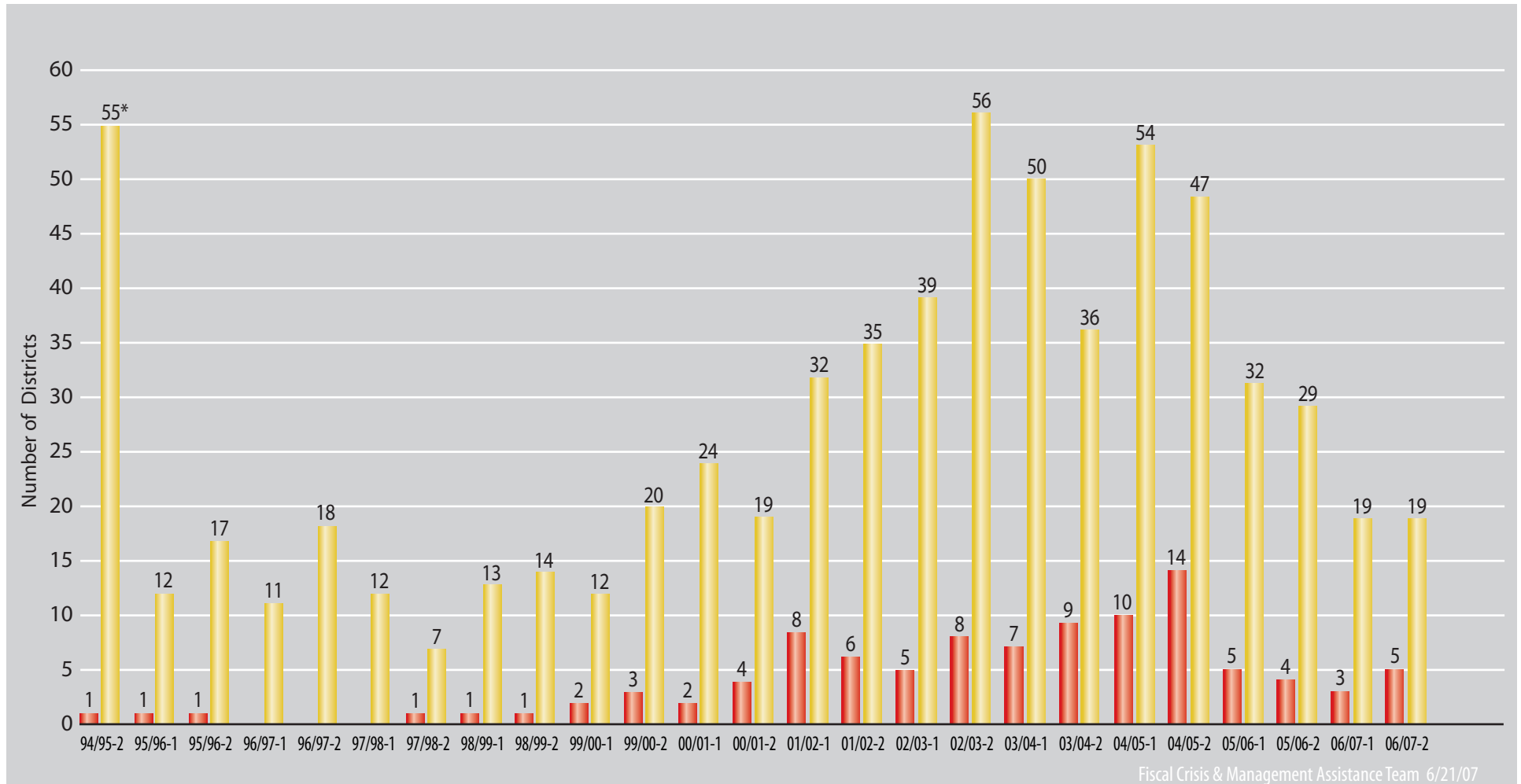


Certifications of Financial Reports

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.

Second Interim Budget Certifications 2006-07

County	District	Certification
Butte	Biggs Unified	Negative
Fresno	Parlier Unified	Negative
Kern	Pond Union Elementary	Negative
Solano	Vallejo City Unified	Negative
Sonoma	Healdsburg Unified	Negative

County	District	Certification
Alameda	Oakland Unified	Qualified
Alameda	Alameda Unified	Qualified
Amador	Amador County Office	Qualified
Amador	Amador County Unified	Qualified
El Dorado	Gold Oak Union Elementary	Qualified
Fresno	Golden Plains Unified	Qualified
Fresno	West Fresno Elementary	Qualified
Humboldt	Eureka Unified	Qualified
Lassen	Fort Sage Unified	Qualified
Lassen	Johnstonville Elementary	Qualified
Mendocino	Ukiah Unified	Qualified
Nevada	Twin Ridges Elementary	Qualified
Placer	Western Placer Unified	Qualified
Plumas	Plumas Unified	Qualified
Sacramento	Del Paso Heights Elementary	Qualified
San Mateo	San Mateo Union High	Qualified
Siskiyou	Junction Elementary	Qualified
Stanislaus	Knights Ferry Elementary	Qualified
Tuolumne	Twain Harte-Long Barn Union Elementary	Qualified