



August 9, 2012

**ORANGE COUNTY
DEPARTMENT
OF EDUCATION**
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Associate Superintendent

**ORANGE COUNTY
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.
Associate Superintendent, Business Services

Subject: 2011-12 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 2011-12 fiscal year. As of June 30, 2012, there was an unrealized net gain in the Educational Investment Pool of \$202,546 equivalent to 0.00733%. This is not an actual gain, but only a gain on paper had the securities been liquidated on June 30, 2012. 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, 2012 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

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
As of June 30, 2012

Net Asset Value for School Investment Pool:		1.0001			
FUND-ID	FUND DESCRIPTION	06/30/2012 BALANCE	Percentage	2012 GASB31 Unrealized Gain(Loss)	Fair Value
019488	PUBLIC EMPLOYEE'S RET	\$82,122.26	0.00297019%	6.02	82,128.28
019489	DIST RET ANNUITY	\$2,755.24	0.00009965%	0.20	2,755.44
019490	TEACHER'S RET ANNUITY	\$16,565,132.35	0.59912672%	1,213.51	16,566,345.86
019491	SCHL PAYROLL REVOLVING #3 FUND	\$13,813,135.78	0.49959267%	1,011.90	13,814,147.68
019493	UNAPPORTIONED SCH MONIES	\$0.00	0.00000000%	0.00	0.00
019999	UNAPPORTIONED INTEREST	(\$915,978.79)	-0.03312907%	(67.10)	(916,045.89)
	Dist. 01 Subtotal	29,547,166.84	1.06866017%	2,164.52	29,549,331.36
040101	ANAHEIM ELEM GEN	\$5,374,969.62	0.19440158%	393.75	5,375,363.37
041212	ANAHEIM CHILD DEVELOPMENT	\$214,956.52	0.00777453%	15.75	214,972.27
041414	ANAHEIM DEFERRED MAINT.	\$1,125,506.51	0.04070725%	82.45	1,125,588.96
042020	ANAHEIM SPEC RES/POST EMP BEN	\$0.00	0.00000000%	-	-
042122	ANAHEIM CITY GOB EL 2002 SER 2004	\$792.66	0.00002867%	0.06	792.72
042123	ANAHEIM CITY GOB EL2002, SERIES 2007	\$21,827,745.81	0.78946461%	1,599.03	21,829,344.84
042124	ANAHEIM CITY SCHOOL DISTRICT GOB, EL 2010 SERIES 2	\$25,904,550.45	0.93691424%	1,897.68	25,906,448.13
042126	ANAHEIM CITY SD GO BAN EL 2010, SER 2011A	\$4,824,028.21	0.17447517%	353.39	4,824,381.60
042127	ANAHEIM CITY SD GO BAN QSCB EL 2010, SER 2011B	\$22,442,496.89	0.81169889%	1,644.06	22,444,140.95
042525	ANAHEIM CITY CAPITAL FACIL.	\$4,055,739.63	0.14668775%	297.11	4,056,036.74
042545	ANAHEIM CITY REDEV AGENCY FUND	\$1,927,170.85	0.06970180%	141.18	1,927,312.03
043535	ANAHEIM CITY SCH FAC FUND	\$8.65	0.00000031%	0.00	8.65
043539	ANAHEIM CITY SCHOOL FACILITIES PROP 47 FUND	\$4,071.87	0.00014727%	0.30	4,072.17
044040	ANAHEIM SPECIAL RESERVE	\$904,165.14	0.03270179%	66.24	904,231.38
046768	ANAHEIM CITY WORKERS COMP INS	\$2,301,578.41	0.08324335%	168.61	2,301,747.02
049100	ANAHEIM CITY TRANS REPAYMENT FUND	\$0.00	0.00000000%	0.00	0.00
	Dist 04 Subtotal	\$90,907,781.22	3.28794722%	\$6,659.59	\$90,914,440.81
080101	BUENA PARK ELEM GEN	\$6,245,537.63	0.22588823%	457.53	6,245,995.16
081313	BUENA PARK CAFETERIA	\$399,473.53	0.01444813%	29.26	399,502.79
081414	BUENA PARK DEFERRED MAIN.	\$856,523.38	0.03097869%	62.75	856,586.13
082121	BUENA PARK GO BOND 1999A BLDG	\$167,804.91	0.00606916%	12.29	167,817.20
082122	BUENA PARK GO BOND 2000A BLDG	\$478,095.41	0.01729173%	35.02	478,130.43
082123	BUENA PARK GOB 1998 EL SERIES 2001	\$303.39	0.00001097%	0.02	303.41
082146	BUENA PAEK BLDG-BOND REBATE FUND	\$0.00	0.00000000%	-	-
082147	BUENA PARK GO BD 2000A REBATE	\$0.00	0.00000000%	-	-
082525	BUENA PARK CAP FACILITIES	\$436,088.18	0.01577241%	31.95	436,120.13
083539	BUENA PARK SCHOOL FACILITIES PROP 47 FUND	\$11,172.24	0.00040408%	0.82	11,173.06
084040	BUENA PARK SPECIAL RESERVE	\$2,757,175.42	0.09972136%	201.98	2,757,377.40
089100	BUENA PARK TRANS REPAYMENT FUND	\$0.00	0.00000000%	0.00	0.00
	Dist 08 Subtotal	11,352,174.09	0.41058476%	831.62	11,353,005.71
120101	CENTRALIA ELEM GEN	\$4,917,005.89	0.17783798%	360.20	4,917,366.09
121212	CENTRALIA CHILD DEVELOPMENT	\$113,584.96	0.00410813%	8.32	113,593.28
121313	CENTRALIA CAFETERIA FUND	\$265,614.47	0.00960673%	19.46	265,633.93
121414	CENTRALIA DEF MAIN.	\$50.22	0.00000182%	0.00	50.22
122525	CENTRALIA CAPITAL FACILITIES	\$1,768,701.86	0.06397030%	129.57	1,768,831.43
124040	CENTRALIA SPEC RESERVE	\$4,544,854.48	0.16437803%	332.94	4,545,187.42
125353	CENTRALIA TAX OVERRIDE	\$0.32	0.00000001%	0.00	0.32
126769	CENTRALIA INSURANCE/HEALTH & WE	\$1,021,258.02	0.03693680%	74.81	1,021,332.83
129100	CENTRALIA SD TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 12 Subtotal	12,631,070.22	0.45683980%	925.31	12,631,995.53
160101	CYPRESS ELEM GEN	\$3,576,876.08	0.12936824%	262.03	3,577,138.11
161313	CYPRESS CAFETERIA FUND	\$46,639.65	0.00168686%	3.42	46,643.07
161414	CYPRESS DEF MAIN.	\$43,838.46	0.00158555%	3.21	43,841.67
162121	CYPRESS BLDG GOB ELECTION 2008, SERIES A	\$152,191.62	0.00550446%	11.15	152,202.77
162122	CYPRESS BLDG 2009 GO BAN	\$1,695.44	0.00006132%	0.12	1,695.56
162123	CYPRESS ESD GO BOND, EL 2008, SERIES B1	\$6,458,436.89	0.23358836%	473.12	6,458,910.01
162124	CYPRESS ESD GO BOND, EL 2008, SERIES B2	\$473,126.64	0.01711202%	34.66	473,161.30
162146	CYPRESS BLDG GOB ELECTION 2008, SERIES A REBAT	\$0.00	0.00000000%	-	-
162147	CYPRESS BLDG 2009 GO BAN, CAPITALIZED INT	\$3,696.69	0.00013370%	0.27	3,696.96
162148	CYPRESS BLDG 2009 GO BAN, REBATE	\$0.00	0.00000000%	-	-
162525	CYPRESS CAPITAL FACILITIES	\$1,106,316.61	0.04001319%	81.04	1,106,397.65
163535	CYPRESS SCHOOL FACILITIES FUND	\$611.01	0.00002210%	0.04	611.05
164040	CYPRESS SPL R	\$6,833,860.37	0.24716666%	500.63	6,834,361.00
166769	CYPRESS ELEM INS FOR H&W	\$488,214.63	0.01765772%	35.76	488,250.39

SCHOOL INVESTMENT POOL
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As of June 30, 2012

Net Asset Value for School Investment Pool:		1.0001			
FUND-ID	FUND DESCRIPTION	06/30/2012 BALANCE	Percentage	2012 GASB31 Unrealized Gain(Loss)	Fair Value
169100	CYPRESS TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 16 Subtotal	19,185,504.09	0.69390017%	1,405.46	19,186,909.55
200101	FTN VALLEY ELEM GEN	\$481,964.24	0.01743165%	35.31	481,999.55
201212	FOUNTAIN VALLEY CHILD DEV	\$1,025,024.67	0.03707303%	75.09	1,025,099.76
201313	FOUNTAIN VALLEY CAFETERIA FUND	\$359,631.27	0.01300712%	26.35	359,657.62
201414	FOUNTAIN VALLEY DEFERRED MAINTEN	\$18.22	0.00000066%	0.00	18.22
202525	FOUNTAIN VALLEY CAPITAL FACIL	\$538,997.59	0.01949443%	39.49	539,037.08
203535	FOUNTAIN VALLEY SCHOOL FACILITIES FUND	\$81.97	0.00000296%	0.01	81.98
204040	FOUNTAIN VALLEY SCHOOL DISTRICT	\$20,682,042.20	0.74802687%	1,515.10	20,683,557.30
206768	F.V. ELEM. INS. WORK. COMP	\$291,340.14	0.01053717%	21.34	291,361.48
206769	FV INSUR HEALTH/WELFARE FUND	\$414,963.39	0.01500837%	30.40	414,993.79
209100	FOUNTAIN VALLEY TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 20 Subtotal	23,794,063.69	0.86058228%	1,743.07	23,795,806.76
220101	FULLERTON ELEM GEN	\$3,723,725.91	0.13467950%	272.79	3,723,998.70
221212	FULLERTON ELEM CH DEV	\$1,093,135.38	0.03953646%	80.08	1,093,215.46
221414	FULLERTON DEFERRED MAIN.	\$2,233,620.63	0.08078546%	163.63	2,233,784.26
221717	FULLERTON ELEM SPEC RES OTHER	\$2,874,841.66	0.10397710%	210.60	2,875,052.26
222020	FULLERTON ELEM SPEC RSRV/POST EMPLOY BENEFIT	\$1,283,958.09	0.04643812%	94.06	1,284,052.15
222121	FULLERTON ELEM BLDG FUND	\$1,402,661.54	0.05073138%	102.75	1,402,764.29
222525	FULLERTON CAPITAL FACILITIES	\$1,758,012.94	0.06358371%	128.79	1,758,141.73
224040	FULLERTON ELEM SPEC. RES.	\$2,176,251.55	0.07871054%	159.42	2,176,410.97
226768	FULLERTON SD WORK COMP INS	\$2,361,603.89	0.08541435%	173.00	2,361,776.89
226769	FULLERTON ELEM HEALTH & WELFARE INSURANCE	\$88,095.16	0.00318622%	6.45	88,101.61
226781	FULLERTON INSURANCE-PROPRTY&LIAB	\$687,078.15	0.02485020%	50.33	687,128.48
229100	FULLERTON SD TRANS REPAY	\$0.00	0.00000000%	-	-
	Dist 22 Subtotal	19,682,984.90	0.71189303%	1,441.91	19,684,426.81
236262	OXFORD PREP ACADEMY CHARTER SCHOOL	\$18.11	0.00000066%	0.00	18.11
	Dist 23 Subtotal	18.11	0.00000066%	0.00	18.11
246262	CAPISTRANO CONNECTIONS ACADEMY CHARTER SCH	\$1,346,711.20	0.04870777%	98.66	1,346,809.86
	Dist 24 Subtotal	1,346,711.20	0.04870777%	98.66	1,346,809.86
256262	COMMUNITY ROOTS ACADEMY CHARTER SCHOOL	\$25,060.51	0.00090639%	1.84	25,062.35
	Dist 25 Subtotal	25,060.51	0.00090639%	1.84	25,062.35
280101	HUNTINGTON BCH ELEM GEN	\$6,439,535.01	0.23290472%	471.74	6,440,006.75
281313	HUNTINGTON BCH CITY CAFETERIA FUND	\$471,405.35	0.01704976%	34.53	471,439.88
281414	HUNTINGTON BCH DEF. MAIN.	\$211,103.39	0.00763517%	15.46	211,118.85
282020	H.B. CITY SPEC RES POST EMPLOY BEN	\$476,407.38	0.01723067%	34.90	476,442.28
282525	HUNTINGTON BEACH CAPITAL FACIL.	\$504,407.30	0.01824337%	36.95	504,444.25
282545	HB CITY CAPITAL FAC AGENCY-RDA	\$463,229.88	0.01675407%	33.93	463,263.81
284040	HUNTINGTON BCH SD SPL R	\$290,827.19	0.01051862%	21.31	290,848.50
289100	HUNTINGTON BEACH CITY SD TRANS REPAYMENT	\$0.00	0.00000000%	-	-
	Dist 28 Subtotal	8,856,915.50	0.32033639%	648.83	8,857,564.33
300101	LA HABRA ELEM GEN	\$5,158,341.56	0.18656659%	377.88	5,158,719.44
301212	LA HABRA CHILD DEVEL.	\$90,403.43	0.00326971%	6.62	90,410.05
301414	LA HABRA DEF. MAINT.	\$1,172,190.44	0.04239571%	85.87	1,172,276.31
302121	LA HABRA BLDG GO BONDS A	\$498.20	0.00001802%	0.04	498.24
302122	LA HABRA GOB 2001A	\$392,057.78	0.01417992%	28.72	392,086.50
302123	LA HABRA GO BOND SERIES 2002A	\$214,836.66	0.00777020%	15.74	214,852.40
302146	LA HABRA GO BOND REBATE FUND	\$0.00	0.00000000%	-	-
302525	LA HABRA CAPITAL FACILITIES	\$2,762.91	0.00009993%	0.20	2,763.11
303535	LA HABRA SCHOOL FACILITIES FUND	\$804,179.52	0.02908552%	58.91	804,238.43
304040	LA HABRA SPECIAL RESERVE,XIII-B	\$813,393.96	0.02941878%	59.59	813,453.55
309100	LA HABRA TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 30 Subtotal	8,648,664.46	0.31280438%	633.57	8,649,298.03
340101	MAGNOLIA ELEM GEN	\$5,205,858.28	0.18828517%	381.36	5,206,239.64
341212	MAGNOLIA CHILD DEVELOPEMENT	\$87,777.75	0.00317474%	6.43	87,784.18
341313	MAGNOLIA CAFETERIA	\$1,955,648.92	0.07073179%	143.26	1,955,792.18
341414	MAGNOLIA DEFERRED MAINT	\$1,887,620.41	0.06827134%	138.28	1,887,758.69
342121	MAGNOLIA GO BOND ELEC 2010, SERIES 2011	\$3,424,086.01	0.12384214%	250.84	3,424,336.85
342525	MAGNOLIA CAPITAL FACILITIES	\$5,095,796.06	0.18430445%	373.30	5,096,169.36
342545	MAGNOLIA CAPITAL FAC AGENCY FUND	\$949,315.46	0.03433479%	69.54	949,385.00
344040	MAGNOLIA SPECIAL RESERVE	\$2,709,480.94	0.09799635%	198.49	2,709,679.43

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
As of June 30, 2012

Net Asset Value for School Investment Pool:		1.0001			
FUND-ID	FUND DESCRIPTION	06/30/2012 BALANCE	Percentage	2012 GASB31 Unrealized Gain(Loss)	Fair Value
349100	MAGNOLIA TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 34 Subtotal	21,315,583.83	0.77094077%	1,561.51	21,317,145.34
380101	OCEAN VIEW ELEM GEN	\$3,619,182.54	0.13089838%	265.13	3,619,447.67
381212	OCEAN VIEW CHILD DEVELOPMENT	\$830,897.87	0.03005186%	60.87	830,958.74
381313	OCEAN VIEW CAFETERIA	\$1,157,867.68	0.04187769%	84.82	1,157,952.50
381414	OCEAN VIEW DEFERRED MAINTENANCE	\$1,282,180.79	0.04637384%	93.93	1,282,274.72
381717	OCEAN VIEW SPCL RES OTHER C/O	\$65,271.28	0.00236073%	4.78	65,276.06
382525	OCEAN VIEW CAPITAL FACIL.	\$1,806,220.79	0.06532729%	132.32	1,806,353.11
382545	OCEANVIEW CAP FAC AGENCY FUND	\$1,562,062.56	0.05649659%	114.43	1,562,176.99
383535	OCEAN VIEW SCH FACILITIES FUND	\$2,226,913.35	0.08054287%	163.14	2,227,076.49
384040	OCEAN VIEW ELEM SPL R	\$1,855,158.42	0.06709726%	135.90	1,855,294.32
389100	OCEAN VIEW TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 38 Subtotal	14,405,755.28	0.52102650%	1,055.32	14,406,810.60
400101	FULLERTON ELEMENTARY CFD 2000-01	\$532.93	0.00001927%	0.04	532.97
	Dist 40 Subtotal	532.93	0.00001927%	0.04	532.97
410101	IRVINE CHILD CARE PROJECT IPA	\$1,949,643.76	0.07051460%	142.82	1,949,786.58
	Dist 41 Subtotal	1,949,643.76	0.07051460%	142.82	1,949,786.58
420101	CODESP JPA	\$1,105,105.51	0.03996939%	80.96	1,105,186.47
	Dist 42 Subtotal	1,105,105.51	0.03996939%	80.96	1,105,186.47
440101	COMMUNITY FACIL. DIST. 86-1 GEN	\$20,934,851.08	0.75717045%	1,533.62	20,936,384.70
	Dist 44 Subtotal	20,934,851.08	0.75717045%	1,533.62	20,936,384.70
450101	O. C. FRINGE BENEFITS J.P.A.	\$3.26	0.00000012%	0.00	3.26
	Dist 45 Subtotal	3.26	0.00000012%	0.00	3.26
460101	TUSTIN COMMUNITY FACILITY 88-1	\$4,100,691.94	0.14831358%	300.40	4,100,992.34
	Dist 46 Subtotal	4,100,691.94	0.14831358%	300.40	4,100,992.34
470101	TUSTIN COM FACILITY 97-1 GEN	\$18,655,258.79	0.67472229%	1,366.62	18,656,625.41
	Dist 47 Subtotal	18,655,258.79	0.67472229%	1,366.62	18,656,625.41
480101	FULLERTON ELEMENTARY CFD 2001-01	\$13,932.51	0.00050391%	1.02	13,933.53
	Dist 48 Subtotal	13,932.51	0.00050391%	1.02	13,933.53
490101	LAGUNA CFD 98-1 GEN FUND	\$0.00	0.00000000%	-	-
	Dist 49 Subtotal	-	0.00000000%	-	-
500101	IRVINE CFD 01-1 GENERAL FUND	\$2,046,454.71	0.07401605%	149.92	2,046,604.63
	Dist 50 Subtotal	2,046,454.71	0.07401605%	149.92	2,046,604.63
510101	GREATER ANAHEIM SP ED GEN	\$1,161,998.14	0.04202708%	85.12	1,162,083.26
511010	GREATER ANAHEIM SELPA SPECIAL ED PASS-THROU	\$0.00	0.00000000%	-	-
	Dist 51 Subtotal	\$1,161,998.14	0.04202708%	\$85.12	\$1,162,083.26
520101	SAVANNA ELEM GEN	\$1,877,727.59	0.06791354%	137.56	1,877,865.15
521313	SAVANNA CAFETERIA	\$355,500.79	0.01285773%	26.04	355,526.83
521414	SAVANNA DEF MAIN.	\$227,104.92	0.00821392%	16.64	227,121.56
522121	SAVANNA BLDG GOB ELECTION 2008, SERIES A	\$38,511.22	0.00139287%	2.82	38,514.04
522122	SAVANNA BLDG 2009 GO BAN	\$245,798.17	0.00889001%	18.01	245,816.18
522124	SAVANNA GO BOND, EL 2008, SERIES B	\$18,846.30	0.00068163%	1.38	18,847.68
522123	SAVANNA BLDG 2010 GO BAN	\$27,069.94	0.00097906%	1.98	27,071.92
522146	SAVANNA BLDG GOB EL 2008, SERIES A REBATE	\$0.00	0.00000000%	-	-
522147	SAVANNA BLDG 2009 GO BAN, CAPITALIZED INTEREST	\$16,817.57	0.00060826%	1.23	16,818.80
522148	SAVANNA BLDG 2009 GO BAN, REBATE	\$0.00	0.00000000%	-	-
522149	SAVANNA 2010 GO BAN, CAPITALIZED INTEREST	\$20,972.81	0.00075854%	1.54	20,974.35
522525	SAVANNA CAPITAL FACILITIES	\$560,801.61	0.02028304%	41.08	560,842.69
522545	SAVANA ELEM CAP FAC AGENCY FND	\$0.00	0.00000000%	-	-
524040	SAVANNA SP. RESERVE	\$6,558,907.30	0.23722217%	480.48	6,559,387.78
526782	SAVANNA COMP LIABILITY	\$256,181.31	0.00926555%	18.77	256,200.08
529100	SAVANNA TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 52 Subtotal	10,204,239.53	0.36906633%	747.53	10,204,987.06
530909	OCHS OF ARTS CHARTER SCHOOL	\$29,954.63	0.00108340%	2.19	29,956.82
	Dist 53 Subtotal	29,954.63	0.00108340%	2.19	29,956.82
540909	JOURNEY CHARTER SCHOOL FUND	\$30,097.34	0.00108856%	2.20	30,099.54
	Dist 54 Subtotal	30,097.34	0.00108856%	2.20	30,099.54
550909	EL SOL CHARTER SCHOOL FUND	\$86,300.61	0.00312132%	6.32	86,306.93
	Dist 55 Subtotal	86,300.61	0.00312132%	6.32	86,306.93
560909	ALBOR CHARTER SCHOOL FUND	\$132,859.01	0.00480524%	9.73	132,868.74
	Dist 56 Subtotal	132,859.01	0.00480524%	9.73	132,868.74

SCHOOL INVESTMENT POOL

Allocation of Gain /(Loss) under GASB 31

As of June 30, 2012

Net Asset Value for School Investment Pool:		1.0001			
FUND-ID	FUND DESCRIPTION	06/30/2012 BALANCE	Percentage	2012 GASB31 Unrealized Gain(Loss)	Fair Value
570909	EDWARD B. COLE SR. ACADEMY CHARTER SCHOOL	\$440,749.71	0.01594101%	32.29	440,782.00
	Dist 57 Subtotal	440,749.71	0.01594101%	32.29	440,782.00
580909	OCEAA CHARTER FUND	\$243,439.15	0.00880469%	17.83	243,456.98
	Dist 58 Subtotal	243,439.15	0.00880469%	17.83	243,456.98
600101	WESTMINSTER ELEM GEN	\$923,469.60	0.03339999%	67.65	923,537.25
601212	WESTMINSTER CHILD DEVELOPMENT	\$1,776,821.25	0.06426397%	130.16	1,776,951.41
601313	WESTMINSTER CAFETERIA FUND	\$519,987.97	0.01880689%	38.09	520,026.06
601414	WESTMINSTER DEFERRED MAINT.	\$946,561.67	0.03423519%	69.34	946,631.01
602121	WESTMINSTER BLDG GOB EL 2008, SERIES 2009	\$35,262,122.11	1.27535833%	2,583.18	35,264,705.29
602525	WESTMINSTER CAPITAL FACILITIES	\$1,679,739.70	0.06075273%	123.05	1,679,862.75
603033	WESTMINSTER ELEM SSBF	\$0.00	0.00000000%	-	-
603535	WESTMINSTER SCH FAC FD	\$1.58	0.00000006%	0.00	1.58
604040	WESTMINSTER SPECIAL RESERVE	\$770,738.39	0.02787602%	56.46	770,794.85
609100	WESTMINSTER TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 60 Subtotal	41,879,442.27	1.51469318%	3,067.94	41,882,510.21
610101	SO.O.C.PROP/LIA JT.PWRS AUTH.	\$342,221.06	0.01237743%	25.07	342,246.13
	Dist 61 Subtotal	342,221.06	0.01237743%	25.07	342,246.13
640101	ANAHEIM UNION HIGH GEN	\$35,680,560.73	1.29049240%	2,613.84	35,683,174.57
642020	ANAHEIM HIGH SPEC RES/POST EMPLOYMENT BENEF	\$0.00	0.00000000%	-	-
642525	ANAHEIM UNION CAP FACILITIES	\$726,586.25	0.02627913%	53.23	726,639.48
642545	ANAHEIM HIGH CAPITAL FAC AGENCY-RDA FUND	\$4,811,366.80	0.17401723%	352.46	4,811,719.26
643535	ANAHEIM HS FACILITIES FUND	\$492,704.14	0.01782009%	36.09	492,740.23
644040	ANAHEIM HIGH SPL R	\$4,890,176.56	0.17686761%	358.24	4,890,534.80
646768	ANAHEIM INS FOR WORKERS COMP	\$1,219,776.76	0.04411681%	89.36	1,219,866.12
646769	ANAHEIM HIGH SCHOOL H & W	\$8,686,456.68	0.31417125%	636.34	8,687,093.02
647676	ANAHEIM HIGH WARRANT/PASS-THROUGH FUND	\$44,579.77	0.00161236%	3.27	44,583.04
649100	ANAHEIM HIGH TRANS REPAYMENT	\$0.00	0.00000000%	-	-
	Dist 64 Subtotal	56,552,207.69	2.04537688%	4,142.82	56,556,350.51
660101	BREA OLINDA UNIF GEN	\$3,302,533.75	0.11944584%	241.93	3,302,775.68
661212	BREA-OLINDA CHILD DEVELOPMENT	\$279,118.41	0.01009514%	20.45	279,138.86
661414	BREA-OLINDA DEFERRED MAINT.	\$305,344.74	0.01104369%	22.37	305,367.11
662020	BREA OLINDA SPEC RES/POST EMPLOYMENT BENEFIT	\$261,394.33	0.00945409%	19.15	261,413.48
662121	BREA OLINDA BUILDING FUND	\$458,435.27	0.01658066%	33.58	458,468.85
662122	BREA OLINDA GOB EL 1999, SER 2003A BLDG FUND	\$192,177.20	0.00695065%	14.08	192,191.28
662146	BREA BLDG-BOND REBATE FUND	\$0.00	0.00000000%	-	-
662525	BREA-OLINDA CAPITAL FACIL.	\$3,781,889.83	0.13678317%	277.05	3,782,166.88
663535	BREA OLINDA SCHOOL FACILITIES FUND	\$34,611.74	0.00125184%	2.54	34,614.28
664040	BREA-OLINDA SP RESERVE	\$28,844.97	0.00104326%	2.11	28,847.08
664044	BREA OL SPEC RES-MITG SETT FD	\$0.00	0.00000000%	-	-
664948	BREA OLINDA CFD 95-1	\$24,115.53	0.00087221%	1.77	24,117.30
664949	BREA OLINDA CAPITAL PROJ FOR BCU	\$415,272.86	0.01501956%	30.42	415,303.28
665252	BREA OLINDA DEBT SERVICE FOR BCU	\$222.61	0.00000805%	0.02	222.63
669100	BREA OLINDA USD TRANS REPAYMENT FUND	\$0.00	0.00000000%	0.00	0.00
	Dist 66 Subtotal	9,083,961.24	0.32854817%	665.46	9,084,626.70
680101	CAPISTRANO U GEN	\$15,325,679.17	0.55429825%	1,122.71	15,326,801.88
680908	CAPISTRANO CONNECTIONS ACADEMY CHARTER	\$62.03	0.00000224%	0.00	62.03
680909	CAPISTRANO CHARTER SCHOOL FUND	\$2,212.55	0.00008002%	0.16	2,212.71
681111	CAPISTRANO UNIF AD EDUC	\$389,151.99	0.01407483%	28.51	389,180.50
681212	CAPISTRANO CHILD DEVELOPMENT	\$1,004,712.43	0.03633838%	73.60	1,004,786.03
681313	CAPISTRANO CAFETERIA FUND	\$958,387.09	0.03466289%	70.21	958,457.30
681414	CAPISTRANO DEF MAINTENANCE	\$1,108,958.25	0.04010874%	81.24	1,109,039.49
682020	CAPISTRANO SPECIAL RSRV/POST EMPLOYMT BENEF	\$78,097.15	0.00282461%	5.72	78,102.87
682123	CAPISTRANO BLDG GO BOND SERIES 1999C	\$5,098,342.23	0.18439654%	373.49	5,098,715.72
682147	CAPISTRANO BLDG GO BOND SERIES B REBATE FUND	\$0.00	0.00000000%	-	-
682525	CAPISTRANO CAPITAL FAC.	\$4,569,158.37	0.16525705%	334.72	4,569,493.09
683034	CAPISTRANO STATE SCH BLDG 50/50	\$0.00	0.00000000%	-	-
683535	CAPISTRANO UNIF SCH FAC FUND	\$1,117,126.88	0.04040418%	81.84	1,117,208.72
683539	CAPISTRANO SCHOOL FACILITIES PROP 47 FUND	\$4,005,272.42	0.14486245%	293.41	4,005,565.83
684040	CAPISTRANO U SPL R	\$6,367,484.75	0.23029881%	466.46	6,367,951.21
686768	CAPISTRANO INS WORKERS COMP	\$9,243,499.18	0.33431833%	677.15	9,244,176.33
686769	CAPISTRANO INS/H & W	\$63,258.50	0.00228793%	4.63	63,263.13

SCHOOL INVESTMENT POOL

Allocation of Gain /(Loss) under GASB 31

As of June 30, 2012

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686770	CAPISTRANO INS/PROP LOSS	\$590,424.17	0.02135443%	43.25	590,467.42
689100	CAPISTRANO TRANS PAYMENT	\$0.00	0.00000000%	-	-
	Dist 68 Subtotal	49,921,827.16	1.80556968%	3,657.10	49,925,484.26
700101	FULLERTON HIGH GEN	\$22,747,916.44	0.82274529%	1,666.43	22,749,582.87
701111	FULLERTON HIGH ADULT EDUCATION	\$81.67	0.00000295%	0.01	81.68
701212	FULLERTON HIGH CHILD DEV FUND	\$53,455.52	0.00193338%	3.92	53,459.44
701313	FULLERTON HIGH CAFETERIA FUND	\$16,281.44	0.00058887%	1.19	16,282.63
701414	FULLERTON DEFERRED MAIN	\$1,966,744.19	0.07113309%	144.08	1,966,888.27
701717	FULLERTON SPECIAL RESERVE NON CO	\$7,530,482.42	0.27236204%	551.66	7,531,034.08
702020	FULL HI SPEC RES/POST EMP BEN	\$7,851,804.49	0.28398360%	575.20	7,852,379.69
702121	FULLERTON HIGH BLDG	\$6,947,506.06	0.25127699%	508.95	6,948,015.01
702525	FULLERTON JT.UN.H.S.CAP.FACILITI	\$1,000,444.08	0.03618400%	73.29	1,000,517.37
703535	FULLERTON HS SCHOOL FACILITIES FUND	\$3,966,657.67	0.14346584%	290.58	3,966,948.25
704040	FULLERTON HIGH SPECIAL RESERVE	\$24,659.21	0.00089187%	1.81	24,661.02
704949	FULLERTON HS CAPITAL PROJECTS, BLENDED COMPO	\$649,411.30	0.02348787%	47.57	649,458.87
705252	FULLERTON HS DEBT SERV, BLENDED COMPONENTS	\$277,287.81	0.01002893%	20.31	277,308.12
706768	FULLERTON HIGH INS. WORKERS COMP	\$3,150,085.14	0.11393209%	230.76	3,150,315.90
706769	FULLERTON INS HEALTH/WELFARE	\$901,857.32	0.03261832%	66.07	901,923.39
709100	FULLERTON HIGH TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 70 Subtotal	57,084,674.76	2.06463512%	4,181.83	57,088,856.59
710101	NO.O.C.SELF-INS FUND L&P PRO	\$2,379,524.83	0.08606251%	174.32	2,379,699.15
	Dist 71 Subtotal	2,379,524.83	0.08606251%	174.32	2,379,699.15
720101	GARDEN GROVE U GEN	\$33,422,033.94	1.20880614%	2,448.38	33,424,482.32
721111	GARDEN GROVE UNIF AD EDUC	\$692,513.43	0.02504678%	50.73	692,564.16
721212	GARDEN GROVE U CH DEV	\$299,471.72	0.01083128%	21.94	299,493.66
721414	GARDEN GROVE DEF MAIN.	\$4,296,087.42	0.15538063%	314.72	4,296,402.14
722121	GARDEN GROVE GOB 2010 ELECTION, SERIES A	\$11,999,749.12	0.43400621%	879.06	12,000,628.18
722122	GARDEN GROVE GOB 2010 ELECTION, SERIES B	\$100,492,741.94	3.63461551%	7,361.75	100,500,103.69
722123	GARDEN GROVE GOB 2010 ELECTION, SERIES C	\$0.00	0.00000000%	-	-
722124	GARDEN GROVE BLDG 2010 GO BAN	\$0.00	0.00000000%	-	-
722146	GARDEN GROVE GOB 2010 ELECTION, SERIES A, REBA	\$0.00	0.00000000%	-	-
722147	GARDEN GROVE GOB 2010 ELECTION, SERIES B, REBA	\$0.00	0.00000000%	-	-
722148	GARDEN GROVE GOB 2010 ELECTION, SERIES C, REBA	\$0.00	0.00000000%	-	-
722149	GARDEN GROVE BLDG 2010 GO BAN, REBATE	\$0.00	0.00000000%	-	-
722525	G.G. CAPITAL FACIL.	\$822,994.63	0.02976602%	60.29	823,054.92
722545	GARDEN GROVE CAPITAL FACILITIES FUND	\$32,443,992.93	1.17343241%	2,376.74	32,446,369.67
723535	GARDEN GROVE SCHL FACILS FUND	\$9,494,229.85	0.34338674%	695.51	9,494,925.36
723539	GARDEN GROVE SCHOOL FAC PROP 47 FUND	\$1,340.63	0.00004849%	0.10	1,340.73
724040	GARDEN GROVE U SPL R	\$22,898,502.65	0.82819168%	1,677.47	22,900,180.12
726768	G.G.U. INS WORK. COMP	\$53,807,389.22	1.94610245%	3,941.75	53,811,330.97
726769	G.G.HEALTH &WELFARE INSURANCE	\$75,669,686.91	2.73681673%	5,543.30	75,675,230.21
726770	GG UNIF INS FUND PROP LOSS	\$2,174,693.95	0.07865420%	159.31	2,174,853.26
726780	G.G. CATASTROPHIC LOSS	\$11,159,406.63	0.40361276%	817.50	11,160,224.13
726782	G.G.UNIF.INS.COMP.LIABILITY	\$2,994,474.64	0.10830398%	219.36	2,994,694.00
729100	GARDEN GROVE TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 72 Subtotal	362,669,309.61	13.11700202%	26,567.91	362,695,877.52
740101	HUNTINGTON BCH HIGH GEN	\$11,314,119.90	0.40920842%	828.83	11,314,948.73
741010	HB HIGH SPECIAL ED PASS-THROUGH REVENUE	\$2,512,877.00	0.09088559%	184.08	2,513,061.08
741111	HUNTINGTON BCH H AD EDUC	\$141,272.22	0.00510953%	10.35	141,282.57
741313	H.B. HIGH CAFETERIA FUND	\$0.00	0.00000000%	-	-
741414	HUNTINGTON BCH DEF MAIN.	\$128,426.22	0.00464491%	9.41	128,435.63
741717	H.B. HIGH SPECIAL RESERVE OTHER FUND	\$0.00	0.00000000%	-	-
741743	H.B. HIGH SPECIAL RESERVE-FACILITY ENDOWMENT	\$0.00	0.00000000%	-	-
742121	H.B.HIGH BLDG GOB SERIES 2004	\$4,045.31	0.00014631%	0.30	4,045.61
742122	HUNTINGTON BEACH HIGH GOB SERIES 2005	\$3,455.19	0.00012497%	0.25	3,455.44
742123	HUNTINGTON BEACH UHSD GOB EL 2004, S 2007	\$2,755,825.23	0.09967252%	201.88	2,756,027.11
742525	HUNTINGTON BEACH CAPITAL FACIL.	\$2,075,152.66	0.07505400%	152.02	2,075,304.68
742545	HB CAPITAL FACILITIES AGENCY	\$4,973,163.12	0.17986907%	364.32	4,973,527.44
743535	HUNTINGTON BCH HIGH FAC FD	\$1,221,438.74	0.04417692%	89.48	1,221,528.22
744040	HUNT BCH SPECIAL RESERVE	\$1,766,830.20	0.06390261%	129.43	1,766,959.63
746768	HUNT BCH INS FOR WORKERS COMP	\$4,576,406.48	0.16551920%	335.25	4,576,741.73

SCHOOL INVESTMENT POOL

Allocation of Gain /(Loss) under GASB 31

As of June 30, 2012

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746769	HUNT BCH HI INS FUND FOR H&W	\$3,114,915.73	0.11266009%	228.19	3,115,143.92
746770	HUNTINGTON BCH INS/PROP LOSS	\$171,501.37	0.00620285%	12.56	171,513.93
746782	HUNTINGTON BCH INS/COMP LIABILIT	\$213,446.91	0.00771994%	15.64	213,462.55
747373	HUNTINGTON BEACH FOUNDATION TRUS	\$362,421.82	0.01310805%	26.55	362,448.37
749100	H.B. HIGH TRANS REPAYMENT	\$0.00	0.00000000%	-	-
	Dist 74 Subtotal	35,335,298.10	1.27800496%	2,588.54	35,337,886.64
750101	IRVINE U GEN	\$37,428,979.76	1.35372911%	2,741.92	37,431,721.68
751111	IRVINE UNIF AD EDUC	\$94,118.66	0.00340408%	6.89	94,125.55
751212	IRVINE CHILD DEVELOPMENT	\$113,021.98	0.00408777%	8.28	113,030.26
751313	IRVINE UNIFIED CAFETERIA FUND	\$1,526,388.03	0.05520631%	111.82	1,526,499.85
751414	IRVINE DEFERRED MAINT	\$1,139,606.91	0.04121723%	83.48	1,139,690.39
752525	IRVINE CAPITAL FACILITIES	\$5,187,542.17	0.18762272%	380.02	5,187,922.19
753535	IRVINE UNIF SCHOOL FACILITIES FUND	\$56,449,816.86	2.04167362%	4,135.32	56,453,952.18
754040	IRVINE U SPL R	\$32,076,036.07	1.16012416%	2,349.78	32,078,385.85
754942	IRVINE CAPITAL PROJECTS -- BCU 08-1	\$6,155.40	0.00022263%	0.45	6,155.85
754943	IRVINE UNIF CAP PROJ FOR BCU OF CFD 09-1	\$825,326.68	0.02985037%	60.46	825,387.14
754944	IRVINE CAPITAL PROJECTS - BCU 07-1	\$13,988.06	0.00050592%	1.02	13,989.08
754945	IRVINE CAPITAL PROJECTS-BCU 06-1	\$67,202.65	0.00243058%	4.92	67,207.57
754946	IRVINE CAPITAL PROJECTS-BCU 04-2 B	\$81,789.12	0.00295814%	5.99	81,795.11
754947	IRVINE CAPITAL PROJECTS-BCU 04-2A	\$3,020,008.65	0.10922749%	221.24	3,020,229.89
754948	IRVINE CAP PROJ-BCU 04-1	\$130,159.98	0.00470762%	9.54	130,169.52
755251	IRVINE DEBT SERVICE -- BCU 08-1	\$219.70	0.00000795%	0.02	219.72
755254	IRVINE DEBT SERVICE- BCU 04-1	\$906,147.74	0.03277350%	66.38	906,214.12
755255	IRVINE DEBT SERVICE-BCU 04-2A	\$1,261,204.69	0.04561518%	92.39	1,261,297.08
755256	IRVINE DEBT SERVICE-BCU 04-2 B	\$1,848,212.77	0.06684605%	135.39	1,848,348.16
755257	IRVINE DEBT SERVICE-BCU 06-1	\$10,298.27	0.00037247%	0.75	10,299.02
755258	IRVINE DEBT SERVICE - BCU 07-1	\$27,167.04	0.00098258%	1.99	27,169.03
755259	IRVINE NIF DEBT SERV FOR BCU CFD 09-1	\$1,434.65	0.00005189%	0.11	1,434.76
755353	IRVING TAX OVERRIDE	\$0.00	0.00000000%	-	-
756768	IRVINE INS FOR WORKERS COMP	\$8,448,823.86	0.30557656%	618.93	8,449,442.79
756769	IRVINE INSURANCE/HEALTH & WELFA	\$8,418,488.85	0.30447940%	616.71	8,419,105.56
756770	IRVINE PROPERTY LOSS	\$3,236,746.92	0.11706647%	237.11	3,236,984.03
756781	IRVINE PROPERTY/LIABILITY INS.	\$302,819.84	0.01095237%	22.18	302,842.02
757171	IRVINE UNIFIED RETIREE BENEFITS	\$353.08	0.00001277%	0.03	353.11
759100	IRVINE TRANS REPAYMENT	\$0.00	0.00000000%	-	-
	Dist 75 Subtotal	162,622,058.39	5.88170493%	11,913.14	162,633,971.53
760101	LAGUNA BEACH U GEN	\$12,713,620.81	0.45982548%	931.36	12,714,552.17
761111	LAGUNA BEACH UNIF AD EDUC	\$277.11	0.0001002%	0.02	277.13
761313	LAGUNA BEACH CAFETERIA	\$74,038.37	0.00267782%	5.42	74,043.79
761414	LAGUNA BEACH DEF. MAINT.	\$101,011.89	0.00365339%	7.40	101,019.29
761717	LAGUNA BEACH SPEC RESV OTHER THAN COP	\$16,855,844.30	0.60964117%	1,234.80	16,857,079.10
762146	LAGUNA BCH GO BOND SERIES 2001 REBATE	\$0.00	0.00000000%	-	-
762525	LAGUNA BCH CAPITAL FACILITIES	\$418,042.87	0.01511975%	30.62	418,073.49
764040	LAGUNA BEACH SPEC RES CAP OUTLAY	\$4,614,571.54	0.16689955%	338.05	4,614,909.59
769100	LAGUNA BEACH TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 76 Subtotal	34,777,406.89	1.25782718%	2,547.67	34,779,954.56
770101	LOS ALAMITOS UNIFIED GENERAL	\$27,542,793.51	0.99616612%	2,017.69	27,544,811.20
771111	LOS ALAMITOS UNIF AD EDUC	\$33,736.74	0.00122019%	2.47	33,739.21
771212	LOS ALAMITOS CHILD DEVELOPMENT	\$3,874,105.99	0.14011843%	283.80	3,874,389.79
771313	LOS ALAMITOS CAFETERIA	\$832,444.28	0.03010780%	60.98	832,505.26
771414	LOS ALAMITOS DEF MAINT.	\$377,828.62	0.01366528%	27.68	377,856.30
771717	LOS ALAMITOS SPEC RES O/T CAP OUTLEY	\$2,239,511.09	0.08099850%	164.06	2,239,675.15
772121	LOS ALAMITOS BLDG GOB ELECTION 2008, SERIES 200	\$9,156,519.97	0.33117247%	670.78	9,157,190.75
772122	LOS ALAMITOS GOB 2008 ELECTION, SERIES 2010B	\$190.37	0.00000689%	0.01	190.38
772123	LOS ALAMITOS GOB 2008 ELECTION, SERIES 2010C	\$202.66	0.00000733%	0.01	202.67
772124	LOS ALAMITOS SFID GOB EL 2008 SERIES D	\$5,689,635.85	0.20578241%	416.80	5,690,052.65
772126	LOS ALAMITOS 2011 GO BAN	\$8,315,392.17	0.30075061%	609.16	8,316,001.33
772525	LOS ALAMITOS CAPITAL FACIL.	\$49,197.81	0.00177938%	3.60	49,201.41
773535	LOS ALAMITOS SCHOOL FAC FUND	\$3,592.37	0.00012993%	0.26	3,592.63
774040	LOS ALAMITOS SP RESERVE	\$31,083,934.90	1.12424191%	2,277.10	31,086,212.00
776769	LOS ALAMITOS INS/HLTH & WLFR	\$6,971,260.81	0.25213615%	510.69	6,971,771.50

SCHOOL INVESTMENT POOL

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779100	LOS ALAMITOS TRAND REPAYMENT FUND	\$0.00	0.00000000%	-	-
779595	LOS ALAMITOS STUDENT BODY FUND	\$0.00	0.00000000%	-	-
	Dist 77 Subtotal	96,170,347.14	3.47828339%	7,045.11	96,177,392.25
780101	NEWPORT MESA U GEN	\$25,604,303.17	0.92605491%	1,875.68	25,606,178.85
781111	NEWPORT MESA UNIF AD EDUC	\$100,189.49	0.00362365%	7.34	100,196.83
781212	NEWPORT MESA CHILD DEV FUND	\$186,362.00	0.00674033%	13.65	186,375.65
781313	NEWPORT MESA CAFETERIA FUND	\$539,200.60	0.01950178%	39.50	539,240.10
781414	NEWPORT MESA DEF. MAINT.	\$162,562.16	0.00587954%	11.91	162,574.07
781717	NEWPORT-MESA SPECIAL RES.OTHER T	\$7,543,057.02	0.27281684%	552.58	7,543,609.60
781743	NEWPORT MESA SPEC RES-FAC END	\$654,227.42	0.02366206%	47.93	654,275.35
782020	NEWPORT MESA SPEC RES/RETIREE BEN (POST EMPL	\$11,770,243.04	0.42570545%	862.25	11,771,105.29
782121	NEWPORT MESA GO BOND 2000 ELECTION SERIES 200	\$12,311.72	0.00044529%	0.90	12,312.62
782122	NEWPORT MESA GOB SERIES 2003	\$383.12	0.00001386%	0.03	383.15
782123	NEWPORT MESA BLDG GOB SERIES 2007	\$15,117.18	0.00054676%	1.11	15,118.29
782124	NEWPORT MESA GO BOND 2005 ELECTION, SERIES 20	\$85,419,616.30	3.08945160%	6,257.55	85,425,873.85
782525	NEWPORT-MESA CAP FACILITIES	\$441,884.90	0.01598207%	32.37	441,917.27
783535	NEWPORT MESA USD FACILITIES FUND	\$0.00	0.00000000%	-	-
783539	NEWPORT MESA SCH FAC PROP 47 FUND	\$1,480,750.40	0.05355569%	108.47	1,480,858.87
784040	NEWPORT MESA U SPL R	\$17,610,328.34	0.63692931%	1,290.07	17,611,618.41
786768	NEW-MESA INS WORK. COMP	\$7,499,040.15	0.27122484%	549.35	7,499,589.50
786769	NEWPORT MESA INSURANCE HEALTH/WELFARE FUND	\$0.00	0.00000000%	-	-
787373	NEWPORT MESA FOUNDATION TRUST	\$0.00	0.00000000%	-	-
789100	NEWPORT MESA TRANS REPAYMENT	\$0.00	0.00000000%	-	-
789595	NEWPORT BEACH STUDENT BODY FUND	\$0.00	0.00000000%	-	-
	Dist 78 Subtotal	159,039,577.01	5.75213396%	11,650.70	159,051,227.71
800101	ORANGE U GEN	\$41,368,386.28	1.49620933%	3,030.51	41,371,416.79
800908	ORANGE UNIFIED SANTIAGO CHARTER	\$164,063.38	0.00593383%	12.02	164,075.40
800909	ORANGE UNIF CHARTER SCH FUND	\$0.00	0.00000000%	-	-
801111	ORANGE ADULT EDUCATION	\$16.70	0.00000060%	0.00	16.70
801212	ORANGE U CH DEV	\$998,615.81	0.03611788%	73.16	998,688.97
801313	ORANGE UNIFIED CAFETERIA FUND	\$1,883,154.69	0.06810983%	137.95	1,883,292.64
801414	ORANGE DEF MAIN.	\$4,252,181.95	0.15379266%	311.50	4,252,493.45
802525	ORANGE CAPITAL FAC.	\$3,425,304.32	0.12388620%	250.93	3,425,555.25
803034	ORANGE STATE SCH BLDG 50/50	\$0.00	0.00000000%	-	-
803535	ORANGE UNIF SCHOOL FAC FUND	\$2,460,779.74	0.08900134%	180.27	2,460,960.01
804040	ORANGE U SPL R	\$18,306,827.63	0.66212025%	1,341.10	18,308,168.73
804949	ORANGE UNIF CAP PROJ FOR BCU	\$3,161,833.69	0.11435701%	231.63	3,162,065.32
805252	ORANGE UNIF DEBT SERV FOR BCU	\$0.00	0.00000000%	-	-
805656	ORANGE UNIFIED DEBT SERVICE	\$11,661,619.63	0.42177677%	854.29	11,662,473.92
806768	ORANGE UNIFIED INS. FD W.C.	\$8,625,348.92	0.31196111%	631.86	8,625,980.78
807171	ORANGE RETIREE BENEFIT	\$19,253,775.30	0.69636940%	1,410.47	19,255,185.77
807373	ORANGE UNIFIED FOUNDATION TRUST	\$0.00	0.00000000%	-	-
809100	ORANGE TRANS REPAYMENT	\$0.00	0.00000000%	-	-
	Dist 80 Subtotal	115,561,908.04	4.17963622%	8,465.67	115,570,373.71
810101	WEST O.C.SELF-FUND WORK COMP	\$17,507,655.98	0.63321586%	1,282.55	17,508,938.53
	Dist 81 Subtotal	17,507,655.98	0.63321586%	1,282.55	17,508,938.53
820101	PLACENTIA U GEN	\$3,014,563.36	0.10903055%	220.84	3,014,784.20
821010	PLACENTIA SPECIAL ED PASS-THROUGH REVENUE	\$1,167,915.64	0.04224110%	85.56	1,168,001.20
821111	PLACENTIA UNIF AD EDUC	\$4,512.80	0.00016322%	0.33	4,513.13
821212	PLACENTIA CH DEV	\$1,021,915.24	0.03696057%	74.86	1,021,990.10
821313	PLACENTIA CAFETERIA FUND	\$1,820,674.38	0.06585004%	133.38	1,820,807.76
821414	PLACENTIA DEFERRED MAINT.	\$165.38	0.00000598%	0.01	165.39
822126	PLACENTIA UNIFIED GOB EL 2008, SER A	\$4,003,116.36	0.14478447%	293.25	4,003,409.61
822127	PLACENTIA GOB 2008 ELECTION, SERIES B	\$1,807,833.47	0.06538561%	132.44	1,807,965.91
822128	PLACENTIA GO BONDS 2008 ELECTION, SERIES C	\$2,944,262.95	0.10648793%	215.69	2,944,478.64
822129	PLACENTIA GOB 2008 ELECTION, SERIES Q	\$612,734.70	0.02216135%	44.89	612,779.59
822130	PLACENTIA MEASURE A GOB, EL 2008 SERIES D	\$15,913,726.61	0.57556672%	1,165.79	15,914,892.40
822131	PLACENTIA QSCB MEASURE A GOB, EL 2008 SEREIS E	\$6,102,264.23	0.22070633%	447.03	6,102,711.26
822525	PLACENTIA CAPITAL FAC.	\$1,853,266.46	0.06702883%	135.76	1,853,402.22
822545	PLACENTIA UNIFIED CAPITAL FACILITIES AGENCY RDA	\$346,036.18	0.01251542%	25.35	346,061.53
823539	PLACENTIA SCHOOL FACILITIES PROP 47 FUND	\$663,843.04	0.02400984%	48.63	663,891.67

SCHOOL INVESTMENT POOL

Allocation of Gain /(Loss) under GASB 31

As of June 30, 2012

Net Asset Value for School Investment Pool: 1.0001					
FUND-ID	FUND DESCRIPTION	06/30/2012 BALANCE	Percentage	2012 GASB31 Unrealized Gain(Loss)	Fair Value
824040	PLACENTIA U SPL R	\$9,692,786.04	0.35056811%	710.06	9,693,496.10
825353	PLACENTIA TAX OVERRIDE	\$0.00	0.00000000%	-	-
826768	PLACENTIA INS WORK. COMP	\$7,014,839.10	0.25371228%	513.88	7,015,352.98
826769	PLACENTIA H & W SELF INSURANCE	\$938,194.12	0.03393255%	68.73	938,262.85
826770	PLACENTIA FUND FOR PROP LOSS	\$480,179.58	0.01736711%	35.18	480,214.76
826782	PLACENTIA FUND FOR COMP LIA	\$860,903.15	0.03113709%	63.07	860,966.22
829100	PLACENTIA TRANS REPAYMENT FUND	\$1,466,723.15	0.05304836%	107.45	1,466,830.60
	Dist 82 Subtotal	61,730,455.94	2.23266346%	4,522.16	61,734,978.10
830101	SADDLEBACK VAL U GEN	\$21,997,814.10	0.79561563%	1,611.48	21,999,425.58
831010	SADDLEBACK VALLEY SPECIAL ED PASS-THROUGH RE	\$0.00	0.00000000%	-	-
831111	SADDLEBACK VAL UNIF AD EDUC	\$367,251.77	0.01328274%	26.90	367,278.67
831212	SADDLEBACK VALLEY CHILD DEVELOPEMENT FUND	\$3,974,577.89	0.14375230%	291.16	3,974,869.05
831313	SADDLEBACK VALLEY CAFETERIA FUND	\$289,101.60	0.01045621%	21.18	289,122.78
831414	SADDLEBACK VALLEY DEF MAINTENANC	\$1,146,431.35	0.04146406%	83.98	1,146,515.33
831515	SADDLEBACK VAL PU TR EQUIP	\$181,762.46	0.00657397%	13.32	181,775.78
831717	SADDLEBACK VALLEY SP RES OTHER THAN COP	\$0.00	0.00000000%	-	-
832020	SADDLEBACK VALLEY SPECIAL RESERVE/POST EMPL	\$0.00	0.00000000%	-	-
832122	SADDLEBACK VALLEY GOB EL2004, SERIES 2007A	\$11,591,097.81	0.41922614%	849.12	11,591,946.93
832525	SADDLEBACK VALLEY CAPITAL FAC.	\$936,691.80	0.03387821%	68.62	936,760.42
833539	SADDLEBACK VALLEY SCH FAC PROP 47 FUND	\$243,197.49	0.00879595%	17.82	243,215.31
834040	SADDLEBACK VAL UN SP RE	\$14,402,172.72	0.52089693%	1,055.05	14,403,227.77
836363	SADDLEBACK VALLEY COMMUNITY RECREATION FUNI	\$923,590.22	0.03340436%	67.66	923,657.88
836768	SADDLEBACK VAL INS W.C.	\$13,065,382.03	0.47254796%	957.13	13,066,339.16
836769	SADDLEBACK VALLEY INS H&W	\$12,757,174.58	0.46140073%	934.55	12,758,109.13
836781	SADDLEBACK VLY PROPERTY/LIAB INS	\$598,318.14	0.02163993%	43.83	598,361.97
837373	SADDLEBACK VLY FOUNDTN TRUST	\$13,117.52	0.00047443%	0.96	13,118.48
839100	SADDLEBACK VALLEY TRANS REPAYMENT	\$0.00	0.00000000%	-	-
	Dist 83 Subtotal	82,487,681.48	2.98340956%	6,042.77	82,493,724.25
840101	SANTA ANA U GEN	\$42,172,053.60	1.52527633%	3,089.38	42,175,142.98
840909	SANTA ANA UNIFIED CHARTER	\$136,456.79	0.00493536%	10.00	136,466.79
841111	SANTA ANA UNIF AD EDUC	\$0.00	0.00000000%	-	-
841212	SANTA ANA CHILD DEVELOPEMENT	\$627,579.92	0.02269827%	45.97	627,625.89
841313	SANTA ANA UNIFIED CAFETERIA FUND	\$15,811,267.31	0.57186098%	1,158.28	15,812,425.59
841414	SANTA ANA DEF. MAINT.	\$489,552.84	0.01770612%	35.86	489,588.70
841717	SANTA ANA UNIFIED SPEC RESRV OTHER THAN COP	\$13,631,948.10	0.49303949%	998.63	13,632,946.73
842121	SANTA ANA MEASURE C BLDG FUND	\$708.13	0.00002561%	0.05	708.18
842122	SANTA ANA BLDG GO BOND SERIES 2002 FUND	\$0.37	0.00000001%	0.00	0.37
842123	SANTA ANA UNIFIED GOB SERIES 2002B	\$4.76	0.00000017%	0.00	4.76
842124	SANTA ANA GOB EL 2008, SERIES A	\$6,378,290.78	0.23068964%	467.25	6,378,758.03
842126	SANTA ANA GOB 2008 ELECTION, SERIES B	\$8,996,555.07	0.32538687%	659.06	8,997,214.13
842127	SANTA ANA GOB 2008 ELECTION, SERIES C	\$917,957.47	0.03320063%	67.25	918,024.72
842128	SANTA ANA GOB 2008 ELECTION,SERIES D	\$181,898.86	0.00657891%	13.33	181,912.19
842129	SANTA ANA USD GOB EL 2008, SERIES E	\$10,171,787.55	0.36789261%	745.15	10,172,532.70
842130	SANTA ANA USD GOB EL 2008, SERIES F	\$5,319,450.43	0.19239357%	389.68	5,319,840.11
842525	SANTA ANA CAPITAL FACIL.	\$2,645,297.05	0.09567495%	193.79	2,645,490.84
843033	SANTA ANA U SSBF	\$0.05	0.00000000%	0.00	0.05
843034	SANTA ANA STATE SCH BLDG 50/50	\$0.00	0.00000000%	-	-
843535	SANTA ANA SCHOOL FAC FUND	\$116,807,299.74	4.22467947%	8,556.90	116,815,856.64
844040	SANTA ANA U SPL RESERVE	\$89,125.11	0.00322347%	6.53	89,131.64
844949	SANTA ANA UNIFIED CAPITAL PROJECTS FOR BCU	\$330,519.68	0.01195422%	24.21	330,543.89
845656	SANTA ANA UNIFIED DEBT SERVICE	\$0.00	0.00000000%	-	-
846768	S.A. INSURANCE WORKERS COMP	\$23,509,757.16	0.85029950%	1,722.24	23,511,479.40
846769	SANTA ANA INSURANCE HEALTH & WELFARE	\$8,266,780.83	0.29899244%	605.60	8,267,386.43
846781	SANTA ANA INSURANCE PROPERTY/LIABILITY	\$264,244.10	0.00955716%	19.36	264,263.46
847171	SANTA ANA RETIREE BENEFITS	\$0.48	0.00000002%	0.00	0.48
847676	SANTA ANA WARRANT/PASS-THROUGH FUND	\$9,652.65	0.00034912%	0.71	9,653.36
849100	SANTA ANA TRANS REPAYMENT	\$0.00	0.00000000%	-	-
849595	SANTA ANA UNIFIED STUDENT BODY	\$1,212,218.77	0.04384346%	88.80	1,212,307.57
	Dist 84 Subtotal	257,970,407.60	9.33025836%	18,898.03	257,989,305.63
870101	TUSTIN U GEN	\$31,501,926.54	1.13935981%	2,307.72	31,504,234.26
871111	TUSTIN UNIF AD EDUC	\$148,139.92	0.00535792%	10.85	148,150.77

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
As of June 30, 2012

Net Asset Value for School Investment Pool:		1.0001			
FUND-ID	FUND DESCRIPTION	06/30/2012 BALANCE	Percentage	2012 GASB31 Unrealized Gain(Loss)	Fair Value
871212	TUSTIN CHILD DEVELOPMENT	\$563,338.98	0.02037481%	41.27	563,380.25
871313	TUSTIN CAFETERIA	\$4,584,694.01	0.16581894%	335.86	4,585,029.87
871414	TUSTIN DEF. MAINTENANCE	\$2,503,543.35	0.09054801%	183.40	2,503,726.75
871717	TUSTIN SPECIAL RESERVE OTHER THAN COP	\$3,954,792.27	0.14303669%	289.71	3,955,081.98
872124	TUSTIN GO BOND 2002 ELECTION, SERIES D	\$862,837.87	0.03120707%	63.21	862,901.08
872126	TUSTIN GOB EL 2008, SERIES A	\$163,366.49	0.00590863%	11.97	163,378.46
872127	TUSTIN GOB SFID 2008-1, SERIES B	\$8,840,673.64	0.31974896%	647.64	8,841,321.28
872144	TUSTIN GOB EL 2008, SERIES A REBATE	\$0.00	0.00000000%	-	-
872145	TUSTIN GO BOND 2002 ELECTION, SERIES D REBATE	\$0.00	0.00000000%	-	-
872146	TUSTIN GO BOND SERIES 2002A REBATE	\$0.00	0.00000000%	-	-
872147	TUSTIN BLDG GOB 2006 SERIES B REBATE	\$0.00	0.00000000%	-	-
872525	TUSTIN UNIFIED CAPITAL FACIL.	\$5,360,702.59	0.19388557%	392.71	5,361,095.30
873535	TUSTIN UNIFIED SCHOOL FACILS	\$59,543,153.09	2.15355322%	4,361.93	59,547,515.02
873539	TUSTIN SCHOOL FACILITIES PROP 47	\$7,417,854.19	0.26828851%	543.41	7,418,397.60
874040	TUSTIN SPEC RES	\$2,452,840.47	0.08871419%	179.69	2,453,020.16
874948	TUSTIN CFD 2007-1	\$419.72	0.00001518%	0.03	419.75
874949	TUSTIN CAPITAL PROJECTS - BCU	\$2,998,018.57	0.10843216%	219.62	2,998,238.19
875252	TUSTIN DEBT SERVICE - BCU	\$0.00	0.00000000%	-	-
875254	TUSTIN DEBT SERVICE BCU 2007-1	\$0.00	0.00000000%	-	-
876768	TUSTIN INS. WORK. COMP	\$6,524,793.35	0.23598834%	477.98	6,525,271.33
879100	TUSTIN TRANS REPAYMENT	\$0.00	0.00000000%	-	-
	Dist 87 Subtotal	137,421,095.05	4.97023799%	10,067.00	137,431,162.05
880101	CC NO OR CO GEN	\$31,009,893.02	1.12156397%	2,271.68	31,012,164.70
881212	N.O.C.C.C. CHILD DEV.	\$70,125.39	0.00253629%	5.14	70,130.53
882020	NOCCCD BUSAR FUND	\$3,059,714.69	0.11066358%	224.14	3,059,938.83
882027	NOCCCD CC BURSAR FUND	\$1,015,239.55	0.03671912%	74.37	1,015,313.92
882028	NOCCCD SCE BURSAR FUND	\$0.00	0.00000000%	-	-
882121	NOCCCD BLDG GOB SERIES 2002A	\$7,256,292.37	0.26244515%	531.57	7,256,823.94
882122	NOCCCD GOB SER 2002B	\$416,791.73	0.01507450%	30.53	416,822.26
884040	CC NO OR CO SPL R	\$14,754,565.56	0.53364225%	1,080.87	14,755,646.43
884041	NOCCCD CAPITAL OUTLAY-FULLERTON COLLEGE	\$19,619,109.20	0.70958277%	1,437.23	19,620,546.43
886768	OR CO WORK COMP INS	\$12,926,557.97	0.46752698%	946.96	12,927,504.93
887171	NORTH ORANGE COUNTY RETIREE BENE	\$33,549,117.86	1.21340250%	2,457.69	33,551,575.55
887474	NORTH OC STUDENT FIN. AID	\$5,583,599.87	0.20194731%	409.04	5,584,008.91
889100	NOCCCD TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 88 Subtotal	129,261,007.21	4.67510442%	9,469.22	129,270,476.43
900101	COAST CC GEN	\$12,455,370.02	0.45048508%	912.44	12,456,282.46
901212	COAST CC CHILD DEVELOP.	\$228,092.55	0.00824964%	16.71	228,109.26
902121	COAST BLDG GO BONDS SERIES 2003A	\$11,401,557.57	0.41237086%	835.24	11,402,392.81
904040	COAST CC SPL R	\$6,592,764.42	0.23844671%	482.96	6,593,247.38
906767	CCD INSURANCE FUND	\$15,191,795.83	0.54945597%	1,112.90	15,192,908.73
908181	COAST N/R REIMBSBL OPERATIONS	\$1,475,179.64	0.05335421%	108.07	1,475,287.71
909100	COAST CCD TRANS REPAYMENT	\$0.00	0.00000000%	-	-
	Dist 90 Subtotal	47,344,760.03	1.71236246%	3,468.32	47,348,228.35
910101	NO OR CO SELF-FUND WORK COMP	\$1,384,567.92	0.05007697%	101.43	1,384,669.35
	Dist 91 Subtotal	1,384,567.92	0.05007697%	101.43	1,384,669.35
920101	RANCHO SANTIAGO CC GEN	\$32,850,927.76	1.18815040%	2,406.55	32,853,334.31
921212	RANCHO SANT CC CH DEV	\$213,740.44	0.00773055%	15.66	213,756.10
922122	RANCHO SANTIAGO GOB EL 2002, SER B	\$72,286,718.88	2.61446175%	5,295.48	72,292,014.36
924040	RANCHO SANTIAGO CC S/R	\$21,327,126.34	0.77135824%	1,562.35	21,328,688.69
926768	RANCHO SANTIAGO INSURANCE/WORKER	\$3,558,912.41	0.12871853%	260.71	3,559,173.12
926770	RANCHO SANT. INS PROP LOSS	\$174,578.54	0.00631415%	12.79	174,591.33
927171	RANCHO SANTIAGO RETIREE BENEFITS	\$28,541,749.69	1.03229630%	2,090.87	28,543,840.56
927474	RANCHO SANTIAGO STUDENT FIN AID	\$1,454,052.00	0.05259007%	106.52	1,454,158.52
929100	RANCHO SANTIAGO TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 92 Subtotal	160,407,806.06	5.80161999%	11,750.93	160,419,556.99
930101	NO OR CO REG CC PROG	\$8,076,901.77	0.29212490%	591.69	8,077,493.46
	Dist 93 Subtotal	8,076,901.77	0.29212490%	591.69	8,077,493.46
940101	COUNTY SCHOOL SERVICE	\$77,599,748.39	2.80662308%	5,684.69	77,605,433.08
941010	OCDE SPECIAL EDUCATION PASS-THROUGH FUND	\$8,321,630.00	0.30097622%	609.61	8,322,239.61
941212	OCDE CHILD DEVELOPMENT	\$1,610,083.91	0.05823342%	117.95	1,610,201.86

SCHOOL INVESTMENT POOL
Allocation of Gain /(Loss) under GASB 31
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941414	OCDE DEFERRED MAINTENANCE	\$16,556,333.99	0.59880850%	1,212.86	16,557,546.85
941717	OCDE SPECIAL RESERVE OTHER THAN	\$22,924,880.66	0.82914572%	1,679.40	22,926,560.06
943535	OCDE SCHOOL FACILITIES FUND	\$5,960,438.44	0.21557678%	436.64	5,960,875.08
944040	OCDE SPECIAL RESERVE/COP FUND	\$2,202,845.66	0.07967239%	161.37	2,203,007.03
945656	OCDE DEBT SERVICE FUND	\$718,333.16	0.02598063%	52.62	718,385.78
946769	OCDE INSURANCE HEALTH AND WELFARE	\$2,867,689.07	0.10371841%	210.08	2,867,899.15
947676	OCDE/WARRANT PASS THRU FUND	\$0.00	0.00000000%	-	-
949100	OCDE TRANS REPAYMENT	\$0.00	0.00000000%	-	-
	Dist 94 Subtotal	138,761,983.28	5.01873516%	10,165.23	138,772,148.51
950101	COASTLINE REG OFF PROG	\$4,012,469.46	0.14512276%	293.94	4,012,763.40
	Dist 95 Subtotal	4,012,469.46	0.14512276%	293.94	4,012,763.40
960101	SOUTH ORANGE COUNTY CCD GENERAL	\$58,531,184.73	2.11695241%	4,287.79	58,535,472.52
961212	SOUTH ORANGE COUNTY CCD CHILD DEV	\$175,700.04	0.00635471%	12.87	175,712.91
964040	SOUTH ORANGE COUNTY CCD SPEC RES/COP	\$150,987,097.61	5.46089236%	11,060.80	150,998,158.41
964041	SOCCCD FACILITIES CORP/CAPITAL OUTLAY	\$0.00	0.00000000%	-	-
966768	SOUTH ORANGE COUNTY CCD INS W/C	\$1,004,695.80	0.03633778%	73.60	1,004,769.40
967171	SOCCCD RETIREE BENEFITS	\$289,319.87	0.01046410%	21.19	289,341.06
967172	SOUTH ORANGE COUNTY CCD RETIREE (OPEB) TRUS	\$0.00	0.00000000%	-	-
969100	SOCCCD TRANS REPAYMENT FUND	\$0.00	0.00000000%	-	-
	Dist 96 Subtotal	210,987,998.05	7.63100136%	15,456.26	211,003,454.31
970101	CAPO LAGUNA REG OFF PROG	\$1,129,602.79	0.04085541%	82.75	1,129,685.54
	Dist 97 Subtotal	1,129,602.79	0.04085541%	82.75	1,129,685.54
990101	LOWELL JOINT ELEM GEN	\$139,851.70	0.00505815%	10.25	139,861.95
	Dist 99 Subtotal	139,851.70	0.00505815%	10.25	139,861.95
TOTAL	*POOL TOTAL*	\$ 2,764,879,575.06	100.00%	\$ 202,545.63	\$ 2,765,082,120.69