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Superintendent

Los Angeles County
Board of Education

September 5, 2014

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Dr. Richard Vladovic
Board President
Los Angeles Unified School District
333 South Beaudry Avenue, 24th Floor
Los Angeles, CA 90017-5141

Dear Dr. Vladovic:

In our letter dated August 13, 2014, we indicated that the Los Angeles Unified School District's (District) Local Control and Accountability Plan (LCAP) and budget for fiscal year 2014-15 had been "conditionally approved" by the Los Angeles County Superintendent of Schools (County Superintendent). That meant that the County Superintendent approved the budget on the condition that the District provides clarification of specific items included in the 2014-15 LCAP.

CONDITION FOR APPROVAL

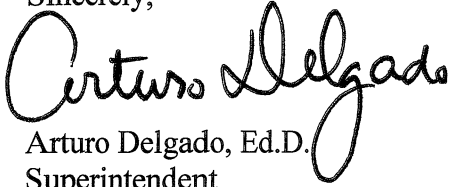
In our supplemental letter dated August 13, 2014, we requested clarification of \$700 million in 2013-14 expenditures to support unduplicated pupils identified in the District's LCAP. This clarification from the District that supports the District's inclusion of those expenditures is the condition for approving the District's LCAP and, subsequently, the 2014-15 budget. We have received the District's response letter dated August 19, 2014, that provided the requested clarification. Based upon the District's overall unduplicated count of 84 percent, and the unduplicated count within the District's special education population of 79 percent, we determined that the inclusion of unrestricted general fund expenditures, as reflected in the District's LCAP, is appropriate. Therefore, the condition for budget and LCAP approval has been met, and both the 2014-15 LCAP and the 2014-15 budget are approved.

CONCLUSION

We appreciate the District staff's cooperation in providing clarification for the 2014-15 LCAP. If our office may be of further assistance, please call me at (562) 922-6127 or Dr. Scott Price at (562) 922-6124.

Dr. Richard Vladovic, Board President
Los Angeles Unified School District
September 5, 2014
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Sincerely,



Arturo Delgado, Ed.D.
Superintendent
Los Angeles County Office of Education

MPD/DB:jj

cc: Dr. Deasy, Superintendent
Ms. Reilly, Chief Financial Officer
Mr. Hill, Chief Strategy Officer
Dr. Walsh, Director of Finance Policy
Mr. Buendia, Controller, Accounting and Disbursements Division
Ms. Mayor, Director, General Accounting Branch
Mr. Atienza, Director, Budget Services and Financial Planning Division
Ms. Lam, Deputy Budget Director
Mr. Zazueta, Chief of Staff External Affairs
Mr. Holmquist, General Counsel
Dr. Price, Los Angeles County Office of Education (LACOE)
Ms. Andrade, LACOE
Ms. Dunn, LACOE
Mr. Faulkner, LACOE
Mr. Burdy, LACOE
Mr. Young, LACOE
Ms. Berry, LACOE
Ms. Smith, LACOE
Ms. Minor, LACOE
Ms. Fuentes, LACOE
Ms. McFarland, LACOE