

Treasurer's Report of Assets in the County Treasury

August 2025



From the Office of
SHARI L. FREIDENRICH, CPA, CCMT, CPFA, ACPFIM
Orange County Treasurer-Tax Collector

COUNTY OF ORANGE

TREASURER’S REPORT OF ASSETS IN THE COUNTY TREASURY

For the Month Ended August 31, 2025

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OFFICE OF THE TREASURER-TAX COLLECTOR
SHARI L. FREIDENRICH, CPA, CCMT, CPFA, CPFIM, ACPFIM



INTERDEPARTMENTAL COMMUNICATION

Date: October 16, 2025

To: Chair Doug Chaffee
Vice Chair Katrina Foley
Supervisor Janet Nguyen
Supervisor Vicente Sarmiento
Supervisor Donald P. Wagner

From: Shari L. Freidenrich, CPA, CCMT, CPFA, CPFIM, ACPFIM, Orange County Treasurer

Subject: Treasurer's Report of Assets in the County Treasury for the Month Ended August 31, 2025

The Treasurer's Report of Assets in the County Treasury for the month ended August 31, 2025 is attached and is online at octreasurer.gov/publicfunds. Pursuant to California Government Code Section (GCS) 53646 (b)(1) and (g), the Orange County Treasurer (Treasurer) is issuing this report listing the public funds in the County Treasury records held by the local agency to the chief executive officer, the internal auditor and the legislative body of the local agencies. This report includes the required information detailed in GCS (b)(2), (3), and (4) and includes other fund account information in the County Treasury records for information purposes.

COUNTY TREASURY ASSETS

The report shows the total of all securities, investments and moneys held by the local agency recorded in the County Treasury records as of August 31, 2025. A summary page lists these public funds assets in the County Treasury records for the current month, prior month and prior year. The assets in the County Treasury in the County's custodial accounts as of August 31, 2025 consist of Cash, The Orange County Treasury Pool (OCTP), and a Bond Proceeds Account. In addition, as required to disclose per GCS 53646(b)(1), certain bond funds are held with contracted bond trustees and are not included in this summary.

NET POOL INTEREST EARNINGS APPORTIONMENT PER GCS 53647 et seq & 27013, 27133(f)

Interest on all money deposited belongs to, and shall be paid quarterly into the general fund of the local agency, unless directed by the governing board or law to be paid to another fund and administrative expense related to investing, depositing, banking, auditing, reporting or handling of the funds may be deducted. Monthly, the Treasurer calculates total interest earnings to be paid to the appropriate fund account. The actual cash payments for June 2025, July 2025, and August 2025 interest apportionments are expected to be paid in October 2025, November 2025, and December 2025 respectively.

TEMPORARY TRANSFERS PER CONSTITUTION ARTICLE XVI SECTION 6

The Treasurer has the power and duty pursuant to the Constitution and the Board of Supervisor's Resolution 24-011 to make temporary transfers to school districts to address their short-term cash flow needs. The loans are secured by tax receipts to be received by the County Treasurer, as the banker for the school districts. There were no temporary transfers outstanding as of August 31, 2025.

STATUS OF REQUIRED COUNTY TREASURY REPORTS AND COMPLIANCE SUMMARY

During the month of August, there were no required reports issued. As reported last month, only the quarterly report will include a detailed summary compliance report. The outstanding reports status is as follows:

Financial Reports (Pursuant to GCS 26920 (a) and (b)):

- 1) There is no change from the prior month's status. The Quarterly Schedule of Assets Review reports of the County Treasury for the periods ending September 30, 2024, December 31, 2024, and March 31, 2025, by the AC are in process (engagement letter updated and signed on August 4, 2025, reflecting the modified accrual basis of accounting, a change from the prior signed engagement letter with the cash modified basis of accounting).
- 2) There is no change from the prior month's status. The Annual Schedule of Assets Audit of the County Treasury for the period ending June 30, 2025, has not been started as no engagement letter has yet been received (letter expected to be received in October).

Compliance Reports on Investments (pursuant to GCS 27130 et seq and TOC By-Laws & directive):

- 1) There is no change from the prior month's status. The Annual Compliance Audit report of the County Treasury's Compliance with California Government Code Article 6 as of June 30, 2024, by an external auditor is in process (updated engagement letter signed on July 24, 2025, that removed future annual audits from the engagement letter due to the dissolution of TOC by the Board on March 11, 2025). Annual compliance audit for period ending December 31, 2024, not yet started (six-month period).
- 2) There is no change from the prior month's status. The Quarterly Compliance Monitoring reports of the County Treasurer as directed by the Treasury Oversight Committee for the periods September 30, 2024, and December 31, 2024, are in process (updated engagement letter signed on July 30, 2025, to end quarterly compliance monitoring as of 12-31-24 due to the dissolution of the TOC by the Board on March 11, 2025).

Background: The GCS Article 6. Treasury Oversight Committee code section 27134 requiring an annual compliance audit and the Treasurer's requirement to report compliance per GCS Article 6 27133 et seq and GCS 53646(b)(2) are no longer applicable as the 2025 IPS submitted by the Treasurer on December 17, 2024, was not reviewed or approved by the Board as stated in GCS 53646(a)(1) and the TOC was dissolved on March 11, 2025, by the Board. A Board Resolution and a 2025 Investment Policy (IP) submitted by County Counsel on February 11, 2025, directed the County Investment Manager to report compliance with the IP and the Investment Oversight Committee (IOC) established on March 11, 2025, monitors and reviews this compliance with the IP.

Although the above reports have been delayed, asset amounts and status in the compliance summary have been reported timely in the prior monthly Treasurer's reports. As stated last month and as allowed by GCS 53646 (b)(4), the Treasurer will report the detailed subsidiary ledger of investments and the compliance summary on a quarterly basis versus the monthly method used previously and expects to continue to provide a condensed monthly report highlighting key County Treasury asset and other information.

CERTIFICATION OF COUNTY TREASURY RECORDS PER GCS 53646 (b)(3)

I certify that this report includes the cash and investments in the records of the County Treasury maintained by the Treasurer as of August 31, 2025. Based on the Treasurer's pooled cash forecast that includes estimated deposits, estimated withdrawals and investment maturities, the local agencies have the ability to meet the pooled funds' expected expenditures for the next six months. I am available if you have any questions on the Treasurer's Report of Assets in the County Treasury at (714) 615-1421.

Enclosures

cc: Distribution List

ORANGE COUNTY TREASURER-TAX COLLECTOR
Summary of Assets in the County Treasury*
August 31, 2025

OCTP

	August 31, 2025				July 31, 2025		August 31, 2024		
	<u>Market Value</u>	<u>Book Value</u>	<u>NAV</u>	<u>YTD Interest Income</u>	<u>Market Value</u>	<u>NAV</u>	<u>Market Value</u>	<u>NAV</u>	<u>YTD Interest Income</u>
Cash	\$33,441,990	\$33,441,990	1.0000	**	\$10,297,354	1.0000	\$19,663,775	1.0000	**
Investments	\$14,684,304,594	\$14,673,178,692	1.0007	\$103,697,669	\$15,354,387,727	1.0010	\$13,957,594,950	1.0015	\$107,588,120
Total Pooled Assets	\$14,717,746,584	\$14,706,620,682	1.0008	\$103,697,669	\$15,364,685,081		\$13,977,258,725		\$107,588,120

CCCD-Bond Proceeds

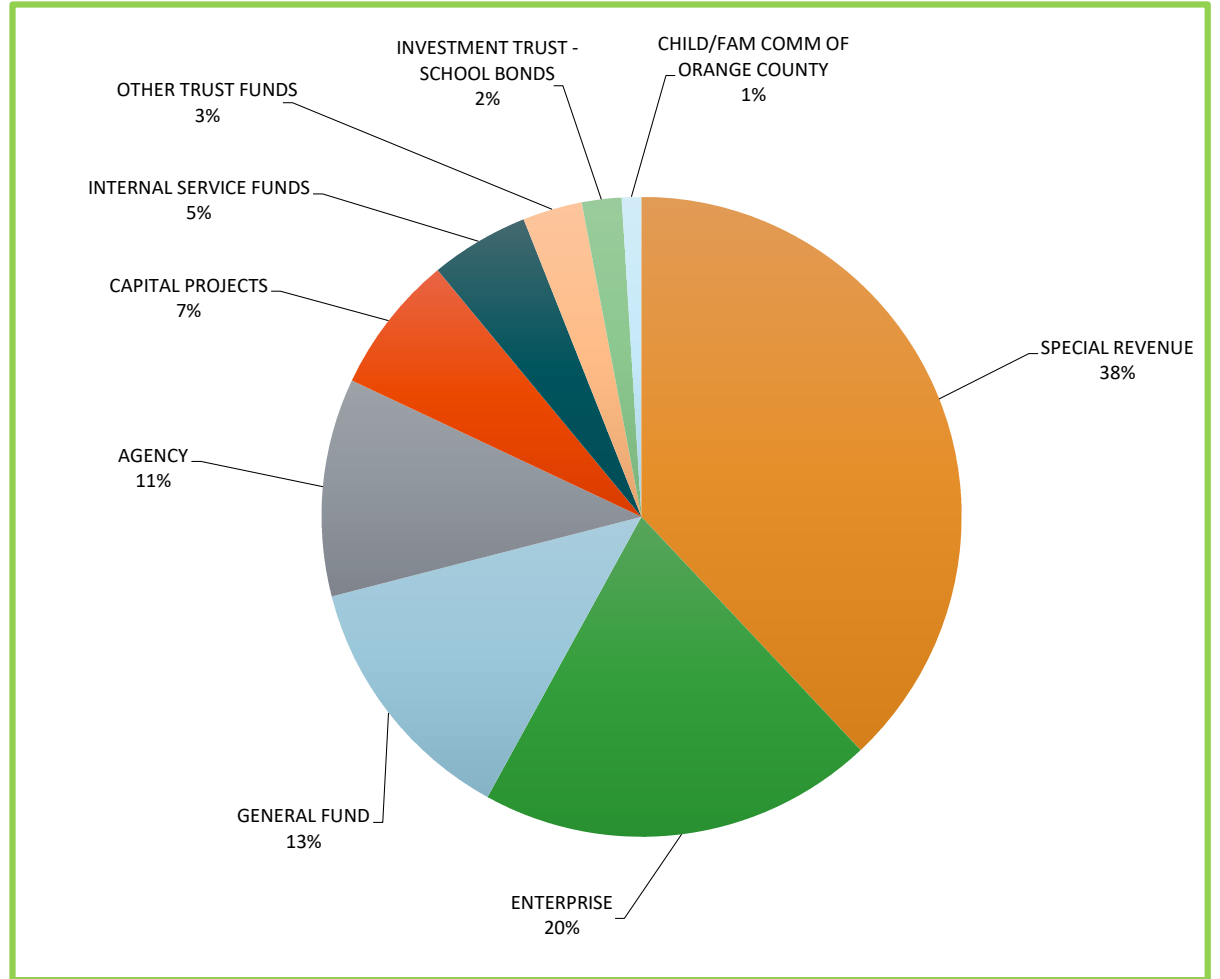
	August 31, 2025				July 31, 2025		August 31, 2024		
	<u>Market Value</u>	<u>Book Value</u>	<u>NAV</u>	<u>YTD Interest Income</u>	<u>Market Value</u>	<u>NAV</u>	<u>Market Value</u>	<u>NAV</u>	<u>YTD Interest Income</u>
Investments	\$24,144,219	\$24,969,046	0.9670	\$134,993	\$23,773,653	0.9594	\$23,330,219	0.9647	\$140,380

* Market Valuation Source: Northern Trust

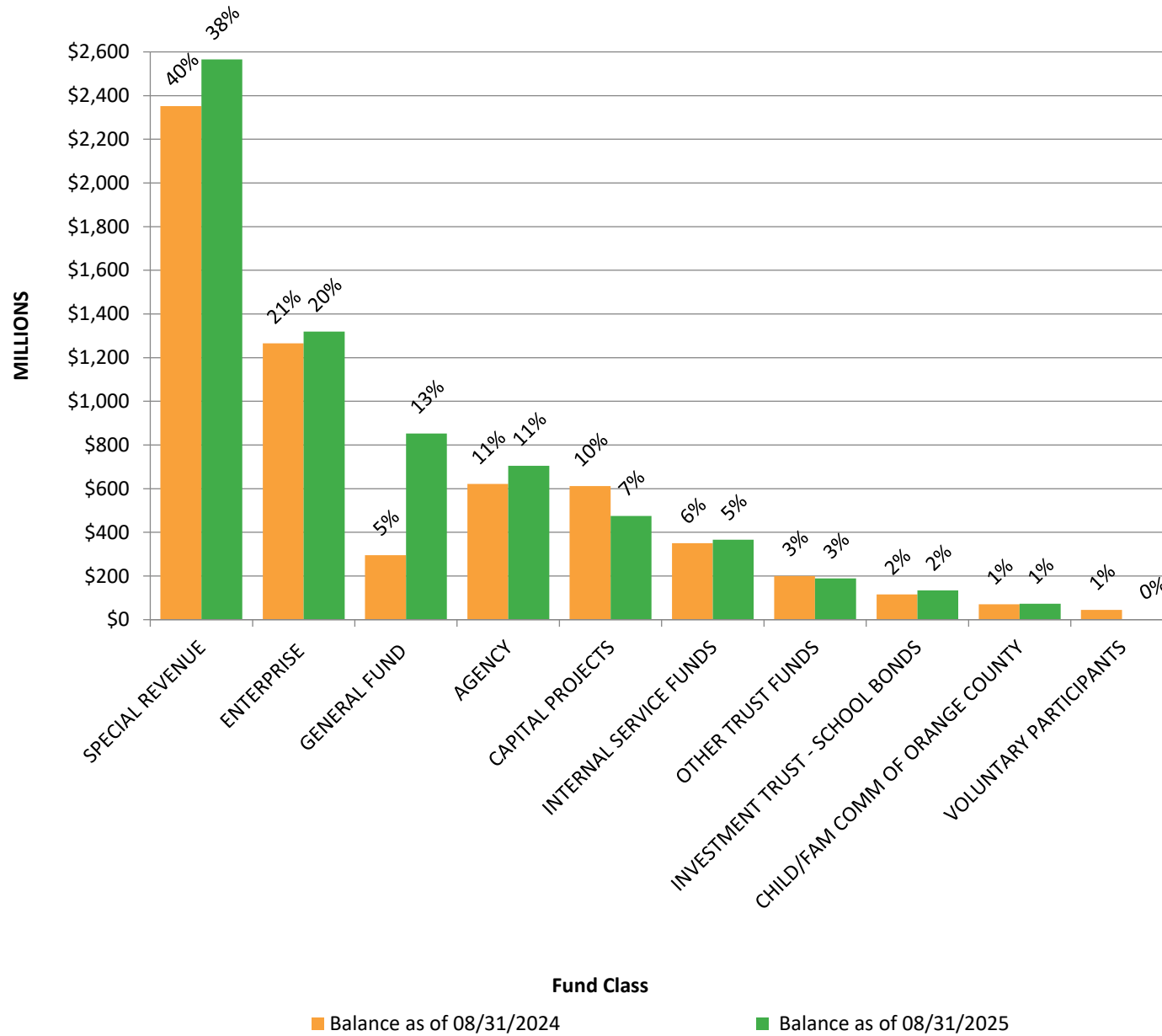
** Cash at Bank accrues ECR used to pay banking related costs.

**ORANGE COUNTY INVESTMENT POOL
COMPOSITION BY ACCOUNTING FUND
AS OF AUGUST 31, 2025**

ACCOUNTING FUND	BALANCE
SPECIAL REVENUE	\$ 2,565,443,618
ENTERPRISE	1,319,704,584
GENERAL FUND	852,560,356
AGENCY	705,056,715
CAPITAL PROJECTS	474,974,536
INTERNAL SERVICE FUNDS	365,594,717
OTHER TRUST FUNDS	189,331,378
INVESTMENT TRUST - SCHOOL BONDS	134,552,838
CHILD/FAM COMM OF ORANGE COUNTY	73,149,425
TOTAL	\$ 6,680,368,167

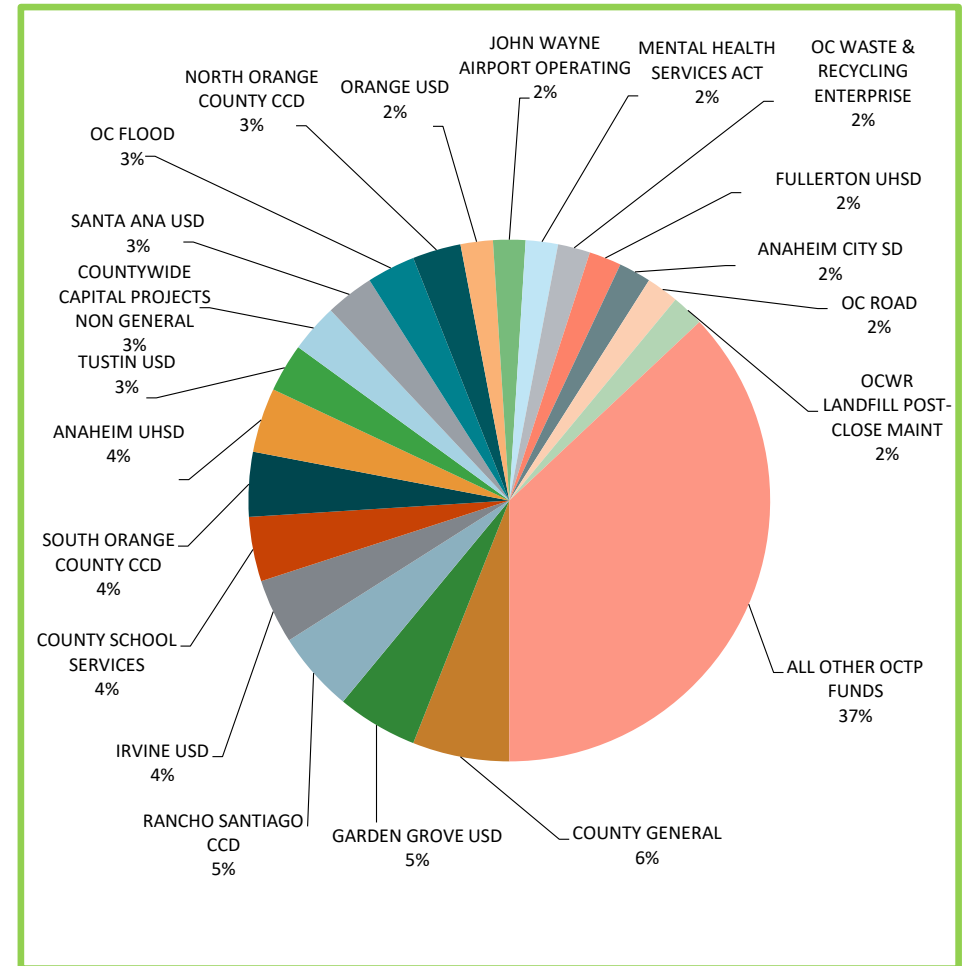


**ORANGE COUNTY INVESTMENT POOL
COMPOSITION BY ACCOUNTING FUND
AS OF AUGUST 31, 2025**



**ORANGE COUNTY TREASURY POOL
TOP 20 POOL PARTICIPANTS - ACCOUNTING FUND NUMBERS
AS OF AUGUST 31, 2025**

FUND #	FUND ACCOUNT NAME	BALANCE ⁽¹⁾
100	COUNTY GENERAL	\$ 852,559,300
72	GARDEN GROVE USD	765,485,534 (1)
92	RANCHO SANTIAGO CCD	730,637,684
75	IRVINE USD	618,852,144 (1)
94	COUNTY SCHOOL SERVICES	599,069,698
96	SOUTH ORANGE COUNTY CCD	543,257,220
64	ANAHEIM UHSD	533,113,526 (1)
87	TUSTIN USD	494,329,492 (1)
15D	COUNTYWIDE CAPITAL PROJECTS NON GENERAL	404,436,911
84	SANTA ANA USD	399,046,416 (1)
400	OC FLOOD	394,778,419
88	NORTH ORANGE COUNTY CCD	381,515,108 (1)
80	ORANGE USD	329,723,941 (1)
280	JOHN WAYNE AIRPORT OPERATING	319,982,373
13Y	MENTAL HEALTH SERVICES ACT	263,666,883
299	OC WASTE & RECYCLING ENTERPRISE	254,735,814
70	FULLERTON UHSD	249,105,769 (1)
04	ANAHEIM CITY SD	241,828,972 (1)
115	OC ROAD	226,994,626
279	OCWR LANDFILL POST-CLOSE MAINT	219,588,100
	ALL OTHER OCTP FUNDS	5,704,295,578 (1)
	TOTAL	\$ 14,527,003,508



(1) BALANCES INCLUDE GENERAL OBLIGATION BOND PROCEEDS

Department of Education Bond Fund Balances
From 08/31/2024 to 08/31/2025

Fund	Description	PRIOR YEAR 08/31/2024	PRIOR MONTH 07/31/2025	CURRENT MONTH 08/31/2025	Monthly \$ Change	Year \$ Change	Yearly % Change
042128	ANAHEIM ESD GOB EL 2010, SERIES 2016 (3)	288,385.29	-	-	-	(288,385.29)	-100.00%
042130	ANAHEIM ESD GOB EL 2016, SER 2018A	2,304,706.33	1,273,643.49	1,210,815.87	(62,827.62)	(1,093,890.46)	-47.46%
042131	ANAHEIM ESD GOB EL 2010, SERIES 2019	17,563,753.42	10,906,064.48	10,505,770.21	(400,294.27)	(7,057,983.21)	-40.18%
042132	ANAHEIM ESD GOB EL 2010 SERIES 2022	29,857,200.83	15,741,918.63	15,702,485.07	(39,433.56)	(14,154,715.76)	-47.41%
042133	ANAHEIM ESD GOB EL 2016 SERIES B	86,865,601.59	84,346,687.62	84,558,186.48	211,498.86	(2,307,415.11)	-2.66%
082121	BUENA PARK SD GO BOND 2014, MEASURE B SERIES 2021	358,598.50	103,782.50	104,135.58	353.08	(254,462.92)	-70.96%
082122	BUENA PARK SD GOB EL 2014 SERIES 2023	12,478,999.67	4,978,632.34	4,615,742.64	(362,889.70)	(7,863,257.03)	-63.01%
082123	BUENA PARK SD GOB EL 2024 SERIES 2025	-	29,088,896.13	28,903,370.47	(185,525.66)	28,903,370.47	100.00%
122124	CENTRALIA SD GOB EL 2016, SERIES 2020B	1,391,851.04	1,446,695.68	1,451,617.56	4,921.88	59,766.52	4.29%
122126	CENTRALIA ESD GOB EL 2016 SERIES C	3,371,586.07	753,451.93	753,347.92	(104.01)	(2,618,238.15)	-77.66%
222121	FULLERTON ELEM BLDG FUND	850.40	883.90	886.91	3.01	36.51	4.29%
222124	FULLERTON ESD GOB EL 2024 SERIES A	-	38,002,136.22	37,692,306.55	(309,829.67)	37,692,306.55	100.00%
302123	LA HABRA SD GOB EL 2024 SERIES A	-	18,942,741.42	18,367,081.85	(575,659.57)	18,367,081.85	100.00%
302128	LA HABRA CSD GOB EL 2012, SER 2018D	13.30	13.85	13.90	0.05	0.60	4.51%
302129	LA HABRA CITY SD EL 2012, SERIES 2021E	133,759.98	39.86	40.00	0.14	(133,719.98)	-99.97%
382121	OCEAN VIEW SD GOB EL 2016, SER 2017A (4)	165.36	-	-	-	(165.36)	-100.00%
382122	OCEAN VIEW USD GOB EL 2016 SERIES C (4)	24,887.53	-	-	-	(24,887.53)	-100.00%
382124	OCEAN VIEW SD GOB EL 2016, SERIES 2020B (4)	10,775.15	-	-	-	(10,775.15)	-100.00%
382126	OCEAN VIEW SD GOB EL 2016 SERIES D (4)	9,952,925.98	-	-	-	(9,952,925.98)	-100.00%
602127	WESTMINSTER SD EL 2016 SERIES 2020C	8,267,429.40	18,777.38	-	(18,777.38)	(8,267,429.40)	-100.00%
602128	WESTMINSTER SD GOB EL 2016 SERIES D	0.01	-	-	-	(0.01)	-100.00%
602129	WESTMINSTER SD GOB EL 2016 SERIES E	890,341.99	154.87	-	(154.87)	(890,341.99)	-100.00%
642127	ANAHEIM UHSA GOB EL 2014, SERIES 2019 (2)	409,596.17	-	-	-	(409,596.17)	-100.00%
642128	ANAHEIM UHSD GOB EL 2024 SERIES A	-	177,634,842.51	176,554,080.12	(1,080,762.39)	176,554,080.12	100.00%
662122	BREA OLINDA GOB EL 1999, SER 2003A BLDG FUND	3.15	1,019.90	1,023.37	3.47	1,020.22	32387.94%
662123	BREA OLINDA USD GOB EL 2024 SERIES A	-	-	39,602,038.44	39,602,038.44	39,602,038.44	100.00%
702121	FULLERTON HIGH BLDG	7,532,521.61	6,923,453.89	8,935,629.62	2,012,175.73	1,403,108.01	18.63%
702128	FULLERTON JUHSD GOB EL 2014, SER 2019D	2,920.73	95.90	96.23	0.33	(2,824.50)	-96.71%
702129	FULLERTON JUHSD GOB EL 2014 SERIES 2020E	12,390,198.38	7,889,719.79	7,880,508.40	(9,211.39)	(4,509,689.98)	-36.40%
702130	FULLERTON JUHSD GOB EL 2024 SERIES A (2025)	-	119,157,632.87	119,372,318.53	214,685.66	119,372,318.53	100.00%
722122	GARDEN GROVE GOB 2010 ELECTION, SERIES B	0.71	-	-	-	(0.71)	-100.00%
722123	GARDEN GROVE GOB 2010 ELECTION, SERIES C	0.14	-	-	-	(0.14)	-100.00%
722126	GARDEN GROVE GOB ELECTION 2016, SERIES 2017	4.53	-	-	-	(4.53)	-100.00%
722127	GARDEN GROVE USD GOB EL 2016 SERIES 2019	426.85	-	-	-	(426.85)	-100.00%
722128	GARDEN GROVE USD EL 2016, SERIES 2021	1,012.87	289.38	0.95	(288.43)	(1,011.92)	-99.91%
722129	GARDEN GROVE USD GOB EL 2016 SERIES 2022	15,970,513.61	14,713,768.32	14,596,129.06	(117,639.26)	(1,374,384.55)	-8.61%
752121	IRVINE USD SFID#1 GOB EL 2016, SERIES 2016A	93,131,265.60	76,534,400.36	78,371,922.84	1,837,522.48	(14,759,342.76)	-15.85%

Department of Education Bond Fund Balances
From 08/31/2024 to 08/31/2025

Fund	Description	PRIOR YEAR 08/31/2024	PRIOR MONTH 07/31/2025	CURRENT MONTH 08/31/2025	Monthly \$ Change	Year \$ Change	Yearly % Change
772128	LOS ALAMITOS USD GOB EL 2018, SERIES A	0.27	-	-	-	(0.27)	-100.00%
772129	LOS ALAMITOS USD GOB EL 2008, SERIES F	8,523.20	0.32	0.32	-	(8,522.88)	-100.00%
772130	LOS ALAMITOS USD GOB EL 2008 SERIES 2020G	6.53	0.12	0.12	-	(6.41)	-98.16%
772131	LOS ALAMITOS USD GOB EL 2018 SERIES 2020B	570.80	0.02	0.02	-	(570.78)	-100.00%
772132	LOS ALAMITOS USD GOB EL 2008 SERIES H MEASURE K	12,756.70	100.00	100.34	0.34	(12,656.36)	-99.21%
772133	LOS ALAMITOS USD GOB EL 2018 SERIES C MEASURE G	11,955,771.90	311,255.85	312,574.01	1,318.16	(11,643,197.89)	-97.39%
782126	NEWPORT-MESA USD GOB EL 2005, SER 2017	16,837,743.27	2,907,591.57	2,880,473.18	(27,118.39)	(13,957,270.09)	-82.89%
802121	ORANGE USD, GOB ELEC 2016, SERIES 2018	3,942,357.32	3,701,564.46	8,238,636.07	4,537,071.61	4,296,278.75	108.98%
802122	ORANGE USD GOB EL 2016 SERIES 2022	52,282,294.81	32,548,044.33	26,733,724.25	(5,814,320.08)	(25,548,570.56)	-48.87%
842122	SANTA ANA USD GOB EL 2018, SERIES A	12,317.01	50.78	50.95	0.17	(12,266.06)	-99.59%
842123	SANTA ANA USD EL 2018, SERIES 2021B	760,900.08	2,541.90	2,550.54	8.64	(758,349.54)	-99.66%
842130	SANTA ANA USD GOB 2018 EL 2022 SERIES C	57,228,066.11	49,684,143.23	48,812,504.79	(871,638.44)	(8,415,561.32)	-14.71%
872131	TUSTIN USD SFID 2012-1, GOB EL 2012, SER 2018B (1)	14,925.55	-	-	-	(14,925.55)	-100.00%
872132	TUSTIN USD GOB EL 2012 SERIES C	11,920,972.54	9,366,231.07	7,270,790.44	(2,095,440.63)	(4,650,182.10)	-39.01%
872133	TUSTIN USD GOB EL 2024 SERIES 2025	-	86,812,647.72	87,082,500.99	269,853.27	87,082,500.99	100.00%
882123	NOCCCD GOB EL 2014, SERIES B	34,199,462.42	-	0.01	0.01	(34,199,462.41)	-100.00%
882124	NOCCCD GOB EL 2014 SERIES C	159,855,532.53	143,717,128.91	139,172,338.26	(4,544,790.65)	(20,683,194.27)	-12.94%
902125	COAST CCD, TECH ENDOW, GOB EL 2012, SER 2013B BLDG	2,308,965.28	1,150,573.25	798,686.38	(351,886.87)	(1,510,278.90)	-65.41%
902126	COAST CCD GOB ELECTION 2012, SERIES 2016C	4,883,981.68	5,070,317.69	5,087,567.68	17,249.99	203,586.00	4.17%
902129	COAST CCD GOB EL 2012, SERIES 2019F	31,171,940.99	19,881,801.27	19,663,902.88	(217,898.39)	(11,508,038.11)	-36.92%
992121	LOWELL JSD GOB EL 2018 SERIES 2019	8,227.56	931.82	934.99	3.17	(7,292.57)	-88.64%
Grand Total		690,605,612.74	963,614,667.53	995,236,884.79	31,622,217.26	304,631,272.05	44.11%

- (1) GOB(s) closed in November 2024
- (2) GOB(s) closed in March 2025
- (3) GOB(s) closed in June 2025
- (4) GOB(s) closed in August 2025

Orange County Treasurer-Tax Collector
Temporary Transfers to School Districts**
Fiscal Years 2011/2012 through 2025/2026

<u>Temporary Transfer-from OCEIP</u>	<u>Transfer Date</u>	<u>Maturity</u>	<u>Int Rate*</u>		<u>Original Amount</u>	<u>Principal Paydown</u>	<u>Principal Outstanding</u>
Anaheim Union High	4/30/2012	10/31/2012	0.560%	\$	55,000,000	\$ 55,000,000	-
Anaheim Union High	10/10/2012	1/31/2013	0.440%		15,000,000	15,000,000	-
Anaheim Union High	2/28/2013	8/31/2013	0.380%		47,000,000	47,000,000	-
Anaheim Union High	4/28/2014	7/31/2014	0.470%		26,000,000	26,000,000	-
Anaheim Union High	10/23/2015	12/31/2015	0.760%		17,000,000	17,000,000	-
Anaheim Union High	8/23/2016	12/31/2016	0.780%		15,000,000	15,000,000	-
Anaheim City	4/29/2013	8/31/2013	0.380%		14,700,000	14,700,000	-
Anaheim City	9/9/2013	12/31/2013	0.340%		12,000,000	12,000,000	-
Anaheim City	4/28/2014	7/31/2014	0.470%		12,000,000	12,000,000	-
Anaheim City	8/1/2014	12/31/2014	0.460%		12,000,000	12,000,000	-
Anaheim City	8/3/2015	12/31/2015	0.760%		10,000,000	10,000,000	-
Brea Olinda	4/30/2012	10/31/2012	0.560%		3,000,000	3,000,000	-
Capistrano Unified	4/29/2013	7/31/2013	0.360%		15,000,000	15,000,000	-
Capistrano Unified	8/9/2013	12/31/2013	0.340%		55,000,000	55,000,000	-
Capistrano Unified	10/1/2014	12/31/2014	0.460%		25,000,000	25,000,000	-
Capistrano Unified	10/9/2015	4/30/2016	0.800%		40,000,000	40,000,000	-
Capistrano Unified	8/8/2016	1/31/2017	0.780%		60,000,000	60,000,000	-
Capistrano Unified	10/10/2017	1/31/2018	1.340%		60,000,000	60,000,000	-
Capistrano Unified	9/28/2018	1/31/2019	2.238%		40,000,000	40,000,000	-
Capistrano Unified	9/27/2019	1/31/2020	2.130%		40,000,000	40,000,000	-
Capistrano Unified	9/24/2020	1/29/2021	0.926%		40,000,000	40,000,000	-
Capistrano Unified	10/7/2021	1/31/2022	0.571%		25,000,000	25,000,000	-
Capistrano Unified	10/5/2022	1/31/2023	3.042%		25,000,000	25,000,000	-
Capistrano Unified	10/11/2024	1/31/2025	4.301%		25,000,000	25,000,000	-
Fullerton Joint Union High	4/30/2012	10/31/2012	0.560%		15,000,000	15,000,000	-
Fullerton Joint Union High	4/29/2013	8/31/2013	0.380%		15,000,000	15,000,000	-
La Habra City	4/30/2012	10/31/2012	0.560%		4,000,000	4,000,000	-
La Habra City	4/10/2013	8/31/2013	0.380%		4,000,000	4,000,000	-
La Habra City	4/28/2014	7/31/2014	0.470%		2,000,000	2,000,000	-
La Habra City	3/15/2021	10/31/2021	0.680%		10,000,000	10,000,000	-
Ocean View	4/29/2013	8/31/2013	0.380%		3,000,000	3,000,000	-
Placentia Yorba-Linda	10/10/2012	1/31/2013	0.440%		20,000,000	20,000,000	-
Placentia Yorba-Linda	2/28/2013	8/31/2013	0.380%		40,000,000	40,000,000	-
Santa Ana Unified	4/30/2012	10/31/2012	0.560%		70,000,000	70,000,000	-
Santa Ana Unified	4/15/2013	8/31/2013	0.380%		45,000,000	45,000,000	-
Santa Ana Unified	4/28/2014	7/31/2014	0.470%		35,000,000	35,000,000	-
Savanna School District	11/2/2015	1/6/2016	0.760%		1,000,000	1,000,000	-
Total Temporary Transfers				\$	952,700,000	\$ 952,700,000	-

* Int Rate is the Educational Investment Pool monthly apportionment gross yield for the last active month plus 10 basis points.

** Temporary Transfers are authorized by California Constitution Article XVI Section 6, and OC Board of Supervisors Resolution 24-011.

These transactions are reported in the County's books as Due to/From other Governmental Entities within the School Fund #650.

ORANGE COUNTY TREASURER-TAX COLLECTOR

CASH AVAILABILITY PROJECTION

FOR THE SIX MONTHS ENDING FEBRUARY 28, 2026

The OCTP consists of funds in the County Treasury deposited by various entities required to do so by statute. The Treasurer, shall have the power and duty pursuant to Constitution Article XVI Section 6 and the Board of Supervisor's Resolution 24-011, to make temporary transfers to school districts to address their short-term cash needs. The loans are secured by tax receipts to be received by the County Treasurer, as the banker for the school districts. As reported, there were no temporary transfers outstanding as of August 31, 2025.

Pursuant to Government Code Section 29808, the Auditor-Controller may direct that amounts authorized by order, requisition, or other means be transferred from the accounts or funds of any district, public corporation, or public agency into one or more clearing funds in the County Treasury. This is for the purpose of enabling warrants for such entities to be drawn against the designated clearing funds. Legal investments made by the Board of Supervisors, acting in a fiduciary capacity, are not subject to this provision except to the extent funds are transferred into clearing accounts under this section.

The Treasurer, in the projection of cash availability to disburse funds as directed by the Auditor-Controller and the Department of Education, is primarily relying on historical trends involving deposits and withdrawals and known future cash flows. No representation is made as to an individual depositor's ability to meet their anticipated expenditures with anticipated revenues.

The Cash Availability Projection for the six months ending February 28, 2026, indicates the ability of the pool to meet projected expenditures. However, there will usually be differences between projected and actual results because events and circumstances frequently do not occur as expected and those differences may be material.

ORANGE COUNTY TREASURY POOL				
Month	Investment Maturities	Projected Deposits	Projected Disbursements	Cumulative Available Cash
August 2025 - Ending Cash				\$ 33,441,990
September	\$ 1,020,423,813	\$ 1,180,007,687	\$ 1,668,430,914	565,442,576
October	891,544,306	\$ 1,929,882,361	\$ 1,719,163,876	1,667,705,367
November	1,258,037,486	\$ 1,907,364,414	\$ 1,962,601,095	2,870,506,172
December	909,801,250	\$ 3,860,492,524	\$ 2,139,527,064	5,501,272,882
January	972,793,125	\$ 1,121,115,103	\$ 2,359,800,300	5,235,380,810
February	975,506,597	\$ 1,089,652,781	\$ 1,621,909,504	5,678,630,684

ORANGE COUNTY TREASURER-TAX COLLECTOR
STATEMENT OF ACCOUNTABILITY
FOR THE MONTH ENDED AUGUST 31, 2025

	<u>August 2025</u>
Cash Accountability at the Beginning of the Period:	<u>\$ 15,228,667,223</u>
OCTP Cash Deposits:	
County	764,271,799
School and Community College Districts	378,892,810
Total Cash Receipts	<u>1,143,164,609</u>
OCTP Cash Disbursements:	
County	935,968,043
School and Community College Districts	882,908,495
Total Cash Disbursements	<u>1,818,876,538</u>
Net Change in Cost Value of OCTP and Cash	<u>(675,711,929)</u>
Net Change in the CCCD	
Bond Proceeds Account	130,658
Cash Accountability at the End of the Period:	<u>\$ 14,553,085,952</u>
Assets in the County Treasury at the End of the Period (Cost):	
Pooled Investments:	
Orange County Treasury Pool	\$ 14,493,561,518
Total Pooled Investments	<u>14,493,561,518</u>
Bond Proceeds Account:	
CCCD Series 2017E Bonds	26,082,444
Total Bond Proceeds Account	<u>26,082,444</u>
OCTP Cash:	
Cash in Banks	33,391,082
Cash - Other	50,908
Total Cash	<u>33,441,990</u>
Total Assets in the County Treasury at the End of the Period:	<u>\$ 14,553,085,952</u>

TREASURER'S REPORT OF ASSETS IN THE COUNTY TREASURY

Distribution List

County of Orange Elected Officials

Honorable Don Barnes, Sheriff-Coroner
Honorable Hugh Nguyen, Clerk-Recorder
Honorable Claude Parrish, Assessor
Honorable Todd Spitzer, District Attorney-
Public Administrator
Honorable Andrew Hamilton, Auditor-Controller

Investment Oversight Committee

Yvonne Rowden Hon. Doug Chaffee
Tim Johnson Hon. Katrina Foley
Drew Atwater Aggie Alonso
Mark Wille Hon. Shari Freidenrich
Hon. Andrew Hamilton
Michelle Aguirre
Stefan Bean

County of Orange Departments

Assessor
Auditor-Controller
Campaign Finance and Ethics Commission
Child Support Services
Clerk of the Board
Clerk-Recorder
County Counsel
County Executive Office
District Attorney-Public Administrator
Health Care Agency
Human Resources Services
Independent Review
Internal Audit
John Wayne Airport
OC Community Resources
OC Public Works
OC Waste & Recycling
Probation
Public Defender
Registrar of Voters
Sheriff-Coroner
Social Services Agency

County Agencies

Civic Center Commission
First 5 Orange County
In-Home Supportive Services
Orange County Public Law Library
Orange County Employees Retirement
System Orange County Cemetery District
Orange County Housing Finance Trust
Orange County Fire Authority
Orange County Transportation Authority
Santa Ana River Flood Protection Agency
Transportation Corridor Agencies

State of California

Superior Court

Orange County School Districts

Orange County Department of Education
Anaheim Elementary School District
Anaheim Union High School District

Brea-Olinda Unified School District
Buena Park School District
Capistrano Unified School District
Centralia School District
Cypress School District
Fountain Valley School District
Fullerton School District
Fullerton Joint Union High School District
Garden Grove Unified School District
Huntington Beach City School District
Huntington Beach Union High School District
Irvine Unified School District
Laguna Beach Unified School District
La Habra City School District
Los Alamitos Unified School District
Lowell Joint School District
Magnolia School District
Newport-Mesa Unified School District
Ocean View School District
Orange Unified School District
Placentia-Yorba Linda Unified School District
Saddleback Valley Unified School District
Santa Ana Unified School District
Savanna School District
Tustin Unified School District
Westminster School District

Orange County Community College Districts (CCD)

Coast CCD
North Orange County CCD
Rancho-Santiago CCD
South Orange County CCD

Orange County Regional Occupational Programs (ROP)

Capistrano-Laguna Beach ROP
Coastline ROP
North Orange County ROP

Interested Local Agencies

Serrano Water District
City of Villa Park
City of Tustin
Mesa Water District
Orange County Water District
Municipal Water District of Orange County
Orange County Mosquito and Vector Control District
Buena Park Library District
Local Agency Formation Commission
Villa Park Community Services Foundation
City of Laguna Niguel
City of Lake Forest
Foothill/Eastern TCA
San Joaquin Hills TCA
Foothill/Eastern TCA/RCC
City of Laguna Woods
City of Mission Viejo
Placentia Library District
City of Huntington Beach