



September 15, 2021

Bill A. Hinz, Board President
Lowell Joint School District
11019 Valley Home Avenue
Whittier, CA 90603

Jim Coombs, District Superintendent
Lowell Joint School District
11019 Valley Home Avenue
Whittier, CA 90603

Re: 2021-2022 Adopted Budget

Dear Mr. Hinz and Mr. Coombs:

Thank you for submitting the 2021-22 Lowell Joint School District's Adopted Budget, along with the supporting documentation needed to assess the District's financial condition.

The Orange County Superintendent of Schools has completed our review of the 2021-22 Adopted Budget as required by Education Code Sections 42127(d) and 52070(d). In addition, an examination has been performed in compliance with Education Code Section 42127(c)(2), and the Criteria and Standards have also been reviewed pursuant to Education Code Section 33127. The 2021-22 Adopted Budget of the Lowell Joint School District is hereby approved.

During these times of uncertainty, districts are reminded that financial pressures continue to persist despite the large influx of one-time dollars. Base costs for step and column, health benefits, and retirement contributions will continue to increase and one-time dollars will eventually subside. It is important that school districts stay proactive and cautious by developing budgets and contingency plans that allow the most flexibility in resource allocation as possible so that they can quickly react to unexpected decreases in revenues and/or unexpected increases in expenditures.

We would like to extend our thanks to your staff for the thorough and timely preparation of the budget document.

Sincerely,

Dean West, CPA
Associate Superintendent
Business Services

cc: Andrea Reynolds, Assistant Superintendent, Administrative Services
Al Mijares, Ph.D., Orange County Superintendent of Schools

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