

**ANNUAL REPORT  
ON THE SCHOOL EMPLOYEES FUND  
FOR STATE FISCAL YEAR 2006/07**

**Submitted to the Fund Participants as  
required by of the California Unemployment Insurance Code  
Division 1, Part 1, Chapter 3, Article 6,  
Section 832**

**Prepared by  
California Employment Development Department  
School Employees Fund Unit  
March 2009**

**ANNUAL REPORT TO THE FUND PARTICIPANTS**  
**CONCERNING THE**  
**SCHOOL EMPLOYEES FUND**  
for the Fiscal Year ended June 30, 2007

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## EXECUTIVE SUMMARY

This is the Annual Report to the Fund Participants concerning the School Employees Fund (SEF) as of June 30, 2007. The report includes the SEF operations and financial condition for State Fiscal Year (SFY) 2006/07 as mandated by the California Unemployment Insurance Code (CUIC), Division 1, Part 1, Chapter 3, Article 6, Section 832. The highlights of this report are:

- As of June 30, 2007, the SEF ended with a fund balance of \$213.6 million. This is a decrease of \$34.7 million (14 percent) compared to the SFY 2005/06 fund ending balance of \$248.3 million. The decrease is because less revenue was paid into the SEF from the fund participants' quarterly contributions due to the lower UI contribution rate during SFY 2006/07.
- For SFY 2006/07, the SEF's total revenue is \$40.2 million compared to the total revenue of \$183.2 million for the prior SFY. This is a decrease of \$143.0 million (78 percent). The decrease in total revenue is because of the lower Unemployment Insurance (UI) contribution rate at 0.05 percent for SFY 2006/07 compared to 0.45 percent for 2005/06. The fund participants pay quarterly contributions that are calculated on their total employee wages times the UI contribution rate. These contributions are deposited into the SEF.
- The quarterly contributions for SFY 2006/07 generated approximately \$20.7 million of the total SEF revenue. The remaining revenue is generated from Local Experience Charges, assessed penalty and interest, and interest income.
- For the SFY 2006/07, the SEF's total disbursements totaled \$74.9 million compared to the total disbursements of \$79.2 million for the prior SFY. This is a decrease of \$4.3 million (5.4 percent) compared to the total disbursements for the prior SFY. The SEF's major disbursement is UI benefit charges. During SFY 2006/07, \$72.0 million were paid in benefit charges, compared to the total of \$76.3 million for benefit charges during the SFY 2005/06. There was a decrease of \$4.3 million (5.6 percent) in total benefits charges. The decrease in benefit charges is attributed to fewer former school employees collecting UI benefits and a stabilizing school workforce.
- For the SFY 2007/08, the SEF contribution rate was calculated and set at 0.05 percent. The contribution rate was calculated according to the formula mandated in the CUIC Section 823(b)(2).
- The SEF contribution rate for the SFY 2008/09 was set at 0.30 percent. The EDD Director exercised his authority under the CUIC Section 823(2)(c), to increase the calculated rate to a maximum of three-tenths of one percent, to ensure the SEF will meet its estimated obligations and to protect the solvency of the fund.

## INTRODUCTION

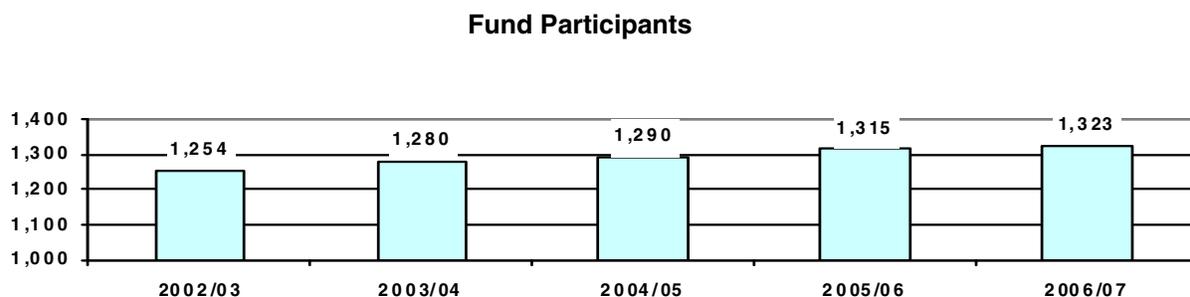
The Annual Report to the Legislature concerning the School Employees Fund (SEF) includes the SEF operations and financial condition as mandated by the California Unemployment Insurance Code (CUIC), Division 1, Part 1, Chapter 3, Article 6, Section 832.

The Unemployment Insurance (UI) coverage was extended to all public entities in 1978. Public school employers, kindergarten through 12th grades (K-12) and community colleges were given the option to finance their UI costs by participating in the SEF as provided in Division 1, Part 1, Chapter 3, Article 6, of the CUIC. The SEF is a joint, pooled risk fund administered by the State of California's Employment Development Department (EDD), which collects quarterly contributions from SEF participants based upon a percentage of total wages paid by these school employers.

Money deposited in the SEF is used to reimburse the UI Fund for the cost of UI benefits paid to former employees of those school employers who have elected to participate in the SEF method of paying for UI benefits in lieu of paying the tax-rated method, as is required of private-sector employers, or the direct reimbursable method.

All 72 community college districts and 1,251 county offices of education, public school districts, and charter schools participate in the SEF. The fund participants have more than 971,000 employees and pay wages in excess of \$40.3 billion annually. During the State Fiscal Year (SFY) 2006/07, the fund participants increased by 18 new charter schools and ten charter schools went inactive.

The chart below displays the SEF participant growth over the past five years.



## **SCHOOL EMPLOYER ADVISORY COMMITTEE**

The CUIIC Section 831 created a School Employer Advisory Committee (SEAC). The SEAC consists of five members who meet at least semi-annually with the EDD administrator to consider and recommend improvements in the administration of the SEF. The State Superintendent of Public Instruction, the Chancellor of the California Community Colleges, the Association of California School Administrators, the California Association of School Business Officials, and the California School Boards Association each appoint one member to the SEAC. (For a listing of the names and addresses of current SEAC representatives, see Page 115.)

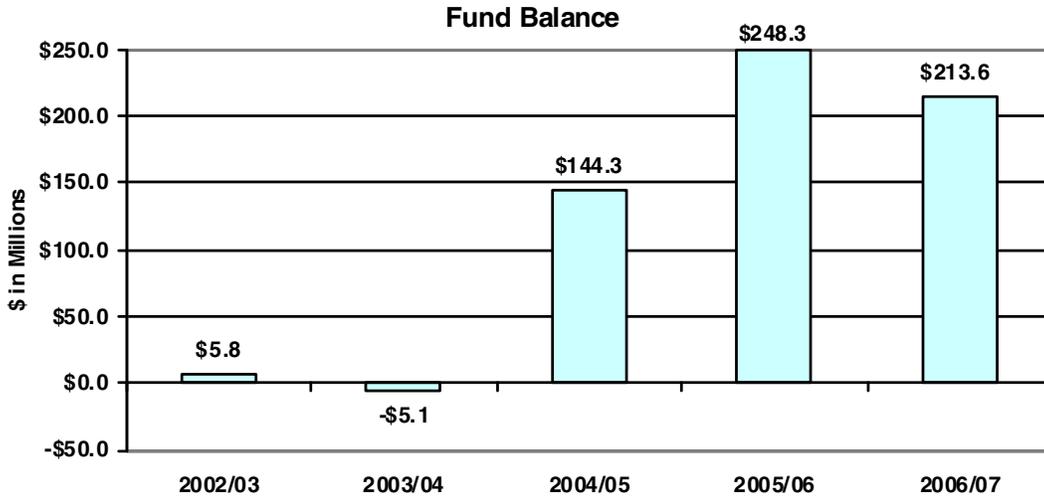
Serving under the direction of the SEAC is the UI Technical Subcommittee. Its membership consists of representatives from the school employer community throughout the State as well as representatives from the EDD.

## **UNEMPLOYMENT INSURANCE SEMINAR FOR SCHOOL EMPLOYERS**

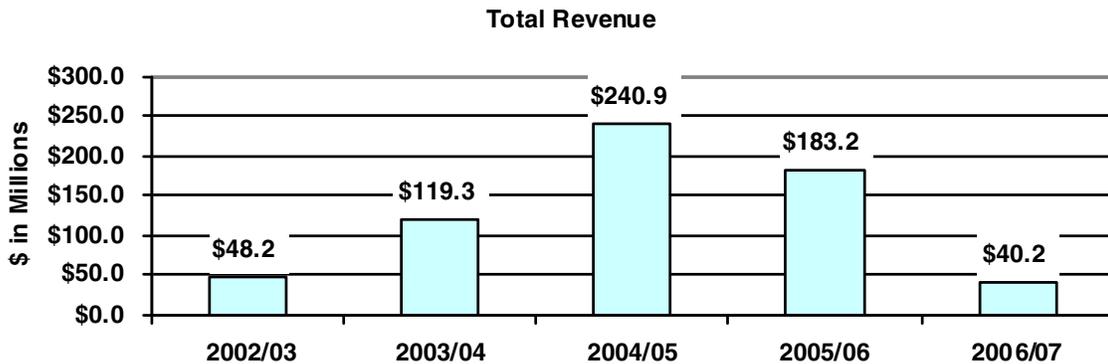
During SFY 2006-07 the UI Technical Subcommittee, under the direction of the SEAC, planned and presented the annual UI Seminar for School Employers held on March 1 and 2, 2007, in San Francisco. A total of 115 seminar guests attended, of which 71 (62 percent) were first time attendees. The seminar for school employers is held annually and rotated between northern and southern California. The seminar focuses on UI claims management practices for the school employers to control their UI costs. The 2008 Seminar for School Employers will be held on April 17 and 18, in San Diego.

## **FINANCIAL CONDITION OF THE SCHOOL EMPLOYEES FUND**

On June 30, 2007, the SEF ended the SFY 2006/07 with a fund balance of \$213.6 million. This is a decrease of \$34.7 million (14 percent) from the previous SFY's fund ending balance of \$248.3 million. The decrease is because less revenue was paid into the SEF from the fund participants' quarterly contributions because the UI contribution rate for the SFY 2006/07 was set at a lower rate than the contribution rate for the prior SFY. (For a definition of the contribution rate, refer to the Glossary on Page 116.)

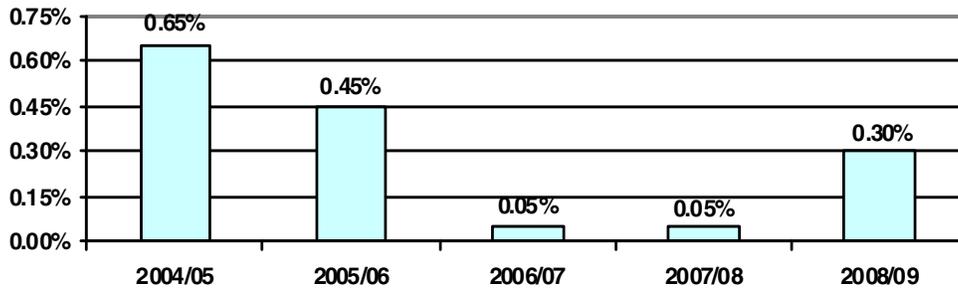


For the SFY 2006/07, the total SEF revenue was \$40.2 million. This is a decrease of \$143.0 million (78 percent) compared to the total revenue of \$183.2 million for the SFY 2005/06. The decrease in total revenue is because of the lower Unemployment Insurance (UI) contribution rate at 0.05 percent for SFY 2006/07 compared to 0.45 percent for 2005/06. The fund participants pay quarterly contributions that are calculated on their total employee wages times the UI contribution rate. These contributions are deposited into the SEF (as displayed in the chart below).



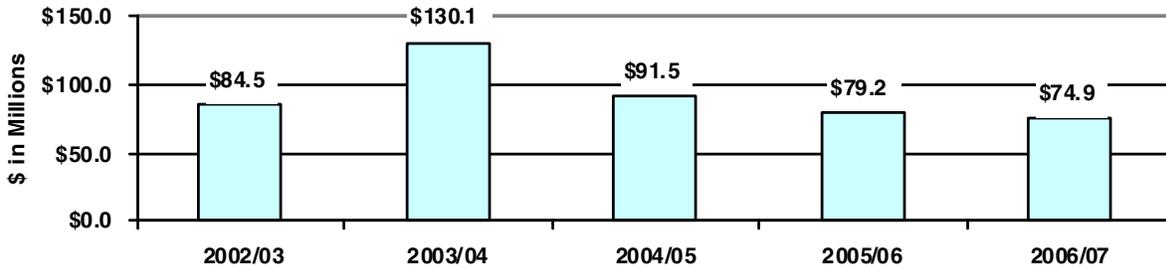
The UI contribution rate for SFY 2007/08 was calculated and set at 0.05 percent according to the formula mandated in the CUIC Section 823(b)(2). The UI contribution rate is set yearly for the SFY, July 1 through June 30. Each SEF participant is notified by March 30<sup>th</sup> of the rate. (For a definition regarding the calculation of the contribution rate, refer to the Glossary on Page 116.) The chart on the next page shows the contribution rates for five SFYs.

### SEF UI Contribution Rates



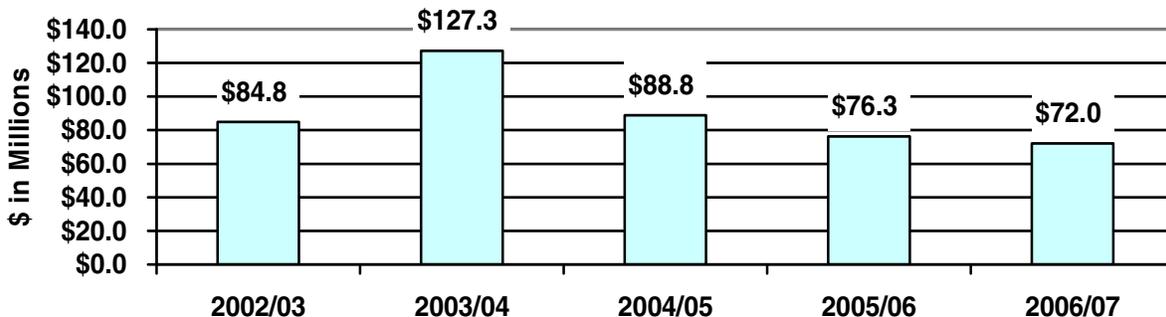
For SFY 2006/07, the total SEF disbursements were \$74.9 million. This is a decrease of \$4.3 million (5.4 percent) over the previous SFY's total disbursements of \$79.2 million. The decrease is due to fewer former school employees collecting UI benefits (refer to the chart below).

### Total Disbursements



The total UI benefits charges for SFY 2006/07 were \$72.0 million. The chart below clearly displays the decrease of \$4.3 million (5.6 percent) from the previous year's total of \$76.3 million. The decrease in total UI benefits is the result of a stabilizing school workforce with fewer layoffs and therefore, fewer former school employees collecting UI benefits.

### Total UI Benefits Paid



The table below compares the SEF claimants collecting UI benefits by quarter for the SFY 2005/06 and SFY 2006/07 and the percentage increase or decrease.

<b>Total Claimants Collecting UI Benefits</b>			
QUARTERS	SFY 2005/06	SFY 2006/07	Percent (%) Increase or Decrease
Third Quarter (Q3) July – September	31,867	28,373	-11%
Fourth Quarter (Q4) October – December	18,390	16,881	-8%
First Quarter (Q1) January – March	19,358	18,508	-4%
Second Quarter (Q2) April – June	17,732	17,264	-3%

## LEGISLATION

Effective January 1, 2007, Assembly Bill (AB) 2293 (approved by the Governor and filed with the Secretary of State on August 28, 2006, Chapter 190) added Section 1142.1 to the CUI. This bill expands on existing law relating to an employer’s submission of facts concerning the termination of employment and requires the EDD Director to penalize educational institutions in an amount not less than 2 nor more than 10 times the claimant’s weekly benefit amount for willfully making false statements or willfully failing to report a material fact regarding any week during which a claimant performed services, or was granted time for professional development. Any assessment against an institution would be deposited in the EDD Contingent Fund (no funds are transferred to the SEF).

Several legislative bills of interest to the school employer community were introduced for the 2006 and 2007 legislative years. The following are the status of the bills.

- AB 8, vetoed by the Governor on October 12, 2007.

This bill would have required the California Health and Human Services agency to establish a program to track and assess the health care reforms implemented by the bill's provisions. The bill would have also required the agency to assume lead agency responsibility for professional review and development of best practice standards for high-cost chronic diseases that state health care programs would be required to implement upon their adoption. The bill would have additionally required the agency to develop health care provider performance measurement benchmarks. Since existing law does not provide a system of health care coverage for all California residents and the employers are not required to provide health care coverage for all employees and dependents, this bill would have, as of January 1, 2009, created the California Cooperative Health Insurance Purchasing Program (Cal-CHIPP), which would function as a statewide purchasing pool for health care coverage by employers.

- AB 798 (Chapter 272, Statutes of 2007) was signed into law by the Governor and became effective January 1, 2008. The following summarizes how AB 798 amended the law:

Existing law under Section 1095 of the CUIIC requires the Director of EDD to permit the use of any information in his or her possession to the extent necessary for specified purposes. AB 798 incorporated additional changes to Section 1095 of the CUIIC by requiring the EDD Director to provide, to the extent permitted by federal law, the California Community Colleges Chancellor's Office with each student's quarterly wage information, as provided, to be used for specified purposes. This bill will enable the Chancellor of the California Community Colleges, in accordance with the requirements of Section 84754.5 of the Education Code, to obtain quarterly wage data, commencing January 1, 1993, on students who have attended one or more community colleges, to assess the impact of education on the employment and earnings of students, to conduct the annual evaluation of district-level and individual college performance in achieving priority educational outcomes, and to submit the required reports to the Legislature and Governor.

- Senate Bill 869, approved by the Governor and filed with the Secretary of State on October 13, 2007, Chapter 662.

Existing law requires the Director of EDD to permit the use of any information in his or her possession to the extent necessary for specified purposes. For the EDD purposes, this bill also requires the EDD director to permit the use of any information in his or her possession to the extent necessary to enable the Labor Commissioner of the Division of Labor Standards Enforcement in the Department of Industrial Relations to identify unlawfully uninsured employers. The information shall be provided to the extent permitted by federal law and regulations. This bill incorporates additional changes to Section 1095 of the CUIIC. The provisions of this bill are effective January 1, 2008.

## **RECOMMENDATION**

The SEAC recommended the SEF UI contribution rate be set at 0.05 percent for SFY 2007/08 according to the formula mandated in the CUIC Section 823(b)(2). During SFY 2007/08, the SEAC reviewed the SEF financial condition and recommend the SEF's UI contribution rate for SFY 2008/09 be set at 0.30 percent. The EDD Director exercised his authority by applying the provisions in the CUIC Section 823(2)(c) to ensure the contributions will generate enough revenue to meet the SEF's obligations and maintain a reasonable fund balance and approved the SEF contribution rate at 0.30 percent for SFY 2008/09.

## **QUESTIONS AND COMMENTS**

Any questions, comments, or suggestions concerning the administration of the SEF should be directed to the SEF staff at (916) 653-5380.

# FINANCIAL STATEMENTS

Statement 1

## STATEMENT OF ACTIVITY FISCAL YEAR 2006/07

### ACCRUAL BASIS

#### Revenue

Contributions	\$20,698,312.76	
Local Experience Charge	\$5,979,238.31	
Penalty And Interest	\$97,578.37	
Other Revenue	\$169.24	
Interest Income	\$12,001,179.32	
Operating Transfers In	\$0.00	
Prior Year Adjustment*	\$1,435,829.80	
Total Revenue		\$40,212,307.80

#### Disbursements

Benefit Charges Repaid To Unemployment Insurance Fund	\$71,962,628.00	
Local Assistance Special Pro Rata	\$269,329.00	
SEF Administrative Cost	\$642,366.66	
Claims Management Fees Paid	\$1,927,475.00	
Prior Year Adjustment*	\$81,789.51	
Total Disbursements		\$74,883,588.17

#### Net Decrease In Fund

-\$34,671,280.37

\*Difference between accrued and actual receipts/disbursements.

#### Amounts Repaid to the Unemployment Insurance Fund

Quarters	Number of Claimants	Cost of Benefits
3rd Quarter 2006	28,373	\$28,386,909.00
4th Quarter 2006	16,881	\$17,164,493.00
1st Quarter 2007	18,508	\$14,933,226.00
2nd Quarter 2007	17,264	\$11,478,000.00
		<u>\$71,962,628.00</u>

**STATEMENT OF RECEIPTS  
AND DISBURSEMENTS  
SEPTEMBER 1972 THROUGH JUNE 2007**

Revenue

Contributions	\$1,278,217,972.48	
Local Experience Charge	\$74,121,358.95	
Penalty And Interest	\$1,206,950.45	
Interest Income	\$103,733,772.81	
Total Revenue	\$1,457,280,054.69	\$1,457,280,054.69

Disbursements

Benefit Charges Repaid To UI Fund	\$1,080,478,382.68	
Local Assistance Special Pro-Rata	\$343,794.00	
Accrued Penalty And Interest	\$2,007,962.97	
Court Ordered Interest Payments	\$1,764.27	
SEF Administrative Costs	\$17,098,703.81	
Fund Transfer*	\$98,800,000.00	
Claims Management Fees	\$44,947,794.00	
Total Disbursements	\$1,243,678,401.73	\$1,243,678,401.73

Net Fund Balance

\$213,601,652.96

\*Transferred to General Fund through Budget Acts of 1986 and 1988.

The Statement of Receipts and Disbursements is prepared on the accrual basis.

As of June 30, 2007, outstanding liabilities for local assistance (benefits) totaled \$11.5 million.

	Accrued Disbursements
Second Quarter of 2007 Estimated Benefit Charges for year-end closing	\$11,478,000.00

**COMPARATIVE STATEMENT OF FUND CONDITION  
FOR THREE FISCAL YEARS ENDING JUNE 30, 2007  
ACCRUAL BASIS (\$ in thousands)**

	2004/05	2005/06	2006/07
Beginning Fund Balance	-\$5,070	\$144,283	<b>\$248,272</b>
Revenue			
Contribution	\$231,831	\$168,556	\$20,698
Local Experience Charge	\$7,994	\$7,795	\$5,979
Penalty And Interest	\$215	\$169	\$98
Interest	\$822	\$6,491	\$12,001
Prior Year Adjustment	\$6	\$227	\$1,436
Total Revenue	<u>\$240,868</u>	<u>\$183,238</u>	<u><b>\$40,212</b></u>
Disbursements			
Benefit Charges Repaid	\$88,830	\$76,315	\$71,963
Local Assistance Special Pro-Rata			\$269
SEF Administrative Cost	\$736	\$1,028	\$642
Claims Management Fees	\$1,914	\$1,868	\$1,928
Prior Year Adjustments	\$35	\$38	\$82
Total Disbursements	<u>\$91,515</u>	<u>\$79,249</u>	<u><b>\$74,884</b></u>
Ending Fund Balance	<u><u>\$144,283</u></u>	<u><u>\$248,272</u></u>	<u><u><b>\$213,600</b></u></u>

**ANALYSIS OF SEF PARTICIPANTS RANKS  
AS OF JUNE 30, 2007**

Rank		Number of Employers	Percent of Employers	Reserve Balance Totals
1	Negative Balance	446	34%	-\$95,314,608.22
1	Positive Balance	56	4%	\$2,078,045.57
2		39	3%	\$4,373,947.17
3		51	4%	\$5,951,140.50
4		667	50%	\$391,589,916.04
*		<u>64</u>	<u>5%</u>	<u>-\$50,538.95</u>
**		1323	100%	\$308,627,902.11
***				\$3,773,750.85
****				<u>-\$98,800,000.00</u>
	Net Fund Balance			<u><u>\$213,601,652.96</u></u>

Rank 1 has been split to identify those employers that have negative balances and those with positive balances less than their State Fiscal Year 2006/07 benefit charges. The total reserve balance of the negative accounts, -\$95,314,608.22, represents approximately a 13.3 percent increase from last fiscal year's total of -\$84,131,163.24.

\* New accounts in the Fund less than three fiscal years.

\*\* The total number of employers and total dollar reserve balances.

\*\*\* Total of all reserve account balances from school employers that no longer belong to the Fund.

\*\*\*\* Transferred to the General Fund per the Budget Acts of 1986 and 1988.

(Rank definition see Page 15)

## ANALYSIS OF FUND PARTICIPANTS

### *RANKING AND LOCAL EXPERIENCE CHARGE (LEC) USE*

Ranking of Employers	Number of Employers 2005/06	Number of Employers 2006/07	Percent (%) of Increase or Decrease
1 Negative Balance *	422	446	6%
1 Positive Balance *	67	56	-16%
2	61	39	-36%
3	35	51	46%
4	653	667	2%
** in the fund less than 3 years	77	64	-17%
Totals	1,315	1,323	1%

\* Rank 1 has been split to identify those employers with negative balances and those with positive balances less than their State Fiscal Year 2006/07 benefit charges.

\*\* New accounts in the Fund less than three fiscal years.

Regarding Ranking and Local Experience Charge (LEC), the CUI Section 832, states:

“The administrator shall at least annually calculate, as of the close of and for the immediately preceding fiscal year, the experiences school employers relative to usage of the Unemployment Fund. The calculations shall include tabulations on the experience of each school employer in relation to the expenditures from and the income to the School Employees Fund from the wages paid by the employer. All school employers shall be listed and ranked by ratio of use. The report shall contain comments and recommendations on improvements to the administration, enforcement, and financing of the provisions relative to this article. The report by the administrator on the above shall be made each year to the affected school employer and governing board thereof prior to March 31.

The administrator shall develop experience relationships on all benefits paid to employees via the School Employees Fund and on school employers' experience related to use and exposure. Data shall relate to numbers of employees and types of programs and shall be calculated as of the close of and for the immediately preceding fiscal year. A report by the administrator on the above shall be made each year to the Legislature prior to March 31,

containing comments and recommendations on improvement to administration, enforcement, and financing of the provisions relative thereto.”

This year, 667 Fund participants have a Local Experience Charge (LEC) rate of 0 percent (Rank 4), compared to 653 fund participants last SFY (an increase of 2 percent). The LEC is calculated quarterly based on UI benefits (refer to the Glossary for definitions on Page 116). The maximum UI weekly benefit amount (WBA) allowable per CUIC Section 1280(c)(3) is \$450, and during SFY 2006/07 the average WBA was \$337 for former school employees, compared to the average WBA of \$334 in SFY 2005/06.

The LEC generated revenue of \$6.0 million, which is a 23 percent decrease compared to \$7.8 million in SFY 2005/06. The LEC percentage varies from 0 percent (Rank 4), 5 percent (Rank 3), 10 percent (Rank 2), or 15 percent (Rank 1).

## **DESCRIPTION OF STATISTICAL REPORTS**

Report I and Report II include financial data from 1972 through June 30, 2007. Report I (Page 16) is a summary by county, Report II (Page 21) is an accounting by individual school districts, and Report III (Page 109) represents the various types of school organizations within each county.

The Report columns are explained as follows:

### **CUMULATIVE BALANCE 07/01/2006**

This column is each participant’s beginning balance as of July 1, 2006 (the same as the ending cumulative balance as of June 30, 2006 for SFY 2005/06).

### **CONTRIBUTIONS**

This column represents contributions paid on total quarterly wages for this year (2006/2, 2006/3, 2006/4, and 2007/1).

## **LOCAL EXPERIENCE CHARGE (LEC)**

This column is revenue from paid LEC. This column and the contributions column represent the primary revenue sources for the SEF (refer to the Glossary for definitions on Page 116).

## **INTEREST DISTRIBUTION**

When the unencumbered balance of interest earned by the SEF exceeds \$2,000,000 at the close of the fiscal year, it is allocated to the school employers based on their prior year's positive reserve balance as of June 30 (CUIC Section 827). The total interest available for distribution for SFY 2006/07 totaled \$1.8 million (interest earned for fiscal year ending June 30, 2006).

## **UI BENEFITS PAID**

This is the total of all benefit charges paid on behalf of each SEF participant during the SFY 2006/07. Four quarterly benefit charge billings were paid this year (2006/2, 2006/3, 2006/4, and 2007/1).

## **ENDING CUMULATIVE BALANCE**

This column represents the ending balance in each participant's account after adding contributions and LEC to the beginning balance and deducting benefit charges. By comparing the cumulative balance as of July 1, 2006 column and this column (ending cumulative balance as of June 30, 2007), school districts can determine the overall increase or decrease in their reserve balances and determine if their contributions are keeping pace with their benefit charges.

## **RESERVE RATIO**

This column shows the reserve ratio. The ratio expresses the number of times the reserve balance exceeds benefit charges for the SFY 2006/07. A ratio of less than 1.00 indicates benefit charges exceeded the reserve balance; 1.01 but less than 2.00 is considered a marginal reserve; and 2.01 but less than 3.00 indicates the reserve is adequate. A ratio of 3.01 or more is fully funded. One asterisk in this column indicates a positive account balance that paid no benefit charges, thus the account is unrated.

## RANK

The last column in the report represents each school district's rank. The following table shows the numerical ranks assigned to each reserve ratio and the significance of the rankings. Two asterisks indicate the participant has been in the fund less than three fiscal years. By law (CUIC, Section 828), participants are assigned a fixed 10 percent LEC rate for the first three fiscal years in the SEF.

### RANKINGS AND LEC PERCENTAGES

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Reserve Ratio	Rank	LEC Percentages
Negative < 1.00	1	15%
1.01 < 2.00	2	10%
2.01 < 3.00	3	5%
3.01 or more	4	-0-
*	4	-0-
*	**	10%

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\* Unrated accounts - no benefit charges and a positive account balance.

\*\* New Accounts - in the Fund for less than three years.

## **REPORT I - COUNTY SUMMARY**

COUNTY SUMMARY  
REPORT I

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
ALAMEDA COUNTY	-2,194,844.26	2,431,688.57	403,945.12	44,520.73	3,499,393.00	-2,814,082.84	-8	1
ALPINE COUNTY	6,594.34	3,330.97	4,302.75	30.03	28,685.00	-14,426.91	-5	1
AMADOR COUNTY	460,465.68	39,589.70	0.00	2,097.05	25,056.00	477,096.43	19.04	4
BUTTE COUNTY	-1,267,444.48	354,622.95	85,567.59	5,299.30	745,395.00	-1,567,349.64	-2.1	1
CALAVERAS COUNTY	137,877.12	57,067.63	16,469.80	802.05	139,199.00	73,017.60	.52	1
COLUSA COUNTY	-545,020.90	47,485.77	12,350.36	348.83	83,664.00	-568,499.94	-6.8	1
CONTRA COSTA COUNTY	2,738,408.40	1,787,898.19	257,980.25	36,766.76	2,287,802.00	2,533,251.60	1.11	2
DEL NORTE COUNTY	255,109.29	44,948.22	1,426.20	1,161.82	38,298.00	264,347.53	6.9	4
EL DORADO COUNTY	1,023,921.61	284,194.46	32,770.68	5,039.02	325,579.00	1,020,346.77	3.13	4
FRESNO COUNTY	7,590,491.72	1,748,708.85	163,871.62	43,915.51	2,078,873.00	7,468,114.70	3.59	4
GLENN COUNTY	121,842.58	67,145.14	5,790.68	1,266.26	62,894.00	133,150.66	2.12	3
HUMBOLDT COUNTY	-998,720.21	214,081.87	60,223.70	1,550.23	416,464.00	-1,139,328.41	-2.74	1
IMPERIAL COUNTY	-143,592.46	380,726.22	90,861.59	4,429.54	717,350.00	-384,925.11	-.54	1
INYO COUNTY	62,389.86	34,317.46	2,651.18	664.36	35,808.00	64,214.86	1.79	2
KERN COUNTY	11,297,770.74	1,571,021.56	69,748.60	52,359.25	1,251,471.00	11,739,429.15	9.38	4
KINGS COUNTY	1,201,085.81	228,222.39	19,419.20	5,995.60	276,526.00	1,178,197.00	4.26	4

COUNTY SUMMARY  
REPORT I

County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
LAKE COUNTY	-166,598.26	93,880.31	24,580.23	654.93	177,828.00	-225,310.79	-1.27	1
LASSEN COUNTY	-649,244.31	64,451.35	37,982.35	365.68	316,544.00	-862,988.93	-2.73	1
LOS ANGELES COUNTY	99,859,438.88	16,528,513.89	1,660,611.33	519,449.99	21,908,325.00	96,659,689.09	4.41	4
MADERA COUNTY	1,562,004.49	223,520.46	16,304.62	7,205.63	240,045.00	1,568,990.20	6.54	4
MARIN COUNTY	37,357.73	406,280.75	50,292.55	4,672.48	375,234.00	123,369.51	.33	1
MARIPOSA COUNTY	76,059.29	26,485.65	2,361.60	346.39	15,744.00	89,508.93	5.69	4
MENDOCINO COUNTY	-629,709.23	167,477.00	36,209.02	2,000.81	289,920.00	-713,942.40	-2.46	1
MERCED COUNTY	2,414,929.77	529,316.75	39,038.85	17,363.38	553,921.00	2,446,727.75	4.42	4
MODOC COUNTY	-226,469.66	25,675.97	5,089.62	0.00	33,995.00	-229,699.07	-6.76	1
MONO COUNTY	29,929.84	16,308.04	1,056.60	241.10	16,487.00	31,048.58	1.88	2
MONTEREY COUNTY	1,050,086.08	708,628.99	126,978.88	11,084.70	967,417.00	929,361.65	.96	1
NAPA COUNTY	2,057,484.99	224,529.80	8,809.30	9,523.80	183,368.00	2,116,979.89	11.54	4
NEVADA COUNTY	223,081.48	132,285.55	21,810.81	2,906.10	165,235.00	214,848.94	1.3	2
ORANGE COUNTY	51,340,696.77	5,116,510.93	76,723.31	235,407.41	3,383,718.00	53,385,620.42	15.78	4
PLACER COUNTY	3,365,522.83	571,936.61	54,724.71	17,799.64	654,215.00	3,355,768.79	5.13	4
PLUMAS COUNTY	-214,051.28	35,589.50	15,314.55	39.25	102,097.00	-265,204.98	-2.6	1

COUNTY SUMMARY  
REPORT I

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
RIVERSIDE COUNTY	17,292,237.14	3,434,603.05	215,889.02	86,657.94	2,878,221.00	18,151,166.15	6.31	4
SACRAMENTO COUNTY	10,663,737.70	2,264,328.57	286,835.35	52,722.11	2,752,198.00	10,515,425.73	3.82	4
SAN BENITO COUNTY	364,494.34	98,003.56	4,991.40	2,246.48	75,042.00	394,693.78	5.26	4
SAN BERNARDINO COUNTY	25,855,134.30	3,617,697.59	169,891.90	122,426.91	3,106,495.00	26,658,655.70	8.58	4
SAN DIEGO COUNTY	34,213,902.84	4,990,963.88	310,847.93	171,126.02	4,919,263.00	34,767,577.67	7.07	4
SAN FRANCISCO COUNTY	-14,992,755.47	770,083.10	307,047.30	56.20	2,061,318.00	-15,976,886.87	-7.75	1
SAN JOAQUIN COUNTY	6,380,273.41	1,219,258.09	151,274.50	30,032.12	1,500,013.00	6,280,825.12	4.19	4
SAN LUIS OBISPO COUNTY	2,501,200.49	359,718.54	31,207.50	11,935.87	321,781.00	2,582,281.40	8.02	4
SAN MATEO COUNTY	4,604,735.82	1,014,452.27	87,048.60	26,581.59	1,100,114.00	4,632,704.28	4.21	4
SANTA BARBARA COUNTY	4,976,390.70	735,339.94	58,141.70	24,637.60	718,173.00	5,076,336.94	7.07	4
SANTA CLARA COUNTY	16,491,955.42	2,762,612.58	274,498.98	82,319.62	2,631,050.00	16,980,336.60	6.45	4
SANTA CRUZ COUNTY	-3,031,547.84	398,332.34	167,716.00	2,237.16	1,140,635.00	-3,603,897.34	-3.16	1
SHASTA COUNTY	-1,517,031.55	300,150.55	78,051.49	2,228.41	563,180.00	-1,699,781.10	-3.02	1
SIERRA COUNTY	-20,706.61	6,051.11	2,452.70	0.00	23,645.00	-35,847.80	-1.52	1
SISKIYOU COUNTY	-807,633.74	92,851.65	24,234.94	1,082.67	198,815.00	-888,279.48	-4.47	1
SOLANO COUNTY	2,595,465.97	599,047.09	80,711.15	11,907.86	757,261.00	2,529,871.07	3.34	4

COUNTY SUMMARY  
REPORT I

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
SONOMA COUNTY	1,888,592.06	753,598.38	133,205.44	13,658.78	1,206,520.00	1,582,534.66	1.31	2
STANISLAUS COUNTY	4,070,949.82	1,012,318.02	101,285.01	22,779.17	1,230,038.00	3,977,294.02	3.23	4
SUTTER COUNTY	497,869.26	173,393.02	29,722.81	2,629.12	262,318.00	441,296.21	1.68	2
TEHAMA COUNTY	88,161.41	107,336.01	22,476.55	1,454.04	174,875.00	44,553.01	.25	1
TRINITY COUNTY	-230,465.67	23,735.11	5,771.91	157.93	42,294.00	-243,094.72	-5.75	1
TULARE COUNTY	6,622,914.80	802,493.31	54,564.40	32,516.46	725,329.00	6,787,159.97	9.36	4
TUOLUMNE COUNTY	368,147.05	69,141.60	3,369.01	1,876.62	60,621.00	381,913.28	6.3	4
VENTURA COUNTY	11,094,949.19	1,271,505.88	58,103.51	52,778.71	1,125,700.00	11,351,637.29	10.08	4
YOLO COUNTY	1,237,783.62	255,310.34	23,359.05	6,340.86	313,832.00	1,208,961.87	3.85	4
YUBA COUNTY	-305,447.35	164,135.16	28,751.66	1,050.17	245,346.00	-356,856.36	-1.45	1

## **REPORT II - INDIVIDUAL ACCOUNT ACTIVITY**

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
ALAMEDA COUNTY								
ALAMEDA COUNTY OFFICE OF EDUCATION	-308,689.00	31,420.79	5,946.90	0.00	39,646.00	-310,967.31	-7.84	1
ALAMEDA COUNTY SCHOOLS INSURANCE GROUP	10,863.04	611.07	0.00	49.47	0.00	11,523.58	*	4
ALAMEDA UNIFIED SCHOOL DISTRICT	582,817.37	101,464.99	2,922.05	2,654.27	97,268.00	592,590.68	6.09	4
ALBANY UNIFIED SCHOOL DISTRICT	165,722.03	33,785.97	874.95	754.73	53,522.00	147,615.68	2.76	3
BAY AREA SCHOOL FOR INDEPENDENT STUDY	1,638.62	5,279.46	3,238.50	7.46	22,348.00	-12,183.96	-55	1
BERKELEY UNIFIED SCHOOL DISTRICT	-1,270,610.11	100,797.47	29,463.15	0.00	196,421.00	-1,336,770.49	-6.81	1
CASTRO VALLEY UNIFIED SCHOOL DISTRICT	446,501.98	84,652.63	1,375.20	2,033.46	64,312.00	470,251.27	7.31	4
CHABOT-LAS POSITAS COMMUNITY COLLEGE	112,406.53	87,729.31	36,686.70	511.92	244,578.00	-7,243.54	-.03	1
DUBLIN JOINT UNIFIED SCHOOL DISTRICT	413,955.48	60,420.62	0.00	1,885.24	30,050.00	446,211.34	14.85	4
EDEN AREA REGIONAL OCCUPATIONAL PROGRAM	-29,604.27	5,495.34	451.95	0.00	3,013.00	-26,669.98	-8.85	1
EMERY UNIFIED SCHOOL DISTRICT	-280,804.98	8,610.87	758.85	0.00	5,059.00	-276,494.26	-54.65	1
FREMONT NEWARK COMMUNITY COLLEGE DIST	-93,566.15	48,361.67	9,906.30	0.00	66,042.00	-101,340.18	-1.53	1
FREMONT UNIFIED SCHOOL DISTRICT	2,957,408.46	340,967.17	0.00	13,468.63	177,790.00	3,134,054.26	17.63	4
HAYWARD UNIFIED SCHOOL DISTRICT	672,640.17	255,985.01	41,788.05	3,063.34	278,587.00	694,889.57	2.49	3
ISLAND ESPRESSO	255.21	1,892.13	45.86	1.16	2,736.00	-541.64	-.2	**

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
KIPP SUMMIT ACADEMY (CHARTER)	7,194.17	1,138.13	0.00	32.76	0.00	8,365.06	*	4
LIGHTHOUSE COMMUNITY CHARTER SCHOOL	11,308.12	4,204.38	20.50	51.50	1,683.00	13,901.50	8.26	4
LIVERMORE VALLEY JT UNIFIED SCH DIST	550,200.50	120,755.48	10,324.20	2,505.72	103,242.00	580,543.90	5.62	4
MOUNTAIN HOUSE ELEMENTARY SCHOOL DIST	-16,918.36	504.14	270.00	0.00	1,800.00	-17,944.22	-9.97	1
NEW HAVEN UNIFIED SCHOOL DISTRICT	778,191.59	121,082.21	1,245.45	3,544.04	106,462.00	797,601.29	7.49	4
NEWARK UNIFIED SCHOOL DISTRICT	418,658.65	79,600.13	2,606.40	1,906.66	44,552.00	458,219.84	10.29	4
OAKLAND CITY UNIFIED SCHOOL DISTRICT	-5,950,229.17	404,908.68	151,845.15	0.00	1,012,301.00	-6,405,776.34	-6.33	1
OAKLAND SCHOOL FOR THE ARTS CHARTER HIGH	-60,319.14	3,295.65	15,040.60	0.00	101,802.00	-143,784.89	-1.41	1
OAKLAND UNITY HIGH SCHOOL (CHARTER)	-406.76	1,187.19	671.50	0.00	6,715.00	-5,263.07	-.78	1
PERALTA COMMUNITY COLLEGE DISTRICT	-3,946,466.72	111,165.10	76,680.45	0.00	511,203.00	-4,269,824.17	-8.35	1
PIEDMONT UNIFIED SCHOOL DISTRICT	285,108.75	34,101.51	136.21	1,298.44	13,780.00	306,864.91	22.27	4
PLEASANTON UNIFIED SCHOOL DISTRICT	1,380,871.45	177,143.88	0.00	6,288.77	97,023.00	1,467,281.10	15.12	4
SAN LEANDRO CHARTER SCHOOLS, INC.	-12,983.73	0.00	0.00	0.00	0.00	-12,983.73	0.00	1
SAN LEANDRO UNIFIED SCHOOL DISTRICT	524,868.18	81,810.72	5,623.55	2,390.35	112,471.00	502,221.80	4.47	4
SAN LORENZO UNIFIED SCHOOL DISTRICT	443,667.70	121,014.43	6,022.65	2,020.55	104,987.00	467,738.33	4.46	4
SUNOL GLEN UNIFIED SCHOOL DISTRICT	11,476.13	2,302.44	0.00	52.26	0.00	13,830.83	*	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
ALPINE COUNTY								
ALPINE COUNTY UNIFIED SCHOOL DISTRICT	6,594.34	3,330.97	4,302.75	30.03	28,685.00	-14,426.91	-5	1
AMADOR COUNTY								
AMADOR COUNTY OFFICE OF EDUCATION	44,932.21	8,730.86	0.00	204.63	833.00	53,034.70	63.67	4
AMADOR COUNTY UNIFIED SCHOOL DISTRICT	415,533.47	30,858.84	0.00	1,892.42	24,223.00	424,061.73	17.51	4
BUTTE COUNTY								
BUTTE COUNTY OFFICE OF EDUCATION	-829,783.58	46,034.47	20,149.95	0.00	134,333.00	-897,932.16	-6.68	1
BANGOR UNION SCHOOL DISTRICT	-26,740.06	1,012.19	0.00	0.00	0.00	-25,727.87	0.00	1
BIGGS UNIFIED SCHOOL DISTRICT	-90,868.61	5,491.66	1,524.45	0.00	10,163.00	-94,015.50	-9.25	1
BLUE OAK CHARTER SCHOOL	2,986.64	524.65	2.37	13.60	261.00	3,266.26	12.51	4
BUTTE SCHOOLS SELF-FUNDED PROGRAMS	2,898.58	198.99	0.00	13.20	0.00	3,110.77	*	4
BUTTE-GLENN COMMUNITY COLLEGE DISTRICT	-1,239,080.73	70,793.34	48,318.45	0.00	322,123.00	-1,442,091.94	-4.48	1
CHICO UNIFIED SCHOOL DISTRICT	748,710.95	100,836.01	1,424.90	3,409.78	98,433.00	755,948.64	7.68	4
DURHAM UNIFIED SCHOOL DISTRICT	57,086.06	8,262.41	3.30	259.98	20,262.00	45,349.75	2.24	3
FEATHER FALLS UNION SCHOOL DISTRICT	-35,734.84	500.72	1,218.90	0.00	8,126.00	-42,141.22	-5.19	1
GOLDEN FEATHER UNION SCHOOL DISTRICT	-7,281.91	1,455.91	0.00	0.00	137.00	-5,963.00	-43.53	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
GRIDLEY UNIFIED SCHOOL DISTRICT	-13,357.82	13,947.17	4,575.75	0.00	30,505.00	-25,339.90	-.83	1
MANZANITA ELEMENTARY SCHOOL DISTRICT	-363.77	1,567.89	354.17	0.00	2,457.00	-898.71	-.37	1
OROVILLE CITY ELEMENTARY SCHOOL DISTRICT	70,349.27	23,981.32	3,372.60	320.38	22,484.00	75,539.57	3.36	4
OROVILLE UNION HIGH SCHOOL DISTRICT	-86,357.49	21,830.28	1,620.90	0.00	10,806.00	-73,712.31	-6.82	1
PALERMO UNION ELEMENTARY SCHOOL DISTRICT	4,530.18	10,317.47	403.20	20.63	2,688.00	12,583.48	4.68	4
PARADISE UNIFIED SCHOOL DISTRICT	277,047.84	34,769.47	207.50	1,261.73	66,676.00	246,610.54	3.7	4
PIONEER UNION SCHOOL DISTRICT	-45,156.87	979.55	210.00	0.00	1,400.00	-45,367.32	-32.41	1
THERMALITO UNION ELEMENTARY SCHOOL DIST	-56,328.32	12,119.45	2,181.15	0.00	14,541.00	-56,568.72	-3.89	1
CALAVERAS COUNTY								
CALAVERAS COUNTY OFFICE OF EDUCATION	29,069.79	9,821.15	4,705.35	132.39	31,369.00	12,359.68	.39	1
BRET HARTE UNION HIGH SCHOOL DISTRICT	83,608.49	8,891.70	0.00	380.77	25,790.00	67,090.96	2.6	3
CALAVERAS UNIFIED SCHOOL DISTRICT	-38,234.37	26,462.99	11,349.75	0.00	75,665.00	-76,086.63	-1.01	1
MARK TWAIN UNION ELEMENTARY SCHOOL DIST	21,586.73	5,016.10	414.70	98.31	3,976.00	23,139.84	5.82	4
VALLECITO UNION SCHOOL DISTRICT	41,846.48	6,875.69	0.00	190.58	2,399.00	46,513.75	19.39	4
COLUSA COUNTY								
COLUSA COUNTY OFFICE OF EDUCATION	-584,697.75	11,174.85	8,702.40	0.00	58,016.00	-622,836.50	-10.74	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
COLUSA UNIFIED SCHOOL DISTRICT	54,080.66	11,870.47	457.60	246.29	4,343.00	62,312.02	14.35	4
MAXWELL UNIFIED SCHOOL DISTRICT	-25,930.08	4,410.11	544.06	0.00	3,663.00	-24,638.91	-6.73	1
PIERCE JOINT UNIFIED SCHOOL DISTRICT	-10,989.31	10,379.35	1,475.55	0.00	9,837.00	-8,971.41	-.91	1
WILLIAMS UNIFIED SCHOOL DISTRICT	22,515.58	9,650.99	1,170.75	102.54	7,805.00	25,634.86	3.28	4
CONTRA COSTA COUNTY								
CONTRA COSTA COUNTY OFFICE OF EDUCATION	-527,813.90	53,418.02	19,234.95	0.00	128,233.00	-583,393.93	-4.55	1
ACALANES UNION HIGH SCHOOL DISTRICT	432,462.47	59,287.33	77.25	1,969.52	11,749.00	482,047.57	41.03	4
ANTIOCH UNIFIED SCHOOL DISTRICT	1,199,224.30	141,029.54	0.00	5,461.51	130,443.00	1,215,272.35	9.32	4
BRENTWOOD UNION SCHOOL DISTRICT	418,353.88	51,488.89	7.60	1,905.27	4,284.00	467,471.64	109.12	4
BYRON UNION SCHOOL DISTRICT	68,398.66	10,553.97	0.00	311.50	8,379.00	70,885.13	8.46	4
CANYON SCHOOL DISTRICT	-11,631.43	580.12	0.00	0.00	0.00	-11,051.31	0.00	1
CONTRA COSTA COMMUNITY COLLEGE DISTRICT	-725,420.44	178,032.33	89,691.90	0.00	597,946.00	-1,055,642.21	-1.77	1
HOME SMART KIDS OF KNIGHTSEN	-40,516.64	0.00	0.00	0.00	829.00	-41,345.64	-49.87	1
JOHN SWETT UNIFIED SCHOOL DISTRICT	-125,221.44	12,875.97	3,081.60	0.00	20,544.00	-129,807.87	-6.32	1
KNIGHTSEN ELEMENTARY SCHOOL DISTRICT	26,148.79	3,955.04	1.60	119.09	644.00	29,580.52	45.93	4
LAFAYETTE SCHOOL DISTRICT	338,936.63	28,696.11	0.00	1,543.59	16,811.00	352,365.33	20.96	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
LIBERTY UNION HIGH SCHOOL DISTRICT	157,128.15	45,531.23	3,695.90	715.59	32,621.00	174,449.87	5.35	4
MANZANITA CHARTER SCHOOL	3,399.92	620.48	0.50	15.48	5.00	4,031.38	806.28	**
MARTINEZ UNIFIED SCHOOL DISTRICT	83,333.73	36,075.21	4,727.55	379.52	31,517.00	92,999.01	2.95	3
MORAGA SCHOOL DISTRICT	186,300.83	16,088.20	0.00	848.45	23,083.00	180,154.48	7.8	4
MT DIABLO UNIFIED SCHOOL DISTRICT	2,819,189.91	532,236.70	0.00	12,839.16	274,403.00	3,089,862.77	11.26	4
OAKLEY UNION SCHOOL DISTRICT	236,904.81	32,473.95	171.50	1,078.91	8,293.00	262,336.17	31.63	4
ORINDA UNION SCHOOL DISTRICT	200,281.18	22,643.29	0.00	912.12	18,143.00	205,693.59	11.34	4
PITTSBURG UNIFIED SCHOOL DISTRICT	108,204.99	77,834.56	18,216.30	492.79	121,442.00	83,306.64	.69	1
SAN RAMON VALLEY UNIFIED SCHOOL DISTRICT	1,554,176.45	194,834.54	863.40	7,078.03	71,461.00	1,685,491.42	23.59	4
WALNUT CREEK SCHOOL DISTRICT	240,706.43	26,091.74	0.00	1,096.23	-1,096.00	268,990.40	*	4
WEST CONTRA COSTA UNIFIED SCHOOL DIST	-3,904,138.88	263,550.97	118,210.20	0.00	788,068.00	-4,310,445.71	-5.47	1
DEL NORTE COUNTY								
DEL NORTE COUNTY SUPT OF SCHOOLS	255,109.29	44,948.22	1,426.20	1,161.82	38,298.00	264,347.53	6.9	4
EL DORADO COUNTY								
EL DORADO COUNTY OFFICE OF EDUCATION	18,423.57	37,657.07	8,577.30	83.90	57,182.00	7,559.84	.13	1
BLACK OAK MINE UNIFIED SCHOOL DISTRICT	73,354.52	16,897.20	678.45	334.07	7,755.00	83,509.24	10.77	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
BUCKEYE UNION ELEMENTARY SCHOOL DISTRICT	326,672.29	34,265.40	0.00	1,487.73	13,716.00	348,709.42	25.42	4
CAMINO UNION ELEMENTARY SCHOOL DISTRICT	389.09	4,537.24	2,296.35	1.77	15,309.00	-8,084.55	-.53	1
EL DORADO UNION HIGH SCHOOL DISTRICT	279,742.85	59,479.67	4,547.70	1,274.00	64,804.00	280,240.22	4.32	4
GOLD OAK UNION ELEM SCH DIST	19,294.50	5,145.20	54.90	87.87	15,421.00	9,161.47	.59	1
GOLD TRAIL UNION ELEMENTARY SCHOOL DIST	-7,567.34	4,785.30	2,031.45	0.00	13,545.00	-14,295.59	-1.06	1
INDIAN DIGGINGS SCHOOL DISTRICT	-6,413.34	362.02	0.00	0.00	0.00	-6,051.32	0.00	1
LAKE TAHOE COMMUNITY COLLEGE DISTRICT	-65,390.43	13,842.71	5,545.35	0.00	36,969.00	-82,971.37	-2.24	1
LAKE TAHOE UNIFIED SCHOOL DISTRICT	72,069.93	41,806.06	4,886.60	328.22	34,313.00	84,777.81	2.47	3
LATROBE ELEMENTARY SCHOOL DISTRICT	7,560.34	1,498.68	204.75	34.43	3,784.00	5,514.20	1.46	2
MOTHER LODGE UNION ELEMENTARY SCHOOL DIST	116,285.06	11,278.83	0.00	529.59	14,779.00	113,314.48	7.67	4
PIONEER UNION ELEMENTARY SCHOOL DISTRICT	4,660.35	4,040.59	712.81	21.22	4,900.00	4,534.97	.93	1
PLACERVILLE UNION ELEMENTARY SCHOOL DIST	67,722.84	10,658.56	19.50	308.42	11,298.00	67,411.32	5.97	4
POLLOCK PINES ELEMENTARY SCHOOL DISTRICT	11,275.02	6,602.11	28.96	51.35	507.00	17,450.44	34.42	4
RESCUE UNION ELEMENTARY SCHOOL DISTRICT	109,010.30	31,178.38	3,186.55	496.45	31,232.00	112,639.68	3.61	4
SILVER FORK ELEMENTARY SCHOOL DISTRICT	-3,167.94	159.44	0.01	0.00	65.00	-3,073.49	-47.28	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
FRESNO COUNTY								
FRESNO COUNTY OFFICE OF EDUCATION	-221,472.73	62,628.25	9,041.40	0.00	60,276.00	-210,079.08	-3.49	1
ALVINA ELEMENTARY SCHOOL DISTRICT	5,523.24	1,288.58	0.01	25.15	2,417.00	4,419.98	1.83	2
AMERICAN UNION ELEMENTARY SCHOOL DIST	21,776.86	2,780.06	0.00	99.18	9,592.00	15,064.10	1.57	2
BIG CREEK ELEMENTARY SCHOOL DISTRICT	1,332.56	762.77	0.00	6.07	0.00	2,101.40	*	4
BURREL UNION ELEMENTARY SCHOOL DISTRICT	14,902.87	924.82	0.00	67.87	0.00	15,895.56	*	4
CARUTHERS UNIFIED SCHOOL DISTRICT	-23,451.23	12,312.52	4,053.15	0.00	27,021.00	-34,106.56	-1.26	1
CENTRAL UNIFIED SCHOOL DISTRICT	662,888.25	96,517.50	554.00	3,018.93	76,651.00	686,327.68	8.95	4
CENTRAL VALLEY PRE-SCHOOL JT. POWERS	-902.10	203.93	206.40	0.00	1,376.00	-1,867.77	-1.36	1
CLAY JOINT ELEMENTARY SCHOOL DISTRICT	11,051.22	1,548.21	0.00	50.33	107.00	12,542.76	117.22	4
CLOVIS UNIFIED SCHOOL DISTRICT	2,095,084.62	292,299.14	1,358.65	9,541.44	125,441.00	2,272,842.85	18.12	4
COALINGA-HURON UNIFIED SCHOOL DISTRICT	89,391.22	33,475.56	5,834.25	407.11	38,895.00	90,213.14	2.32	3
CRESCENT VIEW CHARTER HIGH SCHOOL	5,622.81	1,399.90	1,806.50	25.61	18,065.00	-9,210.18	-.51	**
CRESCENT VIEW WEST CHARTER SCHOOL	0.00	711.54	0.00	0.00	0.00	711.54	*	**
FIREBAUGH-LAS DELTAS UNIFIED SCHOOL DIST	-27,823.83	19,703.29	4,901.10	0.00	32,674.00	-35,893.44	-1.1	1
FOWLER UNIFIED SCHOOL DISTRICT	203,562.73	16,791.85	0.00	927.07	20,955.00	200,326.65	9.56	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
FRESNO UNIFIED SCHOOL DISTRICT	4,927,283.18	623,397.31	5,275.90	22,439.83	674,685.00	4,903,711.22	7.27	4
GOLDEN PLAINS UNIFIED SCHOOL DISTRICT	-272,322.38	18,502.76	8,689.65	0.00	57,931.00	-303,060.97	-5.23	1
HUME LAKE CHARTER SCHOOL	0.00	73.79	0.00	0.00	0.00	73.79	*	**
KERMAN UNIFIED SCHOOL DISTRICT	121,790.32	28,852.56	4,807.25	554.66	44,326.00	111,678.79	2.52	3
KINGS CANYON UNIFIED SCHOOL DISTRICT	287,440.00	76,288.16	15,772.05	1,309.06	105,147.00	275,662.27	2.62	3
KINGSBURG JOINT UNION ELEM SCHOOL DIST	152,101.23	16,331.78	0.00	692.70	13,158.00	155,967.71	11.85	4
KINGSBURG JOINT UNION HIGH SCHOOL DIST	25,524.99	8,399.24	429.45	116.25	2,863.00	31,606.93	11.04	4
LATON UNIFIED SCHOOL DISTRICT	-70,410.89	6,275.81	2,397.15	0.00	15,981.00	-77,718.93	-4.86	1
MENDOTA UNIFIED SCHOOL DISTRICT	-212,450.13	21,631.92	4,685.55	0.00	31,237.00	-217,369.66	-6.96	1
MONROE ELEMENTARY SCHOOL DISTRICT	2,079.45	1,434.81	756.32	9.47	5,082.00	-801.95	-.16	1
ONE STEP UP CHARTER ACADEMY	-139,602.97	0.00	0.00	0.00	1,212.00	-140,814.97	-116.18	1
ORANGE CENTER ELEMENTARY SCHOOL DISTRICT	-5,397.00	2,825.61	216.17	0.00	1,601.00	-3,956.22	-2.47	1
PACIFIC UNION ELEMENTARY SCHOOL DISTRICT	20,843.56	3,123.84	0.00	94.93	0.00	24,062.33	*	4
PARLIER UNIFIED SCHOOL DISTRICT	275,339.39	23,483.17	23,277.00	0.00	155,180.00	-383,759.22	-2.47	1
PINE RIDGE ELEMENTARY SCHOOL DISTRICT	-11,881.83	1,330.74	0.01	0.00	2.00	-10,553.08	-5276.54	1
RAISIN CITY ELEMENTARY SCHOOL DISTRICT	-79,430.29	4,045.07	1,782.45	0.00	11,883.00	-85,485.77	-7.19	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
RIVERDALE JOINT UNIFIED SCHOOL DISTRICT	122,714.11	11,179.80	0.00	558.86	586.00	133,866.77	228.44	4
SANGER UNIFIED SCHOOL DISTRICT	211,366.37	76,050.75	15,501.30	962.60	103,342.00	200,539.02	1.94	2
SELMA LEARNING ACADEMY (CHARTER)	0.00	36.74	0.00	0.00	1,137.00	-1,100.26	-.97	**
SELMA UNIFIED SCHOOL DISTRICT	353,245.58	48,843.66	301.65	1,608.75	32,259.00	371,740.64	11.52	4
SIERRA CHARTER SCHOOL	-34,631.15	5,345.02	2,465.25	0.00	16,647.00	-43,467.88	-2.61	1
SIERRA UNIFIED SCHOOL DISTRICT	253,942.93	24,799.92	0.00	1,156.51	10,138.00	269,761.36	26.61	4
SOUTHWEST TRANSPORTATION AGENCY	-31,841.21	3,679.22	1,760.70	0.00	11,738.00	-38,139.29	-3.25	1
STATE CENTER COMMUNITY COLLEGE DISTRICT	-18,947.18	142,026.99	35,007.80	0.00	233,392.00	-75,304.39	-.32	1
VALLEY REGIONAL OCCUPATIONAL PROGRAM	-6,843.19	751.14	85.25	0.00	7,185.00	-13,191.80	-1.84	1
WASHINGTON COLONY ELEMENTARY SCHOOL DIST	28,916.41	3,421.81	0.00	131.69	20.00	32,449.91	1622.5	4
WASHINGTON UNION HIGH SCHOOL DISTRICT	24,470.11	8,610.25	1,311.30	111.44	8,742.00	25,761.10	2.95	3
WEST FRESNO ELEMENTARY SCHOOL DISTRICT	-275,545.42	7,898.51	2,672.70	0.00	34,962.00	-299,936.21	-8.58	1
WEST FRESNO PERFORMING ARTS (CHARTER)	-10,298.00	0.00	0.00	0.00	24,970.00	-35,268.00	-1.41	1
WEST HILLS COLLEGE DISTRICT	-261,537.78	30,110.89	8,042.25	0.00	53,615.00	-276,999.64	-5.17	1
WEST PARK SCHOOL DISTRICT	-54,441.43	3,802.72	598.35	0.00	3,989.00	-54,029.36	-13.54	1
WESTSIDE ELEMENTARY SCHOOL DISTRICT	-17,792.77	2,806.94	280.66	0.00	2,393.00	-17,098.17	-7.15	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund ----- Contributions                      LEC		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
GLENN COUNTY								
GLENN COUNTY OFFICE OF EDUCATION	-126,189.74	15,630.09	2,382.90	0.00	15,886.00	-124,062.75	-7.81	1
CAPAY ELEMENTARY SCHOOL DISTRICT	10,036.83	1,003.53	0.00	45.71	21.00	11,065.07	526.91	4
HAMILTON UNION ELEMENTARY SCHOOL DIST	-5,323.02	3,616.08	1,002.60	0.00	6,764.00	-7,468.34	-1.1	1
HAMILTON UNION HIGH SCHOOL DISTRICT	-3,933.28	3,237.82	1,249.80	0.00	8,332.00	-7,777.66	-.93	1
LAKE ELEMENTARY SCHOOL DISTRICT	12,127.47	816.90	0.01	55.23	123.00	12,876.61	104.69	4
ORLAND UNIFIED SCHOOL DISTRICT	153,343.83	21,345.22	151.90	698.36	5,316.00	170,223.31	32.02	4
PLAZA ELEMENTARY SCHOOL DISTRICT	4,670.83	910.67	246.00	21.27	3,381.00	2,467.77	.73	1
PRINCETON JOINT UNIFIED SCHOOL DISTRICT	2,356.78	2,357.75	0.02	10.73	24.00	4,701.28	195.89	4
STONY CREEK JOINT UNIFIED SCHOOL DIST	-20,754.18	2,049.79	724.65	0.00	4,831.00	-22,810.74	-4.72	1
WILLOWS UNIFIED SCHOOL DISTRICT	95,507.06	16,177.29	32.80	434.96	18,216.00	93,936.11	5.16	4
HUMBOLDT COUNTY								
HUMBOLDT COUNTY OFFICE OF EDUCATION	-83,255.40	17,818.94	2,732.85	0.00	18,219.00	-80,922.61	-4.44	1
ALDER GROVE CHARTER SCHOOL	0.00	133.53	0.00	0.00	0.00	133.53	*	**
ARCATA ELEMENTARY SCHOOL DISTRICT	-42,165.55	6,821.97	3,034.05	0.00	20,227.00	-52,536.53	-2.6	1
BIG LAGOON UNION ELEMENTARY SCHOOL DIST	-1,209.05	1,819.90	0.01	0.00	145.00	465.86	3.21	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
BLUE LAKE UNION ELEMENTARY SCHOOL DIST	-37,287.79	1,605.04	0.01	0.00	55.00	-35,737.74	-649.78	1
BRIDGEVILLE SCHOOL DISTRICT	-18,765.44	685.90	195.90	0.00	1,306.00	-19,189.64	-14.69	1
CUDDEBACK UNION ELEM SCHOOL DISTRICT	3,471.59	1,030.42	94.50	15.81	630.00	3,982.32	6.32	4
CUTTEN ELEMENTARY SCHOOL DISTRICT	34,251.04	4,200.44	0.00	155.99	1,074.00	37,533.47	34.95	4
EUREKA UNIFIED SCHOOL DISTRICT	94,356.65	41,136.42	6,864.45	429.72	45,763.00	97,024.24	2.12	3
FERNDALE UNIFIED SCHOOL DISTRICT	7,957.90	4,275.98	243.30	36.24	1,622.00	10,891.42	6.71	4
FIELDBROOK SCHOOL DISTRICT	2,968.44	904.35	0.00	13.52	0.00	3,886.31	*	4
FORTUNA UNION ELEMENTARY SCHOOL DISTRICT	66,189.82	6,315.48	0.00	301.44	6,777.00	66,029.74	9.74	4
FORTUNA UNION HIGH SCHOOL DISTRICT	20,498.92	9,468.53	218.50	93.36	1,970.00	28,309.31	14.37	4
FRESHWATER SCHOOL DISTRICT	8,454.58	2,358.54	490.95	38.50	3,273.00	8,069.57	2.47	3
GARFIELD ELEMENTARY SCHOOL DISTRICT	-758.47	498.52	0.00	0.00	3.00	-262.95	-87.65	1
GREEN POINT SCHOOL DISTRICT	2,939.90	203.07	0.00	13.39	37.00	3,119.36	84.31	4
HYDESVILLE SCHOOL DISTRICT	-15,215.98	1,158.07	0.00	0.00	12.00	-14,069.91	-1172.49	1
JACOBY CREEK SCHOOL DISTRICT	-11,051.57	3,156.48	0.00	0.00	38.00	-7,933.09	-208.77	1
KLAMATH-TRINITY UNIFIED SCHOOL DISTRICT	-178,516.38	12,465.01	3,634.95	0.00	24,233.00	-186,649.42	-7.7	1
KNEELAND ELEMENTARY SCHOOL DISTRICT	-513.73	362.48	339.30	0.00	2,262.00	-2,073.95	-.92	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
LOLETA UNION ELEMENTARY SCHOOL DISTRICT	-32,802.25	2,534.22	66.00	0.00	440.00	-30,642.03	-69.64	1
MAPLE CREEK SCHOOL DISTRICT	-10,618.51	237.31	0.03	0.00	36.00	-10,417.17	-289.37	1
MATTOLE UNIFIED SCHOOL DISTRICT	-32,817.09	6,509.69	3,478.80	0.00	23,192.00	-46,020.60	-1.98	1
MCKINLEYVILLE UNION SCHOOL DISTRICT	29,508.29	10,462.53	1,909.95	134.39	12,733.00	29,282.16	2.3	3
NORTHERN HUMBOLDT UNION HIGH SCHOOL DIST	4,323.77	16,526.53	6,311.10	19.69	42,074.00	-14,892.91	-.35	1
ORICK ELEMENTARY SCHOOL DISTRICT	-21,251.43	709.40	634.65	0.00	4,231.00	-24,138.38	-5.71	1
PACIFIC UNION ELEMENTARY SCHOOL DISTRICT	16,813.42	3,659.76	594.79	76.57	4,004.00	17,140.54	4.28	4
PENINSULA UNION ELEMENTARY DISTRICT	-4,757.78	550.09	1,159.95	0.00	7,733.00	-10,780.74	-1.39	1
REDWOODS JOINT COMMUNITY COLLEGE DIST	-697,651.53	34,163.67	26,607.60	0.00	177,384.00	-814,264.26	-4.59	1
RIO DELL ELEMENTARY SCHOOL DISTRICT	-11,294.21	2,474.50	0.00	0.00	215.00	-9,034.71	-42.02	1
ROHNERVILLE ELEMENTARY SCHOOL DISTRICT	38,717.35	4,733.22	0.00	176.33	5,945.00	37,681.90	6.34	4
SCOTIA UNION ELEMENTARY SCHOOL DISTRICT	9,942.69	1,859.60	0.00	45.28	16.00	11,831.57	739.47	4
SOUTH BAY UNION ELEMENTARY SCHOOL DIST	-73,618.34	3,647.82	111.75	0.00	772.00	-70,630.77	-91.49	1
SOUTHERN HUMBOLDT JOINT UNIFIED SCHOOL	-54,108.07	8,627.58	1,380.60	0.00	9,204.00	-53,303.89	-5.79	1
TRINIDAD UNION SCHOOL DISTRICT	-11,456.00	966.88	119.71	0.00	839.00	-11,208.41	-13.36	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
IMPERIAL COUNTY								
IMPERIAL COUNTY OFFICE OF EDUCATION	-324,236.60	36,010.53	12,173.24	0.00	81,157.00	-357,209.83	-4.4	1
BRAWLEY ELEMENTARY SCHOOL DISTRICT	318,876.15	32,389.83	0.00	1,452.23	19,646.00	333,072.21	16.95	4
BRAWLEY UNION HIGH SCHOOL DIST	-53,086.77	17,390.96	4,783.35	0.00	31,889.00	-62,801.46	-1.97	1
CALEXICO UNIFIED SCHOOL DISTRICT	-282,173.84	86,790.85	34,340.55	0.00	228,937.00	-389,979.44	-1.7	1
CALIPATRIA UNIFIED SCHOOL DISTRICT	-76,276.34	9,584.17	8,499.60	0.00	56,664.00	-114,856.57	-2.03	1
CENTRAL UNION HIGH SCHOOL DISTRICT	-106,375.54	32,532.22	9,880.20	0.00	65,868.00	-129,831.12	-1.97	1
EL CENTRO SCHOOL DISTRICT	334,679.09	47,126.79	249.10	1,524.20	68,208.00	315,371.18	4.62	4
HEBER ELEMENTARY SCHOOL DISTRICT	-39,680.92	5,986.10	1,016.70	0.00	6,778.00	-39,456.12	-5.82	1
HOLTVILLE UNIFIED SCHOOL DISTRICT	-59,161.73	13,847.64	1,751.10	0.00	11,674.00	-55,236.99	-4.73	1
IMPERIAL COMMUNITY COLLEGE DISTRICT	77,671.06	39,815.62	8,535.60	353.73	56,904.00	69,472.01	1.22	2
IMPERIAL UNIFIED SCHOOL DISTRICT	37,346.70	25,238.26	2,317.35	170.08	15,449.00	49,623.39	3.21	4
IMPERIAL VALLEY REGIONAL OCCUPATIONAL	-133,281.67	4,267.77	6,652.50	0.00	44,350.00	-166,711.40	-3.76	1
MAGNOLIA UNION SCHOOL DISTRICT	1,620.16	853.30	0.00	7.38	0.00	2,480.84	*	4
MC CABE UNION SCHOOL DISTRICT	27,320.51	5,435.36	158.30	124.42	3,601.00	29,437.59	8.17	4
MEADOWS UNION SCHOOL DISTRICT	45,583.40	3,731.84	0.00	207.60	7,100.00	42,422.84	5.98	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
MULBERRY ELEMENTARY SCHOOL	3,349.06	612.74	0.00	15.25	808.00	3,169.05	3.92	4
SAN PASQUAL VALLEY UNIFIED SCHOOL DIST	71,574.55	11,331.80	114.10	325.96	12,855.00	70,491.41	5.48	4
SEELEY UNION ELEMENTARY SCHOOL DISTRICT	54,607.68	4,110.80	2.90	248.69	2,882.00	56,088.07	19.46	4
WESTMORLAND UNION SCHOOL DISTRICT	-41,947.41	3,669.64	387.00	0.00	2,580.00	-40,470.77	-15.69	1
INYO COUNTY								
INYO COUNTY OFFICE OF EDUCATION	-2,064.21	5,725.49	1,178.70	0.00	7,858.00	-3,018.02	-.38	1
BIG PINE UNIFIED SCHOOL DISTRICT	-368.65	2,474.16	374.33	0.00	2,504.00	-24.16	-.01	1
BISHOP UNION ELEMENTARY SCHOOL DISTRICT	51,454.29	10,259.42	273.30	234.33	5,620.00	56,601.34	10.07	4
BISHOP UNION HIGH SCHOOL DISTRICT	66,657.79	7,378.78	0.00	303.57	14,307.00	60,033.14	4.2	4
DEATH VALLEY UNIFIED SCHOOL DISTRICT	-76,681.64	1,550.05	171.75	0.00	1,145.00	-76,104.84	-66.47	1
LONE PINE UNIFIED SCHOOL DISTRICT	14,660.10	4,518.56	609.00	66.77	4,080.00	15,774.43	3.87	4
OWENS VALLEY UNIFIED SCHOOL DISTRICT	-4,374.40	1,466.18	44.10	0.00	294.00	-3,158.12	-10.74	1
ROUND VALLEY ELEMENTARY SCHOOL DISTRICT	13,106.58	944.82	0.00	59.69	0.00	14,111.09	*	4
KERN COUNTY								
KERN COUNTY OFFICE OF EDUCATION	362,962.95	116,528.76	20,241.60	1,653.01	134,944.00	366,442.32	2.72	3
ARVIN UNION ELEMENTARY SCHOOL DISTRICT	250,371.91	23,679.08	0.00	1,140.24	20,289.00	254,902.23	12.56	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
BAKERSFIELD CITY ELEMENTARY SCHOOL DIST	1,505,301.80	220,893.09	6,747.30	6,855.45	241,285.00	1,498,512.64	6.21	4
BEARDSLEY ELEMENTARY SCHOOL DISTRICT	185,716.55	16,141.34	0.00	845.79	19,017.00	183,686.68	9.66	4
BELRIDGE ELEMENTARY SCHOOL DISTRICT	-49,894.73	590.17	184.50	0.00	1,230.00	-50,350.06	-40.94	1
BLAKE ELEMENTARY SCHOOL DISTRICT	-7,711.38	113.29	0.00	0.00	0.00	-7,598.09	0.00	1
BUTTONWILLOW UNION ELEM SCHOOL DISTRICT	-19,749.06	3,422.67	162.00	0.00	1,080.00	-17,244.39	-15.97	1
CALIENTE UNION SCHOOL DISTRICT	-9,761.82	428.44	0.00	0.00	0.00	-9,333.38	0.00	1
DELANO JOINT UNION HIGH SCHOOL DIST	-33,101.25	36,377.30	7,645.20	0.00	50,968.00	-40,046.75	-.79	1
DELANO UNION SCHOOL DISTRICT	274,000.70	56,179.84	4,523.60	1,247.85	66,546.00	269,405.99	4.05	4
DI GIORGIO SCHOOL DISTRICT	14,439.53	1,588.18	0.00	65.76	2,967.00	13,126.47	4.42	4
EDISON SCHOOL DISTRICT	41,274.77	6,910.27	922.90	187.97	9,366.00	39,929.91	4.26	4
EL TEJON UNION SCHOOL DIST	2,954.82	10,429.52	5,412.30	13.46	36,082.00	-17,271.90	-.48	1
ELK HILLS SCHOOL DISTRICT	-19,389.49	684.03	1,348.05	0.00	8,987.00	-26,344.41	-2.93	1
FAIRFAX SCHOOL DISTRICT	107,812.62	12,876.29	0.00	491.00	5,946.00	115,233.91	19.38	4
FRUITVALE SCHOOL DISTRICT	252,211.61	24,068.53	0.00	1,148.62	5,052.00	272,376.76	53.91	4
GENERAL SHAFTER ELEMENTARY SCHOOL DIST	17,857.50	1,846.67	0.00	81.33	0.00	19,785.50	*	4
GREENFIELD UNION ELEMENTARY SCHOOL DIST	513,326.87	69,532.99	701.15	2,337.79	50,957.00	534,941.80	10.5	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
KERN COMMUNITY COLLEGE DISTRICT	619,296.33	100,973.60	1,351.70	2,820.40	78,307.00	646,135.03	8.25	4
KERN JOINT UNION HIGH SCHOOL DISTRICT	2,741,555.14	299,361.54	0.00	12,485.59	183,018.00	2,870,384.27	15.68	4
KERNVILLE UNION SCHOOL DISTRICT	99,898.42	8,216.00	0.00	454.96	5,418.00	103,151.38	19.04	4
LAKESIDE UNION ELEMENTARY SCHOOL DIST	57,604.75	7,920.14	516.75	262.34	13,153.00	53,150.98	4.04	4
LAMONT ELEMENTARY SCHOOL DISTRICT	217,369.38	22,188.96	0.00	989.94	8,558.00	231,990.28	27.11	4
LINNS VALLEY POSO FLAT UNION ELEM SCHOOL	-12,576.67	345.46	526.50	0.00	3,510.00	-15,214.71	-4.33	1
LOST HILLS UNION ELEMENTARY SCHOOL DIST	-14,131.11	3,753.43	2,409.90	0.00	16,066.00	-24,033.78	-1.5	1
MAPLE SCHOOL DISTRICT	6,762.74	1,235.51	0.00	30.80	0.00	8,029.05	*	4
MARICOPA UNIFIED SCHOOL DISTRICT	-3,422.29	7,807.41	3,112.80	0.00	20,752.00	-13,254.08	-0.64	1
MCFARLAND UNIFIED SCHOOL DISTRICT	95,734.75	22,715.67	2,065.05	436.00	13,767.00	107,184.47	7.79	4
MCKITTRICK ELEMENTARY SCHOOL DISTRICT	-1,995.23	849.05	0.00	0.00	0.00	-1,146.18	0.00	1
MIDWAY SCHOOL DISTRICT	18,487.29	1,050.22	0.00	84.19	0.00	19,621.70	*	4
MOJAVE UNIFIED SCHOOL DISTRICT	103,002.61	20,220.20	1,259.80	469.09	18,134.00	106,817.70	5.89	4
MUROC UNIFIED SCHOOL DISTRICT	94,064.93	21,881.47	1,961.80	428.39	19,671.00	98,665.59	5.02	4
NORRIS ELEMENTARY SCHOOL DISTRICT	167,780.02	18,189.57	0.00	764.10	12,581.00	174,152.69	13.84	4
NORTH KERN VOCATIONAL TRAINING CENTER	-6,440.06	1,203.46	343.20	0.00	2,288.00	-7,181.40	-3.14	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
PANAMA BUENA VISTA SCHOOL DISTRICT	1,411,767.93	126,094.09	0.00	6,429.47	43,992.00	1,500,299.49	34.1	4
POND UNION ELEMENTARY SCHOOL DISTRICT	11,174.73	1,233.03	0.00	50.89	0.00	12,458.65	*	4
RICHLAND-LERDO UNION SCHOOL DISTRICT	268,513.52	28,826.22	0.00	1,222.86	1,567.00	296,995.60	189.53	4
RIDGECREST CHARTER SCHOOL	-17,499.31	1,098.58	739.35	0.00	4,929.00	-20,590.38	-4.18	1
RIO BRAVO-GREELEY UNION SCHOOL DIST	86,527.62	6,607.49	0.00	394.06	775.00	92,754.17	119.68	4
ROSEDALE UNION ELEMENTARY SCHOOL DIST	308,023.39	32,516.15	0.00	1,402.80	9,325.00	332,617.34	35.67	4
SEMITROPIC SCHOOL DISTRICT	6,765.40	1,314.00	0.00	30.81	0.00	8,110.21	*	4
SIERRA SANDS UNIFIED SCHOOL DISTRICT	351,440.62	48,032.27	0.00	1,600.53	21,130.00	379,943.42	17.98	4
SOUTH FORK ELEMENTARY SCHOOL DISTRICT	-3,475.69	2,713.23	744.15	0.00	4,961.00	-4,979.31	-1	1
SOUTHERN KERN UNIFIED SCHOOL DISTRICT	76,174.16	29,742.54	3,020.70	346.91	20,138.00	89,146.31	4.43	4
STANDARD ELEMENTARY SCHOOL DISTRICT	197,832.29	23,149.33	248.25	900.97	19,750.00	202,380.84	10.25	4
TAFT CITY SCHOOL DISTRICT	246,506.16	16,355.31	0.00	1,122.64	909.00	263,075.11	289.41	4
TAFT UNION HIGH SCHOOL DISTRICT	193,210.18	14,095.08	0.00	879.92	7,948.00	200,237.18	25.19	4
TEHACHAPI UNIFIED SCHOOL DISTRICT	171,768.64	36,418.01	576.25	782.27	10,442.00	199,103.17	19.07	4
VINELAND ELEMENTARY SCHOOL DISTRICT	27,845.20	7,434.55	638.55	126.81	4,295.00	31,750.11	7.39	4
WASCO UNION HIGH SCHOOL DISTRICT	104,165.53	10,341.39	0.00	474.39	14,707.00	100,274.31	6.82	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
WASCO UNION SCHOOL DISTRICT	211,230.60	26,493.17	0.00	961.99	13,683.00	225,002.76	16.44	4
WEST KERN COMMUNITY COLLEGE DISTRICT	71,919.37	17,658.41	1,212.75	327.54	15,431.00	75,687.07	4.9	4
WEST SIDE REGIONAL OCCUPATIONAL CENTER	2,265.50	696.56	1,132.50	10.32	7,550.00	-3,445.12	-46	1
KINGS COUNTY								
KINGS COUNTY OFFICE OF EDUCATION	-58,299.10	19,237.64	2,655.15	0.00	17,701.00	-54,107.31	-3.06	1
ARMONA UNION ELEMENTARY SCHOOL DISTRICT	126,667.91	8,486.86	0.00	576.87	4,009.00	131,722.64	32.86	4
CENTRAL UNION ELEMENTARY SCHOOL DISTRICT	224,643.71	19,782.84	0.00	1,023.07	22,984.00	222,465.62	9.68	4
CORCORAN UNIFIED SCHOOL DISTRICT	175,143.54	24,644.88	501.10	797.64	9,528.00	191,559.16	20.1	4
DELTA VIEW JOINT UNIFIED SCHOOL DISTRICT	-16,302.26	536.47	700.20	0.00	4,668.00	-19,733.59	-4.23	1
HANFORD ELEMENTARY SCHOOLS	248,716.88	43,796.19	6,134.00	1,132.71	110,010.00	189,769.78	1.73	2
HANFORD JOINT UNION HIGH SCHOOL DISTRICT	137,047.89	29,010.31	1,516.10	624.14	22,286.00	145,912.44	6.55	4
ISLAND UNION SCHOOL DISTRICT	22,683.18	1,703.24	0.00	103.30	-64.00	24,553.72	*	4
KINGS COUNTY SELF INSURED SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1
KINGS RIVER HARDWICK UNION ELEMENTARY	13,010.30	4,384.27	395.10	59.25	2,714.00	15,134.92	5.58	4
KIT CARSON UNION ELEMENTARY SCHOOL DIST	-5,947.46	3,119.86	298.50	0.00	2,065.00	-4,594.10	-2.22	1
LAKESIDE UNION ELEMENTARY SCHOOL DIST	-28,179.71	2,928.29	666.75	0.00	4,445.00	-29,029.67	-6.53	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
LEMOORE UNION ELEMENTARY SCHOOL DISTRICT	148,180.73	22,357.46	0.00	674.84	8,659.00	162,554.03	18.77	4
LEMOORE UNION HIGH SCHOOL DISTRICT	188,646.86	18,059.14	0.00	859.14	23,839.00	183,726.14	7.71	4
PIONEER UNION ELEMENTARY SCHOOL DISTRICT	31,759.83	9,930.03	847.50	144.64	5,650.00	37,032.00	6.55	4
REEF SUNSET UNIFIED SCHOOL DISTRICT	-6,686.49	20,244.91	5,704.80	0.00	38,032.00	-18,768.78	-4.49	1
LAKE COUNTY								
LAKE COUNTY OFFICE OF EDUCATION	-187,827.87	10,745.70	6,567.45	0.00	43,783.00	-214,297.72	-4.89	1
KELSEYVILLE UNIFIED SCHOOL DISTRICT	108,443.78	15,573.02	740.00	493.87	14,800.00	110,450.67	7.46	4
KONOCTI UNIFIED SCHOOL DISTRICT	-54,877.45	27,985.37	11,768.85	0.00	78,459.00	-93,582.23	-1.19	1
LAKE COUNTY INTERNATIONAL CHARTER SCHOOL	1,248.73	652.04	439.00	5.69	4,390.00	-2,044.54	-4.7	**
LAKEPORT UNIFIED SCHOOL DISTRICT	-67,699.68	12,685.32	3,299.55	0.00	21,997.00	-73,711.81	-3.35	1
LUCERNE ELEMENTARY SCHOOL DISTRICT	1,437.45	2,253.65	349.83	6.55	2,408.00	1,639.48	.68	1
MIDDLETOWN UNIFIED SCHOOL DISTRICT	2,437.11	14,374.61	771.60	11.10	5,144.00	12,450.42	2.42	3
UPPER LAKE UNION ELEMENTARY SCHOOL DIST	25,504.06	5,548.26	29.70	116.15	2,752.00	28,446.17	10.34	4
UPPER LAKE UNION HIGH SCHOOL DISTRICT	4,735.61	4,062.34	614.25	21.57	4,095.00	5,338.77	1.3	2
LASSEN COUNTY								
LASSEN COUNTY OFFICE OF EDUCATION	-49,168.87	8,934.38	1,991.10	0.00	13,274.00	-51,517.39	-3.88	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
BIG VALLEY JOINT UNIFIED SCHOOL DISTRICT	-19,824.02	3,170.66	656.10	0.00	4,466.00	-20,463.26	-4.58	1
FORT SAGE UNIFIED SCHOOL DISTRICT	-80,513.13	2,359.33	3,186.75	0.00	21,245.00	-96,212.05	-4.53	1
JANESVILLE UNION SCHOOL DISTRICT	6,066.03	3,177.65	990.00	27.63	6,600.00	3,661.31	.55	1
JOHNSTONVILLE ELEMENTARY SCHOOL DISTRICT	1,532.94	1,752.45	764.70	6.98	5,098.00	-1,040.93	-.2	1
LASSEN COMMUNITY COLLEGE DISTRICT	-304,115.11	12,149.80	10,041.90	0.00	66,946.00	-348,869.41	-5.21	1
LASSEN UNION HIGH SCHOOL DISTRICT	54,161.43	10,548.12	80.20	246.66	5,044.00	59,992.41	11.89	4
LONG VALLEY CHARTER SCHOOL	4,172.75	1,356.65	67.05	19.00	447.00	5,168.45	11.56	4
RAVENDALE ELEMENTARY SCHOOL DISTRICT	-14,425.98	151.62	0.00	0.00	0.00	-14,274.36	0.00	1
RICHMOND ELEMENTARY SCHOOL DISTRICT	13,484.46	1,361.25	0.00	61.41	21.00	14,886.12	708.86	4
SHAFFER UNION ELEMENTARY SCHOOL DISTRICT	877.51	2,478.35	1,343.35	4.00	9,071.00	-4,367.79	-.48	1
SUSANVILLE SCHOOL DISTRICT	-43,584.30	10,785.91	885.54	0.00	5,953.00	-37,865.85	-6.36	1
WESTWOOD CHARTER SCHOOL	-195,220.71	2,623.86	17,518.40	0.00	175,184.00	-350,262.45	-2	1
WESTWOOD UNIFIED SCHOOL DISTRICT	-22,687.31	3,601.32	457.26	0.00	3,195.00	-21,823.73	-6.83	1
LOS ANGELES COUNTY								
LOS ANGELES COUNTY OFFICE OF EDUCATION	1,615,008.65	347,802.10	94,920.00	7,355.07	949,200.00	1,115,885.82	1.18	2
ABC UNIFIED SCHOOL DISTRICT	2,727,897.61	197,606.73	0.00	12,423.39	69,218.00	2,868,709.73	41.44	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
ACADEMIA AVANCE (CHARTER)	1,267.87	518.63	0.00	5.77	0.00	1,792.27	*	**
ACADEMIA SEMILLAS DEL PUEBLO (CHARTER)	-24,364.49	2,241.14	0.00	0.00	0.00	-22,123.35	0.00	1
ACCELERATED CHARTER ELEMENTARY SCHOOL	0.00	123.25	0.00	0.00	0.00	123.25	*	**
ACCELERATED CHARTER HIGH SCHOOL	0.00	323.69	0.00	0.00	0.00	323.69	*	**
ACTON-AGUA DULCE UNIFIED SCHOOL DISTRICT	16,883.19	12,555.17	2,796.75	76.89	18,645.00	13,667.00	.73	1
ALHAMBRA UNIFIED SCHOOL DISTRICT	1,520,067.51	162,311.67	1,770.70	6,922.69	158,074.00	1,532,998.57	9.7	4
ALLIANCE OF SCHOOLS FOR COOPERATIVE	15,045.02	1,824.53	0.00	68.52	0.00	16,938.07	*	4
ANIMO INGLEWOOD CHARTER HIGH SCHOOL	-5,726.06	0.00	0.00	0.00	1,274.00	-7,000.06	-5.49	1
ANIMO LEADERSHIP HIGH SCHOOL (CHARTER)	-7,103.40	-1.10	0.00	0.00	0.00	-7,104.50	0.00	1
ANTELOPE VALLEY COMMUNITY COLLEGE DIST	161,082.97	59,391.51	13,590.45	733.60	90,603.00	144,195.53	1.59	2
ANTELOPE VALLEY UNION HIGH SCHOOL DIST	812,308.23	179,951.11	17,836.30	3,699.41	156,517.00	857,278.05	5.48	4
ANTELOPE VLY SCHOOLS TRNSPORTATION AGNCY	-102,071.96	8,382.41	3,527.55	0.00	23,517.00	-113,679.00	-4.83	1
ARCADIA UNIFIED SCHOOL DISTRICT	985,027.05	84,922.15	0.00	4,486.01	18,584.00	1,055,851.21	56.82	4
AZUSA UNIFIED SCHOOL DISTRICT	1,439,236.84	109,815.12	0.00	6,554.57	67,636.00	1,487,970.53	22	4
BALDWIN PARK UNIFIED SCHOOL DISTRICT	2,030,044.09	149,919.28	0.00	9,245.23	95,236.00	2,093,972.60	21.99	4
BASSETT UNIFIED SCHOOL DISTRICT	197,776.53	50,730.09	7,564.50	900.71	50,430.00	206,541.83	4.1	4

INDIVIDUAL ACCOUNT ACTIVITY  
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County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
BELLFLOWER UNIFIED SCHOOL DISTRICT	880,006.79	131,922.79	0.00	4,007.73	86,243.00	929,694.31	10.78	4
BERT CORONA CHARTER SCHOOL	3,920.32	857.83	0.00	17.85	0.00	4,796.00	*	**
BEVERLY HILLS UNIFIED SCHOOL DISTRICT	168,904.17	54,292.32	10,388.70	769.22	69,258.00	165,096.41	2.38	3
BONITA UNIFIED SCHOOL DISTRICT	940,664.38	82,563.85	0.00	4,283.97	54,773.00	972,739.20	17.76	4
BURBANK UNIFIED SCHOOL DISTRICT	932,629.01	132,205.04	1,500.40	4,247.38	82,493.00	988,088.83	11.98	4
CALIF. ACADEMY FOR LIBERAL STUDIES (CHAR	-8,503.47	0.00	1,911.45	0.00	6,338.00	-12,930.02	-2.04	1
CAMINO NUEVO CHARTER ACADEMY	-41,536.57	8,202.79	2,674.95	0.00	17,997.00	-48,655.83	-2.7	1
CAMINO NUEVO HIGH SCHOOL (CHARTER)	0.00	348.17	0.00	0.00	0.00	348.17	*	**
CASTAIC UNION SCHOOL DISTRICT	269,984.78	27,135.50	0.00	1,229.56	16,111.00	282,238.84	17.52	4
CELERITY NASCENT CHARTER SCHOOL	0.00	552.32	0.00	0.00	0.00	552.32	*	**
CENTINELA VALLEY UNION HIGH SCHOOL DIST	-257,141.90	65,364.14	10,483.20	0.00	69,888.00	-251,182.56	-3.59	1
CENTRAL CITY VALUE SCHOOL (CHARTER)	-4,434.34	1,585.22	549.10	0.00	5,519.00	-7,819.02	-1.42	1
CERRITOS COMMUNITY COLLEGE DISTRICT	342,173.67	109,845.40	15,045.60	1,558.33	100,304.00	368,319.00	3.67	4
CHARTER HIGH SCHOOL OF ARTS-MULTIMEDIA &	1,589.96	1,015.82	55.01	7.24	604.00	2,064.03	3.42	**
CHARTER OAK UNIFIED SCHOOL DISTRICT	724,669.07	54,961.64	0.00	3,300.29	41,447.00	741,484.00	17.89	4
CHIME CHARTER SCHOOL	10,934.70	3,259.98	1,245.65	49.80	24,683.00	-9,192.87	-.37	1

INDIVIDUAL ACCOUNT ACTIVITY  
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County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
CITRUS COMMUNITY COLLEGE DISTRICT	217,986.24	62,925.08	10,565.65	992.75	94,343.00	198,126.72	2.1	3
CLAREMONT UNIFIED SCHOOL DISTRICT	864,476.17	61,018.10	0.00	3,937.00	17,433.00	911,998.27	52.31	4
COMMUNITY CHARTER MIDDLE SCHOOL	-4,253.88	0.00	1,171.35	0.00	7,809.00	-10,891.53	-1.39	1
COMMUNITY HARVEST CHARTER SCHOOL	-40,775.36	1,948.24	2,585.05	0.00	18,031.00	-54,273.07	-3.01	1
COMPTON COMMUNITY COLLEGE DISTRICT	-570,713.94	32,480.37	46,817.01	0.00	314,407.00	-805,823.56	-2.56	1
COMPTON UNIFIED SCHOOL DISTRICT	-5,684,073.49	259,795.94	71,587.65	0.00	477,251.00	-5,829,940.90	-12.22	1
CONSTELLATION COMMUNITY MIDDLE SCHOOL	-10,892.89	707.29	126.00	0.00	1,320.00	-11,379.60	-8.62	1
COVINA VALLEY UNIFIED SCHOOL DISTRICT	1,815,153.16	140,490.80	0.00	8,266.57	51,000.00	1,912,910.53	37.51	4
CRENSHAW ARTS/TECH CHARTER HIGH	-2,307.78	944.73	1,314.80	0.00	13,148.00	-13,196.25	-1	1
CULVER CITY UNIFIED SCHOOL DISTRICT	167,917.27	59,674.53	7,271.30	764.73	67,809.00	167,818.83	2.47	3
DISCOVERY CHARTER PREP SCHOOL	-25,427.99	2,310.60	801.00	0.00	5,340.00	-27,656.39	-5.18	1
DOWNEY UNIFIED SCHOOL DISTRICT	2,045,361.30	181,790.46	0.00	9,314.99	108,543.00	2,127,923.75	19.6	4
DOWNTOWN VALUE SCHOOL (CHARTER)	7,216.86	1,773.18	133.07	32.87	2,724.00	6,431.98	2.36	3
DUARTE UNIFIED SCHOOL DISTRICT	295,731.04	36,028.22	0.00	1,346.82	31,381.00	301,725.08	9.61	4
E.SN GABRIEL VLY REGNL OCCUPATIONAL PROG	-247,384.99	8,936.11	8,755.35	0.00	58,369.00	-288,062.53	-4.94	1
EAST WHITTIER CITY SCHOOL DISTRICT	895,695.11	72,832.07	0.00	4,079.17	36,734.00	935,872.35	25.48	4

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County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
EASTSIDE UNION SCHOOL DISTRICT	1,888.85	19,464.63	5,020.05	8.60	33,467.00	-7,084.87	-.21	1
EL CAMINO COMMUNITY COLLEGE DIST	-239,185.03	116,213.80	37,907.70	0.00	252,718.00	-337,781.53	-1.34	1
EL MONTE SCHOOL DISTRICT	1,526,928.42	99,823.48	0.00	6,953.94	70,322.00	1,563,383.84	22.23	4
EL MONTE UNION HIGH SCHOOL DISTRICT	1,375,900.05	103,567.25	0.00	6,266.12	47,218.00	1,438,515.42	30.47	4
EL RANCHO UNIFIED SCHOOL DISTRICT	1,157,402.33	95,372.22	0.00	5,271.04	88,815.00	1,169,230.59	13.16	4
EL SEGUNDO UNIFIED SCHOOL DISTRICT	162,975.38	27,165.80	236.85	742.22	17,470.00	173,650.25	9.94	4
ENVIRONMENTAL CHARTER HIGH SCHOOL	-2,053.40	2,083.14	991.80	0.00	6,612.00	-5,590.46	-.85	1
FENTON AVENUE CHARTER SCHOOL	105,965.65	11,292.25	0.00	482.59	703.00	117,037.49	166.48	4
GABRIELLA CHARTER SCHOOL	1,221.70	795.31	0.00	5.56	0.00	2,022.57	*	**
GARVEY SCHOOL DISTRICT	646,298.84	60,332.25	0.00	2,943.37	29,743.00	679,831.46	22.86	4
GIRAFFE CHARTER SCHOOL	533.71	160.89	0.00	2.43	0.00	697.03	*	**
GLENDALE COMMUNITY COLLEGE DISTRICT	-447,390.08	93,603.40	36,479.25	0.00	243,195.00	-560,502.43	-2.3	1
GLENDALE UNIFIED SCHOOL DISTRICT	2,796,081.40	236,614.76	0.00	12,733.91	188,727.00	2,856,703.07	15.14	4
GLENDORA UNIFIED SCHOOL DISTRICT	800,309.07	59,355.73	0.00	3,644.77	35,561.00	827,748.57	23.28	4
GORMAN SCHOOL DISTRICT	-22,623.46	725.28	0.00	0.00	0.00	-21,898.18	0.00	1
GRANADA HILLS CHARTER HIGH SCHOOL	168,370.87	25,634.96	3,256.80	766.79	32,568.00	165,461.42	5.08	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
HACIENDA LA PUENTE UNIFIED SCHOOL DIST	2,272,106.83	222,376.80	0.00	10,347.63	157,190.00	2,347,641.26	14.94	4
HAWTHORNE SCHOOL DISTRICT	389,185.51	72,076.92	5,486.65	1,772.43	78,905.00	389,616.51	4.94	4
HENRY HEARNS SCHOOL OF ACADEMIC	-35,854.24	0.00	0.00	0.00	0.00	-35,854.24	0.00	1
HERMOSA BEACH CITY SCHOOL DISTRICT	38,943.04	8,428.15	26.55	177.35	949.00	46,626.09	49.13	4
HUGHES-ELIZABETH LAKES UNION SCHOOL DIST	-64,084.15	3,033.37	0.00	0.00	0.00	-61,050.78	0.00	1
INGLEWOOD PREPARATORY ACADEMY CHARTER	-8,230.17	3,021.55	1,385.69	0.00	36,312.00	-40,134.93	-1.11	1
INGLEWOOD UNIFIED SCHOOL DISTRICT	-1,703,856.49	118,622.60	52,527.60	0.00	350,184.00	-1,882,890.29	-5.38	1
JARDIN DE LA INFANCIA (CHARTER)	795.09	162.82	0.00	3.62	0.00	961.53	*	**
KEPPEL UNION SCHOOL DISTRICT	85,703.97	22,049.04	605.05	390.31	7,697.00	101,051.37	13.13	4
KIPP ACADEMY OF OPPORTUNITY (CHARTER)	601.59	1,077.77	342.20	2.74	3,422.00	-1,397.70	-.41	**
KIPP LOS ANGELES COLLEGE PREPARATORY	5,034.98	1,260.14	542.20	22.93	5,422.00	1,438.25	.27	**
LA CANADA UNIFIED SCHOOL DISTRICT	372,477.93	32,547.27	0.00	1,696.34	23,997.00	382,724.54	15.95	4
LA PUENTE VLY REGIONAL OCCUPATIONAL PROG	-83,681.70	5,691.13	1,786.35	0.00	11,909.00	-88,113.22	-7.4	1
LANCASTER SCHOOL DISTRICT	852,095.35	116,014.90	1,210.20	3,880.61	91,847.00	881,354.06	9.6	4
LAS VIRGENES UNIFIED SCHOOL DISTRICT	1,125,605.23	97,421.37	0.00	5,126.23	40,745.00	1,187,407.83	29.14	4
LAWNDALE ELEMENTARY SCHOOL DISTRICT	393,102.78	49,235.22	283.40	1,790.27	57,266.00	387,145.67	6.76	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
LENNOX SCHOOL DISTRICT	581,820.60	64,880.62	0.00	2,649.73	48,082.00	601,268.95	12.51	4
LITTLE LAKE CITY SCHOOL DISTRICT	110,408.02	39,671.07	5,080.95	502.82	46,191.00	109,471.86	2.37	3
LONG BEACH COMMUNITY COLLEGE DISTRICT	-236,684.24	106,220.77	29,574.00	0.00	197,160.00	-298,049.47	-1.51	1
LONG BEACH UNIFIED SCHOOL DISTRICT	4,520,707.49	788,017.44	54,590.55	20,588.21	914,245.00	4,469,858.69	4.89	4
LOS ANGELES ACADEMY OF ARTS AND ENTERPRISE	315.00	504.02	0.00	0.00	0.00	819.02	*	**
LOS ANGELES COMMUNITY COLLEGE DISTRICT	-2,803,435.82	542,254.09	196,857.75	0.00	1,312,385.00	-3,376,708.98	-2.57	1
LOS ANGELES REGIONALIZED INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1
LOS ANGELES UNIFIED SCHOOL DISTRICT	43,741,129.65	6,296,592.93	528,881.65	199,205.87	9,511,931.00	41,253,879.10	4.34	4
LOS FELIZ CHARTER SCHOOL FOR THE ARTS	0.00	205.76	0.00	0.00	0.00	205.76	*	**
LOS NIETOS SCHOOL DISTRICT	265,134.74	17,985.04	0.00	1,207.48	30,969.00	253,358.26	8.18	4
LOWELL JOINT SCHOOL DISTRICT	313,848.06	23,732.32	0.00	1,429.33	23,905.00	315,104.71	13.18	4
LYNWOOD UNIFIED SCHOOL DISTRICT	-105,816.53	152,860.00	21,431.25	0.00	186,900.00	-118,425.28	-.63	1
MANHATTAN BEACH UNIFIED SCHOOL DISTRICT	378,731.10	53,843.83	2,754.80	1,724.82	27,548.00	409,506.55	14.87	4
MONROVIA UNIFIED SCHOOL DISTRICT	390,261.50	58,123.05	1,630.30	1,777.33	27,369.00	424,423.18	15.51	4
MONTAGUE CHARTER ACADEMY	70,655.92	8,486.40	0.00	321.78	2,771.00	76,693.10	27.68	4
MONTEBELLO UNIFIED SCHOOL DISTRICT	3,828,478.01	312,437.97	0.00	17,435.66	244,502.00	3,913,849.64	16.01	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
MOUNTAIN VIEW SCHOOL DISTRICT	1,078,273.99	101,199.74	0.00	4,910.68	57,169.00	1,127,215.41	19.72	4
MT SAN ANTONIO COMMUNITY COLLEGE DIST	628,488.49	141,615.38	18,783.00	2,862.26	171,428.00	620,321.13	3.62	4
NEW DESIGNS CHARTER SCHOOL	4,928.14	2,830.81	1,572.70	22.44	15,727.00	-6,372.91	-.41	1
NEW HEIGHTS CHARTER SCHOOL	0.00	169.86	0.00	0.00	0.00	169.86	*	**
NEW VILLAGE CHARTER HIGH SCHOOL	0.00	158.95	0.00	0.00	0.00	158.95	*	**
NEW WEST CHARTER MIDDLE SCHOOL	-17,454.86	5,079.31	1,399.90	0.00	13,137.00	-24,112.65	-1.84	1
NEWHALL SCHOOL DISTRICT	436,715.52	51,350.82	344.40	1,988.89	20,532.00	469,867.63	22.88	4
NORWALK-LA MIRADA UNIFIED SCHOOL DIST	2,138,735.24	195,812.73	0.00	9,740.23	234,593.00	2,109,695.20	8.99	4
OCEAN CHARTER SCHOOL	338.63	1,703.90	3,591.90	1.54	35,919.00	-30,283.03	-.84	**
ODYSSEY CHARTER SCHOOL	-49,255.23	1,561.34	1,286.25	0.00	8,575.00	-54,982.64	-6.41	1
PACIFICA COMMUNITY CHARTER SCHOOL	-21,484.64	799.69	944.65	0.00	8,824.00	-28,564.30	-3.24	1
PACOIMA CHARTER SCHOOL	66,478.66	10,021.06	521.10	302.76	5,211.00	72,112.58	13.84	4
PALISADES CHARTER HIGH SCHOOL	7,252.35	1,589.61	2,735.80	33.03	27,358.00	-15,747.21	-.58	1
PALMDALE SCHOOL DISTRICT	236,199.87	150,643.60	42,879.90	1,075.70	285,866.00	144,933.07	.51	1
PARAMOUNT UNIFIED SCHOOL DISTRICT	668,724.11	134,613.06	10,787.20	3,045.50	177,802.00	639,367.87	3.6	4
PASADENA AREA COMMUNITY COLLEGE DIST	176,695.66	127,039.11	26,913.90	804.71	179,426.00	152,027.38	.85	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund ----- Contributions                      LEC		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
PASADENA UNIFIED SCHOOL DISTRICT	-7,660.75	185,417.37	69,334.80	0.00	462,232.00	-215,140.58	-.47	1
PLS VERDES PENINSULA UNIFIED SCHOOL DIST	1,105,133.84	102,668.28	0.00	5,033.00	32,742.00	1,180,093.12	36.04	4
POMONA UNIFIED SCHOOL DISTRICT	566,019.34	300,407.03	59,791.85	2,577.77	398,632.00	530,163.99	1.33	2
PORT OF LOS ANGELES HIGH SCHOOL(CHARTER)	1,295.14	775.84	903.10	5.90	9,031.00	-6,051.02	-.67	**
PUPIL TRANSPORTATION COOPERATIVE	-69,144.86	7,753.82	1,379.10	0.00	9,849.00	-69,860.94	-7.09	1
REDONDO BEACH UNIFIED SCHOOL DISTRICT	855,263.38	76,096.76	0.00	3,895.04	36,405.00	898,850.18	24.69	4
RIO HONDO COMMUNITY COLLEGE DISTRICT	446,997.21	63,653.87	389.20	2,035.71	70,957.00	442,118.99	6.23	4
ROSEMEAD SCHOOL DISTRICT	317,518.78	27,139.09	0.00	1,446.04	4,837.00	341,266.91	70.55	4
ROWLAND UNIFIED SCHOOL DISTRICT	2,082,295.62	160,428.77	0.00	9,483.19	82,823.00	2,169,384.58	26.19	4
SAN GABRIEL UNIFIED SCHOOL DISTRICT	324,194.50	45,251.23	1,011.90	1,476.45	23,322.00	348,612.08	14.95	4
SAN MARINO UNIFIED SCHOOL DISTRICT	274,047.25	28,579.46	0.00	1,248.07	26,594.00	277,280.78	10.43	4
SANTA CLARITA COMMUNITY COLLEGE DISTRICT	103,306.63	61,675.80	21,658.20	470.48	144,388.00	42,723.11	.3	1
SANTA CLARITA VLY SCHOOL FOOD SERV AGENCY	6,503.89	4,462.18	218.85	29.62	1,460.00	9,754.54	6.68	4
SANTA MONICA BLVD. COMMUNITY CHARTER	62,923.42	8,620.28	36.00	286.57	17,684.00	54,182.27	3.06	4
SANTA MONICA COMMUNITY COLLEGE DISTRICT	-821,207.37	131,233.11	27,600.30	0.00	330,685.00	-993,058.96	-3	1
SANTA MONICA UNIFIED SCHOOL DISTRICT	376,098.18	131,177.96	14,385.90	1,712.83	133,008.00	390,366.87	2.93	3

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund ----- Contributions	----- LEC	Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
SAUGUS UNION SCHOOL DISTRICT	803,416.08	84,216.12	0.00	3,658.92	22,255.00	869,036.12	39.05	4
SO. CALIFORNIA ACADEMY OF ARTS &	-3,485.27	3,220.36	870.85	0.00	22,216.00	-21,610.06	-.97	**
SOLEDAD ENRICHMENT ACTION CHARTER SCHOOL	-171,115.26	7,019.41	3,933.90	0.00	26,226.00	-186,387.95	-7.11	1
SOUTH PASADENA UNIFIED SCHOOL DISTRICT	223,008.93	33,351.80	1,051.50	1,015.63	56,679.00	201,748.86	3.56	4
SOUTH WHITTIER SCHOOL DISTRICT	445,481.27	34,740.15	0.00	2,028.81	55,304.00	426,946.23	7.72	4
SOUTHEAST REGIONAL OCCUPATIONAL PROGRAM	-83,757.43	4,364.26	1,087.65	0.00	7,412.00	-85,717.52	-11.56	1
SOUTHERN CALIF R O C	-84,669.63	9,120.55	2,428.05	0.00	16,187.00	-89,308.03	-5.52	1
STELLA MIDDLE CHARTER ACADEMY	7,616.68	1,594.30	206.90	34.69	2,069.00	7,383.57	3.57	4
SULPHUR SPRINGS UNION SCHOOL DISTRICT	505,826.25	47,007.68	0.00	2,303.63	15,422.00	539,715.56	35	4
TEMPLE CITY UNIFIED SCHOOL DISTRICT	542,358.31	44,953.68	0.00	2,470.01	9,291.00	580,491.00	62.48	4
THE NEW CITY SCHOOL (CHARTER)	8,483.36	950.53	0.00	38.63	820.00	8,652.52	10.55	4
THE SCHOOL OF ARTS AND ENTERPRISE	-814.31	2,762.56	982.40	0.00	9,824.00	-6,893.35	-.7	1
TORRANCE UNIFIED SCHOOL DISTRICT	2,704,857.29	195,549.74	0.00	12,318.46	58,057.00	2,854,668.49	49.17	4
TRI-CITIES REGIONAL OCCUPATIONAL PROGRAM	8,586.59	4,155.23	1,324.50	39.11	8,830.00	5,275.43	.6	1
VALLE LINDO SCHOOL DISTRICT	32,295.85	9,875.14	2,398.95	147.08	15,993.00	28,724.02	1.8	2
VALLEY COMMUNITY CHARTER SCHOOL	-48,923.33	0.00	0.00	0.00	15,675.00	-64,598.33	-4.12	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
VAUGHN NEXT CENTURY LEARNING CENTER	41,077.69	9,711.45	0.00	187.08	5,207.00	45,769.22	8.79	4
WALLIS ANNENBERG HIGH SCHOOL (CHARTER)	-31,841.01	7,909.24	9,309.45	0.00	62,063.00	-76,685.32	-1.24	1
WALNUT VALLEY UNIFIED SCHOOL DISTRICT	1,307,427.30	126,030.61	0.00	5,954.29	42,788.00	1,396,624.20	32.64	4
WATTS LEARNING CENTER FOUNDATION	8,375.09	1,473.20	1,579.95	38.14	10,658.00	808.38	.08	1
WEST COVINA UNIFIED SCHOOL DISTRICT	800,598.79	80,014.32	177.00	3,646.09	42,186.00	842,250.20	19.97	4
WESTSIDE UNION SCHOOL DISTRICT	400,823.77	49,301.63	0.00	1,825.43	46,138.00	405,812.83	8.8	4
WHITTIER CITY SCHOOL DISTRICT	669,112.59	58,271.92	0.00	3,047.27	57,417.00	673,014.78	11.72	4
WHITTIER UNION HIGH SCHOOL DISTRICT	1,114,145.51	117,014.62	0.00	5,074.04	79,115.00	1,157,119.17	14.63	4
WILLIAM S HART UNION HIGH SCHOOL DIST	1,708,923.89	163,190.60	0.00	7,782.78	107,585.00	1,772,312.27	16.47	4
WILSONA SCHOOL DISTRICT	16,394.29	16,444.82	633.90	74.66	4,226.00	29,321.67	6.94	4
WISEBURN SCHOOL DISTRICT	158,945.06	17,514.63	278.30	723.87	15,310.00	162,151.86	10.59	4
MADERA COUNTY								
MADERA COUNTY OFFICE OF EDUCATION	47,892.39	23,652.37	6,778.50	218.11	45,190.00	33,351.37	.74	1
ALVIEW UNION ELEMENTARY SCHOOL DISTRICT	20,518.18	2,498.39	141.60	93.44	1,763.00	21,488.61	12.19	4
BASS LAKE ELEMENTARY SCHOOL DISTRICT	45,148.24	8,063.44	1,821.22	205.61	14,971.00	40,267.51	2.69	3
CHAWANAKEE JOINT UNIFIED SCHOOL DISTRICT	46,705.86	8,731.68	113.50	212.71	8,226.00	47,537.75	5.78	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
CHOWCHILLA ELEMENTARY SCHOOL DISTRICT	45,685.87	12,626.49	3,853.10	208.06	37,146.00	25,227.52	.68	1
CHOWCHILLA UNION HIGH SCHOOL DISTRICT	-18,968.87	6,892.30	1,212.90	0.00	8,086.00	-18,949.67	-2.34	1
COARSEGOLD UNION ELEMENTARY SCHOOL DIST	72,378.44	6,454.55	0.00	329.63	5,923.00	73,239.62	12.37	4
GOLDEN VALLEY UNIFIED SCHOOL DISTRICT	39,068.13	14,179.26	1,487.20	177.92	10,034.00	44,878.51	4.47	4
MADERA UNIFIED SCHOOL DISTRICT	1,185,511.44	125,803.06	0.00	5,399.06	85,968.00	1,230,745.56	14.32	4
RAYMOND KNOWLES ELEMENTARY SCHOOL DIST	1,151.22	808.44	751.20	5.24	8,979.00	-6,262.90	-.7	1
SHERMAN THOMAS CHARTER SCHOOL	-1,222.98	1,076.87	26.00	0.00	260.00	-380.11	-1.46	1
YOSEMITE JOINT UNIFIED SCHOOL DISTRICT	78,136.57	12,733.61	119.40	355.85	13,499.00	77,846.43	5.77	4
MARIN COUNTY								
MARIN COUNTY OFFICE OF EDUCATION	43,969.00	30,977.64	2,619.15	200.24	17,461.00	60,305.03	3.45	4
BOLINAS-STINSON UNION ELEM SCHOOL DIST	-7,045.44	2,725.94	0.00	0.00	0.00	-4,319.50	0.00	1
DIXIE ELEMENTARY SCHOOL DISTRICT	-16,215.78	21,537.33	3,163.20	0.00	21,088.00	-12,603.25	-.6	1
KENTFIELD ELEMENTARY SCHOOL DISTRICT	75,367.04	14,048.74	0.00	343.24	11,192.00	78,567.02	7.02	4
LAGUNA JOINT SCHOOL DISTRICT	1,506.83	331.60	0.10	6.86	32.00	1,813.39	56.67	4
LAGUNITAS ELEMENTARY SCHOOL DISTRICT	-25,247.13	3,004.50	916.35	0.00	6,109.00	-27,435.28	-4.49	1
LARKSPUR ELEMENTARY SCHOOL DISTRICT	76,116.98	12,591.72	0.35	346.65	2,042.00	87,013.70	42.61	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
MARIN COMMUNITY COLLEGE DISTRICT	-833,394.04	42,890.79	16,761.15	0.00	111,741.00	-885,483.10	-7.92	1
MARIN SCHOOL OF ARTS AND TECHNOLOGY	-13,649.08	4,245.43	532.40	0.00	4,182.00	-13,053.25	-3.12	1
MARIN SCHOOLS INSURANCE AUTHORITY	588.18	0.00	0.00	2.68	0.00	590.86	*	4
MILL VALLEY SCHOOL DISTRICT	177,476.32	27,932.86	98.15	808.26	6,374.00	199,941.59	31.37	4
NICASIO ELEMENTARY SCHOOL DISTRICT	6,341.46	715.43	0.00	28.88	0.00	7,085.77	*	4
NOVATO UNIFIED SCHOOL DISTRICT	156,122.73	70,820.69	6,797.70	711.01	45,318.00	189,134.13	4.17	4
REED UNION ELEMENTARY SCHOOL DISTRICT	-3,054.48	16,213.83	843.60	0.00	5,572.00	8,430.95	1.51	2
ROSS ELEMENTARY SCHOOL DISTRICT	21,212.00	6,236.41	1,542.75	96.60	10,285.00	18,802.76	1.83	2
ROSS VALLEY SCHOOL DISTRICT	40,232.76	19,860.74	1,015.95	183.23	6,811.00	54,481.68	8	4
SAN RAFAEL CITY ELEMENTARY SCHOOLS	131,188.82	33,737.53	1,682.50	597.46	26,670.00	140,536.31	5.27	4
SAN RAFAEL CITY HIGH SCHOOLS	76,376.55	26,751.99	2,455.65	347.83	16,371.00	89,561.02	5.47	4
SAUSALITO SCHOOL DISTRICT	-89,174.16	4,152.49	1,512.75	0.00	10,085.00	-93,593.92	-9.28	1
SHORELINE JOINT UNIFIED SCHOOL DISTRICT	28,619.98	11,502.24	32.10	130.34	265.00	40,019.66	151.02	4
TAMALPAIS UNION HIGH SCHOOL DISTRICT	190,856.69	54,751.97	8,865.30	869.20	59,102.00	196,241.16	3.32	4
WILLOW CREEK ACADEMY (CHARTER)	-837.50	1,250.88	1,453.40	0.00	14,534.00	-12,667.22	-.87	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund ----- Contributions                      LEC		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
<b>MARIPOSA COUNTY</b>								
MARIPOSA COUNTY UNIFIED SCHOOL DISTRICT	76,059.29	26,485.65	2,361.60	346.39	15,744.00	89,508.93	5.69	4
<b>MENDOCINO COUNTY</b>								
MENDOCINO COUNTY OFFICE OF EDUCATION	-393,212.10	15,401.90	6,573.30	0.00	43,822.00	-415,058.90	-9.47	1
ANDERSON VALLEY UNIFIED SCHOOL DISTRICT	-17,305.28	6,857.53	204.15	0.00	1,368.00	-11,611.60	-8.49	1
ARENA ELEMENTARY/PT ARENA HIGH SCHOOL	-86,152.41	5,689.95	3,002.70	0.00	20,018.00	-97,477.76	-4.87	1
FORT BRAGG UNIFIED SCHOOL DISTRICT	-5,709.41	17,485.65	1,004.85	0.00	6,699.00	6,082.09	.91	1
LA VIDA INDEPENDENT STUDY CHARTER SCHOOL	-121.55	498.79	0.00	0.00	0.00	377.24	*	4
LAYTONVILLE UNIFIED SCHOOL DISTRICT	-34,040.13	4,527.23	125.85	0.00	947.00	-30,334.05	-32.03	1
LEGGETT VALLEY UNIFIED SCHOOL DISTRICT	-45,625.74	2,593.65	62.40	0.00	512.00	-43,481.69	-84.93	1
MANCHESTER UNION ELEMENTARY SCHOOL DIST	743.69	793.40	0.02	3.39	57.00	1,483.50	26.03	4
MENDOCINO COUNTY YOUTH PROJECT	-136,538.10	1,325.57	0.00	0.00	-62.00	-135,150.53	0.00	1
MENDOCINO LAKE COMMUNITY COLLEGE DIST	-104,399.25	20,025.97	9,479.70	0.00	63,198.00	-138,091.58	-2.19	1
MENDOCINO UNIFIED SCHOOL DISTRICT	-56,612.93	7,367.63	1,802.40	0.00	12,016.00	-59,458.90	-4.95	1
POTTER VALLEY COMMUNITY UNIFIED SCHOOL	-2,605.29	3,469.53	1,585.05	0.00	10,567.00	-8,117.71	-.77	1
REDWOOD ACADEMY OF UKIAH (CHARTER)	-13,079.61	1,786.06	720.75	0.00	4,805.00	-15,377.80	-3.2	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
ROUND VALLEY UNIFIED SCHOOL DISTRICT	-168,089.13	5,405.00	7,419.30	0.00	49,462.00	-204,726.83	-4.14	1
TREE OF LIFE CHARTER SCHOOL	1,153.05	351.09	52.65	5.25	449.00	1,113.04	2.48	3
UKIAH UNIFIED SCHOOL DISTRICT	373,539.29	56,050.83	0.00	1,701.17	30,565.00	400,726.29	13.11	4
WILLITS CHARTER SCHOOL	-5,552.15	614.39	1,053.00	0.00	7,020.00	-10,904.76	-1.55	1
WILLITS UNIFIED SCHOOL DISTRICT	63,897.82	17,232.83	3,122.90	291.00	38,477.00	46,067.55	1.2	2
MERCED COUNTY								
MERCED COUNTY OFFICE OF EDUCATION	-1,366,578.32	53,691.43	17,574.90	0.00	117,166.00	-1,412,477.99	-12.06	1
ATWATER ELEMENTARY SCHOOL DISTRICT	448,856.95	39,141.42	0.00	2,044.18	27,748.00	462,294.55	16.66	4
BALLICO-CRESSEY ELEMENTARY SCHOOL DIST	39,999.86	2,786.78	0.00	182.17	822.00	42,146.81	51.27	4
DELHI ELEMENTARY SCHOOL DISTRICT	157,591.31	15,971.21	95.60	717.70	13,576.00	160,799.82	11.84	4
DOS PALOS-ORO LOMA UNIFIED SCHOOL DIST	43,426.43	23,163.14	4,112.35	197.77	37,515.00	33,384.69	.89	1
EL NIDO ELEMENTARY SCHOOL DISTRICT	-9,636.51	1,391.39	556.80	0.00	3,712.00	-11,400.32	-3.07	1
GUSTINE UNIFIED SCHOOL DISTRICT	82,366.18	12,858.10	449.55	375.11	3,975.00	92,073.94	23.16	4
HILMAR UNIFIED SCHOOL DISTRICT	250,261.60	17,567.83	0.00	1,139.74	3,469.00	265,500.17	76.54	4
LE GRAND UNION ELEMENTARY SCHOOL DIST	33,956.17	3,609.08	87.60	154.64	1,886.00	35,921.49	19.05	4
LE GRAND UNION HIGH SCHOOL DISTRICT	23,915.70	4,091.49	0.00	108.92	95.00	28,021.11	294.96	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
LIVINGSTON UNION ELEMENTARY SCHOOL DIST	68,181.05	20,937.18	3,683.70	310.51	24,558.00	68,554.44	2.79	3
LOS BANOS UNIFIED SCHOOL DISTRICT	452,918.43	58,747.16	561.40	2,062.68	48,065.00	466,224.67	9.7	4
MCSWAIN UNION ELEMENTARY SCHOOL DISTRICT	84,018.16	5,774.87	0.00	382.64	6,109.00	84,066.67	13.76	4
MERCED CITY SCHOOL DISTRICT	770,925.72	93,982.31	383.65	3,510.95	113,576.00	755,226.63	6.65	4
MERCED COMMUNITY COLLEGE DISTRICT	253,970.62	49,526.26	4,803.80	1,156.63	43,773.00	265,684.31	6.07	4
MERCED RIVER SCHOOL DISTRICT	-21,311.03	1,435.46	0.00	0.00	0.00	-19,875.57	0.00	1
MERCED UNION HIGH SCHOOL DISTRICT	926,017.91	84,150.22	0.00	4,217.27	48,250.00	966,135.40	20.02	4
PLAINSBURG UNION ELEMENTARY SCHOOL DIST	-156.52	582.17	167.74	0.00	1,198.00	-604.61	-5	1
PLANADA ELEMENTARY SCHOOL DISTRICT	13,262.47	6,776.34	4,017.60	60.40	26,784.00	-2,667.19	-1	1
SNELLING-MERCED FALLS UNION ELEM SCHOOL	1,085.81	709.97	3.46	4.94	265.00	1,539.18	5.81	4
WEAVER UNION ELEMENTARY SCHOOL DISTRICT	130,137.87	15,997.62	0.00	592.67	14,441.00	132,287.16	9.16	4
WINTON SCHOOL DISTRICT	31,719.91	16,425.32	2,540.70	144.46	16,938.00	33,892.39	2	3
MODOC COUNTY								
MODOC COUNTY OFFICE OF EDUCATION	-55,828.95	5,660.21	261.78	0.00	1,750.00	-51,656.96	-29.52	1
MODOC JOINT UNIFIED SCHOOL DISTRICT	-68,452.64	9,619.22	2,308.50	0.00	15,390.00	-71,914.92	-4.67	1
SURPRISE VALLEY JOINT UNIFIED SCHOOL	-58,595.01	2,435.00	2,449.20	0.00	16,328.00	-70,038.81	-4.29	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
TULELAKE BASIN JOINT UNIFIED SCHOOL DIST	-43,593.06	7,961.54	70.14	0.00	527.00	-36,088.38	-68.48	1
MONO COUNTY								
MONO COUNTY OFFICE OF EDUCATION	-23,010.45	5,794.83	906.90	0.00	6,046.00	-22,354.72	-3.7	1
MAMMOTH UNIFIED SCHOOL DISTRICT	52,940.29	10,513.21	149.70	241.10	10,441.00	53,403.30	5.11	4
MONTEREY COUNTY								
MONTEREY COUNTY OFFICE OF EDUCATION &	-458,028.36	72,489.08	34,011.90	0.00	226,746.00	-578,273.38	-2.55	1
ALISAL UNION ELEMENTARY SCHOOL DISTRICT	-18,642.50	56,398.62	7,187.85	0.00	47,919.00	-2,975.03	-.06	1
BRADLEY UNION ELEMENTARY SCHOOL DISTRICT	-11,495.92	466.98	0.00	0.00	0.00	-11,028.94	0.00	1
CARMEL UNIFIED SCHOOL DISTRICT	371,307.96	33,827.22	0.00	1,691.01	4,499.00	402,327.19	89.43	4
CHUALAR UNION ELEMENTARY SCHOOL DISTRICT	-128,437.41	2,717.58	2,720.55	0.00	18,137.00	-141,136.28	-7.78	1
GONZALES UNIFIED SCHOOL DISTRICT	61,118.61	19,538.33	2,414.85	278.35	16,099.00	67,251.14	4.18	4
GRAVES ELEMENTARY SCHOOL DISTRICT	-1,313.19	248.56	0.00	0.00	3.00	-1,067.63	-355.88	1
GREENFIELD UNION SCHOOL DISTRICT	-150,313.62	17,526.64	9,164.25	0.00	61,095.00	-184,717.73	-3.02	1
HARTNELL COMMUNITY COLLEGE DIST	-99,946.20	35,186.47	9,428.85	0.00	62,859.00	-118,189.88	-1.88	1
INTERNATIONAL SCHOOL OF MONTEREY	0.00	248.73	0.00	0.00	0.00	248.73	*	**
KING CITY JOINT UNION HIGH SCHOOL DIST	79,812.52	16,746.98	3,496.85	363.48	31,250.00	69,169.83	2.21	3

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
KING CITY UNION ELEMENTARY SCHOOL DIST	53,258.57	20,147.02	1,659.90	242.55	11,066.00	64,242.04	5.81	4
LAGUNITA ELEMENTARY SCHOOL DISTRICT	-21,246.95	612.57	53.55	0.00	357.00	-20,937.83	-58.65	1
LIBERTY FAMILY ACADEMY	-251,159.81	0.00	314.10	0.00	8,259.00	-259,104.71	-31.37	1
MISSION UNION SCHOOL DISTRICT	2,643.49	789.44	0.00	12.04	0.00	3,444.97	*	4
MONTEREY BAY CHARTER SCHOOL	0.00	256.27	0.00	0.00	0.00	256.27	*	**
MONTEREY COUNTY SCHOOLS INSURANCE GROUP	8,781.47	824.43	0.00	39.99	0.00	9,645.89	*	4
MONTEREY COUNTY SCHOOLS WORKER'S	12,126.16	1,213.81	0.00	55.22	0.00	13,395.19	*	4
MONTEREY PENINSULA COMMUNITY COLLEGE	-20,808.18	38,404.02	10,659.45	0.00	71,063.00	-42,807.71	-6	1
MONTEREY PENINSULA UNIFIED SCHOOL DIST	419,047.76	90,517.75	12,215.95	1,908.43	108,390.00	415,299.89	3.83	4
NORTH MONTEREY UNIFIED SCHOOL DISTRICT	-2,766.46	39,922.45	5,672.25	0.00	37,815.00	5,013.24	.13	1
OASIS CHARTER PUBLIC SCHOOL A PROJECT OF	-6,602.91	778.81	0.00	0.00	0.00	-5,824.10	0.00	1
PACIFIC GROVE UNIFIED SCHOOL DISTRICT	269,400.81	25,096.98	0.00	1,226.91	20,708.00	275,016.70	13.28	4
PACIFIC UNIFIED SCHOOL DISTRICT	-20,252.60	764.71	0.01	0.00	52.00	-19,539.88	-375.77	1
SALINAS CITY SCHOOL DISTRICT	736,319.51	53,565.22	0.00	3,353.35	33,039.00	760,199.08	23.01	4
SALINAS UNION HIGH SCHOOL DISTRICT	188,416.15	113,960.14	15,753.15	858.08	105,021.00	213,966.52	2.04	3
SAN ANTONIO UNION ELEMENTARY SCHOOL DIST	-29,592.13	1,520.03	0.02	0.00	131.00	-28,203.08	-215.29	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
SAN ARDO UNION SCHOOL DISTRICT	-71,022.37	901.63	116.40	0.00	776.00	-70,780.34	-91.21	1
SAN LUCAS ELEMENTARY SCHOOL DISTRICT	-61,053.86	1,179.07	2,511.00	0.00	16,740.00	-74,103.79	-4.43	1
SANTA RITA UNION SCHOOL DISTRICT	123,221.85	21,870.77	385.60	561.18	23,949.00	122,090.40	5.1	4
SOLEDAD UNION ELEMENTARY SCHOOL DISTRICT	-16,957.70	28,910.10	9,212.40	0.00	61,416.00	-40,251.20	-.66	1
SPRECKELS UNION ELEMENTARY SCHOOL DIST	-14,224.12	5,325.78	0.00	0.00	0.00	-8,898.34	0.00	1
WASHINGTON UNION SCHOOL DISTRICT	108,495.51	6,672.80	0.00	494.11	28.00	115,634.42	4129.8	4
NAPA COUNTY								
NAPA COUNTY OFFICE OF EDUCATION	58,924.62	15,077.48	626.90	268.35	12,333.00	62,564.35	5.07	4
CALISTOGA JOINT UNIFIED SCHOOL DISTRICT	24,507.02	9,329.68	5,346.75	111.61	35,645.00	3,650.06	.1	1
HOWELL MOUNTAIN ELEMENTARY SCHOOL DIST	-33,728.58	1,269.73	0.00	0.00	0.00	-32,458.85	0.00	1
NAPA VALLEY COLLEGE DISTRICT	183,663.67	36,920.08	2,835.65	836.44	43,955.00	180,300.84	4.1	4
NAPA VALLEY UNIFIED SCHOOL DISTRICT	1,644,806.04	141,747.32	0.00	7,490.78	81,915.00	1,712,129.14	20.9	4
POPE VALLEY UNION ELEMENTARY SCHOOL DIST	1,570.81	759.99	0.00	7.15	0.00	2,337.95	*	4
ST HELENA UNIFIED SCHOOL DISTRICT	177,741.41	19,425.52	0.00	809.47	9,520.00	188,456.40	19.8	4
NEVADA COUNTY								
CAMPTONVILLE ACADEMY (CHARTER)	15,070.59	3,821.36	127.50	68.63	1,275.00	17,813.08	13.97	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
CHICAGO PARK ELEMENTARY SCHOOL DISTRICT	7,540.03	1,231.38	0.00	34.34	14.00	8,791.75	627.98	4
CLEAR CREEK ELEMENTARY SCHOOL DISTRICT	-6,868.55	1,222.81	0.00	0.00	0.00	-5,645.74	0.00	1
GRASS VALLEY ELEMENTARY SCHOOL DISTRICT	181,664.83	18,755.85	0.00	827.34	11,807.00	189,441.02	16.04	4
LOS ANGELES CONSERVATION CORPS CHARTER	0.00	232.56	0.00	0.00	0.00	232.56	*	**
MUIR CHARTER SCHOOL	-88,081.81	5,249.26	3,757.65	0.00	25,051.00	-104,125.90	-4.16	1
NEVADA CITY SCHOOL DISTRICT	78,543.44	13,529.16	0.00	357.70	3,776.00	88,654.30	23.48	4
NEVADA COUNTY SUPERINTENDENT OF SCHOOLS	-39,699.92	6,850.31	219.60	0.00	1,455.00	-34,085.01	-23.43	1
NEVADA JOINT UNION HIGH SCHOOL DISTRICT	93,756.82	30,965.09	6,674.40	426.99	44,496.00	87,327.30	1.96	2
PLEASANT RIDGE UNION ELEM SCHOOL DIST	220,773.99	18,580.67	0.00	1,005.45	3,522.00	236,838.11	67.25	4
PLEASANT VALLEY ELEMENTARY SCHOOL DIST	20,847.21	5,944.98	35.60	94.94	348.00	26,574.73	76.36	4
READY SPRINGS UNION SCHOOL DISTRICT	-57,457.28	3,080.72	1,505.55	0.00	10,037.00	-62,908.01	-6.27	1
TWIN RIDGES ELEMENTARY SCHOOL DISTRICT	-222,924.88	14,576.92	9,301.95	0.00	62,013.00	-261,059.01	-4.21	1
UNION HILL ELEMENTARY SCHOOL DISTRICT	19,917.01	8,244.48	188.56	90.71	1,441.00	26,999.76	18.74	4
ORANGE COUNTY								
ORANGE COUNTY OFFICE OF EDUCATION	955,203.40	176,402.15	5,060.55	4,350.19	104,582.00	1,036,434.29	9.91	4
ALBOR CHARTER SCHOOL	-53,930.58	981.50	7,131.00	0.00	154,026.00	-199,844.08	-1.3	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
ANAHEIM CITY SCHOOL DISTRICT	2,022,001.35	188,377.88	0.00	9,208.60	220,997.00	1,998,590.83	9.04	4
ANAHEIM UNION HIGH SCHOOL DISTRICT	3,668,716.42	294,766.01	0.00	16,708.07	150,148.00	3,830,042.50	25.51	4
BREA OLINDA UNIFIED SCHOOL DISTRICT	537,278.33	48,620.27	0.00	2,446.87	5,727.00	582,618.47	101.73	4
BUENA PARK ELEMENTARY SCHOOL DISTRICT	439,094.51	48,924.57	216.00	1,999.72	23,876.00	466,358.80	19.53	4
CAPISTRANO UNIFIED SCHOOL DISTRICT	3,829,569.37	436,277.83	0.00	17,440.63	141,500.00	4,141,787.83	29.27	4
CAPISTRANO-LAGUNA REGIONAL OCCUPATIONAL	-11,022.82	3,577.28	611.69	0.00	4,179.00	-11,012.85	-2.64	1
CENTRALIA SCHOOL DISTRICT	392,446.03	41,033.17	0.00	1,787.28	17,358.00	417,908.48	24.08	4
COAST COMMUNITY COLLEGE DISTRICT	1,085,287.72	178,930.26	20,208.00	4,942.62	290,428.00	998,940.60	3.44	4
COASTLINE REGIONAL OCCUPATIONAL PROGRAM	38,740.85	6,562.27	0.00	176.43	10.00	45,469.55	4546.96	4
COOPERATIVE ORGANIZATION FOR THE DEVELOP	1,871.98	554.96	1,170.00	8.53	11,700.00	-8,094.53	-.69	1
CYPRESS SCHOOL DISTRICT	388,381.65	36,433.78	0.00	1,768.77	2,042.00	424,542.20	207.91	4
EDWARD B COLE, SR. ACADEMY (CHARTER)	7,970.09	1,568.52	0.00	36.30	0.00	9,574.91	*	4
EL SOL SANTA ANA SCIENCE & ARTS ACADEMY	-20,185.93	2,245.96	3.75	0.00	25.00	-17,961.22	-718.45	1
FOUNTAIN VALLEY SCHOOL DISTRICT	526,296.15	52,869.88	0.00	2,396.86	14,268.00	567,294.89	39.76	4
FULLERTON ELEMENTARY SCHOOL DISTRICT	1,509,680.47	115,382.88	0.00	6,875.39	26,635.00	1,605,303.74	60.27	4
FULLERTON UNION HIGH SCHOOL DISTRICT	1,662,770.91	126,984.66	0.00	7,572.59	44,467.00	1,752,861.16	39.42	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
GARDEN GROVE UNIFIED SCHOOL DISTRICT	6,010,633.32	432,806.94	0.00	27,373.63	108,049.00	6,362,764.89	58.89	4
GREATER ANAHEIM SELPA	17,489.12	3,510.51	0.02	79.65	148.00	20,931.30	141.43	4
HUNTINGTON BEACH CITY SCHOOL DISTRICT	474,099.50	49,790.30	786.10	2,159.14	27,637.00	499,198.04	18.06	4
HUNTINGTON BEACH UNION HIGH SCHOOL DIST	1,381,714.85	144,051.27	0.00	6,292.61	107,887.00	1,424,171.73	13.2	4
IRVINE UNIFIED SCHOOL DISTRICT	2,594,807.12	206,937.11	0.00	11,817.27	91,382.00	2,722,179.50	29.79	4
JOURNEY SCHOOL (CHARTER)	-23,168.90	1,056.39	1,301.40	0.00	8,676.00	-29,487.11	-3.4	1
LA HABRA CITY ELEMENTARY SCHOOL DISTRICT	603,211.41	51,917.45	0.00	2,747.15	11,792.00	646,084.01	54.79	4
LAGUNA BEACH UNIFIED SCHOOL DISTRICT	194,420.31	29,827.26	0.00	885.43	14,958.00	210,175.00	14.05	4
LOS ALAMITOS UNIFIED SCHOOL DISTRICT	1,070,610.10	76,309.60	0.00	4,875.77	52,257.00	1,099,538.47	21.04	4
MAGNOLIA SCHOOL DISTRICT	902,348.64	60,674.54	0.00	4,109.48	39,143.00	927,989.66	23.71	4
NEWPORT MESA UNIFIED SCHOOL DISTRICT	1,534,331.28	204,659.43	1,224.20	6,987.65	128,854.00	1,618,348.56	12.56	4
NORTH ORANGE COUNTY COMMUNITY COLLEGE	1,328,399.70	179,034.36	3,455.80	6,049.80	214,550.00	1,302,389.66	6.07	4
NORTH ORANGE COUNTY REGIONAL	-235,280.14	17,940.68	3,885.15	0.00	25,901.00	-239,355.31	-9.24	1
OCEAN VIEW ELEMENTARY SCHOOL DISTRICT	1,084,539.34	86,830.03	0.00	4,939.21	22,339.00	1,153,969.58	51.66	4
ORANGE COUNTY EDUCATIONAL ARTS ACADEMY	1,358.89	5,933.05	1,491.80	6.19	14,918.00	-6,128.07	-.41	**
ORANGE COUNTY HIGH SCHOOL OF ARTS	-5,884.83	11,639.65	1,487.85	0.00	9,919.00	-2,676.33	-.27	1

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County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
ORANGE UNIFIED SCHOOL DISTRICT	2,844,189.91	260,644.09	0.00	12,953.01	102,769.00	3,015,018.01	29.34	4
PLACENTIA UNIFIED SCHOOL DISTRICT	2,760,514.35	226,448.56	0.00	12,571.94	85,182.00	2,914,352.85	34.21	4
RANCHO SANTIAGO COMMUNITY COLLEGE DIST	521,842.51	157,838.61	25,222.80	2,376.58	168,152.00	539,128.50	3.21	4
SADDLEBACK VALLEY UNIFIED SCHOOL DIST	2,645,865.16	286,834.75	0.00	12,049.80	114,870.00	2,829,879.71	24.64	4
SANTA ANA UNIFIED SCHOOL DISTRICT	4,733,064.86	470,350.25	0.00	21,555.33	603,771.00	4,621,199.44	7.65	4
SAVANNA ELEMENTARY SCHOOL DISTRICT	284,867.45	19,735.84	0.00	1,297.34	863.00	305,037.63	353.46	4
SOUTH ORANGE COUNTY COMMUNITY COLLEGE	889,970.35	129,419.30	3,467.20	4,053.10	168,049.00	858,860.95	5.11	4
TUSTIN UNIFIED SCHOOL DISTRICT	1,728,602.87	156,285.75	0.00	7,872.40	28,035.00	1,864,726.02	66.51	4
WESTMINSTER SCHOOL DISTRICT	1,017,979.70	85,541.38	0.00	4,636.08	21,649.00	1,086,508.16	50.19	4
PLACER COUNTY								
PLACER COUNTY OFFICE OF EDUCATION	199,437.39	33,879.61	1,766.85	908.28	60,087.00	175,905.13	2.93	3
ACKERMAN ELEMENTARY SCHOOL DISTRICT	34,813.56	2,541.13	0.00	158.55	99.00	37,414.24	377.92	4
ALTA DUTCH FLAT UNION ELEM SCHOOL DIST	278.86	1,167.75	0.01	1.27	3.00	1,444.89	481.63	4
AUBURN UNION ELEMENTARY SCHOOL DISTRICT	178,196.90	17,276.62	0.00	811.54	19,457.00	176,828.06	9.09	4
COLFAX ELEMENTARY SCHOOL DISTRICT	1,051.52	3,652.26	1,510.20	4.79	10,068.00	-3,849.23	-.38	1
DRY CREEK JOINT ELEMENTARY SCHOOL DIST	280,415.07	47,941.16	327.30	1,277.07	14,561.00	315,399.60	21.66	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
EUREKA UNION ELEMENTARY SCHOOL DISTRICT	301,990.39	32,336.20	0.00	1,375.32	26,537.00	309,164.91	11.65	4
FORESTHILL UNION ELEMENTARY SCHOOL DIST	43,425.62	4,520.24	0.00	197.77	20,156.00	27,987.63	1.39	2
HORIZON INSTRUCTIONAL SYSTEM	-138,137.57	17,632.93	3,390.75	0.00	22,605.00	-139,718.89	-6.18	1
LOOMIS UNION ELEMENTARY SCHOOL DISTRICT	151,541.12	15,953.83	0.00	690.15	14,129.00	154,056.10	10.9	4
MID-PLACER PUBLIC SCHOOLS	-203,652.81	3,020.32	1,436.40	0.00	9,576.00	-208,772.09	-21.8	1
NEWCASTLE ELEMENTARY SCHOOL DISTRICT	21,757.45	2,022.79	0.00	99.09	25.00	23,854.33	954.17	4
OPHIR ELEMENTARY SCHOOL DISTRICT	-26,692.52	1,245.25	244.05	0.00	1,671.00	-26,874.22	-16.08	1
PENRYN ELEMENTARY SCHOOL DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1
PLACER HILLS UNION ELEM SCHOOL DISTRICT	166,031.05	8,995.02	0.00	756.14	1,825.00	173,957.21	95.32	4
PLACER JOINT UNION HIGH SCHOOL DISTRICT	369,983.02	36,187.40	0.00	1,684.98	25,631.00	382,224.40	14.91	4
ROCKLIN UNIFIED SCHOOL DISTRICT	484,368.20	71,317.66	361.90	2,205.91	34,370.00	523,883.67	15.24	4
ROSEVILLE CITY ELEMENTARY SCHOOL DIST	625,530.32	59,621.96	0.00	2,848.79	33,388.00	654,613.07	19.61	4
ROSEVILLE JOINT UNION HIGH SCHOOL DIST	656,185.73	64,466.07	0.00	2,988.40	29,348.00	694,292.20	23.66	4
SCHOOL RISK & INSURANCE MANAGEMENT GROUP	-12,202.81	538.94	0.00	0.00	0.00	-11,663.87	0.00	1
SIERRA JOINT COMMUNITY COLLEGE DISTRICT	-162,191.71	69,819.94	43,932.15	0.00	292,881.00	-341,320.62	-1.17	1
TAHOE-TRUCKEE UNIFIED SCHOOL DISTRICT	282,923.49	41,394.99	253.45	1,288.49	23,271.00	302,589.42	13	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
THE ROCKLIN ACADEMY (CHARTER)	9,124.30	1,599.81	0.00	41.55	0.00	10,765.66	*	4
WESTERN PLACER UNIFIED SCHOOL DISTRICT	101,346.26	34,804.73	1,501.65	461.55	14,527.00	123,587.19	8.51	4
PLUMAS COUNTY								
PLUMAS COUNTY OFFICE OF EDUCATION	-55,783.79	2,670.10	1,365.60	0.00	9,104.00	-60,852.09	-6.68	1
FEATHER RIVER COMMUNITY COLLEGE DISTRICT	-25,741.49	8,877.14	4,647.15	0.00	30,981.00	-43,198.20	-1.39	1
PLUMAS CHARTER SCHOOL	8,617.91	917.69	0.00	39.25	0.00	9,574.85	*	4
PLUMAS UNIFIED SCHOOL DISTRICT	-141,143.91	23,124.57	9,301.80	0.00	62,012.00	-170,729.54	-2.75	1
RIVERSIDE COUNTY								
RIVERSIDE COUNTY OFFICE OF EDUCATION	-86,457.62	127,672.66	39,238.80	0.00	261,592.00	-181,138.16	-.69	1
ALVORD UNIFIED SCHOOL DISTRICT	1,362,193.05	145,144.19	0.00	6,203.70	87,224.00	1,426,316.94	16.35	4
BANNING UNIFIED SCHOOL DISTRICT	140,232.23	40,529.07	4,244.25	638.65	38,735.00	146,909.20	3.79	4
BEAUMONT UNIFIED SCHOOL DIST	189,759.22	50,307.30	1,927.25	864.20	25,731.00	217,126.97	8.44	4
COACHELLA VALLEY UNIFIED SCHOOL DISTRICT	-406,546.13	159,289.97	27,387.60	0.00	182,584.00	-402,452.56	-2.2	1
CORONA-NORCO UNIFIED SCHOOL DISTRICT	3,016,312.34	371,200.70	0.00	13,736.89	139,436.00	3,261,813.93	23.39	4
DESERT CENTER UNIFIED SCHOOL DISTRICT	-115,223.82	668.44	0.00	0.00	0.00	-114,555.38	0.00	1
DESERT COMMUNITY COLLEGE DIST	-439,406.89	39,780.85	21,594.30	0.00	143,962.00	-521,993.74	-3.63	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
DESERT SANDS UNIFIED SCHOOL DISTRICT	1,431,983.06	229,446.93	1,110.80	6,521.54	140,011.00	1,529,051.33	10.92	4
HEMET UNIFIED SCHOOL DISTRICT	1,389,595.48	179,025.77	0.00	6,328.50	162,906.00	1,412,043.75	8.67	4
JURUPA UNIFIED SCHOOL DISTRICT	1,647,485.52	184,481.81	0.00	7,502.98	127,415.00	1,712,055.31	13.44	4
LAKE ELSINORE UNIFIED SCHOOL DISTRICT	1,000,189.13	155,302.53	868.40	4,555.06	66,002.00	1,094,913.12	16.59	4
MENIFEE UNION ELEMENTARY SCHOOL DISTRICT	328,118.74	53,100.82	0.00	1,494.32	21,534.00	361,179.88	16.77	4
MORENO VALLEY UNIFIED SCHOOL DISTRICT	1,206,347.87	280,352.05	29,390.75	5,493.95	272,726.00	1,248,858.62	4.58	4
MT SAN JACINTO COMMUNITY COLLEGE DIST	-457,091.56	49,503.10	16,241.69	0.00	108,332.00	-499,678.77	-4.61	1
MURRIETA VALLEY UNIFIED SCHOOL DISTRICT	1,051,566.50	141,378.81	0.00	4,789.04	54,051.00	1,143,683.35	21.16	4
NUVIEW UNION SCHOOL DISTRICT	98,531.02	15,734.08	0.00	448.73	27,891.00	86,822.83	3.11	4
PALM SPRINGS UNIFIED SCHOOL DISTRICT	952,253.90	185,822.14	2,764.65	4,336.76	109,381.00	1,035,796.45	9.47	4
PALO VERDE COMMUNITY COLLEGE DISTRICT	308.19	11,121.73	231.00	1.40	1,540.00	10,122.32	6.57	4
PALO VERDE UNIFIED SCHOOL DISTRICT	120,613.92	29,849.16	2,343.60	549.30	32,350.00	121,005.98	3.74	4
PERRIS ELEMENTARY SCHOOL DISTRICT	-20,670.52	41,265.47	3,065.55	0.00	18,335.00	5,325.50	.29	1
PERRIS UNION HIGH SCHOOL DISTRICT	-167,271.29	60,928.08	11,842.95	0.00	78,953.00	-173,453.26	-2.2	1
REHOBOTH CHARTER ACADEMY	-14,722.47	1,629.93	262.20	0.00	1,748.00	-14,578.34	-8.34	1
RIVERSIDE COMMUNITY COLLEGE DISTRICT	279,350.20	137,170.79	28,685.85	1,272.22	191,239.00	255,240.06	1.33	2

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
RIVERSIDE UNIFIED SCHOOL DISTRICT	2,889,050.55	327,563.57	2,064.65	13,157.32	172,416.00	3,059,420.09	17.74	4
ROMOLAND ELEMENTARY SCHOOL DISTRICT	78,460.49	15,710.67	76.95	357.32	15,270.00	79,335.43	5.2	4
SAN JACINTO UNIFIED SCHOOL DISTRICT	335,964.96	61,810.99	1,773.90	1,530.05	109,754.00	291,325.90	2.65	3
SAN JACINTO VALLEY ACADEMY	3,495.67	1,409.14	202.50	15.92	1,350.00	3,773.23	2.79	3
SANTA ROSA ACADEMY (CHARTER)	774.60	501.52	0.00	3.53	0.00	1,279.65	*	**
TEMECULA UNION SCHOOL DIST	1,505,547.35	195,171.96	0.00	6,856.56	148,595.00	1,558,980.87	10.49	4
VAL VERDE UNIFIED SCHOOL DISTRICT	-28,506.55	141,728.82	20,571.38	0.00	137,158.00	-3,364.35	-.02	1
SACRAMENTO COUNTY								
SACRAMENTO COUNTY OFFICE OF EDUCATION	303,040.47	72,940.05	3,833.80	1,380.11	55,510.00	325,684.43	5.87	4
ARCOHE UNION SCHOOL DISTRICT	7,306.53	3,858.31	164.00	33.28	1,659.00	9,703.12	5.85	4
CALIFORNIA MONTESSORI PROJECT (CHARTER)	-5,854.18	9,233.24	428.00	0.00	3,943.00	-135.94	-.03	1
CENTER UNIFIED SCHOOL DISTRICT	117,845.89	43,236.77	5,717.25	536.69	38,115.00	129,221.60	3.39	4
DEL PASO HEIGHTS SCHOOL DISTRICT	-361,152.70	18,186.02	1,498.35	0.00	9,794.00	-351,262.33	-35.87	1
ELK GROVE UNIFIED SCHOOL DISTRICT	3,614,161.20	447,938.27	2,003.30	16,459.61	244,344.00	3,836,218.38	15.7	4
ELVERTA JOINT SCHOOL DISTRICT	7,835.04	2,618.13	0.00	35.68	273.00	10,215.85	37.42	4
FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT	1,316,319.76	171,409.82	0.00	5,994.78	58,903.00	1,434,821.36	24.36	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
GALT JOINT UNION ELEMENTARY SCHOOL DIST	242,740.63	33,679.87	0.00	1,105.49	18,428.00	259,097.99	14.06	4
GALT JOINT UNION HIGH SCHOOL DISTRICT	97,899.54	17,598.72	2,969.10	445.85	47,921.00	70,992.21	1.48	2
GRANT JOINT UNION HIGH SCHOOL DISTRICT	-545,133.18	121,463.52	37,496.70	0.00	249,978.00	-636,150.96	-2.54	1
KIPP SOL AUREUS COLLEGE PREPARATORY	-715.94	1,447.00	45.00	0.00	0.00	776.06	*	4
LANGUAGE ACADEMY OF SACRAMENTO (CHARTER)	5,258.73	3,461.31	0.00	23.95	0.00	8,743.99	*	**
LEARNING REPERTOIRE CHARTER ACADEMY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**
LOS RIOS COMMUNITY COLLEGE DISTRICT	564,440.15	240,489.95	66,175.20	2,570.57	441,168.00	432,507.87	.98	1
NATOMAS UNIFIED SCHOOL DISTRICT	191,154.90	72,215.50	14,260.35	870.56	95,069.00	183,432.31	1.93	2
NORTH SACRAMENTO SCHOOL DISTRICT	110,015.92	51,973.60	12,816.30	501.03	85,442.00	89,864.85	1.05	2
RIO LINDA UNION SCHOOL DISTRICT	1,042,767.25	77,512.30	0.00	4,748.97	31,019.00	1,094,009.52	35.27	4
RIVER DELTA UNIFIED SCHOOL DISTRICT	154,976.51	18,923.25	134.60	705.79	40,608.00	134,132.15	3.3	4
ROBLA SCHOOL DISTRICT	178,163.47	20,982.70	216.40	811.39	20,024.00	180,149.96	9	4
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT	478,351.87	431,452.56	135,133.80	2,178.51	900,892.00	146,224.74	.16	1
SAN JUAN UNIFIED SCHOOL DISTRICT	3,128,006.72	398,563.38	3,726.90	14,245.57	407,666.00	3,136,876.57	7.69	4
SCHOOLS INSURANCE AUTHORITY	16,309.12	5,144.30	216.30	74.28	1,442.00	20,302.00	14.08	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
SAN BENITO COUNTY								
SAN BENITO COUNTY OFFICE OF EDUCATION	-106,681.26	5,552.11	685.35	0.00	4,694.00	-105,137.80	-22.4	1
AROMAS-SAN JUAN UNIFIED SCHOOL DISTRICT	76,225.61	11,574.75	0.00	347.15	1,632.00	86,515.51	53.01	4
BITTERWATER TULLY UNION SCHOOL DISTRICT	2,886.87	300.02	0.00	13.15	0.00	3,200.04	*	4
CIENEGA UNION SCHOOL DISTRICT	3,932.37	252.21	0.00	17.91	224.00	3,978.49	17.76	4
HOLLISTER SCHOOL DISTRICT	286,554.52	47,879.90	966.60	1,305.03	36,786.00	299,920.05	8.15	4
JEFFERSON SCHOOL DISTRICT	-686.42	94.19	0.00	0.00	0.00	-592.23	0.00	1
NORTH COUNTY JOINT UNION ELEM SCHOOL	45,465.43	4,643.00	0.00	207.06	1,098.00	49,217.49	44.82	4
PANOCHES SCHOOL DISTRICT	2,250.79	56.93	0.00	10.25	0.00	2,317.97	*	4
SAN BENITO JOINT UNION HIGH SCHOOL DIST	66,570.88	24,891.50	2,475.90	303.18	24,029.00	70,212.46	2.92	3
SOUTHSIDE ELEMENTARY SCHOOL DISTRICT	-20,758.07	1,642.47	863.55	0.00	5,757.00	-24,009.05	-4.17	1
TRES PINOS UNION SCHOOL DISTRICT	9,387.80	902.85	0.00	42.75	822.00	9,511.40	11.57	4
WILLOW GROVE UNION SCHOOL DISTRICT	-654.18	213.63	0.00	0.00	0.00	-440.55	0.00	1
SAN BERNARDINO COUNTY								
ADELANTO ELEMENTARY SCHOOL DISTRICT	92,464.27	87,197.45	14,059.20	421.10	93,728.00	100,414.02	1.07	2
ALTA LOMA ELEMENTARY SCHOOL DISTRICT	821,477.15	52,971.30	0.00	3,741.17	20,524.00	857,665.62	41.79	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
APPLE VALLEY SCHOOL DISTRICT	606,004.87	96,743.91	2,594.70	2,759.87	78,393.00	629,710.35	8.03	4
BAKER VALLEY UNIFIED SCHOOL DISTRICT	-52,532.02	4,079.35	42.75	0.00	285.00	-48,694.92	-170.86	1
BALDY VIEW REGIONAL OCCUPATIONAL PROGRAM	-3,920.17	5,800.26	206.56	0.00	1,436.00	650.65	.45	1
BARSTOW COMMUNITY COLLEGE DISTRICT	-62,421.76	11,420.71	350.10	0.00	2,334.00	-52,984.95	-22.7	1
BARSTOW UNIFIED SCHOOL DISTRICT	202,210.36	50,868.05	6,197.85	920.91	55,517.00	204,680.17	3.69	4
BEAR VALLEY UNIFIED SCHOOL DISTRICT	164,987.76	21,876.57	49.00	751.39	7,928.00	179,736.72	22.67	4
CENTRAL SCHOOL DISTRICT	477,378.44	34,651.94	0.00	2,174.08	5,401.00	508,803.46	94.21	4
CHAFFEY COMMUNITY COLLEGE DISTRICT	-464,175.87	75,117.19	30,331.65	0.00	202,211.00	-560,938.03	-2.77	1
CHAFFEY UNION HIGH SCHOOL DISTRICT	2,278,854.54	201,498.94	0.00	10,378.36	126,759.00	2,363,972.84	18.65	4
CHINO UNIFIED SCHOOL DISTRICT	3,227,576.49	245,713.39	0.00	14,699.03	102,136.00	3,385,852.91	33.15	4
COLTON JOINT UNIFIED SCHOOL DISTRICT	1,457,459.07	173,697.41	1,436.90	6,637.56	130,547.00	1,508,683.94	11.56	4
COLTON-REDLANDS-YUCAIPA REGIONAL	-97,760.26	7,216.23	2,968.35	0.00	19,789.00	-107,364.68	-5.43	1
COPPER MOUNTAIN COMMUNITY COLLEGE DIST	2,076.57	10,104.86	9,806.85	9.46	65,379.00	-43,381.26	-.66	1
CUCAMONGA ELEMENTARY SCHOOL DISTRICT	130,416.47	18,764.39	61.35	593.94	16,411.00	133,425.15	8.13	4
ETIWANDA ELEMENTARY SCHOOL DISTRICT	698,874.25	84,907.37	0.00	3,182.81	36,419.00	750,545.43	20.61	4
EXCELSIOR EDUCATION CENTER CHARTER	-4,929.43	6,891.84	3,216.20	0.00	21,525.00	-16,346.39	-.76	1

INDIVIDUAL ACCOUNT ACTIVITY  
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County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
FONTANA UNIFIED SCHOOL DISTRICT	2,947,571.58	347,912.23	0.00	13,423.83	256,140.00	3,052,767.64	11.92	4
HELENDALE SCHOOL DISTRICT	22,330.15	4,406.15	83.70	101.70	1,922.00	24,999.70	13.01	4
HESPERIA UNIFIED SCHOOL DISTRICT	802,152.98	128,836.13	1,228.20	3,653.17	78,616.00	857,254.48	10.9	4
HIGH DESERT ACADEMY OF APPLIED ARTS &	-4,326.71	2,062.76	1,269.39	0.00	19,701.00	-20,695.56	-1.05	**
LEWIS CENTER FOR EDUCATIONAL RESEARCH	33,410.70	7,839.52	961.90	152.16	9,768.00	32,596.28	3.34	**
LUCERNE VALLEY UNIFIED SCHOOL DISTRICT	-4,605.26	7,757.24	1,345.65	0.00	8,971.00	-4,473.37	-.5	1
MORONGO UNIFIED SCHOOL DISTRICT	675,023.52	73,129.17	0.00	3,074.19	28,815.00	722,411.88	25.07	4
MOUNT BALDY ELEMENTARY SCHOOL DISTRICT	8,586.08	838.89	0.00	39.10	0.00	9,464.07	*	4
MOUNTAIN VIEW ELEMENTARY SCHOOL DISTRICT	282,376.31	24,314.47	0.00	1,286.00	9,386.00	298,590.78	31.81	4
NEEDLES UNIFIED SCHOOL DISTRICT	125,223.66	10,924.96	0.00	570.29	3,485.00	133,233.91	38.23	4
ONTARIO MONTCLAIR ELEMENTARY SCHOOL DIST	1,495,393.85	202,077.66	1,922.90	6,810.32	163,447.00	1,542,757.73	9.44	4
ORO GRANDE ELEMENTARY SCHOOL DISTRICT	-9,094.49	1,359.79	1,596.45	0.00	10,643.00	-16,781.25	-1.58	1
REDLANDS UNIFIED SCHOOL DISTRICT	1,750,390.76	161,126.67	0.00	7,971.63	71,566.00	1,847,923.06	25.82	4
RIALTO UNIFIED SCHOOL DISTRICT	1,892,651.24	233,018.80	2,116.75	8,619.51	226,549.00	1,909,857.30	8.43	4
RIM OF THE WORLD UNIFIED SCHOOL DISTRICT	420,744.14	41,079.83	0.00	1,916.15	22,439.00	441,301.12	19.67	4
SAN BERNARDINO CITY UNIFIED SCHOOL DIST	3,191,986.73	509,325.90	9,244.60	14,536.95	535,497.00	3,189,597.18	5.96	4

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County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
SAN BERNARDINO COMMUNITY COLLEGE DIST	268,205.50	76,814.73	16,227.00	1,221.46	145,860.00	216,608.69	1.49	2
SAN BERNARDINO COUNTY SUPERINTENDENT	-74,731.74	145,463.68	33,239.25	0.00	221,595.00	-117,623.81	-.53	1
SEDONA CHARTER ACADEMY	1,527.34	936.17	405.90	6.96	4,059.00	-1,182.63	-.29	**
SILVER VALLEY UNIFIED SCHOOL DISTRICT	-112,157.72	21,737.18	6,096.75	0.00	40,645.00	-124,968.79	-3.07	1
SNOWLINE JOINT UNIFIED SCHOOL DISTRICT	430,369.67	65,308.60	149.10	1,959.99	36,430.00	461,357.36	12.66	4
TRONA JOINT UNIFIED SCHOOL DISTRICT	-46,621.35	3,535.97	0.00	0.00	-125.00	-42,960.38	0.00	1
UPLAND UNIFIED SCHOOL DISTRICT	968,842.09	95,092.55	0.00	4,412.30	28,005.00	1,040,341.94	37.15	4
VICTOR SCHOOL DISTRICT	473,525.97	80,550.95	84.95	2,156.53	21,158.00	535,160.40	25.29	4
VICTOR VALLEY COMMUNITY COLLEGE DISTRICT	-89,784.83	51,207.41	12,305.55	0.00	82,037.00	-108,308.87	-1.32	1
VICTOR VALLEY UNION HIGH SCHOOL DISTRICT	137,788.99	65,313.80	10,292.40	627.52	68,616.00	145,406.71	2.12	3
YUCAIPA-CALIMESA JT UNIF SCHOOL DIST	794,314.41	66,205.22	0.00	3,617.47	24,548.00	839,589.10	34.2	4
SAN DIEGO COUNTY								
SAN DIEGO COUNTY OFFICE OF EDUCATION	675,071.34	114,354.17	2,107.05	3,074.41	93,428.00	701,178.97	7.51	4
ALBERT EINSTEIN ACADEMY CHARTER MIDDLE	0.00	118.66	0.00	0.00	0.00	118.66	*	**
ALPINE UNION SCHOOL DISTRICT	217,898.52	19,177.35	0.00	992.35	5,631.00	232,437.22	41.28	4
AUDEO CHARTER SCHOOL	4,402.62	785.73	0.00	20.05	0.00	5,208.40	*	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
BONSALL UNION SCHOOL DISTRICT	87,055.44	14,506.23	29.60	396.47	12,499.00	89,488.74	7.16	4
BORREGO SPRINGS UNIFIED SCHOOL DISTRICT	-2,788.33	5,949.85	242.40	0.00	1,616.00	1,787.92	1.11	2
CAJON VALLEY UNION SCHOOL DISTRICT	1,188,362.69	134,792.57	1,175.60	5,412.04	142,298.00	1,187,444.90	8.34	4
CALIFORNIA VIRTUAL ACADEMY @ SAN DIEGO	0.00	777.55	0.00	0.00	0.00	777.55	*	**
CARDIFF SCHOOL DISTRICT	80,544.34	7,623.39	0.00	366.82	-356.00	88,890.55	*	4
CARLSBAD UNIFIED SCHOOL DISTRICT	454,185.26	85,152.80	1,313.50	2,068.45	36,762.00	505,958.01	13.76	4
CHILDREN'S CONSERVATION ACADEMY(CHARTER)	362.02	440.71	0.00	1.65	0.00	804.38	*	**
CHULA VISTA ELEMENTARY SCHOOL DISTRICT	2,279,075.48	212,887.12	0.00	10,379.37	145,299.00	2,357,042.97	16.22	4
CLASSICAL ACADEMY HIGH SCHOOL (CHARTER)	84.75	211.49	0.00	0.39	0.00	296.63	*	**
CORONADO UNIFIED SCHOOL DISTRICT	238,351.76	25,322.29	0.00	1,085.50	23,165.00	241,594.55	10.43	4
DARNALL CHARTER SCHOOL	15,823.01	3,192.54	374.90	72.06	3,796.00	15,666.51	4.13	4
DEHESA SCHOOL DISTRICT	-2,094.89	2,108.70	0.00	0.00	111.00	-97.19	-.88	1
DEL MAR UNION SCHOOL DISTRICT	300,924.46	36,284.10	0.00	1,370.47	12,409.00	326,170.03	26.28	4
EAGLES PEAK CHARTER SCHOOL	-154,141.72	20,013.99	13,939.05	0.00	92,927.00	-213,115.68	-2.29	1
EJE ELEMENTARY ACADEMY (CHARTER)	0.00	166.49	0.00	0.00	0.00	166.49	*	**
ENCINITAS UNION SCHOOL DISTRICT	398,972.86	47,861.22	0.00	1,817.00	16,731.00	431,920.08	25.82	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
ESCONDIDO CHARTER HIGH SCHOOL	-9,407.29	5,128.99	215.70	0.00	1,438.00	-5,500.60	-3.83	1
ESCONDIDO UNION HIGH SCHOOL DISTRICT	543,050.86	61,556.96	0.00	2,473.16	31,785.00	575,295.98	18.1	4
ESCONDIDO UNION SCHOOL DISTRICT	1,358,304.51	143,870.09	0.00	6,185.99	113,564.00	1,394,796.59	12.28	4
EXPLORER ELEMENTARY CHARTER SCHOOL	14,532.60	1,981.05	0.00	66.18	31.00	16,548.83	533.83	4
FALLBROOK UNION ELEMENTARY SCHOOL DIST	357,245.75	48,319.46	64.10	1,626.97	60,354.00	346,902.28	5.75	4
FALLBROOK UNION HIGH SCHOOL DISTRICT	308,340.38	24,482.57	0.00	1,404.24	13,711.00	320,516.19	23.38	4
FANNO ACADEMY CHARTER SCHOOL	825.91	451.35	290.70	3.76	2,907.00	-1,335.28	-.46	**
GOMPERS CHARTER MIDDLE SCHOOL	6,212.05	3,706.95	169.00	28.29	1,690.00	8,426.29	4.99	**
GROSSMONT UNION HIGH SCHOOL DISTRICT	1,780,397.20	222,257.94	0.00	8,108.29	139,444.00	1,871,319.43	13.42	4
GROSSMONT-CUYAMACA COMMUNTY COLLEGE DIST	133,283.56	97,830.71	29,920.89	607.00	199,527.00	62,115.16	.31	1
GUAJOME PARK ACADEMY (CHARTER)	-118,788.75	8,243.75	1,110.30	0.00	7,312.00	-116,746.70	-15.97	1
HERITAGE K-8 CHARTER SCHOOL	-4,168.97	1,263.72	0.00	0.00	2.00	-2,907.25	-1453.62	1
HIGH TECH HIGH (CHARTER)	11,467.92	5,389.83	114.45	52.23	587.00	16,437.43	28	4
HIGH TECH HIGH MEDIA ARTS (CHARTER)	1,851.51	1,273.97	0.00	8.43	0.00	3,133.91	*	**
HIGH TECH INTERNATIONAL (CHARTER)	6,688.77	1,830.61	387.90	30.46	3,879.00	5,058.74	1.3	**
HIGH TECH MIDDLE (CHARTER)	7,760.05	1,837.45	379.30	35.34	3,793.00	6,219.14	1.64	**

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County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
HIGH TECH MIDDLE MEDIA ARTS (CHARTER)	2,410.10	1,358.05	270.20	10.98	2,702.00	1,347.33	.5	**
JAMUL-DULZURA UNION SCHOOL DISTRICT	41,138.90	11,832.14	1,613.11	187.35	10,853.00	43,918.50	4.05	4
JULIAN CHARTER SCHOOL	20,659.94	9,470.09	1,389.15	94.09	9,261.00	22,352.27	2.41	3
JULIAN UNION HIGH SCHOOL DISTRICT	-15,203.72	2,839.90	2,125.50	0.00	14,170.00	-24,408.32	-1.72	1
JULIAN UNION SCHOOL DISTRICT	64,213.42	4,870.13	0.00	292.44	2,746.00	66,629.99	24.26	4
KEILLER LEADERSHIP ACADEMY (CHARTER)	2,746.27	1,480.08	1,150.10	12.51	11,501.00	-6,112.04	-.53	**
KIPP ADELANTE PREPARATORY ACADEMY	4,988.95	1,147.32	26.85	22.72	683.00	5,502.84	8.06	4
LA MESA-SPRING VALLEY SCHOOL DISTRICT	1,428,826.93	122,155.67	0.00	6,507.16	77,219.00	1,480,270.76	19.17	4
LAKESIDE UNION SCHOOL DISTRICT	118,374.26	41,021.97	14,415.00	539.10	96,100.00	78,250.33	.81	1
LAS BANDERAS ACADEMY AT COLTON, INC.	-91,890.42	0.00	0.00	0.00	0.00	-91,890.42	0.00	1
LEMON GROVE SCHOOL DISTRICT	159,693.41	37,883.57	1,184.55	727.28	11,519.00	187,969.81	16.32	4
LITERACY FIRST CHARTER SCHOOL	21,329.05	2,953.19	0.00	97.14	9,589.00	14,790.38	1.54	2
MEDIA ARTS ACADEMY AT CENTINELA	-47,060.70	1,262.05	1,062.69	0.00	9,489.00	-54,224.96	-5.71	**
MEMORIAL ACADEMY OF LEARNING AND	9,138.51	5,889.49	256.60	41.62	2,806.00	12,520.22	4.46	**
MIRA COSTA COMMUNITY COLLEGE DISTRICT	-129,377.92	65,833.91	35,458.50	0.00	236,390.00	-264,475.51	-1.12	1
MOMENTUM MIDDLE SCHOOL (CHARTER)	0.00	589.34	0.00	0.00	0.00	589.34	*	**

INDIVIDUAL ACCOUNT ACTIVITY  
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County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
MOUNTAIN EMPIRE UNIFIED SCHOOL DISTRICT	84,649.69	15,795.80	783.50	385.51	15,670.00	85,944.50	5.48	4
NATIONAL SCHOOL DISTRICT	483,335.71	54,606.89	521.15	2,201.21	41,031.00	499,633.96	12.18	4
OCEANSIDE UNIFIED SCHOOL DISTRICT	1,288,011.29	176,405.25	2,290.90	5,865.86	167,064.00	1,305,509.30	7.81	4
PACIFIC VIEW CHARTER SCHOOL	3,425.00	2,154.11	0.01	15.60	4,432.00	1,162.72	.26	**
PALOMAR COMMUNITY COLLEGE DISTRICT	-168,236.41	105,817.87	40,644.30	0.00	270,962.00	-292,736.24	-1.08	1
POWAY UNIFIED SCHOOL DISTRICT	2,579,224.13	286,413.55	696.05	11,746.30	100,108.00	2,777,972.03	27.75	4
RAMONA UNIFIED SCHOOL DISTRICT	629,708.78	60,688.24	0.00	2,867.82	29,128.00	664,136.84	22.8	4
RANCHO SANTE FE SCHOOL DISTRICT	73,235.35	9,012.33	251.35	333.53	16,593.00	66,239.56	3.99	4
RIVER SPRINGS CHARTER SCHOOL, INC	0.00	2,596.23	0.23	0.00	88.00	2,508.46	28.51	**
SAN DIEGO COMMUNITY COLLEGE DISTRICT	-2,602,475.00	233,498.09	94,001.40	0.00	626,676.00	-2,901,651.51	-4.63	1
SAN DIEGO COOPERATIVE CHARTER SCHOOL	13,351.78	1,916.46	0.60	60.81	11,917.00	3,412.65	.29	1
SAN DIEGO UNIFIED SCHOOL DISTRICT	10,953,190.54	1,188,549.96	6,118.90	49,883.02	865,915.00	11,331,827.42	13.09	4
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT	640,132.88	115,974.57	554.25	2,915.29	85,250.00	674,326.99	7.91	4
SAN MARCOS UNIFIED SCHOOL DISTRICT	841,345.06	112,904.25	785.10	3,831.65	65,328.00	893,538.06	13.68	4
SAN PASQUAL UNION SCHOOL DISTRICT	36,057.17	4,558.05	0.00	164.21	-1,153.00	41,932.43	*	4
SAN YSIDRO SCHOOL DISTRICT	167,541.26	43,454.24	3,610.40	763.02	34,055.00	181,313.92	5.32	4

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County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
SANTEE SCHOOL DISTRICT	548,462.06	56,179.12	0.00	2,497.81	96,358.00	510,780.99	5.3	4
SIATECH INC (CHARTER)	51,048.58	11,569.02	178.00	232.49	1,969.00	61,059.09	31.01	4
SOLANA BEACH SCHOOL DISTRICT	204,639.00	29,560.25	165.30	931.97	20,904.00	214,392.52	10.26	4
SOUTH BAY UNION SCHOOL DISTRICT	952,218.18	71,570.30	0.00	4,336.59	64,483.00	963,642.07	14.94	4
SOUTHWESTERN COMMUNITY COLLEGE DISTRICT	25,539.80	88,295.32	36,970.65	116.31	246,471.00	-95,548.92	-.39	1
SPENCER VALLEY SCHOOL DISTRICT	5,741.83	1,993.88	0.00	26.15	71.00	7,690.86	108.32	4
SUN VALLEY CHARTER SCHOOL	-13,827.03	680.08	0.00	0.00	0.00	-13,146.95	0.00	1
SWEETWATER UNION HIGH SCHOOL DISTRICT	3,988,612.98	395,086.69	0.00	18,164.94	280,737.00	4,121,127.61	14.68	4
THE CHARTER SCHOOL OF SAN DIEGO	39,356.38	7,057.01	297.80	179.24	2,978.00	43,912.43	14.75	4
THE CLASSICAL ACADEMY (CHARTER)	13,863.91	2,936.64	558.75	63.14	12,775.00	4,647.44	.36	1
THE COASTAL ACADEMY (CHARTER)	5,961.21	1,882.56	315.00	27.15	3,150.00	5,035.92	1.6	2
THE LEARNING CHOICE ACADEMY (CHARTER)	-2,061.76	2,928.55	362.10	0.00	3,650.00	-2,421.11	-.66	**
THEORY INTO PRACTICE (TIP) ACADEMY	0.00	193.43	0.00	0.00	0.00	193.43	*	**
VALLECITOS SCHOOL DISTRICT	14,568.63	3,587.82	82.05	66.35	5,581.00	12,723.85	2.28	3
VALLEY CENTER-PAUMA UNIFIED SCHOOL	435,453.03	44,080.28	0.00	1,983.14	4,549.00	476,967.45	104.85	4
VISTA UNIFIED SCHOOL DISTRICT	1,140,436.96	183,934.26	9,926.65	5,193.78	174,843.00	1,164,648.65	6.66	4

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		Contributions	LEC					
WARNER UNIFIED SCHOOL DISTRICT	11,719.20	3,343.53	946.80	53.37	6,312.00	9,750.90	1.54	2
SAN FRANCISCO COUNTY								
FIVE KEYS CHARTER SCHOOL	-1,178.86	4,387.26	828.90	0.00	6,704.00	-2,666.70	-.4	1
GATEWAY CHARTER HIGH SCHOOL	5,356.98	3,724.42	69.60	24.40	525.00	8,650.40	16.48	4
KIPP BAYVIEW ACADEMY (CHARTER)	6,983.57	1,610.58	625.70	31.80	6,257.00	2,994.65	.48	1
LEADERSHIP PUBLIC SCHOOLS, INC.	-3,836.26	7,665.20	3,303.40	0.00	33,034.00	-25,901.66	-.78	1
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT	-5,242,923.29	220,290.10	172,266.75	0.00	1,148,445.00	-5,998,811.44	-5.22	1
SAN FRANCISCO UNIFIED SCHOOL DISTRICT	-9,757,157.61	532,405.54	129,952.95	0.00	866,353.00	-9,961,152.12	-11.5	1
SAN JOAQUIN COUNTY								
SAN JOAQUIN COUNTY OFFICE OF EDUCATION	101,086.80	64,339.13	17,288.70	460.37	115,258.00	67,917.00	.59	1
BANTA ELEMENTARY SCHOOL DISTRICT	34,978.15	2,551.92	0.00	159.30	0.00	37,689.37	*	4
ESCALON UNIFIED SCHOOL DISTRICT	238,366.09	25,966.81	0.00	1,085.57	20,583.00	244,835.47	11.9	4
HOLT UNION ELEMENTARY SCHOOL DISTRICT	-14,549.03	1,314.54	2,047.55	0.00	13,782.00	-24,968.94	-1.81	1
JEFFERSON ELEMENTARY SCHOOL DISTRICT	106,925.32	17,755.69	0.00	486.96	10,804.00	114,363.97	10.59	4
LAMMERSVILLE ELEMENTARY SCHOOL DISTRICT	34,027.53	6,393.53	0.00	154.97	11,347.00	29,229.03	2.58	3
LINCOLN UNIFIED SCHOOL DISTRICT	673,071.94	77,553.50	0.00	3,065.30	71,076.00	682,614.74	9.6	4

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County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
LINDEN UNIFIED SCHOOL DISTRICT	126,090.28	21,268.85	306.45	574.24	22,453.00	125,786.82	5.6	4
LODI UNIFIED SCHOOL DISTRICT	2,606,369.64	235,496.58	0.00	11,869.93	139,840.00	2,713,896.15	19.41	4
MANTECA UNIFIED SCHOOL DISTRICT	1,515,366.10	182,819.79	0.00	6,901.28	131,851.00	1,573,236.17	11.93	4
NEW HOPE ELEMENTARY SCHOOL DISTRICT	-14,537.43	2,114.33	51.45	0.00	392.00	-12,763.65	-32.56	1
NEW JERUSALEM ELEMENTARY SCHOOL DISTRICT	3,832.64	4,165.88	1,225.35	17.45	8,169.00	1,072.32	.13	1
OAK VIEW UNION ELEMENTARY SCHOOL DIST	26,746.40	3,337.01	0.00	121.81	0.00	30,205.22	*	4
RIPON UNIFIED SCHOOL DISTRICT	200,225.95	23,404.98	0.00	911.87	7,991.00	216,551.80	27.1	4
SAN JOAQUIN DELTA COMMUNITY COLLEGE DIST	141,046.56	75,389.68	15,959.40	642.35	106,396.00	126,641.99	1.19	2
STOCKTON UNIFIED SCHOOL DISTRICT	-185,017.96	336,042.06	110,060.40	0.00	733,736.00	-472,651.50	-.64	1
TRACY LEARNING CENTER	7,618.91	3,382.07	92.30	34.70	1,049.00	10,078.98	9.61	4
TRACY UNIFIED SCHOOL DISTRICT	778,625.52	135,961.74	4,242.90	3,546.02	105,286.00	817,090.18	7.76	4
SAN LUIS OBISPO COUNTY								
SAN LUIS OBISPO CNTY OFFICE OF EDUCATION	103,565.05	24,553.94	3,274.25	471.66	40,919.00	90,945.90	2.22	3
ATASCADERO UNIFIED SCHOOL DISTRICT	433,882.04	38,832.01	0.00	1,975.99	8,911.00	465,779.04	52.27	4
BELLEVUE-SANTA FE CHARTER SCHOOL	8,176.81	887.27	0.00	37.24	0.00	9,101.32	*	4
CAYUCOS ELEMENTARY SCHOOL DISTRICT	-2,961.59	1,919.59	0.00	0.00	0.00	-1,042.00	0.00	1

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County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
COAST UNIFIED SCHOOL DISTRICT	81,707.56	9,344.59	60.60	372.11	3,778.00	87,706.86	23.22	4
GRIZZLY CHALLENGE CHARTER SCHOOL	-458.89	1,284.96	0.00	0.00	6.00	820.07	136.68	4
LUCIA MAR UNIFIED SCHOOL DISTRICT	853,537.22	77,920.29	0.00	3,887.18	36,946.00	898,398.69	24.32	4
PASO ROBLES JOINT UNIFIED SCHOOL DIST	340,965.71	57,209.30	1,236.00	1,552.83	18,206.00	382,757.84	21.02	4
PLEASANT VALLEY JOINT ELEM SCHOOL DIST	-120.09	977.47	228.00	0.00	1,520.00	-434.62	-.29	1
SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE	-116,106.83	54,636.08	23,730.45	0.00	158,203.00	-195,943.30	-1.24	1
SAN MIGUEL JOINT UNION ELEM SCHOOL DIST	15,724.90	3,397.91	1,887.30	71.61	13,796.00	7,285.72	.53	1
SHANDON UNIFIED SCHOOL DISTRICT	479.57	3,478.59	0.00	2.18	165.00	3,795.34	23	4
SN LUIS COASTAL UNIFIED SCHOOL DISTRICT	685,916.75	66,248.72	0.00	3,123.80	33,553.00	721,736.27	21.51	4
TEMPLETON UNIFIED SCHOOL DISTRICT	96,892.28	19,027.82	790.90	441.27	5,778.00	111,374.27	19.28	4
SAN MATEO COUNTY								
SAN MATEO COUNTY OFFICE OF EDUCATION	645,403.12	71,208.40	613.95	2,939.30	102,527.00	617,637.77	6.02	4
BAYSHORE SCHOOL DISTRICT	580.67	6,477.37	0.00	2.64	0.00	7,060.68	*	4
BELMONT-REDWOOD SHORES SCHOOL DISTRICT	155,122.85	16,770.12	3.75	706.46	388.00	172,215.18	443.85	4
BRISBANE ELEMENTARY SCHOOL DISTRICT	48,323.35	5,738.21	0.00	220.07	0.00	54,281.63	*	4
BURLINGAME ELEMENTARY SCHOOL DISTRICT	139,209.83	19,299.60	211.10	633.99	22,460.00	136,894.52	6.1	4

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County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
CABRILLO UNIFIED SCHOOL DISTRICT	58,812.59	29,967.65	8,758.20	267.84	58,388.00	39,418.28	.68	1
GARFIELD CHARTER SCHOOL	-28,681.09	4,487.93	0.00	0.00	0.00	-24,193.16	0.00	1
HIGH TECH HIGH BAYSHORE	1,535.29	1,616.62	174.90	6.99	1,749.00	1,584.80	.91	1
HILLSBOROUGH SCHOOL DISTRICT	203,648.88	19,086.38	0.00	927.46	2,110.00	221,552.72	105	4
JEFFERSON ELEMENTARY SCHOOL DISTRICT	-40,636.31	45,697.32	4,937.25	0.00	32,915.00	-22,916.74	-.7	1
JEFFERSON UNION HIGH SCHOOL DISTRICT	188,880.02	47,045.18	4,809.85	860.20	38,846.00	202,749.25	5.22	4
LA HONDA PESCADERO UNIFIED SCHOOL DIST	-42,091.23	4,040.69	336.15	0.00	2,241.00	-39,955.39	-17.83	1
LAS LOMITAS SCHOOL DISTRICT	153,302.65	14,974.88	0.00	698.17	0.00	168,975.70	*	4
MENLO PARK CITY ELEM SCHOOL DISTRICT	246,073.36	26,206.84	0.00	1,120.67	6,196.00	267,204.87	43.13	4
MILLBRAE SCHOOL DISTRICT	174,186.72	17,379.06	0.00	793.28	1,738.00	190,621.06	109.68	4
PACIFICA SCHOOL DISTRICT	128,085.41	22,187.83	1,627.90	583.33	22,596.00	129,888.47	5.75	4
PORTOLA VALLEY ELEMENTARY SCHOOL DIST	83,501.63	10,509.30	360.00	380.28	20,491.00	74,260.21	3.62	4
RAVENSWOOD CITY ELEMENTARY SCHOOL DIST	-993,318.97	39,306.11	26,530.80	0.00	176,872.00	-1,104,354.06	-6.24	1
REDWOOD CITY SCHOOL DISTRICT	460,203.59	78,236.87	783.75	2,095.86	51,758.00	489,562.07	9.46	4
S SAN FRANCISCO UNIFIED SCHOOL DISTRICT	713,951.40	69,175.14	0.00	3,251.48	49,515.00	736,863.02	14.88	4
SAN BRUNO PARK SCHOOL DISTRICT	178,947.07	18,865.72	246.10	814.96	14,891.00	183,982.85	12.36	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
SAN CARLOS ELEMENTARY SCHOOL DISTRICT	242,449.02	23,570.44	0.00	1,104.16	17,740.00	249,383.62	14.06	4
SAN MATEO CITY ELEMENTARY SCHOOL DIST	656,302.37	87,295.42	97.65	2,988.93	25,257.00	721,427.37	28.56	4
SAN MATEO COUNTY COMMUNITY COLLEGE DIST	-112,939.27	109,230.47	29,400.00	0.00	196,000.00	-170,308.80	-.87	1
SAN MATEO COUNTY SCHOOLS INSURANCE GROUP	-14,318.47	706.71	0.00	0.00	0.00	-13,611.76	0.00	1
SAN MATEO UNION HIGH SCHOOL DISTRICT	839,548.20	101,549.16	765.10	3,823.47	121,218.00	824,467.93	6.8	4
SEQUOIA UNION HIGH SCHOOL DISTRICT	447,479.78	108,949.22	7,367.75	2,037.91	129,393.00	436,441.66	3.37	4
SUMMIT PREPARATORY HIGH SCHOOL (CHARTER)	3,615.84	7,778.94	24.40	16.47	0.00	11,435.65	*	4
WOODSIDE ELEMENTARY SCHOOL DISTRICT	67,557.52	7,094.69	0.00	307.67	4,825.00	70,134.88	14.54	4
SANTA BARBARA COUNTY								
SANTA BARBARA COUNTY OFFICE OF EDUCATION	102,352.88	47,944.09	5,507.10	466.14	36,714.00	119,556.21	3.26	4
ALLAN HANCOCK JOINT COMMUNITY COLLEGE	25,239.34	45,271.18	11,186.70	114.95	74,578.00	7,234.17	.1	1
BALLARD ELEMENTARY SCHOOL DISTRICT	13,555.09	1,060.44	0.00	61.73	0.00	14,677.26	*	4
BLOCHMAN UNION ELEMENTARY DISTRICT	-641.20	935.47	109.35	0.00	729.00	-325.38	-.45	1
BUELLTON UNION ELEMENTARY SCHOOL DIST	19,998.97	6,722.08	563.10	91.08	3,754.00	23,621.23	6.29	4
CARPINTERIA UNIFIED SCHOOL DISTRICT	302,770.46	21,360.67	0.00	1,378.88	23,782.00	301,728.01	12.69	4
CASMALIA ELEMENTARY SCHOOL DISTRICT	-21,143.59	254.63	0.00	0.00	-6.00	-20,882.96	0.00	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
COLD SPRING ELEMENTARY SCHOOL DISTRICT	22,910.77	2,809.13	0.00	104.34	5,042.00	20,782.24	4.12	4
COLLEGE ELEMENTARY SCHOOL DISTRICT	21,637.47	4,008.29	0.00	98.54	381.00	25,363.30	66.57	4
CUYAMA UNIFIED SCHOOL DISTRICT	-38,262.51	3,293.15	106.05	0.00	800.00	-35,663.31	-44.58	1
GOLETA UNION ELEMENTARY SCHOOL DISTRICT	450,918.19	36,757.62	0.00	2,053.57	35,208.00	454,521.38	12.91	4
GUADALUPE UNION ELEMENTARY SCHOOL DIST	36,349.06	9,542.49	495.25	165.54	9,901.00	36,651.34	3.7	4
HOPE ELEMENTARY SCHOOL DISTRICT	152,706.04	11,063.96	0.00	695.45	24,458.00	140,007.45	5.72	4
LOMPOC UNIFIED SCHOOL DISTRICT	867,783.13	95,866.08	0.00	3,952.06	48,348.00	919,253.27	19.01	4
LOS ALAMOS ELEMENTARY SCHOOL DISTRICT	4,877.43	1,670.46	0.00	22.21	0.00	6,570.10	*	4
LOS OLIVOS ELEMENTARY SCHOOL DISTRICT	12,265.95	3,926.43	407.85	55.86	4,395.00	12,261.09	2.79	3
MONTECITO UNION ELEMENTARY SCHOOL DIST	67,723.91	7,321.17	0.00	308.43	8,277.00	67,076.51	8.1	4
ORCUTT UNION ELEMENTARY SCHOOL DISTRICT	260,298.39	36,674.35	309.90	1,185.45	8,237.00	290,231.09	35.24	4
SANTA BARBARA CITY ELEM SCHOOL DISTRICT	557,360.93	53,591.46	0.00	2,538.33	25,048.00	588,442.72	23.49	4
SANTA BARBARA CITY HIGH SCHOOL DISTRICT	698,275.69	85,369.72	489.20	3,180.09	70,598.00	716,716.70	10.15	4
SANTA BARBARA COMMUNITY COLLEGE DISTRICT	-373,424.59	89,894.91	38,644.05	0.00	257,627.00	-502,512.63	-1.95	1
SANTA BARBARA COUNTY (JPA) SPECIAL EDUC	6,293.98	887.59	323.15	28.66	3,102.00	4,431.38	1.43	2
SANTA MARIA JOINT UNION HIGH SCHOOL DIST	371,478.56	55,355.77	0.00	1,691.79	35,766.00	392,760.12	10.98	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
SANTA MARIA-BONITA SCHOOL DISTRICT	1,211,577.73	98,081.02	0.00	5,517.77	40,330.00	1,274,846.52	31.61	4
SANTA YNEZ VALLEY UNION HIGH SCHOOL DIST	133,955.61	10,127.32	0.00	610.06	1,104.00	143,588.99	130.06	4
SOLVANG ELEMENTARY SCHOOL DISTRICT	69,339.46	4,002.86	0.00	315.79	0.00	73,658.11	*	4
VISTA DEL MAR UNION ELEMENTARY DISTRICT	193.55	1,547.60	0.00	0.88	0.00	1,742.03	*	4
SANTA CLARA COUNTY								
SANTA CLARA COUNTY OFFICE OF EDUCATION	-792,471.54	126,886.15	30,722.99	0.00	204,820.00	-839,682.40	-4.1	1
ALUM ROCK UNION ELEMENTARY SCHOOL DIST	-122,316.59	115,171.56	17,184.75	0.00	114,565.00	-104,525.28	-.91	1
BERRYESSA UNION SCHOOL DISTRICT	603,329.58	62,821.79	0.00	2,747.68	19,996.00	648,903.05	32.45	4
CAMBRIAN ELEMENTARY SCHOOL DISTRICT	330,034.08	24,121.29	0.00	1,503.04	163.00	355,495.41	2180.95	4
CAMPBELL UNION ELEMENTARY SCHOOL DIST	413,500.01	64,774.63	1,085.40	1,883.16	59,244.00	421,999.20	7.12	4
CAMPBELL UNION HIGH SCHOOL DISTRICT	662,782.76	62,086.38	0.00	3,018.45	28,269.00	699,618.59	24.75	4
CUPERTINO UNION SCHOOL DISTRICT	1,694,413.01	131,441.12	0.00	7,716.70	58,117.00	1,775,453.83	30.55	4
EAST SIDE UNION HIGH SCHOOL DISTRICT	2,463,974.90	230,010.52	0.00	11,221.44	110,213.00	2,594,993.86	23.55	4
EVERGREEN SCHOOL DISTRICT	1,004,574.10	99,218.79	0.00	4,575.03	56,623.00	1,051,744.92	18.57	4
FOOTHILL COMMUNITY COLLEGE DISTRICT	-191,806.02	190,606.01	70,033.80	0.00	466,892.00	-398,058.21	-.85	1
FRANKLIN-MCKINLEY SCHOOL DISTRICT	732,823.90	76,226.57	442.95	3,337.43	46,298.00	766,532.85	16.56	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
FREMONT UNION HIGH SCHOOL DISTRICT	729,086.80	95,013.01	309.60	3,320.41	14,134.00	813,595.82	57.56	4
GAVILAN JOINT COMMUNITY COLLEGE DISTRICT	-105,406.78	24,235.67	7,303.35	0.00	48,689.00	-122,556.76	-2.52	1
GILROY UNIFIED SCHOOL DISTRICT	361,694.40	79,415.46	4,327.40	1,647.23	63,704.00	383,380.49	6.02	4
INSTITUTE OF COMPUTER TECHNOLOGY (JPA)	-16,847.67	1,395.80	0.00	0.00	10,452.00	-25,903.87	-2.48	1
LAKESIDE JOINT ELEMENTARY DISTRICT	4,987.32	1,206.13	69.75	22.71	4,524.00	1,761.91	.39	1
LOMA PRIETA JOINT UNION SCHOOL DISTRICT	24,671.06	4,999.85	0.00	112.36	0.00	29,783.27	*	4
LOS ALTOS SCHOOL DISTRICT	473,326.12	38,684.00	0.00	2,155.62	27,959.00	486,206.74	17.39	4
LOS GATOS UNION ELEMENTARY SCHOOL DIST	319,190.68	25,897.33	0.00	1,453.66	19,258.00	327,283.67	16.99	4
LOS GATOS-SARATOGA HIGH SCHOOL DIST	366,720.73	38,052.39	0.00	1,670.12	12,312.00	394,131.24	32.01	4
LUTHER BURBANK SCHOOL DISTRICT	-59,115.46	4,826.06	3,588.60	0.00	23,924.00	-74,624.80	-3.12	1
METROPOLITAN EDUCATION DISTRICT	21,265.95	21,900.74	7,929.30	96.85	52,862.00	-1,669.16	-.03	1
MILPITAS UNIFIED SCHOOL DISTRICT	606,975.02	79,663.76	248.20	2,764.29	22,235.00	667,416.27	30.02	4
MONTEBELLO ELEMENTARY SCHOOL DISTRICT	5,513.16	440.03	0.00	25.11	0.00	5,978.30	*	4
MORELAND ELEMENTARY SCHOOL DISTRICT	326,417.32	33,308.53	576.90	1,486.57	27,698.00	334,091.32	12.06	4
MORGAN HILL UNIFIED SCHOOL DISTRICT	482,030.25	63,072.84	492.00	2,195.26	53,703.00	494,087.35	9.2	4
MOUNTAIN VIEW - WHISMAN SCHOOL DISTRICT	130,526.87	36,288.04	5,881.05	594.45	39,207.00	134,083.41	3.42	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
MOUNTAIN VIEW-LOS ALTOS UNION HIGH	356,256.53	48,859.24	30.80	1,622.46	29,485.00	377,284.03	12.8	4
MT PLEASANT ELEMENTARY SCHOOL DISTRICT	1,135.95	23,706.67	2,598.00	5.17	17,427.00	10,018.79	.57	1
OAK GROVE ELEMENTARY SCHOOL DISTRICT	1,118,324.67	94,585.28	0.00	5,093.07	21,151.00	1,196,852.02	56.59	4
ORCHARD ELEMENTARY SCHOOL DISTRICT	-166,742.75	5,619.42	324.00	0.00	3,020.00	-163,819.33	-54.24	1
PALO ALTO UNIFIED SCHOOL DISTRICT	1,909,627.33	142,997.25	0.00	8,696.83	35,378.00	2,025,943.41	57.27	4
SAN JOSE COMMUNITY COLLEGE DISTRICT	-117,786.88	86,420.37	59,228.25	0.00	394,855.00	-366,993.26	-.93	1
SAN JOSE CONSERVATION CORPS CHARTER	-3,699.63	791.08	0.00	0.00	394.00	-3,302.55	-8.38	1
SAN JOSE UNIFIED SCHOOL DISTRICT	82,263.73	281,531.93	36,165.30	374.65	241,102.00	159,233.61	.66	1
SANTA CLARA UNIFIED SCHOOL DISTRICT	1,760,734.67	142,627.76	0.00	8,018.74	65,396.00	1,845,985.17	28.23	4
SARATOGA ELEMENTARY SCHOOL DISTRICT	97,392.79	21,513.69	1,154.40	443.55	10,918.00	109,586.43	10.04	4
SOUTH BAY REGIONAL PUBLIC SAFETY	-7,382.40	3,124.73	0.00	0.00	23.00	-4,280.67	-186.12	1
SOUTH VALLEY CHARTER SCHOOL, INC	1,253.15	4,138.45	0.00	5.71	0.00	5,397.31	*	4
SUNNYVALE ELEMENTARY SCHOOL DISTRICT	414,217.35	51,234.37	0.00	1,886.43	39,787.00	427,551.15	10.75	4
UNION SCHOOL DISTRICT	452,382.80	36,961.58	0.00	2,060.24	20,905.00	470,499.62	22.51	4
WEST VALLEY-MISSION COMMUNITY COLLEGE	124,104.15	86,736.31	24,802.19	565.20	165,348.00	70,859.85	.43	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
SANTA CRUZ COUNTY								
SANTA CRUZ COUNTY OFFICE OF EDUCATION	-165,115.67	27,719.33	6,007.35	0.00	40,049.00	-171,437.99	-4.28	1
BONNY DOON UNION ELEMENTARY SCHOOL DIST	-5,915.90	1,415.35	79.95	0.00	533.00	-4,953.60	-9.29	1
CABRILLO COMMUNITY COLLEGE DISTRICT	-713,368.08	54,810.06	34,507.20	0.00	230,048.00	-854,098.82	-3.71	1
HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT	18,678.08	1,251.96	0.00	85.06	606.00	19,409.10	32.03	4
LIVE OAK ELEMENTARY SCHOOL DISTRICT	21,822.24	19,123.61	2,172.75	99.38	14,485.00	28,732.98	1.98	2
MOUNTAIN ELEMENTARY SCHOOL DISTRICT	8,840.84	1,225.41	0.00	40.26	5,635.00	4,471.51	.79	1
OCEAN GROVE CHARTER SCHOOL	2,277.27	1,305.25	0.00	10.37	0.00	3,592.89	*	**
PACIFIC SCHOOL DISTRICT	6,953.60	1,087.27	0.00	31.67	999.00	7,073.54	7.08	4
PAJARO VALLEY UNIFIED SCHOOL DISTRICT	-2,638,378.44	173,025.58	110,205.15	0.00	734,701.00	-3,089,848.71	-4.21	1
SAN LORENZO VALLEY UNIFIED SCHOOL DIST	86,640.01	23,405.75	1,647.90	394.58	10,986.00	101,102.24	9.2	4
SANTA CRUZ CITY SCHOOL DISTRICT	166,418.59	60,055.33	9,508.95	757.90	63,393.00	173,347.77	2.73	3
SCOTTS VALLEY UNIFIED SCHOOL DISTRICT	134,367.28	18,583.76	0.00	611.94	4,634.00	148,928.98	32.14	4
SOQUEL UNION ELEMENTARY SCHOOL DISTRICT	45,232.34	15,323.68	3,586.75	206.00	34,566.00	29,782.77	.86	1
SHASTA COUNTY								
SHASTA COUNTY OFFICE OF EDUCATION	-625,938.35	26,587.21	16,184.40	0.00	107,896.00	-691,062.74	-6.4	1

INDIVIDUAL ACCOUNT ACTIVITY  
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County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
ANDERSON UNION HIGH SCHOOL DISTRICT	93,763.00	15,616.38	617.00	427.02	19,094.00	91,329.40	4.78	4
BELLA VISTA SCHOOL DISTRICT	-12,973.91	3,402.94	1,392.90	0.00	9,286.00	-17,464.07	-1.88	1
BLACK BUTTE SCHOOL DISTRICT	-42,013.22	2,718.98	1,657.95	0.00	11,053.00	-48,689.29	-4.41	1
CASCADE UNION SCHOOL DISTRICT	73,762.87	13,573.49	215.10	335.93	6,682.00	81,205.39	12.15	4
CASTLE ROCK UNION ELEMENTARY SCHOOL DIST	-25,067.40	851.83	111.15	0.00	741.00	-24,845.42	-33.53	1
COLUMBIA ELEMENTARY SCHOOL DISTRICT	-49,487.20	7,386.98	515.40	0.00	3,436.00	-45,020.82	-13.1	1
COTTONWOOD UNION ELEM SCHOOL DISTRICT	72,470.74	9,138.60	0.00	330.05	6,349.00	75,590.39	11.91	4
ENTERPRISE ELEMENTARY SCHOOL DISTRICT	132,901.97	29,368.25	3,004.25	605.26	28,509.00	137,370.73	4.82	4
FALL RIVER UNIFIED SCHOOL DISTRICT	-15,439.18	12,243.37	2,961.75	0.00	19,745.00	-19,979.06	-1.01	1
FRENCH GULCH-WHISKEYTOWN UNION	-14,329.93	310.23	0.00	0.00	0.00	-14,019.70	0.00	1
GATEWAY UNIFIEDED SCHOOL DISTRICT	-57,342.29	27,995.13	10,348.20	0.00	68,988.00	-87,986.96	-1.28	1
GRANT ELEMENTARY SCHOOL DISTRICT	-197.48	4,404.10	153.90	0.00	1,205.00	3,155.52	2.62	3
HAPPY VALLEY UNION ELEM SCHOOL DISTRICT	-113,362.52	4,112.88	1,938.60	0.00	12,924.00	-120,235.04	-9.3	1
IGO ONO PLATINA UNION SCHOOL DIST	-14,158.28	1,011.87	0.07	0.00	146.00	-13,292.34	-91.04	1
INDIAN SPRINGS ELEMENTARY SCHOOL DIST	-65,512.47	652.32	130.85	0.00	944.00	-65,673.30	-69.57	1
JUNCTION ELEMENTARY SCHOOL DISTRICT	-30,964.76	3,219.02	904.80	0.00	6,032.00	-32,872.94	-5.45	1

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County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
MILLVILLE ELEMENTARY SCHOOL DISTRICT	-14,837.34	1,497.58	465.35	0.00	3,188.00	-16,062.41	-5.04	1
MOUNTAIN UNION ELEM SCHOOL DISTRICT	-65,481.50	953.03	161.85	0.00	1,079.00	-65,445.62	-60.65	1
NORTH COW CREEK ELEMENTARY SCHOOL DIST	6,869.27	2,087.21	0.00	31.28	1,021.00	7,966.76	7.8	4
OAK RUN ELEMENTARY SCHOOL DISTRICT	-17,481.81	468.22	0.00	0.00	0.00	-17,013.59	0.00	1
PACHECO UNION SCHOOL DISTRICT	-22,365.43	5,970.08	1,970.70	0.00	13,138.00	-27,562.65	-2.1	1
REDDING SCHOOL DISTRICT	-40,824.54	28,542.62	12,693.75	0.00	84,625.00	-84,213.17	-1	1
REDDING SCHOOL OF THE ARTS (CHARTER)	0.00	575.62	0.00	0.00	0.00	575.62	*	**
SHASTA TEHAMA TRINITY JOINT COMMUNITY	-728,294.88	49,042.18	19,353.75	0.00	129,025.00	-788,923.95	-6.11	1
SHASTA UNION ELEMENTARY SCHOOL DISTRICT	-8,387.18	1,226.06	41.77	0.00	364.00	-7,483.35	-20.56	1
SHASTA UNION HIGH SCHOOL DISTRICT	102,069.23	44,833.77	3,202.20	464.84	21,348.00	129,222.04	6.05	4
SHASTA-TRINITY REGIONAL OCCUPATIONAL	7,471.56	1,939.89	25.80	34.03	6,362.00	3,109.28	.49	1
WHITMORE UNION ELEMENTARY SCHOOL DIST	-41,880.52	420.71	0.00	0.00	0.00	-41,459.81	0.00	1
SIERRA COUNTY								
SIERRA COUNTY OFFICE OF EDUCATION	-13,290.21	982.01	385.95	0.00	4,219.00	-16,141.25	-3.83	1
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DIST	-7,416.40	5,069.10	2,066.75	0.00	19,426.00	-19,706.55	-1.01	1

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County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
SISKIYOU COUNTY								
SISKIYOU COUNTY OFFICE OF EDUCATION	-15,926.56	11,145.00	969.60	0.00	6,464.00	-10,275.96	-1.59	1
BIG SPRINGS UNION ELEMENTARY SCHOOL DIST	-12,131.16	1,089.60	45.45	0.00	303.00	-11,299.11	-37.29	1
BOGUS ELEMENTARY SCHOOL DISTRICT	-8,079.74	201.57	137.55	0.00	917.00	-8,657.62	-9.44	1
BUTTE VALLEY UNIFIED SCHOOL DISTRICT	-129,256.12	3,937.20	1,461.45	0.00	9,795.00	-133,652.47	-13.64	1
BUTTEVILLE UNION ELEMENTARY SCHOOL DIST	-22,956.36	1,301.69	1,037.10	0.00	6,935.00	-27,552.57	-3.97	1
DELPHIC ELEMENTARY SCHOOL DISTRICT	-389.55	439.73	717.15	0.00	4,781.00	-4,013.67	-.84	1
DUNSMUIR ELEMENTARY SCHOOL DISTRICT	-28,121.38	2,244.49	41.25	0.00	1,606.00	-27,441.64	-17.09	1
DUNSMUIR JOINT UNION HIGH SCHOOL DIST	-14,070.07	1,251.33	776.25	0.00	5,175.00	-17,217.49	-3.33	1
ETNA UNION ELEMENTARY SCHOOL DISTRICT	3,020.50	2,102.06	1,731.07	13.76	11,543.00	-4,675.61	-.41	1
ETNA UNION HIGH SCHOOL DISTRICT	-17,087.47	4,156.97	765.30	0.00	5,168.00	-17,333.20	-3.35	1
FORKS ELEMENTARY SCHOOL DISTRICT	-121,147.78	246.95	677.40	0.00	4,516.00	-124,739.43	-27.62	1
FORT JONES UNION ELEMENTARY SCHOOL DIST	2,477.01	1,470.08	889.50	11.28	5,930.00	-1,082.13	-.18	1
GAZELLE UNION ELEMENTARY SCHOOL DISTRICT	-456.35	534.44	0.00	0.00	0.00	78.09	*	4
GOLDEN EAGLE CHARTER SCHOOL	3,798.59	2,008.30	1,041.70	17.30	10,417.00	-3,551.11	-.34	**
GRENADA ELEMENTARY SCHOOL DISTRICT	-10,706.65	1,483.73	69.75	0.00	465.00	-9,618.17	-20.68	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
HAPPY CAMP UNION ELEM SCHOOL DISTRICT	-117,757.40	1,723.61	1,318.95	0.00	8,793.00	-123,507.84	-14.05	1
HORNBROOK ELEMENTARY SCHOOL DISTRICT	-35,277.83	480.12	0.00	0.00	0.00	-34,797.71	0.00	1
JUNCTION ELEMENTARY SCHOOL DISTRICT	-57,038.80	413.07	0.00	0.00	0.00	-56,625.73	0.00	1
KLAMATH RIVER UNION ELEM SCHOOL DISTRICT	-23,693.25	248.51	281.42	0.00	2,039.00	-25,202.32	-12.36	1
LITTLE SHASTA ELEMENTARY SCHOOL DISTRICT	-1,510.34	241.62	0.00	0.00	0.00	-1,268.72	0.00	1
MC CLOUD UNION ELEMENTARY SCHOOL DIST	-412.07	1,080.67	1,373.85	0.00	9,159.00	-7,116.55	-.78	1
MONTAGUE ELEMENTARY SCHOOL DISTRICT	-3,393.27	2,153.93	126.75	0.00	995.00	-2,107.59	-2.12	1
MT SHASTA UNION ELEMENTARY	35,175.35	6,964.37	0.00	160.20	4,975.00	37,324.92	7.5	4
QUARTZ VALLEY ELEMENTARY SCHOOL DISTRICT	-5,580.90	487.04	282.15	0.00	1,881.00	-6,692.71	-3.56	1
SEIAD ELEMENTARY SCHOOL DISTRICT	-17,584.86	316.88	0.00	0.00	0.00	-17,267.98	0.00	1
SISKIYOU JOINT COMMUNITY COLLEGE DIST	-261,528.25	15,601.62	5,400.75	0.00	36,005.00	-276,530.88	-7.68	1
SISKIYOU UNION HIGH SCHOOL DISTRICT	-60,564.93	8,680.39	1,884.75	0.00	12,565.00	-62,564.79	-4.98	1
WEED UNION ELEMENTARY SCHOOL DISTRICT	-29,329.32	3,762.48	910.95	0.00	6,073.00	-30,728.89	-5.06	1
WILLOW CREEK ELEMENTARY SCHOOL DISTRICT	-51,361.31	387.89	2,294.85	0.00	15,299.00	-63,977.57	-4.18	1
YREKA UNION ELEMENTARY SCHOOL DISTRICT	121,598.89	8,936.30	0.00	553.79	3,080.00	128,008.98	41.56	4
YREKA UNION HIGH SCHOOL DISTRICT	71,657.64	7,760.01	0.00	326.34	23,936.00	55,807.99	2.33	3

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
SOLANO COUNTY								
SOLANO COUNTY OFFICE OF EDUCATION	32,657.99	31,314.27	5,102.10	148.73	34,014.00	35,209.09	1.04	2
BENICIA UNIFIED SCHOOL DISTRICT	315,086.78	36,970.35	150.70	1,434.97	23,224.00	330,418.80	14.23	4
DIXON UNIFIED SCHOOL DISTRICT	218,004.53	28,976.05	264.50	992.84	40,542.00	207,695.92	5.12	4
FAIRFIELD-SUISUN JOINT UNIFIED DISTRICT	678,788.53	156,343.93	17,376.95	3,091.34	159,833.00	695,767.75	4.35	4
NORTH BAY SCHOOLS INSURANCE AUTHORITY	-19,230.47	1,480.09	766.35	0.00	5,109.00	-22,093.03	-4.32	1
SOLANO COUNTY COMMUNITY COLLEGE DISTRICT	198,196.54	45,003.36	10,542.65	902.63	95,345.00	159,300.18	1.67	2
TRAVIS UNIFIED SCHOOL DISTRICT	262,831.56	49,209.84	3,960.45	1,196.99	59,773.00	257,425.84	4.31	4
VACAVILLE UNIFIED SCHOOL DISTRICT	682,725.45	97,709.05	5,323.90	3,109.27	91,264.00	697,603.67	7.64	4
VALLEJO UNIFIED SCHOOL DISTRICT	226,405.06	152,040.15	37,223.55	1,031.09	248,157.00	168,542.85	.68	1
SONOMA COUNTY								
SONOMA COUNTY OFFICE OF EDUCATION	99,610.61	49,795.39	9,149.84	453.65	61,142.00	97,867.49	1.6	2
ALEXANDER VALLEY UNION ELEM SCHOOL DIST	2,349.26	1,185.29	0.00	10.70	5,947.00	-2,401.75	-.4	1
BELLEVUE UNION ELEMENTARY SCHOOL DIST	83,767.39	21,701.78	56.25	381.49	4,914.00	100,992.91	20.55	4
BENNETT VALLEY UNION SCHOOL DISTRICT	26,236.74	6,977.52	584.70	119.49	8,593.00	25,325.45	2.95	3
CINNABAR ELEMENTARY SCHOOL DISTRICT	24,023.63	1,803.85	0.00	109.41	4,139.00	21,797.89	5.27	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
CLOVERDALE UNIFIED SCHOOL DISTRICT	2,411.68	15,033.42	4,283.63	10.98	41,217.00	-19,477.29	-.47	1
COTATI-ROHNERT PARK UNIFIED SCHOOL DIST	124,844.64	52,353.77	12,699.90	568.57	84,666.00	105,800.88	1.25	2
DUNHAM ELEMENTARY SCHOOL DISTRICT	2,461.84	2,194.65	0.00	11.21	0.00	4,667.70	*	4
FORESTVILLE UNION ELEMENTARY SCHOOL DIST	-21,977.32	3,961.60	1,203.45	0.00	8,023.00	-24,835.27	-3.1	1
FORT ROSS ELEMENTARY SCHOOL DISTRICT	-10,706.46	594.87	737.40	0.00	4,950.00	-14,324.19	-2.89	1
GEYSERVILLE UNIFIED SCHOOL DISTRICT	-4,779.78	3,114.28	71.25	0.00	475.00	-2,069.25	-4.36	1
GRAVENSTEIN UNION ELEMENTARY SCHOOL DIST	45,967.49	3,866.04	0.00	209.35	5,088.00	44,954.88	8.84	4
GUERNEVILLE ELEMENTARY SCHOOL DISTRICT	-17,780.96	2,774.01	0.00	0.00	-569.00	-14,437.95	0.00	1
HARMONY UNION ELEMENTARY SCHOOL DISTRICT	-29,072.78	2,254.99	573.75	0.00	3,842.00	-30,086.04	-7.83	1
HEALDSBURG UNIFIED SCHOOL DISTRICT	63,581.26	19,066.29	4,796.00	289.56	42,995.00	44,738.11	1.04	2
HORICON SCHOOL DISTRICT	6,032.12	1,227.82	0.00	27.47	0.00	7,287.41	*	4
KASHIA ELEMENTARY SCHOOL DISTRICT	-12,730.96	172.56	0.00	0.00	0.00	-12,558.40	0.00	1
KENWOOD ELEMENTARY SCHOOL DISTRICT	6,203.61	2,104.29	0.00	28.25	167.00	8,169.15	48.92	4
LIBERTY ELEMENTARY SCHOOL DISTRICT	4,831.08	1,902.36	96.47	22.00	1,126.00	5,725.91	5.09	4
LINCOLN SCHOOL DISTRICT	2,826.13	168.73	0.00	12.87	0.00	3,007.73	*	4
LIVE OAK CHARTER SCHOOL	-12,372.73	1,039.57	0.00	0.00	308.00	-11,641.16	-37.8	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
MARK WEST UNION ELEMENTARY SCHOOL DIST	86,376.77	11,207.20	737.10	393.38	30,716.00	67,998.45	2.21	3
MONTE RIO UNION ELEMENTARY SCHOOL DIST	-56,585.01	1,137.48	571.20	0.00	3,808.00	-58,684.33	-15.41	1
MONTGOMERY ELEMENTARY SCHOOL DISTRICT	5,685.82	389.74	0.00	25.89	0.00	6,101.45	*	4
OAK GROVE UNION ELEMENTARY SCHOOL DIST	-8,103.76	5,080.80	811.65	0.00	5,411.00	-7,622.31	-1.41	1
OLD ADOBE ELEMENTARY SCHOOL DISTRICT	41,746.75	15,269.11	318.30	190.12	2,122.00	55,402.28	26.11	4
PATHWAYS CHARTER SCHOOL	11,613.81	4,182.29	949.90	52.89	9,499.00	7,299.89	.77	1
PETALUMA SCHOOLS	771,061.16	71,058.21	0.00	3,511.57	43,178.00	802,452.94	18.58	4
PINER OLIVET UNION ELEM SCHOOL DISTRICT	127,305.50	11,892.69	0.00	579.77	5,796.00	133,981.96	23.12	4
PINER-OLIVET CHARTER SCHOOL	-4,232.55	966.41	13.95	0.00	135.00	-3,387.19	-25.09	1
RINCON VALLEY UNION ELEM SCHOOL DISTRICT	149,432.22	26,022.66	311.55	680.54	6,139.00	170,307.97	27.74	4
ROSELAND ELEMENTARY SCHOOL DISTRICT	13,282.81	13,226.19	3,822.75	54.13	25,485.00	4,900.88	.19	1
RUSSIAN RIVER CHARTER SCHOOL	-31,952.88	583.08	1,742.30	0.00	11,708.00	-41,335.50	-3.53	1
SANTA ROSA CHARTER CO-OP SCHOOL	-13,277.93	1,091.07	0.00	0.00	0.00	-12,186.86	0.00	1
SANTA ROSA CITY SCHOOLS	773,057.20	133,351.68	2,666.25	3,520.66	171,870.00	740,725.79	4.31	4
SEBASTOPOL INDEPENDENT CHARTER SCHOOL	-2,342.94	1,484.43	1,347.55	0.00	9,325.00	-8,835.96	-.95	1
SEBASTOPOL UNION SCHOOL DISTRICT	81,628.80	8,172.67	37.30	371.75	8,028.00	82,182.52	10.24	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
SONOMA CHARTER SCHOOL	-2,068.07	1,456.71	267.45	0.00	1,783.00	-2,126.91	-1.19	1
SONOMA COUNTY JUNIOR COLLEGE DISTRICT	-867,260.76	121,011.93	64,292.70	0.00	428,618.00	-1,110,574.13	-2.59	1
SONOMA VALLEY UNIFIED SCHOOL DISTRICT	136,275.24	36,382.99	10,914.00	620.62	72,760.00	111,432.85	1.53	2
TWIN HILLS UNION ELEM SCHOOL DISTRICT	37,401.96	6,498.53	746.50	170.34	7,939.00	36,878.33	4.65	4
TWO ROCK UNION ELEMENTARY SCHOOL DIST	-3,978.44	1,765.40	0.00	0.00	0.00	-2,213.04	0.00	1
UNION JOINT DISTRICT	-4,775.30	193.43	0.00	0.00	0.00	-4,581.87	0.00	1
WAUGH ELEMENTARY SCHOOL DISTRICT	53,699.32	7,499.18	0.00	244.56	206.00	61,237.06	297.27	4
WEST COUNTY TRANSPORTATION AGENCY JPA	725.24	4,351.83	461.10	3.30	3,074.00	2,467.47	.8	1
WEST SIDE UNION ELEMENTARY SCHOOL DIST	13,570.55	1,139.37	0.00	61.80	26.00	14,745.72	567.14	4
WEST SONOMA COUNTY UNION HIGH SCH DIST	23,047.37	21,879.64	3,491.85	104.96	23,279.00	25,244.82	1.08	2
WILMAR ELEMENTARY SCHOOL DISTRICT	-7,971.97	1,799.20	771.90	0.00	5,146.00	-10,546.87	-2.05	1
WINDSOR UNIFIED SCHOOL DISTRICT	103,864.53	39,086.15	4,470.40	473.02	44,278.00	103,616.10	2.34	3
WOODLAND STAR CHARTER SCHOOL	6,655.72	1,269.45	207.10	30.31	2,071.00	6,091.58	2.94	**
WRIGHT ELEMENTARY SCHOOL DISTRICT	68,984.41	10,855.78	0.00	314.17	7,097.00	73,057.36	10.29	4
STANISLAUS COUNTY								
STANISLAUS COUNTY OFFICE OF EDUCATION	-899,495.92	63,778.25	22,319.40	0.00	148,796.00	-962,194.27	-6.47	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
CERES UNIFIED SCHOOL DISTRICT	242,805.88	83,257.85	16,876.65	1,105.79	112,511.00	231,535.17	2.06	3
CHATOM UNION ELEMENTARY SCHOOL DISTRICT	18,292.34	5,501.60	707.08	83.31	6,476.00	18,108.33	2.8	3
CONNECTING WATERS CHARTER SCHOOL	32,655.78	6,805.11	249.15	148.72	4,983.00	34,875.76	7	4
DENAIR UNIFIED SCHOOL DISTRICT	108,826.30	10,867.44	58.80	495.62	5,478.00	114,770.16	20.95	4
EMPIRE UNION ELEMENTARY SCHOOL DISTRICT	188,924.23	27,728.85	1,216.05	860.40	38,240.00	180,489.53	4.72	4
GRATTON ELEMENTARY SCHOOL DISTRICT	14,783.56	786.01	0.00	67.33	10.00	15,626.90	1562.69	4
HART-RANSOM UNIFIED ELEM SCHOOL DISTRICT	45,795.14	6,559.76	0.00	208.56	6,342.00	46,221.46	7.29	4
HICKMAN ELEMENTARY SCHOOL	32,842.32	6,850.22	292.80	149.57	9,273.00	30,861.91	3.33	4
HUGHSON UNIFIED SCHOOL DISTRICT	110,498.34	15,649.93	36.80	503.23	15,585.00	111,103.30	7.13	4
KEYES UNION ELEMENTARY SCHOOL DISTRICT	628.28	8,776.11	2,737.95	2.86	18,253.00	-6,107.80	-.33	1
KNIGHTS FERRY ELEMENTARY SCHOOL DISTRICT	-292.76	982.39	0.00	0.00	0.00	689.63	*	4
LA GRANGE ELEMENTARY SCHOOLS	874.10	918.84	0.13	3.98	344.00	1,453.05	4.22	4
MODESTO CITY SCHOOLS	1,777,513.48	330,325.14	9,366.15	8,095.15	367,976.00	1,757,323.92	4.78	4
NEWMAN-CROWS LANDING UNIFIED SCHOOL	114,254.09	16,912.18	691.05	520.34	22,783.00	109,594.66	4.81	4
OAKDALE JOINT UNIFIED SCHOOL DISTRICT	227,963.47	40,134.78	481.60	1,038.19	22,467.00	247,151.04	11	4
PARADISE ELEMENTARY SCHOOL DISTRICT	-31,055.02	962.02	1,232.10	0.00	8,214.00	-37,074.90	-4.51	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
PATTERSON UNIFIED SCHOOL DISTRICT	83,814.94	34,291.39	4,519.05	381.71	30,127.00	92,880.09	3.08	4
RIVERBANK UNIFIED SCHOOL DISTRICT	87,979.79	23,284.55	3,383.25	400.68	22,555.00	92,493.27	4.1	4
ROBERTS FERRY UNION ELEM SCHOOL DISTRICT	1,198.53	863.72	0.00	5.46	0.00	2,067.71	*	4
SALIDA UNION ELEMENTARY SCHOOL DISTRICT	48,496.63	27,207.96	2,566.10	220.86	18,776.00	59,715.55	3.18	4
SHILOH ELEMENTARY SCHOOL DISTRICT	14,557.67	888.32	0.00	66.30	92.00	15,420.29	167.61	4
STANISLAUS UNION ELEM SCHOOL DISTRICT	108,101.90	24,522.68	2,191.95	492.32	34,311.00	100,997.85	2.94	3
SYLVAN UNION ELEMENTARY SCHOOL DISTRICT	369,365.01	52,624.96	2,052.80	1,682.16	41,056.00	384,668.93	9.37	4
TURLOCK UNIFIED SCHOOL DISTRICT	1,154,972.18	117,585.48	0.00	5,259.97	93,349.00	1,184,468.63	12.69	4
VALLEY HOME JOINT ELEMENTARY SCHOOL DIST	22,219.05	1,296.93	0.00	101.19	0.00	23,617.17	*	4
WATERFORD UNIFIED SCHOOL DISTRICT	25,109.26	14,577.68	3,538.95	114.35	23,593.00	19,747.24	.84	1
YOSEMITE COMMUNITY COLLEGE DISTRICT	169,321.25	88,377.87	26,767.20	771.12	178,448.00	106,789.44	.6	1
SUTTER COUNTY								
SUTTER COUNTY OFFICE OF EDUCATION	-28,152.38	19,985.46	7,919.55	0.00	52,797.00	-53,044.37	-1	1
BRITTAN ELEMENTARY SCHOOL DISTRICT	-26,088.39	4,880.34	675.60	0.00	4,522.00	-25,054.45	-5.54	1
BROWNS ELEMENTARY SCHOOL DISTRICT	-3,911.98	1,000.56	0.01	0.00	7.00	-2,918.41	-416.92	1
EAST NICOLAUS UNION HIGH SCHOOL DIST.	16,766.96	2,692.91	0.00	76.36	1,671.00	17,865.23	10.69	4

INDIVIDUAL ACCOUNT ACTIVITY  
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County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
FRANKLIN ELEMENTARY SCHOOL DISTRICT	13,388.98	3,395.11	0.04	60.98	45.00	16,800.11	373.34	4
LIVE OAK UNIFIED SCHOOL DISTRICT	69,588.01	16,369.11	0.02	316.92	8,559.00	77,715.06	9.08	4
MARCUM ILLINOIS ELEMENTARY SCHOOL DIST	2,564.20	1,102.32	1,448.70	11.68	9,665.00	-4,538.10	-.47	1
MERIDIAN ELEMENTARY SCHOOL DISTRICT	-8,942.61	607.00	0.00	0.00	0.00	-8,335.61	0.00	1
NUESTRO ELEMENTARY SCHOOL DISTRICT	-2,986.07	945.69	247.95	0.00	1,653.00	-3,445.43	-2.08	1
PLEASANT GROVE SCHOOL DISTRICT	8,456.71	1,191.19	0.00	38.51	0.00	9,686.41	*	4
SOUTH SUTTER CHARTER SCHOOL	871.88	1,292.59	0.00	3.97	0.00	2,168.44	*	**
SUTTER UNION HIGH SCHOOL DISTRICT	51,356.17	5,672.60	0.00	233.89	0.00	57,262.66	*	4
TWIN RIVERS CHARTER SCHOOL	-6,792.69	1,498.97	127.98	0.00	1,303.00	-6,468.74	-4.96	**
WINSHIP ELEMENTARY SCHOOL DISTRICT	-2,551.48	848.61	0.01	0.00	43.00	-1,745.86	-40.6	1
YUBA CITY UNIFIED SCHOOL DISTRICT	414,301.95	111,910.56	19,302.95	1,886.81	182,053.00	365,349.27	2.01	3
TEHAMA COUNTY								
TEHAMA COUNTY OFFICE OF EDUCATION	10,745.26	16,075.90	2,190.60	48.94	14,604.00	14,456.70	.99	1
ANTELOPE SCHOOL DISTRICT	28,772.96	5,290.67	0.00	131.04	3,303.00	30,891.67	9.35	4
BEND ELEMENTARY SCHOOL DISTRICT	-21,068.70	618.01	1,524.90	0.00	10,166.00	-29,091.79	-2.86	1
CORNING UNION ELEMENTARY SCHOOL DISTRICT	-10,647.88	15,824.98	8,767.05	0.00	58,447.00	-44,502.85	-.76	1

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County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
CORNING UNION HIGH SCHOOL DISTRICT	57,472.71	9,374.21	246.45	261.74	12,676.00	54,679.11	4.31	4
ELKINS ELEMENTARY SCHOOL DISTRICT	1,388.89	350.90	0.00	6.33	0.00	1,746.12	*	4
EVERGREEN UNION ELEMENTARY DISTRICT	2,313.85	8,002.32	3,085.50	10.54	20,570.00	-7,157.79	-.35	1
FLOURNOY UNION ELEMENTARY SCHOOL DIST	-9,771.23	410.61	1,703.70	0.00	11,358.00	-19,014.92	-1.67	1
GERBER UNION ELEMENTARY SCHOOL DISTRICT	21,575.49	3,385.50	38.10	98.26	1,075.00	24,022.35	22.35	4
KIRKWOOD ELEMENTARY SCHOOL DISTRICT	1,750.23	284.68	0.00	7.97	0.00	2,042.88	*	4
LASSEN VIEW UNION ELEMENTARY SCHOOL DIST	852.23	2,461.58	477.10	3.88	8,404.00	-4,609.21	-.55	1
LOS MOLINOS UNIFIED SCHOOL DISTRICT	-87,234.59	5,184.25	693.15	0.00	4,621.00	-85,978.19	-18.61	1
MANTON JOINT UNION ELEM SCHOOL DISTRICT	-50,429.53	387.94	0.17	0.00	46.00	-50,087.42	-1088.86	1
MINERAL ELEMENTARY SCHOOL DISTRICT	-20,627.88	545.42	102.25	0.00	778.00	-20,758.21	-26.68	1
PLUM VALLEY ELEMENTARY SCHOOL DISTRICT	396.84	411.54	0.00	1.81	7.00	803.19	114.74	4
RED BLUFF JOINT UNION HIGH SCHOOL	140,028.67	17,748.53	0.00	637.72	4,213.00	154,201.92	36.6	4
RED BLUFF UNION ELEMENTARY SCHOOL DIST	51,130.84	17,735.49	2,565.30	232.86	17,102.00	54,562.49	3.19	4
REEDS CREEK ELEMENTARY SCHOOL DISTRICT	-26,060.82	1,032.39	1,050.75	0.00	7,014.00	-30,991.68	-4.42	1
RICHFIELD ELEMENTARY SCHOOL DISTRICT	-5,269.53	1,648.81	0.49	0.00	70.00	-3,690.23	-52.72	1
SACRAMENTO RIVER DISCOVERY CHARTER	2,843.60	562.28	31.04	12.95	421.00	3,028.87	7.19	**

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
TRINITY COUNTY								
TRINITY COUNTY OFFICE OF EDUCATION	-12,337.25	4,269.58	1,156.80	0.00	7,712.00	-14,622.87	-1.9	1
BURNT RANCH ELEMENTARY SCHOOL DISTRICT	2,042.29	892.67	557.55	9.30	3,717.00	-215.19	-.06	1
COFFEE CREEK ELEMENTARY SCHOOL DISTRICT	-17,258.12	275.99	50.85	0.00	339.00	-17,270.28	-50.94	1
COX BAR ELEMENTARY SCHOOL DISTRICT	-6,452.91	260.23	0.01	0.00	156.00	-6,348.67	-40.7	1
DOUGLAS CITY ELEMENTARY SCHOOL DISTRICT	10,743.83	1,142.38	0.00	48.93	423.00	11,512.14	27.22	4
JUNCTION CITY ELEMENTARY SCHOOL DISTRICT	-2,022.62	618.87	0.00	0.00	167.00	-1,570.75	-9.41	1
LEWISTON ELEMENTARY SCHOOL DISTRICT	-46,101.03	1,092.71	1,873.35	0.00	12,489.00	-55,623.97	-4.45	1
MOUNTAIN VALLEY UNIFIED SCHOOL DISTRICT	-128,390.87	4,710.74	1,266.75	0.00	8,445.00	-130,858.38	-15.5	1
SOUTHERN TRINITY JOINT UNIFIED SCHOOL	-52,578.37	2,414.32	159.15	0.00	1,061.00	-51,065.90	-48.13	1
TRINITY CENTER ELEMENTARY SCHOOL DIST	3,360.85	378.84	0.00	15.31	0.00	3,755.00	*	4
TRINITY COUNTY JOINT UNION HIGH SCHOOL	14,201.62	4,355.30	545.15	64.68	6,643.00	12,523.75	1.89	2
WEAVERVILLE SCHOOL DISTRICT	4,326.91	3,323.48	162.30	19.71	1,142.00	6,690.40	5.86	4
TULARE COUNTY								
ALLENSWORTH ELEMENTARY SCHOOL DISTRICT	-42,787.12	965.79	333.15	0.00	2,221.00	-43,709.18	-19.68	1
ALPAUGH UNIFIED SCHOOL DISTRICT	-39,456.50	2,671.46	1,428.15	0.00	9,521.00	-44,877.89	-4.71	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
ALTA VISTA ELEMENTARY SCHOOL DISTRICT	24,474.27	3,979.17	0.00	111.46	19,363.00	9,201.90	.48	1
BUENA VISTA ELEMENTARY SCHOOL DISTRICT	-395.88	1,191.14	0.00	0.00	0.00	795.26	*	4
BURTON SCHOOL DISTRICT	241,800.17	23,290.55	0.00	1,101.21	23,841.00	242,350.93	10.17	4
CITRUS SOUTH TULE SCHOOL DISTRICT	-7,574.44	1,905.80	56.40	0.00	2,471.00	-8,083.24	-3.27	1
COLLEGE OF THE SEQUOIAS	402,231.98	43,453.66	849.90	1,831.85	49,335.00	399,032.39	8.09	4
COLUMBINE ELEMENTARY SCHOOL DISTRICT	8,002.98	1,349.05	0.00	36.45	17.00	9,371.48	551.26	4
CUTLER-OROSI UNIFIED SCHOOL DISTRICT	113,109.20	31,015.83	3,437.40	515.12	30,726.00	117,351.55	3.82	4
DINUBA UNIFIED SCHOOL DISTRICT	431,874.94	39,523.63	0.00	1,966.85	23,700.00	449,665.42	18.97	4
DUCOR UNION ELEMENTARY SCHOOL DISTRICT	-9,167.12	1,405.14	841.20	0.00	5,610.00	-12,530.78	-2.23	1
EARLIMART ELEMENTARY SCHOOL DISTRICT	-71,948.49	13,169.98	2,482.80	0.00	16,552.00	-72,847.71	-4.4	1
ELEANOR ROOSEVELT COMMUNITY LEARNING	5,047.30	738.05	0.00	22.99	0.00	5,808.34	*	4
EXETER UNION HIGH SCHOOL DISTRICT	113,614.08	9,646.80	132.30	517.42	5,708.00	118,202.60	20.71	4
EXETER UNION SCHOOL DISTRICT	125,757.84	13,583.93	47.90	572.73	5,920.00	134,042.40	22.64	4
FARMERSVILLE UNIFIED SCHOOL DIST	157,424.98	19,796.29	2,859.00	716.94	28,702.00	152,095.21	5.3	4
HOPE ELEMENTARY SCHOOL DISTRICT	6,221.96	841.35	0.00	28.34	473.00	6,618.65	13.99	4
HOT SPRINGS SCHOOL DISTRICT	-17,143.23	357.80	0.00	0.00	0.00	-16,785.43	0.00	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
KINGS RIVER UNION ELEM SCHOOL DISTRICT	24,623.56	3,965.73	0.00	112.14	7,314.00	21,387.43	2.92	3
LIBERTY ELEMENTARY SCHOOL DISTRICT	21,023.47	1,430.32	0.00	95.75	2.00	22,547.54	11273.77	4
LINDSAY UNIFIED SCHOOL DISTRICT	-70,798.55	31,524.12	10,452.86	0.00	69,693.00	-98,514.57	-1.41	1
MONSON-SULTANA JOINT UNION ELEM SCHOOL	27,455.85	2,637.57	0.00	125.04	97.00	30,121.46	310.53	4
OAK VALLEY UNION ELEMENTARY SCHOOL DIST	34,627.79	2,894.49	0.00	157.70	0.00	37,679.98	*	4
OUTSIDE CREEK ELEMENTARY SCHOOL DISTRICT	14,733.65	670.58	0.00	67.10	296.00	15,175.33	51.27	4
PALO VERDE UNION ELEM SCHOOL DISTRICT	61,855.22	3,266.52	0.00	281.70	0.00	65,403.44	*	4
PIXLEY UNION SCHOOL DISTRICT	21,536.94	7,976.06	2,180.85	98.08	14,539.00	17,252.93	1.19	2
PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT	28,939.88	3,443.18	0.00	131.80	0.00	32,514.86	*	4
PORTERVILLE UNIFIED SCHOOL DISTRICT	1,033,841.18	107,975.19	292.20	4,708.32	57,930.00	1,088,886.89	18.8	4
RICHGROVE ELEMENTARY SCHOOL DISTRICT	-125,159.61	7,177.50	2,025.00	0.00	13,500.00	-129,457.11	-9.59	1
ROCKFORD ELEMENTARY SCHOOL DISTRICT	38,367.68	2,260.97	0.00	174.73	1,021.00	39,782.38	38.96	4
SAUCELITO ELEMENTARY SCHOOL DISTRICT	8,926.22	705.30	0.00	40.65	11.00	9,661.17	878.29	4
SEQUOIA UNION SCHOOL DISTRICT	-5,278.87	2,133.75	475.81	0.00	3,279.00	-5,948.31	-1.81	1
SPRINGVILLE UNION SCHOOL DISTRICT	44,187.00	2,791.36	0.00	201.24	-2.00	47,181.60	*	4
STONE CORRAL ELEMENTARY SCHOOL DISTRICT	-28,840.93	1,115.09	623.70	0.00	4,158.00	-31,260.14	-7.52	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
STRATHMORE UNION ELEMENTARY SCHOOL DIST	33,087.35	5,774.43	0.01	150.69	102.00	38,910.48	381.48	4
SUNDALE UNION SCHOOL DISTRICT	46,686.25	4,728.78	0.00	212.62	0.00	51,627.65	*	4
SUNNYSIDE UNION ELEMENTARY SCHOOL DIST	26,670.44	3,287.64	0.00	121.46	891.00	29,188.54	32.76	4
TERRA BELLA UNION ELEMENTARY SCHOOL DIST	18,735.98	6,890.24	864.60	85.33	7,960.00	18,616.15	2.34	3
TIPTON ELEMENTARY SCHOOL DISTRICT	36,803.95	3,816.94	0.00	167.61	2,808.00	37,980.50	13.53	4
TRAVER JOINT ELEMENTARY SCHOOL DISTRICT	22,834.15	1,825.69	0.00	103.99	549.00	24,214.83	44.11	4
TULARE CITY ELEMENTARY SCHOOL DISTRICT	1,088,823.00	61,116.49	0.00	4,958.72	7,215.00	1,147,683.21	159.07	4
TULARE COUNTY ORG FOR VOCATIONAL EDUC	-26,232.60	405.08	200.25	0.00	1,335.00	-26,962.27	-20.2	1
TULARE COUNTY SUPERINTENDENT OF SCHOOLS	-72,180.65	79,993.00	24,051.15	0.00	160,341.00	-128,477.50	-.8	1
TULARE UNION HIGH SCHOOL DISTRICT	438,700.12	37,585.93	0.00	1,997.93	4,420.00	473,863.98	107.21	4
VISALIA UNIFIED SCHOOL DISTRICT	2,289,118.29	181,247.88	0.00	10,425.10	113,496.00	2,367,295.27	20.86	4
WAUKENA UNION ELEMENTARY SCHOOL DISTRICT	14,531.14	1,247.81	0.00	66.18	2,886.00	12,959.13	4.49	4
WOODLAKE UNION ELEMENTARY SCHOOL DIST	75,284.21	13,631.34	641.05	342.86	12,821.00	77,078.46	6.01	4
WOODLAKE UNION HIGH SCHOOL DISTRICT	40,738.42	5,198.51	43.40	185.53	12,652.00	33,513.86	2.65	3
WOODVILLE ELEMENTARY SCHOOL DISTRICT	18,187.35	4,890.40	245.32	82.83	1,855.00	21,550.90	11.62	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
TUOLUMNE COUNTY								
TUOLUMNE COUNTY OFFICE OF EDUCATION	17,648.76	7,239.12	139.20	80.38	15,232.00	9,875.46	.65	1
BELLEVIEW SCHOOL DISTRICT	-11,591.56	1,655.32	1,333.80	0.00	8,892.00	-17,494.44	-1.97	1
BIG OAK FLAT-GROVELAND UNION SCHOOL	-23,299.21	5,015.86	172.05	0.00	1,147.00	-19,258.30	-16.79	1
CHINESE CAMP SCHOOL DISTRICT	-425.09	229.46	0.00	0.00	0.00	-195.63	0.00	1
COLUMBIA UNION SCHOOL DISTRICT	22,836.36	4,352.53	93.10	104.00	2,014.00	25,371.99	12.6	4
CURTIS CREEK ELEMENTARY SCHOOL DISTRICT	51,437.62	5,013.64	0.00	234.26	1,651.00	55,034.52	33.33	4
GOLD RUSH HOME STUDY CHARTER SCHOOL	-666.14	1,488.99	1,071.70	0.00	10,717.00	-8,822.45	-.82	1
JAMESTOWN SCHOOL DISTRICT	37,564.24	3,904.73	230.70	171.08	3,114.00	38,756.75	12.45	4
SONORA ELEMENTARY SCHOOL DISTRICT	83,115.40	5,987.43	0.00	378.52	1,081.00	88,400.35	81.78	4
SONORA UNION HIGH SCHOOL DISTRICT	110,276.04	14,642.45	0.01	502.22	11,857.00	113,563.72	9.58	4
SOULSBYVILLE SCHOOL DISTRICT	49,108.82	4,581.37	0.00	223.65	640.00	53,273.84	83.24	4
SUMMERVILLE ELEMENTARY SCHOOL DISTRICT	-993.17	3,394.39	4.80	0.00	86.00	2,320.02	26.98	4
SUMMERVILLE UNION HIGH SCHOOL DISTRICT	40,075.81	7,545.21	116.50	182.51	2,786.00	45,134.03	16.2	4
TWAIN HARTE-LONG BARN UNION ELEM SCHOOL	-6,940.83	4,091.10	207.15	0.00	1,404.00	-4,046.58	-2.88	1

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
VENTURA COUNTY								
VENTURA COUNTY OFFICE OF EDUCATION	135,472.37	42,003.68	4,010.40	616.97	37,290.00	144,813.42	3.88	4
BRIGGS ELEMENTARY SCHOOL DISTRICT	4,649.21	2,930.85	520.50	21.17	5,309.00	2,812.73	.53	1
CONEJO VALLEY UNIFIED SCHOOL DISTRICT	2,208,417.97	179,367.87	0.00	10,057.58	88,457.00	2,309,386.42	26.11	4
FILLMORE UNIFIED SCHOOL DISTRICT	344,326.18	27,066.26	0.00	1,568.13	7,756.00	365,204.57	47.09	4
GOLDEN VALLEY CHARTER SCHOOL	-481.24	2,064.02	0.00	0.00	32.00	1,550.78	48.46	4
HUENEME SCHOOL DISTRICT	903,092.48	65,425.21	0.00	4,112.86	27,420.00	945,210.55	34.47	4
MESA UNION ELEMENTARY SCHOOL DISTRICT	28,784.29	3,804.71	0.00	131.09	3,654.00	29,066.09	7.95	4
MOORPARK UNIFIED SCHOOL DISTRICT	577,092.01	61,740.73	0.00	2,628.19	28,344.00	613,116.93	21.63	4
MUPU ELEMENTARY SCHOOL DISTRICT	832.97	926.16	0.00	3.79	0.00	1,762.92	*	4
OAK PARK UNIFIED SCHOOL DISTRICT	266,542.19	30,506.92	0.00	1,213.89	26,784.00	271,479.00	10.14	4
OCEAN VIEW SCHOOL DISTRICT	181,658.80	21,174.18	29.90	827.31	5,206.00	198,484.19	38.13	4
OJAI UNIFIED SCHOOL DISTRICT	381,547.30	27,423.09	0.00	1,737.64	27,470.00	383,238.03	13.95	4
OXNARD SCHOOL DISTRICT	1,220,992.91	122,164.25	0.00	5,560.65	188,762.00	1,159,955.81	6.15	4
OXNARD UNION HIGH SCHOOL DISTRICT	1,212,566.78	127,483.21	0.00	5,522.27	89,651.00	1,255,921.26	14.01	4
PLEASANT VALLEY SCHOOL DISTRICT	616,971.63	52,144.54	0.00	2,809.81	23,780.00	648,145.98	27.26	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	Paid to the Fund		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
RIO SCHOOL DISTRICT	170,502.97	29,760.34	1,115.90	776.50	22,490.00	179,665.71	7.99	4
SANTA CLARA ELEMENTARY SCHOOL DISTRICT	-4,181.85	367.35	465.45	0.00	3,524.00	-6,873.05	-1.95	1
SANTA PAULA ELEMENTARY SCHOOL DISTRICT	140,678.66	32,164.67	4,585.85	640.68	39,899.00	138,170.86	3.46	4
SANTA PAULA UNION HIGH SCHOOL DISTRICT	56,675.21	12,272.98	1,005.65	258.11	10,028.00	60,183.95	6	4
SCHOOL OF ARTS AND GLOBAL EDUCATION	0.00	257.87	0.00	0.00	0.00	257.87	*	**
SIMI VALLEY UNIFIED SCHOOL DISTRICT	1,489,955.76	166,393.18	0.00	6,785.56	84,677.00	1,578,457.50	18.64	4
SOMIS UNION SCHOOL DISTRICT	24,672.91	4,495.68	7.66	112.37	320.00	28,968.62	90.53	4
VALLEY OAK CHARTER SCHOOL	-4,675.99	256.52	0.00	0.00	0.00	-4,419.47	0.00	1
VENTURA COUNTY COMMUNITY COLLEGE DIST	-484,729.47	117,533.81	46,362.20	0.00	309,084.00	-629,917.46	-2.04	1
VENTURA COUNTY SCHOOLS BUSINESS SERVICES	8,013.61	718.40	0.00	36.50	7,531.00	1,237.51	.16	1
VENTURA COUNTY SCHOOLS SELF FUNDING JPA	8,732.87	682.04	0.00	39.77	0.00	9,454.68	*	4
VENTURA UNIFIED SCHOOL DISTRICT	1,606,838.66	140,377.36	0.00	7,317.87	88,232.00	1,666,301.89	18.89	4
YOLO COUNTY								
YOLO COUNTY OFFICE OF EDUCATION	-101,453.02	15,660.62	3,526.50	0.00	23,510.00	-105,775.90	-4.5	1
CALIFORNIA SCHOOL BOARDS ASSOCIATION	5,053.98	9,629.48	3,173.70	23.02	21,158.00	-3,277.82	-.15	1
DAVIS JOINT UNIFIED SCHOOL DISTRICT	608,214.50	69,240.41	0.00	2,769.93	43,932.00	636,292.84	14.48	4

INDIVIDUAL ACCOUNT ACTIVITY  
REPORT II

County	Cumulative Balance 07/01/2006	----- Paid to the Fund -----		Interest Distributions	UI Benefits Paid	Ending Cumulative Balance 06/30/2007	Reserve Ratio	Rank
		Contributions	LEC					
ESPARTO UNIFIED SCHOOL DISTRICT	-53,072.98	8,497.41	1,548.75	0.00	10,325.00	-53,351.82	-5.17	1
WASHINGTON UNIFIED SCHOOL DISTRICT	397,268.16	54,614.91	1,419.20	1,809.24	76,129.00	378,982.51	4.98	4
WINTERS JOINT UNIFIED SCHOOL DISTRICT	86,424.13	16,060.19	447.75	393.59	11,896.00	91,429.66	7.69	4
WOODLAND JOINT UNIFIED SCHOOL DISTRICT	295,348.85	81,607.32	13,243.15	1,345.08	126,882.00	264,662.40	2.09	3
YUBA COUNTY								
YUBA COUNTY OFFICE OF EDUCATION	-57,844.21	13,751.63	2,163.86	0.00	14,544.00	-56,472.72	-3.88	1
CAMPTONVILLE UNION ELEMENTARY DISTRICT	-14,842.06	852.35	0.00	0.00	0.00	-13,989.71	0.00	1
MARYSVILLE JOINT UNIFIED SCHOOL DISTRICT	171,004.81	74,424.30	5,913.15	778.79	92,971.00	159,150.05	1.71	2
PLUMAS ELEMENTARY SCHOOL DISTRICT	-9,909.62	5,176.44	4,135.20	0.00	27,568.00	-28,165.98	-1.02	1
WHEATLAND ELEMENTARY SCHOOL DISTRICT	36,038.08	15,802.60	1,696.20	164.12	11,308.00	42,393.00	3.75	4
WHEATLAND UNION HIGH SCHOOL DISTRICT	23,552.32	5,772.73	143.70	107.26	958.00	28,618.01	29.87	4
YUBA CITY CHARTER SCHOOL, INC.	-67,619.38	1,630.13	1,968.75	0.00	13,125.00	-77,145.50	-5.88	1
YUBA COMMUNITY COLLEGE DISTRICT	-385,827.29	46,724.98	12,730.80	0.00	84,872.00	-411,243.51	-4.85	1

## **REPORT III - SCHOOL ORGANIZATION TYPES**

COUNTY	SCHOOL DISTRICTS	COMMUNITY COLLEGES	CHARTER SCHOOLS	ROC/ROP	JOINT POWERS AUTHORITY	TOTAL
ALAMEDA	19	3	6	2	1	31
ALPINE	1	0	0	0	0	1
AMADOR	2	0	0	0	0	2
BUTTE	15	1	1	0	1	18
CALAVARAS	5	0	0	0	0	5
COLUSA	5	0	0	0	0	5
CONTRA COSTA	19	1	2	0	0	22
DEL NORTE	1	0	0	0	0	1
EL DORADO	16	1	0	0	0	17
FRESNO	35	2	7	1	2	47
GLENN	10	0	0	0	0	10
HUMBOLDT	33	1	1	0	0	35
IMPERIAL	17	1	0	1	0	19

COUNTY	SCHOOL DISTRICTS	COMMUNITY COLLEGES	CHARTER SCHOOLS	ROC/ROP	JOINT POWERS AUTHORITY	TOTAL
INYO	8	0	0	0	0	8
KERN	48	2	1	2	0	53
KINGS	15	0	0	0	1	16
LAKE	8	0	1	0	0	9
LASSEN	11	1	2	0	0	14
LOS ANGELES	81	13	53	5	5	157
MADERA	11	0	1	0	0	12
MARIN	18	1	2	0	1	22
MARIPOSA	1	0	0	0	0	1
MENDOCINO	12	1	4	0	1	18
MERCED	21	1	0	0	0	22
MODOC	4	0	0	0	0	4
MONO	2	0	0	0	0	2

COUNTY	SCHOOL DISTRICTS	COMMUNITY COLLEGES	CHARTER SCHOOLS	ROC/ROP	JOINT POWERS AUTHORITY	TOTAL
MONTEREY	25	2	4	0	2	33
NAPA	6	1	0	0	0	7
NEVADA	11	0	3	0	0	14
ORANGE	28	4	6	3	2	43
PLACER	20	1	2	0	1	24
PLUMAS	2	1	1	0	0	4
RIVERSIDE	24	4	3	0	0	31
SACRAMENTO	17	1	4	0	1	23
SAN BENITO	12	0	0	0	0	12
SAN BERNARDINO	34	5	4	2	0	45
SAN DIEGO	43	5	37	0	0	85
SAN FRANCISCO	1	1	4	0	0	6
SAN JOAQUIN	16	1	1	0	0	18

COUNTY	SCHOOL DISTRICTS	COMMUNITY COLLEGES	CHARTER SCHOOLS	ROC/ROP	JOINT POWERS AUTHORITY	TOTAL
SAN LUIS OBISPO	11	1	2	0	0	14
SAN MATEO	24	1	3	0	1	29
SANTA BARBARA	24	2	0	0	1	27
SANTA CLARA	34	4	2	0	2	42
SANTA CRUZ	11	1	1	0	0	13
SHASTA	26	1	1	1	0	29
SIERRA	2	0	0	0	0	2
SISKIYOU	29	1	1	0	0	31
SOLANO	7	1	0	0	1	9
SONOMA	41	1	8	0	1	51
STANISLAUS	26	1	1	0	0	28
SUTTER	13	0	2	0	0	15
TEHAMA	19	0	1	0	0	20

COUNTY	SCHOOL DISTRICTS	COMMUNITY COLLEGES	CHARTER SCHOOLS	ROC/ROP	JOINT POWERS AUTHORITY	TOTAL
TRINITY	12	0	0	0	0	12
TULARE	46	1	1	0	1	49
TUOLUMNE	13	0	1	0	0	14
VENTURA	21	1	3	0	2	27
YOLO	6	0	0	0	1	7
YUBA	6	1	1	0	0	8
GRAND TOTALS	1,028	72	178	17	28	1,323

## SCHOOL EMPLOYER ADVISORY COMMITTEE MEMBERS

### Members

### Representing

**WILLIAM (BILL) DALRYMPLE, Chair**  
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**ZANDRA BLACK**  
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State Superintendent of Public Instruction (SSPI)

## **GLOSSARY**

*Benefits:* The Unemployment Insurance (UI) compensation payable to a former school employee, with respect to his or her unemployment, under the unemployment compensation law of any state or federal government.

*Benefit Charges:* The UI benefit charges reflected in the financial statements are the UI benefits paid during the period of July 1 through June 30 that is repaid to the UI Trust Fund. All benefit charges paid from the School Employees Fund (SEF) are considered a disbursement (expense).

*Contribution:* Each fund participant files documents and pays quarterly contributions which are deposited into the SEF as required by the California Unemployment Insurance Code (CUIC) Section 821. The quarterly amount owed is calculated by multiplying total wages times the contribution rate which is set for the SFY (see definition below). The contributions paid by the fund participants are considered revenue and are deposited in the SEF to reimburse the UI Trust Fund for UI benefits paid to former school employees.

*Contribution Rate:* The contribution rate is calculated annually for the SFY, July 1 through June 30. The contribution rate is the same for all fund participants. As required by the CUIC 823(b)(1), all fund participants are notified by March 31 of the set contribution rate for the succeeding fiscal year.

*Experience:* A SEF participant must be in the fund for more than three full SFYs to increase their reserve account in the SEF; so that in the fourth SFY, the Local Experience Charge (LEC) is calculated based on the experience of the school employer's relative usage of the UI fund (UI benefit charges). All fund participants are notified by March 31, of their contribution rate and Local Experience Charge Rate as required by the CUIC Section 832.

*Local Assistance Pro Rata-* The Local Assistance Pro Rata is charged by the Department of Finance. Pro Rata is the recovery of central service administrative costs from special and non-governmental cost funds. The State of California provides certain services (central administrative agencies), such as accounting, computing, payroll services, banking, etc., to operating agencies (departments) on a centralized basis. Pro Rata is a process that identifies these central service administrative costs and assigns them to benefited activities (functions) on a reasonable and consistent basis.

*Local Experience Charge:* As mandated in the CUIC Section 828, each school employer in the SEF shall be responsible for a quarterly Local Experience Charge (LEC) based on their individual LEC rate. (The LEC is *in addition* to the quarterly contributions paid by the fund participants who have any LEC rate of 5, 10, or 15 percent.) The participant's individual LEC amount due is calculated by multiplying the employer's quarterly UI benefit charges times the fund participant's LEC rate. The CUIC Section 828 mandates that new SEF participants are subject to a 10 percent LEC rate for the first three complete calendar years. Fund participants that are in the SEF for more than three full SFYs are considered experienced and their LEC rate is calculated annually. The LEC rate for individual employers who are experienced may be calculated at 0, 5, 10, or 15 percent. The LEC is considered revenue and deposited into the SEF to reimburse the UI Trust Fund for UI benefit charges paid to former school employees. All fund participants are notified by March 31 of their LEC rate for the succeeding fiscal year as required by the CUIC Section 828. The LEC payment is due to the EDD 30 days after the mail date of the form, Employer Account Statement (DE 2176).

*Local Experience Charge Rate:* The Local Experience Charge rate is calculated annually for a SFY, July 1 through June 30. The LEC rates are 0 percent (ratio negative < 1.00), 5 percent (ratio 1.01 < 2.00), 10 percent (ratio 2.01 < 3), or 15 percent (ratio 3.01 or more) for each fund participant. The LEC ratio is calculated by the fund participant's ending cumulative balance divided by the UI benefit charges. All fund participations are notified by March 31, of their individual LEC rate as required by the CUIC Section 828. (The CUIC Section 828 mandates that new SEF participants are subject to a 10 percent LEC rate for the first three complete calendar years.)

*Interest Income:* Interest is deposited into the SEF quarterly, based on the fund's balance with the State Controller's Office times the rate set by the Surplus Money Investment Fund.

*Penalty and Interest:* Penalty and interest are assessed to fund participants by the administrator of the SEF for delinquent payments and/or forms and errors. Interest is calculated daily until paid. The funds collected for penalty and interest are deposited in the SEF and are considered revenue.

*Prior Year Adjustment:* Prior Year Adjustment is any revenue collected or disbursement made in the current State Fiscal Year (SFY) and tied to a period prior other than the current SFY.

*SEF Administrative Costs:* The SEF Administrative Costs are the cost of resources and tools necessary to effectively operate the SEF program.



## STATE OF CALIFORNIA

### LABOR AND WORKFORCE DEVELOPMENT AGENCY

### EMPLOYMENT DEVELOPMENT DEPARTMENT

The California State Employment Development Department (EDD) is a recipient of federal and state funds, is an equal opportunity employer/program, and is in compliance with Section 504 of the Rehabilitation Act and the Americans with Disabilities Act (ADA).

The EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Requests for services, aids, and/or alternate formats need to be made by calling (888) 745-3886 (voice). TTY users, please call (800) 547-9565.

