



August 11, 2011

**ORANGE COUNTY
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OF EDUCATION**
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BOARD OF EDUCATION**

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To: Assistant Superintendents, Business
Vice Chancellors, Business
Directors, Business
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From: Wendy Benkert, Ed.D., Assistant Superintendent
Business Services

Subject: 2010-11 GASB 31 Unrealized Gains/Losses

For purposes of complying with the Governmental Accounting Standards Board - Statement No. 31 (GASB 31), the Office of the Treasurer-Tax Collector has provided a computation of unrealized gains and losses on the Orange County Educational Investment Pool for the 2010-11 fiscal year. As of June 30, 2011, there was an unrealized net gain in the Educational Investment Pool of \$929,980 equivalent to 0.0310%. This is not an actual gain, but only a gain on paper had the securities been liquidated on June 30, 2011. The net unrealized gain includes unrealized gains and losses from the Educational Money Market Fund and Extended Funds. This unrealized gain 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 gain for your district by fund. The amount provided on the attached schedule reflects the adjustment necessary to report a district's June 30, 2011 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. For most districts this amount will not be material, but 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.

WB:cl

cc: Superintendents
Chancellors

Attachments

County of Orange
Computation of Gain /(Loss) under GASB 31
At June 30,2011

Unrealized Gain Computation - GASB 31

	<u>Face Value</u>	<u>Cost</u>	<u>Fair Value</u>	<u>2011 GASB 31 Unrealized Gain/(Loss)</u>	<u>2010 GASB 31 Unrealized Gain/(Loss)</u>	<u>Change in Fair Value</u>	<u>2011 GASB 31 Net Asset Value</u>
<u>County Investment Pool</u>							
Money Market Fund	\$ 1,379,721,982	\$ 1,381,410,949	\$ 1,380,569,718	\$ (841,230)	\$ (2,232,216)	\$ 1,390,986	\$ 0.9994
Extended Fund	1,723,024,076	1,730,579,374	1,732,896,781	2,317,406	(439,983)	2,757,389	1.0013
County Total	<u>3,102,746,058</u>	<u>3,111,990,323</u>	<u>3,113,466,499</u>	<u>1,476,176</u>	<u>(2,672,199)</u>	<u>4,148,375</u>	<u>1.0005</u>
<u>Educational Investment Pool</u>							
Money Market Fund	\$ 1,636,150,940	\$ 1,638,672,453	\$ 1,637,794,658	\$ (877,795)	\$ (477,022)	(400,773)	\$ 0.9995
Extended Fund	1,344,106,222	1,350,000,000	1,351,807,775	1,807,775	(84,053)	1,891,828	1.0013
School Total	<u>2,980,257,162</u>	<u>2,988,672,453</u>	<u>2,989,602,433</u>	<u>929,980</u>	<u>(561,075)</u>	<u>1,491,055</u>	<u>1.0003</u>
Total County and Educational Pool	<u>\$ 6,083,003,220</u>	<u>\$ 6,100,662,776</u>	<u>\$ 6,103,068,932</u>	<u>\$ 2,406,156</u>	<u>\$ (3,233,274)</u>	<u>\$ 5,639,430</u>	<u>\$ 1.0004</u>
John Wayne Investment Pool	<u>\$ 49,497,978</u>	<u>\$ 49,628,534</u>	<u>\$ 49,581,480</u>	<u>\$ (47,054)</u>	<u>\$ (105,361)</u>	<u>\$ 58,307</u>	<u>\$ 0.9991</u>

Unrealized Gain Computation using Amortized Cost (for comparison purposes only)

	<u>Face Value</u>	<u>Amortized Cost</u>	<u>Fair Value</u>	<u>Amortized Cost Unrealized Gain/(Loss)</u>	<u>Amortized Cost Net Asset Value</u>
<u>County Investment Pool</u>					
Money Market Fund	\$ 1,379,721,982	\$ 1,380,461,110	\$ 1,380,569,718	\$ 108,609	\$ 1.0001
Extended Fund	1,723,024,076	1,727,009,192	1,732,896,781	5,887,589	1.0034
County Total	<u>3,102,746,058</u>	<u>3,107,470,302</u>	<u>3,113,466,499</u>	<u>5,996,197</u>	<u>1.0019</u>
<u>Educational Investment Pool</u>					
Money Market Fund	\$ 1,636,150,940	\$ 1,637,519,744	\$ 1,637,794,658	\$ 274,914	\$ 1.0002
Extended Fund	1,344,106,222	1,347,214,954	1,351,807,775	4,592,821	1.0034
School Total	<u>2,980,257,162</u>	<u>2,984,734,698</u>	<u>2,989,602,433</u>	<u>4,867,735</u>	<u>1.0016</u>
Total County and Educational Pool	<u>\$ 6,083,003,220</u>	<u>\$ 6,092,205,000</u>	<u>\$ 6,103,068,932</u>	<u>\$ 10,863,932</u>	<u>\$ 1.0018</u>
John Wayne Investment Pool	<u>\$ 49,497,978</u>	<u>\$ 49,579,132</u>	<u>\$ 49,581,480</u>	<u>\$ 2,348</u>	<u>\$ 1.0000</u>

SCHOOL INVESTMENT POOL

Allocation of Gain /(Loss) under GASB 31

As of June 30, 2011

Net Asset Value for School Investment Pool: 1.0003

FUND-ID	FUND DESCRIPTION	06/30/2011 BALANCE	Percentage	2011 GASB31 Unrealized Gain(Loss)	Fair Value
9488	PUBLIC EMPLOYEE'S RET	\$83,098.73	0.00277238%	25.78	83,124.51
9489	DIST RET ANNUITY	\$1,247.78	0.00004163%	0.39	1,248.17
9490	TEACHER'S RET ANNUITY	\$16,625,803.22	0.55467865%	5,158.40	16,630,961.62
9491	SCHL PAYROLL REVOLVING #3 FUND	\$14,544,046.79	0.48522601%	4,512.51	14,548,559.30
9493	UNAPPORTIONED SCH MONIES	(\$0.00)	0.00000000%	(0.00)	(0.00)
9999	UNAPPORTIONED INTEREST	\$168,989.41	0.00563791%	52.43	169,041.84
Dist. 01 Subtotal		31,423,185.93	1.04835658%	9,749.51	31,432,935.44
0101	ANAHEIM ELEM GEN	\$10,963,786.78	0.36577953%	3,401.68	10,967,188.46
1212	ANAHEIM CHILD DEVELOPMENT	\$248,963.06	0.00830603%	77.24	249,040.30
1414	ANAHEIM DEFERRED MAINT.	\$2,175,011.42	0.07256386%	674.83	2,175,686.25
2020	ANAHEIM SPEC RES/POST EMP BEN	\$0.00	0.00000000%	-	-
2122	ANAHEIM CITY GOB EL 2002 SER 2004	\$0.00	0.00000000%	-	-
2123	ANAHEIM CITY GOB EL2002, SERIES 2007	\$35,993,218.99	1.20082439%	11,167.43	36,004,386.42
2124	ANAHEIM CITY SCHOOL DISTRICT GOB, EL 2010	\$29,658,872.19	0.98949464%	9,202.10	29,668,074.29
2525	ANAHEIM CITY CAPITAL FACIL.	\$4,615,749.09	0.15399301%	1,432.10	4,617,181.19
2545	ANAHEIM CITY REDEV AGENCY FUND	\$3,385,205.19	0.11293897%	1,050.31	3,386,255.50
3535	ANAHEIM CITY SCH FAC FUND	\$563.50	0.00001880%	0.17	563.67
3539	ANAHEIM CITY SCHOOL FACILITIES PROP 47 FUND	\$3,348,792.16	0.11172414%	1,039.01	3,349,831.17
4040	ANAHEIM SPECIAL RESERVE	\$3,563,592.72	0.11889042%	1,105.66	3,564,698.38
6768	ANAHEIM CITY WORKERS COMP INS	\$5,145,200.39	0.17165684%	1,596.37	5,146,796.76
9100	ANAHEIM CITY TRANS REPAYMENT FUND	\$16,332,368.44	0.54488892%	5,067.36	16,337,435.80
Dist 04 Subtotal		115,431,323.93	3.85107954%	35,814.28	115,467,138.21
0101	BUENA PARK ELEM GEN	\$7,842,429.14	0.26164318%	2,433.23	7,844,862.37
1313	BUENA PARK CAFETERIA	\$620,543.08	0.02070288%	192.53	620,735.61
1414	BUENA PARK DEFERRED MAIN.	\$1,209,308.83	0.04034559%	375.21	1,209,684.04
2121	BUENA PARK GO BOND 1999A BLDG	\$167,974.59	0.00560406%	52.12	168,026.71
2122	BUENA PARK GO BOND 2000A BLDG	\$476,457.21	0.01589581%	147.83	476,605.04
2123	BUENA PARK GOB 1998 EL SERIES 2001	\$1,115.04	0.00003720%	0.35	1,115.39
2146	BUENA PAEK BLDG-BOND REBATE FUND	\$0.00	0.00000000%	-	-
2147	BUENA PARK GO BD 2000A REBATE	\$0.00	0.00000000%	-	-
2525	BUENA PARK CAP FACILITIES	\$295,234.95	0.00984978%	91.60	295,326.55
3539	BUENA PARK SCHOOL FACILITIES PROP 47 FUND	\$11,054.95	0.00036882%	3.43	11,058.38
4040	BUENA PARK SPECIAL RESERVE	\$2,020,987.94	0.06742525%	627.04	2,021,614.98
9100	BUENA PARK TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
Dist 08 Subtotal		12,645,105.73	0.42187256%	3,923.33	12,649,029.06
0101	CENTRALIA ELEM GEN	\$6,260,356.51	0.20886125%	1,942.37	6,262,298.88
1212	CENTRALIA CHILD DEVELOPMENT	\$62,334.77	0.00207964%	19.34	62,354.11
1313	CENTRALIA CAFETERIA FUND	\$490,052.17	0.01634937%	152.05	490,204.22
1414	CENTRALIA DEF MAIN.	\$253,532.87	0.00845849%	78.66	253,611.53
2525	CENTRALIA CAPITAL FACILITIES	\$1,751,047.99	0.05841937%	543.29	1,751,591.28
4040	CENTRALIA SPEC RESERVE	\$3,927,736.04	0.13103916%	1,218.64	3,928,954.68
5353	CENTRALIA TAX OVERRIDE	\$0.32	0.00000001%	0.00	0.32
6769	CENTRALIA INSURANCE/HEALTH & WE	\$1,010,264.42	0.03370496%	313.45	1,010,577.87
9100	CENTRALIA SD TRANS REPAYMENT FUND	\$3,914,666.86	0.13060314%	1,214.58	3,915,881.44
Dist 12 Subtotal		17,669,991.95	0.58951541%	5,482.38	17,675,474.33
0101	CYPRESS ELEM GEN	\$4,482,234.42	0.14953862%	1,390.68	4,483,625.10
1313	CYPRESS CAFETERIA FUND	\$40,000.00	0.00133450%	12.41	40,012.41
1414	CYPRESS DEF MAIN.	\$43,501.41	0.00145132%	13.50	43,514.91
2121	CYPRESS BLDG GOB ELECTION 2008, SERIES A	\$1,818,879.61	0.06068240%	564.33	1,819,443.94
2122	CYPRESS BLDG 2009 GO BAN	\$1,047.31	0.00003494%	0.32	1,047.63
2123	CYPRESS ESD GO BOND, EL 2008, SERIES B1	\$13,147,766.98	0.43864260%	4,079.29	13,151,846.27
2124	CYPRESS ESD GO BOND, EL 2008, SERIES B2	\$4,230,246.94	0.14113169%	1,312.50	4,231,559.44
2146	CYPRESS BLDG GOB ELECTION 2008, SERIES A REBA	\$0.00	0.00000000%	-	-
2147	CYPRESS BLDG 2009 GO BAN, CAPITALIZED INT	\$3,652.87	0.00012187%	1.13	3,654.00
2148	CYPRESS BLDG 2009 GO BAN, REBATE	\$0.00	0.00000000%	-	-
2525	CYPRESS CAPITAL FACILITIES	\$1,060,553.78	0.03538274%	329.05	1,060,882.83
4040	CYPRESS SPL R	\$6,457,954.04	0.21545360%	2,003.68	6,459,957.72
6769	CYPRESS ELEM INS FOR H&W	\$92,773.84	0.00309517%	28.78	92,802.62
9100	CYPRESS TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
Dist 16 Subtotal		31,378,611.20	1.04686946%	9,735.68	31,388,346.88
0101	FTN VALLEY ELEM GEN	\$896,220.15	0.02990016%	278.07	896,498.22
1212	FOUNTAIN VALLEY CHILD DEV	\$997,860.24	0.03329113%	309.60	998,169.84
1313	FOUNTAIN VALLEY CAFETERIA FUND	\$290,656.20	0.00969702%	90.18	290,746.38
1414	FOUNTAIN VALLEY DEFERRED MAINTEN	\$32,044.07	0.00106907%	9.94	32,054.01
1717	F.V. SPECL RESRV OTHER THAN C/O	(\$0.00)	0.00000000%	(0.00)	(0.00)

SCHOOL INVESTMENT POOL

Allocation of Gain/(Loss) under GASB 31

As of June 30, 2011

Net Asset Value for School Investment Pool: 1.0003

FUND-ID	FUND DESCRIPTION	06/30/2011 BALANCE	Percentage	2011 GASB31 Unrealized Gain(Loss)	Fair Value
2525	FOUNTAIN VALLEY CAPITAL FACIL	\$403,873.81	0.01347425%	125.31	403,999.12
3535	FOUNTAIN VALLEY SCHOOL FACILITIES FUND	\$45.68	0.00000152%	0.01	45.69
4040	FOUNTAIN VALLEY SCHOOL DISTRICT	\$20,976,327.39	0.69982309%	6,508.22	20,982,835.61
6768	F.V. ELEM. INS. WORK. COMP	\$306,767.21	0.01023453%	95.18	306,862.39
6769	FV INSUR HEALTH/WELFARE FUND	\$327,446.42	0.01092444%	101.60	327,548.02
9100	FOUNTAIN VALLEY TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
Dist 20 Subtotal		24,231,241.17	0.80841520%	7,518.10	24,238,759.27
0101	FULLERTON ELEM GEN	\$9,459,546.17	0.31559427%	2,934.96	9,462,481.13
1212	FULLERTON ELEM CH DEV	\$774,767.42	0.02584819%	240.38	775,007.80
1414	FULLERTON DEFERRED MAIN.	\$2,575,977.29	0.08594109%	799.24	2,576,776.53
1717	FULLERTON ELEM SPEC RES OTHER	\$4,373,056.66	0.14589618%	1,356.81	4,374,413.47
2020	FULLERTON ELEM SPEC RSRV/POST EMPLOY BENEFI	\$1,857,203.43	0.06196098%	576.22	1,857,779.65
2121	FULLERTON ELEM BLDG FUND	\$1,568,069.50	0.05231475%	486.52	1,568,556.02
2525	FULLERTON CAPITAL FACILITIES	\$1,324,119.97	0.04417598%	410.83	1,324,530.80
4040	FULLERTON ELEM SPEC. RES.	\$2,138,945.88	0.07136062%	663.64	2,139,609.52
6768	FULLERTON SD WORK COMP INS	\$2,237,843.32	0.07466009%	694.32	2,238,537.64
6769	FULLERTON ELEM HEALTH & WELFARE INSURANCE	\$87,651.47	0.00292427%	27.20	87,678.67
6781	FULLERTON INSURANCE-PROPRTY&LIAB	\$688,720.76	0.02297746%	213.69	688,934.45
9100	FULLERTON SD TRANS REPAY	\$5,103,865.14	0.17027779%	1,583.55	5,105,448.69
Dist 22 Subtotal		32,189,767.01	1.07393166%	9,987.35	32,199,754.36
0101	HUNTINGTON BCH ELEM GEN	\$8,158,605.62	0.27219162%	2,531.33	8,161,136.95
1313	HUNTINGTON BCH CITY CAFETERIA FUND	\$398,578.00	0.01329757%	123.66	398,701.66
1414	HUNTINGTON BCH DEF. MAIN.	\$465,693.19	0.01553670%	144.49	465,837.68
2020	H.B. CITY SPEC RES POST EMPLOY BEN	\$329,662.53	0.01099837%	102.28	329,764.81
2525	HUNTINGTON BEACH CAPITAL FACIL.	\$309,050.56	0.01031070%	95.89	309,146.45
2545	HB CITY CAPITAL FAC AGENCY-RDA	\$264,991.01	0.00884077%	82.22	265,073.23
4040	HUNTINGTON BCH SD SPL R	\$119,266.36	0.00397903%	37.00	119,303.36
9100	HUNTINGTON BEACH CITY SD TRANS REPAYMENT	\$0.00	0.00000000%	-	-
Dist 28 Subtotal		10,045,847.27	0.33515475%	3,116.87	10,048,964.14
0101	LA HABRA ELEM GEN	\$2,812,489.03	0.09383171%	872.62	2,813,361.65
1212	LA HABRA CHILD DEVELOP.	\$725.52	0.00002421%	0.23	725.75
1414	LA HABRA DEF. MAINT.	\$1,193,831.96	0.03982924%	370.40	1,194,202.36
2121	LA HABRA BLDG GO BONDS A	\$1,335.48	0.00004455%	0.41	1,335.89
2122	LA HABRA GOB 2001A	\$278,030.89	0.00927581%	86.26	278,117.15
2123	LA HABRA GO BOND SERIES 2002A	\$251,073.16	0.00837643%	77.90	251,151.06
2146	LA HABRA GO BOND REBATE FUND	\$0.00	0.00000000%	-	-
2525	LA HABRA CAPITAL FACILITIES	\$151,231.11	0.00504545%	46.92	151,278.03
3535	LA HABRA SCHOOL FACILITIES FUND	\$800,222.66	0.02669744%	248.28	800,470.94
4040	LA HABRA SPECIAL RESERVE,XIII-B	\$677,477.19	0.02260234%	210.20	677,687.39
9100	LA HABRA TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
Dist 30 Subtotal		6,166,417.00	0.20572719%	1,913.22	6,168,330.22
0101	MAGNOLIA ELEM GEN	\$7,511,062.04	0.25058794%	2,330.42	7,513,392.46
1212	MAGNOLIA CHILD DEVELOPEMENT	\$89,477.38	0.00298519%	27.76	89,505.14
1313	MAGNOLIA CAFETERIA	\$2,519,850.75	0.08406856%	781.82	2,520,632.57
1414	MAGNOLIA DEFERRED MAINT	\$2,028,432.98	0.06767363%	629.35	2,029,062.33
1717	MAGNOLIA SPECIAL RES OTHER C/O	\$4,901.58	0.00016353%	1.52	4,903.10
2121	MAGNOLIA GO BOND ELEC 2010, SERIES 2011	\$6,498,304.85	0.21679981%	2,016.20	6,500,321.05
2122	MAGNOLIA GO BOND SERIES B FUND	\$5.08	0.00000017%	0.00	5.08
2525	MAGNOLIA CAPITAL FACILITIES	\$6,691,313.22	0.22323905%	2,076.08	6,693,389.30
2545	MAGNOLIA CAPITAL FAC AGENCY FUND	\$652,970.57	0.02178474%	202.59	653,173.16
4040	MAGNOLIA SPECIAL RESERVE	\$4,276,440.00	0.14267280%	1,326.83	4,277,766.83
9100	MAGNOLIA TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
Dist 34 Subtotal		30,272,758.45	1.00997543%	9,392.57	30,282,151.02
0101	OCEAN VIEW ELEM GEN	\$6,119,340.42	0.20415660%	1,898.62	6,121,239.04
1212	OCEAN VIEW CHILD DEVELOPMENT	\$667,828.19	0.02228043%	207.20	668,035.39
1313	OCEAN VIEW CAFETERIA	\$1,111,985.64	0.03709864%	345.01	1,112,330.65
1414	OCEAN VIEW DEFERRED MAINTENANCE	\$1,774,470.89	0.05920082%	550.56	1,775,021.45
1717	OCEAN VIEW SPCL RES OTHER C/O	\$64,965.37	0.00216741%	20.16	64,985.53
2525	OCEAN VIEW CAPITAL FACIL.	\$987,149.50	0.03293379%	306.28	987,455.78
2545	OCEANVIEW CAP FAC AGENCY FUND	\$1,285,215.07	0.04287801%	398.76	1,285,613.83
3535	OCEAN VIEW SCH FACILITIES FUND	\$2,216,067.59	0.07393359%	687.57	2,216,755.16
4040	OCEAN VIEW ELEM SPL R	\$3,660,236.93	0.12211472%	1,135.64	3,661,372.57
9100	OCEAN VIEW TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
Dist 38 Subtotal		17,887,259.60	0.59676401%	5,549.79	17,892,809.39
0101	FULLERTON ELEMENTARY CFD 2000-01	\$528.04	0.00001762%	0.16	528.20

SCHOOL INVESTMENT POOL

Allocation of Gain/(Loss) under GASB 31

As of June 30, 2011

Net Asset Value for School Investment Pool: 1.0003

FUND-ID	FUND DESCRIPTION	06/30/2011 BALANCE	Percentage	2011 GASB31 Unrealized Gain(Loss)	Fair Value
	Dist 40 Subtotal	528.04	0.00001762%	0.16	528.20
0101	IRVINE CHILD CARE PROJECT IPA	\$2,081,680.63	0.06945011%	645.87	2,082,326.50
	Dist 41 Subtotal	2,081,680.63	0.06945011%	645.87	2,082,326.50
0101	CODESP JPA	\$1,181,087.83	0.03940406%	366.45	1,181,454.28
	Dist 42 Subtotal	1,181,087.83	0.03940406%	366.45	1,181,454.28
0101	COMMUNITY FACIL. DIST. 86-1 GEN	\$14,981,044.41	0.49980535%	4,648.09	14,985,692.50
	Dist 44 Subtotal	14,981,044.41	0.49980535%	4,648.09	14,985,692.50
0101	O. C. FRINGE BENEFITS J.P.A.	\$1.02	0.00000003%	0.00	1.02
	Dist 45 Subtotal	1.02	0.00000003%	0.00	1.02
0101	TUSTIN COMMUNITY FACILITY 88-1	\$3,902,826.03	0.13020810%	1,210.91	3,904,036.94
	Dist 46 Subtotal	3,902,826.03	0.13020810%	1,210.91	3,904,036.94
0101	TUSTIN COM FACILITY 97-1 GEN	\$19,072,806.35	0.63631683%	5,917.62	19,078,723.97
	Dist 47 Subtotal	19,072,806.35	0.63631683%	5,917.62	19,078,723.97
0101	FULLERTON ELEMENTARY CFD 2001-01	\$13,849.22	0.00046204%	4.30	13,853.52
	Dist 48 Subtotal	13,849.22	0.00046204%	4.30	13,853.52
0101	IRVINE CFD 01-1 GENERAL FUND	\$2,095,341.65	0.06990587%	650.11	2,095,991.76
	Dist 50 Subtotal	2,095,341.65	0.06990587%	650.11	2,095,991.76
0101	GREATER ANAHEIM SP ED GEN	\$1,097,022.53	0.03659943%	340.37	1,097,362.90
	Dist 51 Subtotal	1,097,022.53	0.03659943%	340.37	1,097,362.90
0101	SAVANNA ELEM GEN	\$1,304,392.88	0.04351783%	404.71	1,304,797.59
1313	SAVANNA CAFETERIA	\$361,255.24	0.01205238%	112.08	361,367.32
1414	SAVANNA DEF MAIN.	\$220,064.26	0.00734190%	68.28	220,132.54
2121	SAVANNA BLDG GOB ELECTION 2008, SERIES A	\$70,402.31	0.00234880%	21.84	70,424.15
2122	SAVANNA BLDG 2009 GO BAN	\$4,072,686.68	0.13587508%	1,263.61	4,073,950.29
2123	SAVANNA BLDG 2010 GO BAN	\$1,874,852.08	0.06254978%	581.70	1,875,433.78
2146	SAVANNA BLDG GOB EL 2008, SERIES A REBATE	\$0.00	0.00000000%	-	-
2147	SAVANNA BLDG 2009 GO BAN, CAPITALIZED INTEREST	\$16,681.03	0.00055652%	5.18	16,686.21
2148	SAVANNA BLDG 2009 GO BAN, REBATE	\$0.00	0.00000000%	-	-
2149	SAVANNA 2010 GO BAN, CAPITALIZED INTEREST	\$20,876.45	0.00069649%	6.48	20,882.93
2525	SAVANNA CAPITAL FACILITIES	\$293,618.15	0.00979584%	91.10	293,709.25
2545	SAVANNA ELEM CAP FAC AGENCY FND	\$0.00	0.00000000%	-	-
4040	SAVANNA SP. RESERVE	\$12,973,308.26	0.43282222%	4,025.16	12,977,333.42
6782	SAVANNA COMP LIABILITY	\$254,920.80	0.00850480%	79.09	254,999.89
9100	SAVANNA TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 52 Subtotal	21,463,058.14	0.71606165%	6,659.23	21,469,717.37
0909	OCHS OF ARTS CHARTER SCHOOL	\$1,066,538.57	0.03558241%	330.91	1,066,869.48
	Dist 53 Subtotal	1,066,538.57	0.03558241%	330.91	1,066,869.48
0909	JOURNEY CHARTER SCHOOL FUND	\$220,625.28	0.00736061%	68.45	220,693.73
	Dist 54 Subtotal	220,625.28	0.00736061%	68.45	220,693.73
0909	EL SOL CHARTER SCHOOL FUND	\$73,778.89	0.00246145%	22.89	73,801.78
	Dist 55 Subtotal	73,778.89	0.00246145%	22.89	73,801.78
0909	ALBOR CHARTER SCHOOL FUND	\$132,205.04	0.00441069%	41.02	132,246.06
	Dist 56 Subtotal	132,205.04	0.00441069%	41.02	132,246.06
0909	EDWARD B. COLE SR. ACADEMY CHARTER SCHOOL	\$651,780.90	0.02174505%	202.22	651,983.12
	Dist 57 Subtotal	651,780.90	0.02174505%	202.22	651,983.12
0909	OCEAA CHARTER FUND	\$193,884.83	0.00646849%	60.16	193,944.99
	Dist 58 Subtotal	193,884.83	0.00646849%	60.16	193,944.99
0101	WESTMINSTER ELEM GEN	\$2,215,996.59	0.07393122%	687.55	2,216,684.14
1212	WESTMINSTER CHILD DEVELOPMENT	\$1,636,930.21	0.05461211%	507.88	1,637,438.09
1313	WESTMINSTER CAFETERIA FUND	\$255,579.07	0.00852676%	79.30	255,658.37
1414	WESTMINSTER DEFERRED MAINT.	\$1,240,980.18	0.04140222%	385.03	1,241,365.21
2121	WESTMINSTER BLDG GOB EL 2008, SERIES 2009	\$27,435,402.77	0.91531410%	8,512.24	27,443,915.01
2525	WESTMINSTER CAPITAL FACILITIES	\$1,150,960.36	0.03839893%	357.10	1,151,317.46
3033	WESTMINSTER ELEM SSBF	\$0.00	0.00000000%	-	-
3535	WESTMINSTER SCH FAC FD	\$0.01	0.00000000%	0.00	0.01
4040	WESTMINSTER SPECIAL RESERVE	\$1,788,835.75	0.05968006%	555.01	1,789,390.76
9100	WESTMINSTER TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 60 Subtotal	35,724,684.94	1.19186542%	11,084.11	35,735,769.05
0101	SO.O.C.PROP/LIA JT.PWRS AUTH.	\$270,510.98	0.00902493%	83.93	270,594.91
	Dist 61 Subtotal	270,510.98	0.00902493%	83.93	270,594.91
0101	ANAHEIM UNION HIGH GEN	\$23,400,725.38	0.78070711%	7,260.42	23,407,985.80
1111	ANAHEIM HIGH AD EDUC	\$211,031.11	0.00704053%	65.48	211,096.59
1414	ANAHEIM DEFERRED MAINT.	\$1,017,271.07	0.03393872%	315.62	1,017,586.69
2020	ANAHEIM HIGH SPEC RES/POST EMPLOYMENT BENEF	\$0.00	0.00000000%	-	-
2525	ANAHEIM UNION CAP FACILITIES	\$2,078,783.33	0.06935344%	644.97	2,079,428.30

SCHOOL INVESTMENT POOL

Allocation of Gain/(Loss) under GASB 31

As of June 30, 2011

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FUND-ID	FUND DESCRIPTION	06/30/2011 BALANCE	Percentage	2011 GASB31 Unrealized Gain(Loss)	Fair Value
2545	ANAHEIM HIGH CAPITAL FAC AGENCY-RDA FUND	\$8,248,515.73	0.27519125%	2,559.22	8,251,074.95
3535	ANAHEIM HS FACILITIES FUND	\$723,126.55	0.02412532%	224.36	723,350.91
4040	ANAHEIM HIGH SPL R	\$5,253,011.82	0.17525370%	1,629.82	5,254,641.64
6768	ANAHEIM INS FOR WORKERS COMP	\$1,207,355.35	0.04028041%	374.60	1,207,729.95
6769	ANAHEIM HIGH SCHOOL H & W	\$18,547,262.85	0.61878338%	5,754.56	18,553,017.41
7676	ANAHEIM HIGH WARRANT/PASS-THROUGH FUND	\$0.00	0.00000000%	-	-
9100	ANAHEIM HIGH TRANS REPAYMENT	\$0.00	0.00000000%	-	-
Dist 64 Subtotal		60,687,083.19	2.02467386%	18,829.07	60,705,912.26
0101	BREA OLINDA UNIF GEN	\$3,828,131.46	0.12771610%	1,187.73	3,829,319.19
1212	BREA-OLINDA CHILD DEVELOPMENT	\$194,788.38	0.00649863%	60.44	194,848.82
1414	BREA-OLINDA DEFERRED MAINT.	\$519,064.16	0.01731729%	161.05	519,225.21
2020	BREA OLINDA SPEC RES/POST EMPLOYMENT BENEFIT	\$230,272.91	0.00768248%	71.45	230,344.36
2121	BREA OLINDA BUILDING FUND	\$833,069.02	0.02779328%	258.47	833,327.49
2122	BREA OLINDA GOB EL 1999, SER 2003A BLDG FUND	\$5,178,353.28	0.17276290%	1,606.66	5,179,959.94
2146	BREA BLDG-BOND REBATE FUND	\$0.00	0.00000000%	-	-
2525	BREA-OLINDA CAPITAL FACIL.	\$5,760,533.14	0.19218589%	1,787.29	5,762,320.43
3535	BREA OLINDA SCHOOL FACILITIES FUND	\$260,500.38	0.00869095%	80.82	260,581.20
4040	BREA-OLINDA SP RESERVE	\$133,333.66	0.00444835%	41.37	133,375.03
4044	BREA OL SPEC RES-MITG SETT FD	\$0.00	0.00000000%	-	-
4948	BREA OLINDA CFD 95-1	\$289,452.38	0.00965686%	89.81	289,542.19
4949	BREA OLINDA CAPITAL PROJ FOR BCU	\$420,157.97	0.01401753%	130.36	420,288.33
5252	BREA OLINDA DEBT SERVICE FOR BCU	\$96.51	0.00000322%	0.03	96.54
9100	BREA OLINDA USD TRANS REPAYMENT FUND	\$1.14	0.00000004%	0.00	1.14
Dist 66 Subtotal		17,647,754.39	0.58877351%	5,475.48	17,653,229.87
0101	CAPISTRANO U GEN	\$19,743,880.90	0.65870557%	6,125.83	19,750,006.73
0908	CAPISTRANO CONNECTIONS ACADEMY CHARTER	\$30,390.00	0.00101389%	9.43	30,399.43
0909	CAPISTRANO CHARTER SCHOOL FUND	\$1,206.51	0.00004025%	0.37	1,206.88
1111	CAPISTRANO UNIF AD EDUC	\$124,138.71	0.00414158%	38.52	124,177.23
1212	CAPISTRANO CHILD DEVELOPMENT	\$1,470,053.15	0.04904467%	456.11	1,470,509.26
1313	CAPISTRANO CAFETERIA FUND	\$998,997.38	0.03332907%	309.95	999,307.33
1414	CAPISTRANO DEF MAINTENANCE	\$952,976.86	0.03179371%	295.68	953,272.54
2020	CAPISTRANO SPECIAL RSRV/POST EMPLOYMT	\$77,610.68	0.00258929%	24.08	77,634.76
2123	CAPISTRANO BLDG GO BOND SERIES 1999C	\$5,081,209.45	0.16952194%	1,576.52	5,082,785.97
2147	CAPISTRANO BLDG GO BOND SERIES B REBATE	\$0.00	0.00000000%	-	-
2525	CAPISTRANO CAPITAL FAC.	\$4,296,015.82	0.14332590%	1,332.90	4,297,348.72
3034	CAPISTRANO STATE SCH BLDG 50/50	\$0.00	0.00000000%	-	-
3535	CAPISTRANO UNIF SCH FAC FUND	\$1,111,630.20	0.03708678%	344.90	1,111,975.10
3539	CAPISTRANO SCHOOL FACILITIES PROP 47 FUND	\$994,125.37	0.03316652%	308.44	994,433.81
4040	CAPISTRANO U SPL R	\$5,471,493.80	0.18254281%	1,697.61	5,473,191.41
6768	CAPISTRANO INS WORKERS COMP	\$6,942,156.51	0.23160782%	2,153.91	6,944,310.42
6769	CAPISTRANO INS/H & W	\$60,844.88	0.00202994%	18.88	60,863.76
6770	CAPISTRANO INS/PROP LOSS	\$413,990.62	0.01381177%	128.45	414,119.07
9100	CAPISTRANO TRANS PAYMENT	\$61,246,398.71	2.04333404%	19,002.60	61,265,401.31
Dist 68 Subtotal		109,017,119.55	3.63708554%	33,824.18	109,050,943.73
0101	FULLERTON HIGH GEN	\$13,915,589.74	0.46425910%	4,317.52	13,919,907.26
1111	FULLERTON HIGH ADULT EDUCATION	\$0.00	0.00000000%	-	-
1212	FULLERTON HIGH CHILD DEV FUND	\$55,339.49	0.00184626%	17.17	55,356.66
1313	FULLERTON HIGH CAFETERIA FUND	\$253,764.60	0.00846623%	78.73	253,843.33
1414	FULLERTON DEFERRED MAIN	\$673,580.01	0.02247232%	208.99	673,789.00
1717	FULLERTON SPECIAL RESERVE NON CO	\$8,295,594.70	0.27676192%	2,573.83	8,298,168.53
2020	FULL HI SPEC RES/POST EMP BEN	\$6,081,041.66	0.20287886%	1,886.73	6,082,928.39
2121	FULLERTON HIGH BLDG	\$7,531,635.06	0.25127431%	2,336.80	7,533,971.86
2525	FULLERTON JT.UN.H.S.CAP.FACILITI	\$445,985.70	0.01487921%	138.37	446,124.07
3535	FULLERTON HS SCHOOL FACILITIES FUND	\$6,846,303.43	0.22840992%	2,124.17	6,848,427.60
4040	FULLERTON HIGH SPECIAL RESERVE	\$27,804.22	0.00092762%	8.63	27,812.85
4949	FULLERTON HS CAPITAL PROJECTS, BLENDED COMP	\$1,441,938.76	0.04810671%	447.38	1,442,386.14
5252	FULLERTON HS DEBT SERV, BLENDED COMPONENTS	\$259,551.83	0.00865930%	80.53	259,632.36
6768	FULLERTON HIGH INS. WORKERS COMP	\$3,506,815.77	0.11699620%	1,088.04	3,507,903.81
6769	FULLERTON INS HEALTH/WELFARE	\$1,687,113.19	0.05628634%	523.45	1,687,636.64
9100	FULLERTON HIGH TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
Dist 70 Subtotal		51,022,058.16	1.70222430%	15,830.35	51,037,888.51
0101	NO.O.C.SELF-INS FUND L&P PRO	\$2,367,816.63	0.07899632%	734.65	2,368,551.28
Dist 71 Subtotal		2,367,816.63	0.07899632%	734.65	2,368,551.28
0101	GARDEN GROVE U GEN	\$56,721,586.93	1.89237493%	17,598.71	56,739,185.64
1111	GARDEN GROVE UNIF AD EDUC	\$526,442.15	0.01756344%	163.34	526,605.49

SCHOOL INVESTMENT POOL

Allocation of Gain/(Loss) under GASB 31

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1212	GARDEN GROVE U CH DEV	\$358,287.66	0.01195338%	111.16	358,398.82
1414	GARDEN GROVE DEF MAIN.	\$6,233,973.43	0.20798105%	1,934.18	6,235,907.61
2121	GARDEN GROVE GOB 2010 ELECTION, SERIES A	\$11,945,147.66	0.39852020%	3,706.16	11,948,853.82
2122	GARDEN GROVE GOB 2010 ELECTION, SERIES B	\$102,179,596.36	3.40896855%	31,702.73	102,211,299.09
2123	GARDEN GROVE GOB 2010 ELECTION, SERIES C	\$0.00	0.00000000%	-	-
2124	GARDEN GROVE BLDG 2010 GO BAN	\$0.00	0.00000000%	-	-
2146	GARDEN GROVE GOB 2010 ELECTION, SERIES A, REB/	\$0.00	0.00000000%	-	-
2147	GARDEN GROVE GOB 2010 ELECTION, SERIES B, REB/	\$0.00	0.00000000%	-	-
2148	GARDEN GROVE GOB 2010 ELECTION, SERIES C, REB/	\$0.00	0.00000000%	-	-
2149	GARDEN GROVE BLDG 2010 GO BAN, REBATE	\$0.00	0.00000000%	-	-
2525	G.G. CAPITAL FACIL.	\$1,804,312.89	0.06019642%	559.81	1,804,872.70
2545	GARDEN GROVE CAPITAL FACILITIES FUND	\$30,745,023.52	1.02573138%	9,539.10	30,754,562.62
3535	GARDEN GROVE SCHL FACILS FUND	\$9,449,734.75	0.31526694%	2,931.92	9,452,666.67
3539	GARDEN GROVE SCHOOL FAC PROP 47 FUND	\$0.00	0.00000000%	-	-
4040	GARDEN GROVE U SPL R	\$20,465,428.73	0.68277822%	6,349.70	20,471,778.43
6768	G.G.U. INS WORK. COMP	\$50,547,778.70	1.68640114%	15,683.20	50,563,461.90
6769	G.G.HEALTH &WELFARE INSURANCE	\$68,871,416.10	2.29772381%	21,368.38	68,892,784.48
6770	GG UNIF INS FUND PROP LOSS	\$2,059,456.63	0.06870866%	638.98	2,060,095.61
6780	G.G. CATASTROPHIC LOSS	\$11,097,544.06	0.37024201%	3,443.18	11,100,987.24
6782	G.G.UNIF.INS.COMP.LIABILITY	\$2,935,119.48	0.09792297%	910.66	2,936,030.14
9100	GARDEN GROVE TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
Dist 72 Subtotal		375,940,849.05	12.54233309%	116,641.22	376,057,490.27
0101	HUNTINGTON BCH HIGH GEN	\$19,664,998.02	0.65607384%	6,101.36	19,671,099.38
1010	HB HIGH SPECIAL ED PASS-THROUGH REVENUE	\$0.00	0.00000000%	-	-
1111	HUNTINGTON BCH H AD EDUC	\$730,700.60	0.02437801%	226.71	730,927.31
1313	H.B. HIGH CAFETERIA FUND	\$0.00	0.00000000%	-	-
1414	HUNTINGTON BCH DEF MAIN.	\$529,394.57	0.01766194%	164.25	529,558.82
1717	H.B. HIGH SPECIAL RESERVE OTHER FUND	\$0.00	0.00000000%	-	-
1743	H.B. HIGH SPECIAL RESERVE-FACILITY ENDOWMENT	\$0.00	0.00000000%	-	-
2121	H.B.HIGH BLDG GOB SERIES 2004	\$7,543.88	0.00025168%	2.34	7,546.22
2122	HUNTINGTON BEACH HIGH GOB SERIES 2005	\$2.78	0.00000009%	0.00	2.78
2123	HUNTINGTON BEACH UHSD GOB EL 2004, S 2007	\$7,057,548.02	0.23545757%	2,189.71	7,059,737.73
2525	HUNTINGTON BEACH CAPITAL FACIL.	\$681,022.34	0.02272062%	211.30	681,233.64
2545	HB CAPITAL FACILITIES AGENCY	\$3,327,561.13	0.11101582%	1,032.43	3,328,593.56
3535	HUNTINGTON BCH HIGH FAC FD	\$1,337,949.05	0.04463735%	415.12	1,338,364.17
4040	HUNT BCH SPECIAL RESERVE	\$1,465,787.18	0.04890235%	454.78	1,466,241.96
6768	HUNT BCH INS FOR WORKERS COMP	\$5,605,580.39	0.18701627%	1,739.21	5,607,319.60
6769	HUNT BCH HI INS FUND FOR H&W	\$1,721,038.56	0.05741818%	533.98	1,721,572.54
6770	HUNTINGTON BCH INS/PROP LOSS	\$181,483.43	0.00605474%	56.31	181,539.74
6782	HUNTINGTON BCH INS/COMP LIABILIT	\$277,674.76	0.00926393%	86.15	277,760.91
7373	HUNTINGTON BEACH FOUNDATION TRUS	\$360,634.82	0.01203169%	111.89	360,746.71
9100	H.B. HIGH TRANS REPAYMENT	\$0.00	0.00000000%	-	-
Dist 74 Subtotal		42,948,919.53	1.43288407%	13,325.54	42,962,245.07
0101	IRVINE U GEN	\$47,527,928.64	1.58565134%	14,746.24	47,542,674.88
1111	IRVINE UNIF AD EDUC	\$139,248.16	0.00464567%	43.20	139,291.36
1212	IRVINE CHILD DEVELOPMENT	\$123,075.64	0.00410611%	38.19	123,113.83
1313	IRVINE UNIFIED CAFETERIA FUND	\$1,456,429.98	0.04859017%	451.88	1,456,881.86
1414	IRVINE DEFERRED MAINT	\$2,615.71	0.00008727%	0.81	2,616.52
2525	IRVINE CAPITAL FACILITIES	\$4,520,370.23	0.15081093%	1,402.51	4,521,772.74
3535	IRVINE UNIF SCHOOL FACILITIES FUND	\$44,284,276.57	1.47743494%	13,739.85	44,298,016.42
4040	IRVINE U SPL R	\$8,120,894.15	0.27093347%	2,519.63	8,123,413.78
4943	IRVINE UNIF CAP PROJ FOR BCU OF CFD 09-1	\$6,181.41	0.00020623%	1.92	6,183.33
4944	IRVINE CAPITAL PROJECTS - BCU 07-1	\$2,283,960.73	0.07619868%	708.63	2,284,669.36
4945	IRVINE CAPITAL PROJECTS-BCU 06-1	\$66,189.24	0.00220824%	20.54	66,209.78
4946	IRVINE CAPITAL PROJECTS-BCU 04-2 B	\$84,452.63	0.00281755%	26.20	84,478.83
4947	IRVINE CAPITAL PROJECTS-BCU 04-2A	\$3,002,788.31	0.10018058%	931.66	3,003,719.97
4948	IRVINE CAP PROJ-BCU 04-1	\$153,855.69	0.00513301%	47.74	153,903.43
5254	IRVINE DEBT SERVICE- BCU 04-1	\$901,572.57	0.03007873%	279.73	901,852.30
5255	IRVINE DEBT SERVICE-BCU 04-2A	\$1,254,212.06	0.04184367%	389.14	1,254,601.20
5256	IRVINE DEBT SERVICE-BCU 04-2 B	\$1,839,004.52	0.06135382%	570.58	1,839,575.10
5257	IRVINE DEBT SERVICE-BCU 06-1	\$10,015.78	0.00033415%	3.11	10,018.89
5258	IRVINE DEBT SERVICE - BCU 07-1	\$26,994.12	0.00090059%	8.38	27,002.50
5259	IRVINE NIF DEBT SERV FOR BCU CFD 09-1	\$340.39	0.00001136%	0.11	340.50
5353	IRVING TAX OVERRIDE	\$0.00	0.00000000%	-	-
6768	IRVINE INS FOR WORKERS COMP	\$7,341,074.24	0.24491672%	2,277.68	7,343,351.92

SCHOOL INVESTMENT POOL

Allocation of Gain /(Loss) under GASB 31

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6769	IRVINE INSURANCE/HEALTH & WELFARE	\$8,365,625.55	0.27909833%	2,595.56	8,368,221.11
6770	IRVINE PROPERTY LOSS	\$3,220,037.23	0.10742855%	999.06	3,221,036.29
6781	IRVINE PROPERTY/LIABILITY INS.	\$175,009.16	0.00583875%	54.30	175,063.46
7171	IRVINE UNIFIED RETIREE BENEFITS	\$0.00	0.00000000%	-	-
9100	IRVINE TRANS REPAYMENT	\$0.00	0.00000000%	-	-
Dist 75 Subtotal		134,906,152.71	4.50080886%	41,856.63	134,948,009.34
0101	LAGUNA BEACH U GEN	\$12,926,309.46	0.43125422%	4,010.58	12,930,320.04
1111	LAGUNA BEACH UNIF AD EDUC	\$6,516.76	0.00021742%	2.02	6,518.78
1313	LAGUNA BEACH CAFETERIA	\$17,786.77	0.00059341%	5.52	17,792.29
1414	LAGUNA BEACH DEF. MAINT.	\$133,948.33	0.00446885%	41.56	133,989.89
1717	LAGUNA BEACH SPEC RESV OTHER THAN COP	\$14,927,091.78	0.49800536%	4,631.35	14,931,723.13
2146	LAGUNA BCH GO BOND SERIES 2001 REBATE	\$0.00	0.00000000%	-	-
2525	LAGUNA BCH CAPITAL FACILITIES	\$588,712.73	0.01964094%	182.66	588,895.39
4040	LAGUNA BEACH SPEC RES CAP OUTLAY	\$4,300,619.22	0.14347948%	1,334.33	4,301,953.55
9100	LAGUNA BEACH TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
Dist 76 Subtotal		32,900,985.05	1.09765968%	10,208.02	32,911,193.07
0101	LOS ALAMITOS UNIFIED GENERAL	\$29,799,318.07	0.99418027%	9,245.68	29,808,563.75
1111	LOS ALAMITOS UNIF AD EDUC	\$65,756.91	0.00219382%	20.40	65,777.31
1212	LOS ALAMITOS CHILD DEVELOPMENT	\$2,843,791.60	0.09487605%	882.33	2,844,673.93
1313	LOS ALAMITOS CAFETERIA	\$696,438.97	0.02323496%	216.08	696,655.05
1414	LOS ALAMITOS DEF MAINT.	\$1,713,685.90	0.05717288%	531.70	1,714,217.60
1717	LOS ALAMITOS SPEC RES O/T CAP OUTLEY	\$2,227,444.22	0.07431315%	691.10	2,228,135.32
2121	LOS ALAMITOS BLDG GOB ELECTION 2008, SERIES 20A	\$1,691,896.81	0.05644594%	524.94	1,692,421.75
2122	LOS ALAMITOS GOB 2008 ELECTION, SERIES 2010B	\$380,620.43	0.01269846%	118.09	380,738.52
2123	LOS ALAMITOS GOB 2008 ELECTION, SERIES 2010C	\$1,806,323.70	0.06026351%	560.44	1,806,884.14
2124	LOS ALAMITOS SFID GOB EL 2008 SERIES D	\$15,573,437.73	0.51956909%	4,831.89	15,578,269.62
2525	LOS ALAMITOS CAPITAL FACIL.	\$118,173.03	0.00394255%	36.66	118,209.69
3535	LOS ALAMITOS SCHOOL FAC FUND	\$0.00	0.00000000%	-	-
4040	LOS ALAMITOS SP RESERVE	\$4,457,656.68	0.14871865%	1,383.05	4,459,039.73
6769	LOS ALAMITOS INS/HLTH & WLFR	\$6,552,228.39	0.21859883%	2,032.93	6,554,261.32
9100	LOS ALAMITOS TRAND REPAYMENT FUND	\$0.00	0.00000000%	-	-
9595	LOS ALAMITOS STUDENT BODY FUND	\$0.00	0.00000000%	-	-
Dist 77 Subtotal		67,926,772.44	2.26620812%	21,075.29	67,947,847.73
0101	NEWPORT MESA U GEN	\$28,346,649.08	0.94571557%	8,794.97	28,355,444.05
1111	NEWPORT MESA UNIF AD EDUC	\$1,027,357.26	0.03427522%	318.75	1,027,676.01
1212	NEWPORT MESA CHILD DEV FUND	\$322,081.67	0.01074546%	99.93	322,181.60
1313	NEWPORT MESA CAFETERIA FUND	\$902,738.17	0.03011762%	280.09	903,018.26
1414	NEWPORT MESA DEF. MAINT.	\$355,053.61	0.01184548%	110.16	355,163.77
1717	NEWPORT-MESA SPECIAL RES. OTHER T	\$7,505,942.14	0.25041712%	2,328.83	7,508,270.97
1743	NEWPORT MESA SPEC RES-FAC END	\$651,008.37	0.02171928%	201.98	651,210.35
2020	NEWPORT MESA SPEC RES/RETIREE BEN (POST EMPI)	\$10,530,225.03	0.35131481%	3,267.16	10,533,492.19
2121	NEWPORT MESA GO BOND 2000 ELECTION SERIES 20A	\$13,255.12	0.00044222%	4.11	13,259.23
2122	NEWPORT MESA GOB SERIES 2003	\$560.70	0.00001871%	0.17	560.87
2123	NEWPORT MESA BLDG GOB SERIES 2007	\$2,283,748.94	0.07619161%	708.57	2,284,457.51
2124	NEWPORT MESA GO BOND 2005 ELECTION, SERIES 20A	\$95,000,670.45	3.16946151%	29,475.37	95,030,145.82
2525	NEWPORT-MESA CAP FACILITIES	\$188,341.72	0.00628355%	58.44	188,400.16
3535	NEWPORT MESA USD FACILITIES FUND	\$0.00	0.00000000%	-	-
3539	NEWPORT MESA SCH FAC PROP 47 FUND	\$1,554,058.33	0.05184730%	482.17	1,554,540.50
4040	NEWPORT MESA U SPL R	\$17,380,374.31	0.57985304%	5,392.52	17,385,766.83
6768	NEW-MESA INS WORK. COMP	\$7,220,967.64	0.24090966%	2,240.41	7,223,208.05
6769	NEWPORT MESA INSURANCE HEALTH/WELFARE FUND	\$0.00	0.00000000%	-	-
7373	NEWPORT MESA FOUNDATION TRUST	\$0.00	0.00000000%	-	-
9100	NEWPORT MESA TRANS REPAYMENT	\$0.00	0.00000000%	-	-
9595	NEWPORT BEACH STUDENT BODY FUND	\$0.00	0.00000000%	-	-
Dist 78 Subtotal		173,283,032.54	5.78115817%	53,763.63	173,336,796.17
0101	ORANGE U GEN	\$40,991,496.91	1.36757953%	12,718.22	41,004,215.13
0908	ORANGE UNIFIED SANTIAGO CHARTER	\$225,335.72	0.00751777%	69.91	225,405.63
0909	ORANGE UNIF CHARTER SCH FUND	\$0.00	0.00000000%	-	-
1111	ORANGE ADULT EDUCATION	\$40,731.51	0.00135891%	12.64	40,744.15
1212	ORANGE U CH DEV	\$1,259,083.14	0.04200618%	390.65	1,259,473.79
1313	ORANGE UNIFIED CAFETERIA FUND	\$1,350,299.02	0.04504937%	418.95	1,350,717.97
1414	ORANGE DEF MAIN.	\$2,624,600.56	0.08756328%	814.32	2,625,414.88
2525	ORANGE CAPITAL FAC.	\$3,798,485.57	0.12672704%	1,178.54	3,799,664.11
3034	ORANGE STATE SCH BLDG 50/50	\$0.00	0.00000000%	-	-
3535	ORANGE UNIF SCHOOL FAC FUND	\$3,488,409.04	0.11638211%	1,082.33	3,489,491.37

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Allocation of Gain/(Loss) under GASB 31

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FUND-ID	FUND DESCRIPTION	06/30/2011 BALANCE	Percentage	2011 GASB31 Unrealized Gain(Loss)	Fair Value
4040	ORANGE U SPL R	\$25,165,047.46	0.83956933%	7,807.83	25,172,855.29
4949	ORANGE UNIF CAP PROJ FOR BCU	\$3,206,326.58	0.10697113%	994.81	3,207,321.39
5252	ORANGE UNIF DEBT SERV FOR BCU	\$0.00	0.00000000%	-	-
5656	ORANGE UNIFIED DEBT SERVICE	\$10,861,103.41	0.36235375%	3,369.82	10,864,473.23
6768	ORANGE UNIFIED INS. FD W.C.	\$8,174,172.85	0.27271098%	2,536.16	8,176,709.01
7171	ORANGE RETIREE BENEFIT	\$15,265,649.75	0.50930050%	4,736.39	15,270,386.14
7373	ORANGE UNIFIED FOUNDATION TRUST	\$0.00	0.00000000%	-	-
9100	ORANGE TRANS REPAYMENT	\$10,207,730.27	0.34055558%	3,167.10	10,210,897.37
	Dist 80 Subtotal	126,658,471.79	4.22564546%	39,297.67	126,697,769.46
0101	WEST O.C.SELF-FUND WORK COMP	\$16,978,238.88	0.56643679%	5,267.75	16,983,506.63
	Dist 81 Subtotal	16,978,238.88	0.56643679%	5,267.75	16,983,506.63
0101	PLACENTIA U GEN	\$6,551,659.91	0.21857987%	2,032.75	6,553,692.66
1010	PLACENTIA SPECIAL ED PASS-THROUGH REVENUE	\$0.00	0.00000000%	-	-
1111	PLACENTIA UNIF AD EDUC	\$134,723.11	0.00449470%	41.80	134,764.91
1212	PLACENTIA CH DEV	\$1,472,083.62	0.04911242%	456.74	1,472,540.36
1313	PLACENTIA CAFETERIA FUND	\$1,335,145.35	0.04454381%	414.25	1,335,559.60
1414	PLACENTIA DEFERRED MAINT.	\$19,456.67	0.00064912%	6.04	19,462.71
2126	PLACENTIA UNIFIED GOB EL 2008, SER A	\$11,465,157.01	0.38250650%	3,557.23	11,468,714.24
2127	PLACENTIA GOB 2008 ELECTION, SERIES B	\$8,986,278.30	0.29980487%	2,788.13	8,989,066.43
2128	PLACENTIA GO BONDS 2008 ELECTION, SERIES C	\$6,713,303.29	0.22397270%	2,082.90	6,715,386.19
2129	PLACENTIA GOB 2008 ELECTION, SERIES Q	\$5,494,452.37	0.18330876%	1,704.74	5,496,157.11
2130	PLACENTIA MEASURE A GOB, EL 2008 SERIES D	\$26,289,679.26	0.87708988%	8,156.76	26,297,836.02
2131	PLACENTIA QSCB MEASURE A GOB, EL 2008 SEREIS E	\$11,306,482.48	0.37721272%	3,508.00	11,309,990.48
2525	PLACENTIA CAPITAL FAC.	\$1,282,531.32	0.04278847%	397.92	1,282,929.24
2545	PLACENTIA UNIFIED CAPITAL FACILITIES AGENCY RD/	\$29,386.78	0.00098042%	9.12	29,395.90
3535	PLACENTIA-YORBA LINDA SCH FAC FD	\$0.00	0.00000000%	-	-
3539	PLACENTIA SCHOOL FACILITIES PROP 47 FUND	\$447,541.15	0.01493110%	138.86	447,680.01
4040	PLACENTIA U SPL R	\$6,267,245.62	0.20909109%	1,944.51	6,269,190.13
5353	PLACENTIA TAX OVERRIDE	\$0.00	0.00000000%	-	-
6768	PLACENTIA INS WORK. COMP	\$6,482,475.65	0.21627171%	2,011.28	6,484,486.93
6769	PLACENTIA H & W SELF INSURANCE	\$150,793.23	0.00503084%	46.79	150,840.02
6770	PLACENTIA FUND FOR PROP LOSS	\$53,234.92	0.00177605%	16.52	53,251.44
6782	PLACENTIA FUND FOR COMP LIA	\$295,065.04	0.00984411%	91.55	295,156.59
9100	PLACENTIA TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 82 Subtotal	94,776,695.08	3.16198913%	29,405.87	94,806,100.95
0101	SADDLEBACK VAL U GEN	\$22,923,823.81	0.76479647%	7,112.46	22,930,936.27
1010	SADDLEBACK VALLEY SPECIAL ED PASS-THROUGH	\$0.00	0.00000000%	-	-
1111	SADDLEBACK VAL UNIF AD EDUC	\$24,759.67	0.00082604%	7.68	24,767.35
1212	SADDLEBACK VALLEY CHILD DEVELOPEMENT FUND	\$3,473,015.61	0.11586854%	1,077.55	3,474,093.16
1313	SADDLEBACK VALLEY CAFETERIA FUND	\$946,501.11	0.03157766%	293.67	946,794.78
1414	SADDLEBACK VALLEY DEF MAINTENANC	\$3,212,454.36	0.10717556%	996.71	3,213,451.07
1515	SADDLEBACK VAL PU TR EQUIP	\$180,920.53	0.00603596%	56.13	180,976.66
1717	SADDLEBACK VALLEY SP RES OTHER THAN COP	\$0.00	0.00000000%	-	-
2020	SADDLEBACK VALLEY SPECIAL RESERVE/POST	\$0.00	0.00000000%	-	-
2122	SADDLEBACK VALLEY GOB EL2004, SERIES 2007A	\$13,351,430.74	0.44543734%	4,142.48	13,355,573.22
2525	SADDLEBACK VALLEY CAPITAL FAC.	\$1,126,960.50	0.03759824%	349.66	1,127,310.16
3539	SADDLEBACK VALLEY SCH FAC PROP 47 FUND	\$3,074,337.01	0.10256762%	953.86	3,075,290.87
4040	SADDLEBACK VAL UN SP RE	\$11,553,801.31	0.38546390%	3,584.74	11,557,386.05
6363	SADDLEBACK VALLEY COMMUNITY RECREATION	\$567,206.32	0.01892343%	175.98	567,382.30
6768	SADDLEBACK VAL INS W.C.	\$12,188,129.99	0.40662670%	3,781.55	12,191,911.54
6769	SADDLEBACK VALLEY INS H&W	\$12,097,265.02	0.40359521%	3,753.36	12,101,018.38
6781	SADDLEBACK VLY PROPERTY/LIAB INS	\$490,433.24	0.01636209%	152.16	490,585.40
7373	SADDLEBACK VLY FOUNDTN TRUST	\$19,523.54	0.00065135%	6.06	19,529.60
9100	SADDLEBACK VALLEY TRANS REPAYMENT	\$0.00	0.00000000%	0.00	0.00
	Dist 83 Subtotal	85,230,562.76	2.84350613%	26,444.05	85,257,006.81
0101	SANTA ANA U GEN	\$40,840,604.64	1.36254538%	12,671.40	40,853,276.04
0909	SANTA ANA UNIFIED CHARTER	\$103,788.67	0.00346265%	32.20	103,820.87
1111	SANTA ANA UNIF AD EDUC	\$25,000.00	0.00083406%	7.76	25,007.76
1212	SANTA ANA CHILD DEVELOPMENT	\$73,772.46	0.00246123%	22.89	73,795.35
1313	SANTA ANA UNIFIED CAFETERIA FUND	\$11,909,434.78	0.39732872%	3,695.08	11,913,129.86
1414	SANTA ANA DEF. MAINT.	\$264,604.03	0.00882786%	82.10	264,686.13
1717	SANTA ANA UNIFIED SPEC RESRV OTHER THAN COP	\$13,166,716.78	0.43927482%	4,085.17	13,170,801.95
2121	SANTA ANA MEASURE C BLDG FUND	\$0.00	0.00000000%	-	-
2122	SANTA ANA BLDG GO BOND SERIES 2002 FUND	\$0.00	0.00000000%	-	-
2123	SANTA ANA UNIFIED GOB SERIES 2002B	\$0.00	0.00000000%	-	-

SCHOOL INVESTMENT POOL

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FUND-ID	FUND DESCRIPTION	06/30/2011 BALANCE	Percentage	2011 GASB31	Fair Value
				Unrealized Gain(Loss)	
2124	SANTA ANA GOB EL 2008, SERIES A	\$15,010,425.36	0.50078558%	4,657.21	15,015,082.57
2126	SANTA ANA GOB 2008 ELECTION, SERIES B	\$20,096,719.53	0.67047715%	6,235.31	20,102,954.84
2127	SANTA ANA GOB 2008 ELECTION, SERIES C	\$7,604,080.04	0.25369125%	2,359.28	7,606,439.32
2128	SANTA ANA GOB 2008 ELECTION,SERIES D	\$8,407,155.58	0.28048387%	2,608.44	8,409,764.02
2129	SANTA ANA USD GOB EL 2008, SERIES E	\$19,136,417.03	0.63843904%	5,937.36	19,142,354.39
2130	SANTA ANA USD GOB EL 2008, SERIES F	\$17,575,625.97	0.58636713%	5,453.10	17,581,079.07
2525	SANTA ANA CAPITAL FACIL.	\$359,089.01	0.01198011%	111.41	359,200.42
3033	SANTA ANA U SSBF	\$0.05	0.00000000%	0.00	0.05
3034	SANTA ANA STATE SCH BLDG 50/50	\$0.00	0.00000000%	-	-
3535	SANTA ANA SCHOOL FAC FUND	\$91,222,253.55	3.04340401%	28,303.06	91,250,556.61
4040	SANTA ANA U SPL RESERVE	\$1,242,505.15	0.04145310%	385.51	1,242,890.66
4949	SANTA ANA UNIFIED CAPITAL PROJECTS FOR BCU	\$1,431,623.70	0.04776257%	444.18	1,432,067.88
5656	SANTA ANA UNIFIED DEBT SERVICE	\$0.00	0.00000000%	-	-
6768	S.A. INSURANCE WORKERS COMP	\$20,105,560.71	0.67077212%	6,238.05	20,111,798.76
6769	SANTA ANA INSURANCE HEALTH & WELFARE	\$317,035.43	0.01057710%	98.36	317,133.79
6781	SANTA ANA INSURANCE PROPERTY/LIABILITY	\$1,250,313.83	0.04171362%	387.93	1,250,701.76
7171	SANTA ANA RETIREE BENEFITS	\$0.00	0.00000000%	0.00	0.00
7676	SANTA ANA WARRANT/PASS-THROUGH FUND	\$9,607.24	0.00032052%	2.98	9,610.22
9100	SANTA ANA TRANS REPAYMENT	\$2.42	0.00000008%	0.00	2.42
9595	SANTA ANA UNIFIED STUDENT BODY	\$963,075.45	0.03213062%	298.81	963,374.26
Dist 84 Subtotal		271,115,411.41	9.04509261%	84,117.58	271,199,528.99
0101	TUSTIN U GEN	\$34,930,958.52	1.16538471%	10,837.85	34,941,796.37
1111	TUSTIN UNIF AD EDUC	\$194,788.26	0.00649863%	60.44	194,848.70
1212	TUSTIN CHILD DEVELOPMENT	\$683,008.96	0.02278690%	211.91	683,220.87
1313	TUSTIN CAFETERIA	\$3,432,844.26	0.11452833%	1,065.09	3,433,909.35
1414	TUSTIN DEF. MAINTENANCE	\$3,336,758.96	0.11132268%	1,035.28	3,337,794.24
1717	TUSTIN SPECIAL RESERVE OTHER THAN COP	\$3,935,613.43	0.13130197%	1,221.08	3,936,834.51
2121	TUSTIN GO BOND SERIES 2002A BLDG	\$168.46	0.00000562%	0.05	168.51
2122	TUSTIN BLDG GOB 2006 SERIES B	\$57.61	0.00000192%	0.02	57.63
2123	TUSTIN UNIFIED BLDG-GOB EL 2002 SERIES C	\$13,725.02	0.00045790%	4.26	13,729.28
2124	TUSTIN GO BOND 2002 ELECTION, SERIES D	\$12,401,988.74	0.41376156%	3,847.90	12,405,836.64
2126	TUSTIN GOB EL 2008, SERIES A	\$11,611,104.44	0.38737567%	3,602.52	11,614,706.96
2127	TUSTIN GOB SFID 2008-1, SERIES B	\$24,855,000.00	0.82922537%	7,711.63	24,862,711.63
2144	TUSTIN GOB EL 2008, SERIES A REBATE	\$0.00	0.00000000%	-	-
2145	TUSTIN GO BOND 2002 ELECTION, SERIES D REBATE	\$0.00	0.00000000%	-	-
2146	TUSTIN GO BOND SERIES 2002A REBATE	\$0.00	0.00000000%	-	-
2147	TUSTIN BLDG GOB 2006 SERIES B REBATE	\$0.00	0.00000000%	-	-
2525	TUSTIN UNIFIED CAPITAL FACIL.	\$4,588,572.69	0.15308634%	1,423.67	4,589,996.36
3535	TUSTIN UNIFIED SCHOOL FACILS	\$56,680,084.36	1.89099030%	17,585.84	56,697,670.20
3539	TUSTIN SCHOOL FACILITIES PROP 47	\$7,381,421.08	0.24626279%	2,290.20	7,383,711.28
4040	TUSTIN SPEC RES	\$5,772,579.74	0.19258779%	1,791.03	5,774,370.77
4948	TUSTIN CFD 2007-1	\$712.98	0.00002379%	0.22	713.20
4949	TUSTIN CAPITAL PROJECTS - BCU	\$2,876,261.47	0.09595932%	892.40	2,877,153.87
5252	TUSTIN DEBT SERVICE - BCU	\$0.00	0.00000000%	-	-
5254	TUSTIN DEBT SERVICE BCU 2007-1	\$0.00	0.00000000%	-	-
6768	TUSTIN INS. WORK. COMP	\$6,492,680.23	0.21661216%	2,014.45	6,494,694.68
9100	TUSTIN TRANS REPAYMENT	\$0.00	0.00000000%	-	-
Dist 87 Subtotal		179,188,329.21	5.97817374%	55,595.84	179,243,925.05
0101	CC NO OR CO GEN	\$38,364,453.82	1.27993476%	11,903.14	38,376,356.96
1212	N.O.C.C.C. CHILD DEV.	\$136,220.36	0.00454465%	42.26	136,262.62
2020	NOCCCD BUSAR FUND	\$3,045,212.28	0.10159595%	944.82	3,046,157.10
2027	NOCCCD CC BURSAR FUND	\$1,010,537.48	0.03371407%	313.53	1,010,851.01
2028	NOCCCD SCE BURSAR FUND	\$0.00	0.00000000%	-	-
2121	NOCCCD BLDG GOB SERIES 2002A	\$2,900,753.23	0.09677643%	900.00	2,901,653.23
2122	NOCCCD GOB SER 2002B	\$9,364,586.98	0.31242620%	2,905.50	9,367,492.48
4040	CC NO OR CO SPL R	\$19,043,912.24	0.63535285%	5,908.66	19,049,820.90
6768	OR CO WORK COMP INS	\$13,797,535.29	0.46032051%	4,280.89	13,801,816.18
7171	NORTH ORANGE COUNTY RETIREE BENE	\$32,411,228.51	1.08132017%	10,056.06	32,421,284.57
7474	NORTH OC STUDENT FIN. AID	\$5,627,193.22	0.18773733%	1,745.92	5,628,939.14
9100	NOCCCD TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
Dist 88 Subtotal		125,701,633.41	4.19372292%	39,000.80	125,740,634.21
0101	COAST CC GEN	\$18,525,497.87	0.61805724%	5,747.81	18,531,245.68
1212	COAST CC CHILD DEVELOP.	\$39,648.34	0.00132277%	12.30	39,660.64
2121	COAST BLDG GO BONDS SERIES 2003A	\$35,977,847.83	1.20031157%	11,162.66	35,989,010.49
2122	COAST CCD GOB 2002 ELECTION, SERIES 2006B	\$0.00	0.00000000%	-	-

SCHOOL INVESTMENT POOL

Allocation of Gain /(Loss) under GASB 31

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2123	COAST CCD GOB 2002 ELECTION, SERIES 2006C	\$0.00	0.00000000%	-	-
4040	COAST CC SPL R	\$7,562,769.20	0.25231302%	2,346.46	7,565,115.66
6767	CCD INSURANCE FUND	\$12,129,115.51	0.40465783%	3,763.24	12,132,878.75
8181	COAST N/R REIMBSBL OPERATIONS	\$1,056,820.66	0.03525820%	327.89	1,057,148.55
9100	COAST CCD TRANS REPAYMENT	\$0.00	0.00000000%	-	-
	Dist 90 Subtotal	75,291,699.41	2.51192063%	23,360.37	75,315,059.78
0101	NO OR CO SELF-FUND WORK COMP	\$1,377,755.28	0.04596538%	427.47	1,378,182.75
	Dist 91 Subtotal	1,377,755.28	0.04596538%	427.47	1,378,182.75
0101	RANCHO SANTIAGO CC GEN	\$36,807,452.32	1.22798927%	11,420.06	36,818,872.38
1212	RANCHO SANT CC CH DEV	\$631,067.82	0.02105401%	195.80	631,263.62
2122	RANCHO SANTIAGO GOB EL 2002, SER B	\$99,245,448.67	3.31107800%	30,792.37	99,276,241.04
4040	RANCHO SANTIAGO CC S/R	\$19,618,291.43	0.65451559%	6,086.87	19,624,378.30
6768	RANCHO SANTIAGO INSURANCE/WORKER	\$2,963,245.28	0.09886132%	919.39	2,964,164.67
6770	RANCHO SANT. INS PROP LOSS	\$1,578,999.40	0.05267939%	489.91	1,579,489.31
7171	RANCHO SANTIAGO RETIREE BENEFITS	\$27,062,818.35	0.90288375%	8,396.64	27,071,214.99
7474	RANCHO SANTIAGO STUDENT FIN AID	\$1,646,304.99	0.05492488%	510.79	1,646,815.78
9100	RANCHO SANTIAGO TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 92 Subtotal	189,553,628.26	6.32398621%	58,811.82	189,612,440.08
0101	NO OR CO REG CC PROG	\$8,093,939.89	0.27003421%	2,511.26	8,096,451.15
	Dist 93 Subtotal	8,093,939.89	0.27003421%	2,511.26	8,096,451.15
0101	COUNTY SCHOOL SERVICE	\$80,868,543.77	2.69797819%	25,090.66	80,893,634.43
1010	OCDE SPECIAL EDUCATION PASS-THROUGH FUND	\$0.00	0.00000000%	-	-
1212	OCDE CHILD DEVELOPMENT	\$1,990,895.65	0.06642129%	617.70	1,991,513.35
1414	OCDE DEFERRED MAINTENANCE	\$13,545,283.48	0.45190475%	4,202.63	13,549,486.11
1717	OCDE SPECIAL RESERVE OTHER THAN	\$22,812,671.85	0.76108816%	7,077.97	22,819,749.82
3535	OCDE SCHOOL FACILITIES FUND	\$7,641,749.00	0.25494798%	2,370.97	7,644,119.97
4040	OCDE SPECIAL RESERVE/COP FUND	\$1,493,204.41	0.04981706%	463.29	1,493,667.70
5656	OCDE DEBT SERVICE FUND	\$243,658.19	0.00812905%	75.60	243,733.79
6769	OCDE INSURANCE HEALTH AND WELFARE	\$2,687,038.45	0.08964637%	833.69	2,687,872.14
7676	OCDE/WARRANT PASS THRU FUND	\$0.00	0.00000000%	-	-
9100	OCDE TRANS REPAYMENT	\$0.00	0.00000000%	-	-
	Dist 94 Subtotal	131,283,044.80	4.37993286%	40,732.51	131,323,777.31
0101	COASTLINE REG OFF PROG	\$4,807,053.66	0.16037541%	1,491.46	4,808,545.12
	Dist 95 Subtotal	4,807,053.66	0.16037541%	1,491.46	4,808,545.12
0101	SOUTH ORANGE COUNTY CCD GENERAL	\$30,019,869.33	1.00153841%	9,314.11	30,029,183.44
1212	SOUTH ORANGE COUNTY CCD CHILD DEV	\$276,759.86	0.00923341%	85.87	276,845.73
4040	SOUTH ORANGE COUNTY CCD SPEC RES/COP	\$148,301,569.56	4.94771368%	46,012.76	148,347,582.32
4041	SOCCCD FACILITIES CORP/CAPITAL OUTLAY	\$0.00	0.00000000%	-	-
6768	SOUTH ORANGE COUNTY CCD INS W/C	\$1,599,847.00	0.05337492%	496.38	1,600,343.38
7171	SOCCCD RETIREE BENEFITS	\$3,537,258.26	0.11801184%	1,097.49	3,538,355.75
7172	SOUTH ORANGE COUNTY CCD RETIREE (OPEB) TRUS	\$0.00	0.00000000%	-	-
9100	SOCCCD TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 96 Subtotal	183,735,304.01	6.12987226%	57,006.60	183,792,310.61
0101	CAPO LAGUNA REG OFF PROG	\$1,254,685.88	0.04185948%	389.28	1,255,075.16
	Dist 97 Subtotal	1,254,685.88	0.04185948%	389.28	1,255,075.16
0101	LOWELL JOINT ELEM GEN	\$115,977.32	0.00386930%	35.98	116,013.30
	Dist 99 Subtotal	115,977.32	0.00386930%	35.98	116,013.30
TOTAL	*POOL TOTAL*	\$ 2,997,375,738.81	100.00%	\$ 929,980.26	\$ 2,998,305,719.07