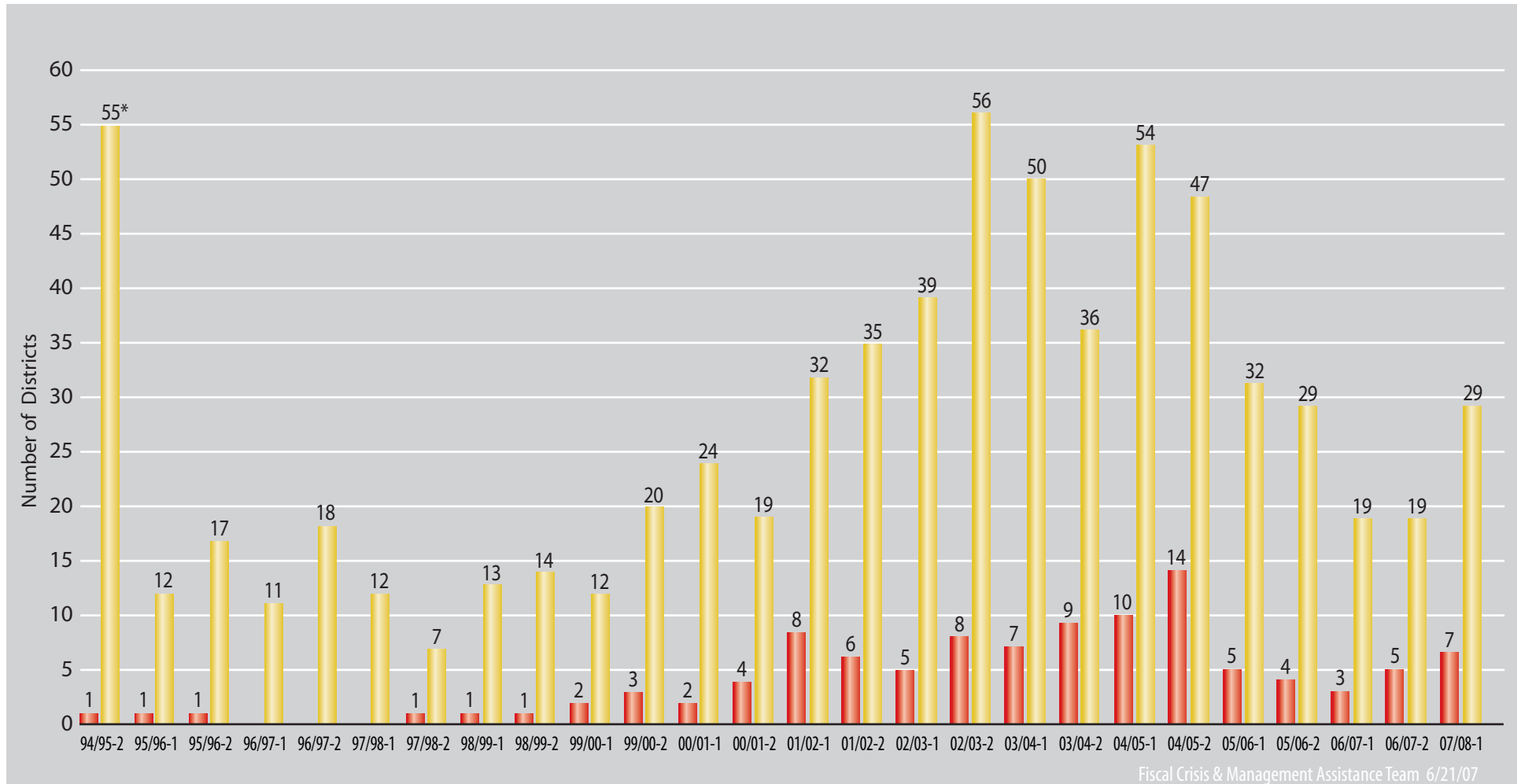


Certifications of Financial Reports

California School Districts – 1994 to Present

Education Code Section 42130 (Reports by District Superintendents)

- 1st Interim covers period ending October 31st and Board approved by December 15th
- 2nd Interim covers period ending January 31st and Board approved by March 16th
- 3rd Interim covers period ending April 30th and filed by June 1st (required if 2nd Interim is Qualified or Negative)



Positive Certification: Shall be assigned to any school district that, based upon current projections, will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

Qualified Certification: Shall be assigned to any school district that, based upon current projections, may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

Negative Certification: Shall be assigned to any school district that, based upon current projections, will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year.

*Represents 28 certifications for school districts and the County Office of Education in Orange County as a result of the derivative investments and bankruptcy issues in Orange County.

First Interim Budget Certifications

2007-08

County	District	Certification
Butte	Biggs Unified	Negative
Los Angeles	Gorman Joint Elementary	Negative
Monterey	King City Joint Union High	Negative
San Benito	Aromas-San Juan Unified	Negative
Solano	Dixon Unified	Negative
Solano	Vallejo City Unified	Negative
Sonoma	Healdsburg Unified	Negative

County	District	Certification
Alameda	Oakland Unified	Qualified
Amador	Amador County Office	Qualified
Amador	Amador County Unified	Qualified
Butte	Biggs Unified	Qualified
Butte	Oroville City Elementary	Qualified
Fresno	Golden Plains Unified	Qualified
Humboldt	Eureka City Unified	Qualified
Humboldt	Rohnerville Elementary	Qualified
Humboldt	Scotia Union Elementary	Qualified
Humboldt	Southern Humboldt Joint Unified	Qualified
Imperial	Calexico Unified	Qualified
Inyo	Bishop Joint Union High	Qualified
Inyo	Bishop Union Elementary	Qualified
Kern	El Tejon Unified	Qualified
Kern	Muroc Joint Unified	Qualified
Los Angeles	Covina-Valley Unified	Qualified
Los Angeles	Paramount Unified	Qualified
Mendocino	Ukiah Unified	Qualified
Monterey	King City Union Elementary	Qualified
San Bernardino	Lucerne Valley Unified	Qualified
Santa Barbara	Santa Barbara Elementary	Qualified
Santa Barbara	Santa Barbara High	Qualified
Shasta	Grant Elementary	Qualified
Siskiyou	Mt. Shasta Union Elementary	Qualified
Siskiyou	Weed Union Elementary	Qualified
Sonoma	Forestville Union Elementary	Qualified
Stanislaus	Knights Ferry Elementary	Qualified
Tulare	Stone Corral Elementary	Qualified
Tuolumne	Twain Harte-Long Barn Union Elementary	Qualified