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Debra Duardo, M.S.W., Ed.D.
Superintendent

January 9, 2018

**Los Angeles County
Board of Education**

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Ms. Anastasia M. Shackelford, Board President
Lowell Joint School District
11019 Valley Home Avenue
Whittier, CA 90603-3098

Dear Ms. Shackelford:

Under Education Code (EC) Section 42131, the Los Angeles County Superintendent of Schools (County Superintendent) has completed a review of the Lowell Joint School District's (District) 2018-19 First Interim Report. Our analysis of the data provided indicates that the District should be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years. **We therefore concur with the District's positive certification** and offer our comments.

BUDGET ADJUSTMENTS REQUIRED

The District's First Interim Report projects 2018-19 total expenditures will be \$31,392,000, which exceeds the current total expenditure budget of \$30,680,000, a difference of \$712,000. This letter is a reminder that, under the provisions of EC Section 42600, the Governing Board must approve budget adjustments that grant the necessary Board authority for this higher projected total expenditure.

CONCLUSION

Thank you for providing documentation that supports the District's positive certification. The multiyear projections, with narrative and assumptions, were helpful in our analysis of the 2018-19 First Interim Report and in verifying the District's financial condition.

The information provided reflects the District's financial position and assumptions as of October 31, 2018, and further adjustments will be made during the year as additional data becomes available. We hope these comments will be helpful to the District administration and Board as you plan for the remainder of 2018-19 and develop your projections for 2019-20 and 2020-21.

Ms. Anastasia M. Shackelford, Board President
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We express our appreciation to the District staff for their cooperation during the review of the 2018-19 First Interim Report. If our office may be of further assistance, please call me at (562) 922-6802.

Sincerely,



[michaeljamshidi \(Jan 9, 2019\)](#)

Michael Jamshidi
Business Services Consultant
Business Advisory Services

MJ

cc: Jim Coombs, Superintendent
Andrea Reynolds, Assistant Superintendent, Administrative Services
Dr. Candi Clark, Los Angeles County Office of Education (LACOE)
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