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

April 10, 2019

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

Dear Mrs. 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 Second 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 two subsequent fiscal years. **We therefore concur with the District's positive certification.**

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 Second Interim Report and in verifying the District's financial condition.

The information provided reflects the District's financial position and assumptions as of January 31, 2019, and further adjustments will be made during the year as additional data becomes available. We express our appreciation to the District staff for their cooperation during the review of the 2018-19 Second Interim Report. If our office may be of further assistance, please call me at (562) 922-6802.

Sincerely,

michaeljamshidi

[michaeljamshidi \(Apr 10, 2019\)](#)

Michael Jamshidi
Business Services Consultant
Business Advisory Services

MJ

cc: Jim Coombs, Superintendent
Andrea Reynolds, Assistant Superintendent, Administrative Services
Patricia Smith, Los Angeles County Office of Education (LACOE)
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