

## ASSET CLASSES VS INVESTMENT SCHEDULES

Schedule Name	Definition	1 <sup>st</sup> Tier	2 <sup>nd</sup> Tier	3 <sup>rd</sup> Tier
Schedule A	Real estate that has its primary purpose of community development or that directly benefits LMI individuals, families or communities.	Real Estate	Residential real estate	
			Industrial real estate	
			Commercial real estate	
			Corporate real estate	
Schedule B	Mortgage Loans. Most investments reported in this category are commercial mortgages on property located in LMI census tracts. However, residential mortgages where the housing provided would qualify as affordable housing, as defined, would also qualify.	Commercial Mortgage		
		Residential Mortgage		
Schedule BA	Other Long-Term Invested Assets Owned. The California portions of all LIHTCs and NMTCs qualify. Other qualifying investments include Private Equity, Joint Ventures, limited partnerships and limited liability company investments in funds that provide capital for community development purposes benefiting California LMI people or communities.	Limited Partnerships	Private Equity Funds	Venture capital funds
				Mezzanine financing
				Leveraged buyout (LBO) funds
		Or		Fund of funds
		Limited Liability Company		Real Estate Funds
		Or		Other liquid asset classes
				Distressed debt funds

		Joint Venture	Hedge Funds	
Schedule D	All Long-Term Bonds and Stocks Owned	Municipal Bonds		
		Other Bonds, Notes and Debt Obligations		
		Certificates of Deposit		
		Preferred or Common Stock		
Schedule E	Cash. Reportable investments from this schedule are usually certificates of deposits of one year or less in community development banks or credit unions.	Cash		