



**OFFICE OF THE
TREASURER-TAX COLLECTOR**

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 **ORANGE COUNTY**
treasurer.gov
Protecting Public Funds

**ORANGE COUNTY TREASURY POOL (OCTP)
SCHOOL & COMMUNITY COLLEGE DISTRICT ONLY
FINANCIAL STATEMENT DISCLOSURES FOR 06-30-2025**

1. GASB Statement 31 Fair Value Per Share Factor

Government Accounting Standards Board (GASB) Statement 31 requires fair value reporting of all investments. The Orange County Treasury Pool (OCTP) is not a 2a7- like pool and does not have a legally binding guarantee for its share price. The fair value of your investment in the OCTP can be calculated by multiplying the OCTP's fair value per share factor times your investment balance at cost.

The OCTP Fair Value Per Share Factor as of June 30, 2025 is 1.010965.

Example: Your June 30, 2025 monthly statement ending balance is \$1,000,000, and the fair value of your investment is \$1,010,965 ($\$1,000,000 \times 1.010965 = \$1,010,965$).

2. Sample Footnote Disclosures Under the Cash and Investment

Investment Derivative Instruments Disclosures:

The OCTP does not hold any investment derivative instruments at June 30, 2025.

The Orange County California Investment Policy prohibits borrowing for investment purposes, reverse repurchase agreements, structured notes, structured investment vehicles, derivatives and Money Market Mutual Funds that do not maintain a constant Net Asset Value (NAV).

Investment Derivative Instruments Disclosures:

The Agency is a participant in the Orange County Treasury Pool (OCTP). The OCTP is an external investment pool, is not rated and is not registered with the Securities Exchange Commission (SEC). The Investment Oversight Committee conducts OCTP oversight. Cash on deposit in the OCTP at June 30, 2025, is stated at fair value. The OCTP values District balances on a cost basis during the year and adjusts to fair value at year-end. For further information regarding the investments, refer to the County of Orange Annual Comprehensive Financial Report.

Please email us at AskTreasurer@octreasurer.gov if you have any questions.

Mission: Ensure safe and timely receipt, deposit, safekeeping, collection, and payment of public funds.