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

January 8, 2020

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Mr. Fred Schambeck, Board President
Lowell Joint School District
11019 Valley Home Avenue
Whittier, CA 90603-3098

Dear Mr. Schambeck:

Under Education Code (EC) Section 42131, the Los Angeles County Superintendent of Schools (County Superintendent) has completed our review of the Lowell Joint School District's (District) 2019-20 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.

LABOR CONTRACT NEGOTIATIONS

According to the information provided in the District's 2019-20 First Interim Report, classified labor contract negotiations for 2019-20 remain unsettled. However, the District indicates that estimated increases from a tentative settlement have been incorporated into budgeted salary and benefit expenditures. This letter is a reminder that, before the District's Board of Education takes any action on a proposed collective bargaining agreement, the District must meet the public disclosure requirements of Government Code Section 3547.5 and the California Code of Regulations Title V, Section 15449. The document used for this analysis is included in Informational Bulletin No. 5030, dated July 12, 2019, and is titled "2019-20 Forms for Assembly Bill (AB) 1200: Public Disclosure of Proposed Collective Bargaining Agreements." This document can be found at the following website:

<https://www.lacoe.edu/BusinessServices/DocumentsForms.aspx>

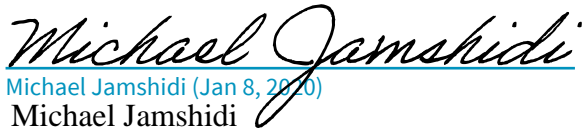
CONCLUSION

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 2019-20 First Interim Report and in verifying the District's financial condition.

Mr. Fred Schambeck, Board President
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The information provided reflects the District's financial position and assumptions as of October 31, 2019, and further adjustments will be made during the year as additional data becomes available. We hope these comments will be helpful to the District's administration and Board as you plan for the remainder of 2019-20, and develop your projections for 2020-21 and 2021-22. We express our appreciation to the District staff for their cooperation during the review of the 2019-20 First Interim Report. If our office may be of further assistance, please call me at (562) 922-6802.

Sincerely,


Michael Jamshidi

Michael Jamshidi (Jan 8, 2020)

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)
Keith Crafton, LACOE
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Jennifer Kirk, LACOE
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