	\$ 2,194,651.20	\$ 223,249,188.62	\$ 1.00	\$ (688,787.93)	\$ 222,560,400.69	\$ 224,755,051.89	
964041	SOCCCD FACILITIES CORP/CAPITAL OUTLAY	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -	
966768	SOUTH ORANGE COUNTY CCD INS W/C	\$ 1,432,366.12	0.02934163%	\$ 13,943.80	\$ 1,418,422.32	\$ 1.00	\$ (4,376.24)	\$ 1,414,046.08	\$ 1,427,989.88	
967171	SOCCCD RETIREE BENEFITS	\$ 2,481,395.16	0.05083070%	\$ 24,155.89	\$ 2,457,239.27	\$ 1.00	\$ (7,581.29)	\$ 2,449,657.98	\$ 2,473,813.87	
969100	SOCCCD TRANS REPAYMENT FUND	\$ -	0.00000000%	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ -	
	<b>District 96 Subtotal</b>	<b>\$ 307,798,200.26</b>	<b>6.30516196%</b>	<b>\$ 2,996,354.61</b>	<b>\$ 304,801,845.65</b>	<b>\$ 1.00</b>	<b>\$ (940,401.32)</b>	<b>\$ 303,861,444.32</b>	<b>\$ 306,857,798.94</b>	
970101	COLLEGE AND CAREER ADVANTAGE	\$ 372,319.74	0.00762687%	\$ 3,624.46	\$ 368,695.28	\$ 1.00	\$ (1,137.53)	\$ 367,557.75	\$ 371,182.21	
	<b>District 97 Subtotal</b>	<b>\$ 372,319.74</b>	<b>0.00762687%</b>	<b>\$ 3,624.46</b>	<b>\$ 368,695.28</b>	<b>\$ 1.00</b>	<b>\$ (1,137.53)</b>	<b>\$ 367,557.75</b>	<b>\$ 371,182.21</b>	
990101	LOWELL JOINT ELEM GEN	\$ 869,445.53	0.01781035%	\$ 8,463.88	\$ 860,981.65	\$ 1.00	\$ (2,656.38)	\$ 858,325.27	\$ 866,789.15	
	<b>District 99 Subtotal</b>	<b>\$ 869,445.53</b>	<b>0.01781035%</b>	<b>\$ 8,463.88</b>	<b>\$ 860,981.65</b>	<b>\$ 1.00</b>	<b>\$ (2,656.38)</b>	<b>\$ 858,325.27</b>	<b>\$ 866,789.15</b>	
<b>TOTAL</b>	<b>ORANGE COUNTY EDUCATIONAL INVESTMENT POOL TOTAL</b>	<b>4,881,685,863.60</b>	<b>100.00%</b>	<b>47,522,246.55</b>	<b>4,834,163,617.05</b>	<b>0.9969</b>	<b>\$ (14,914,784.58)</b>	<b>4,819,248,832.47</b>	<b>4,866,771,079.02</b>	