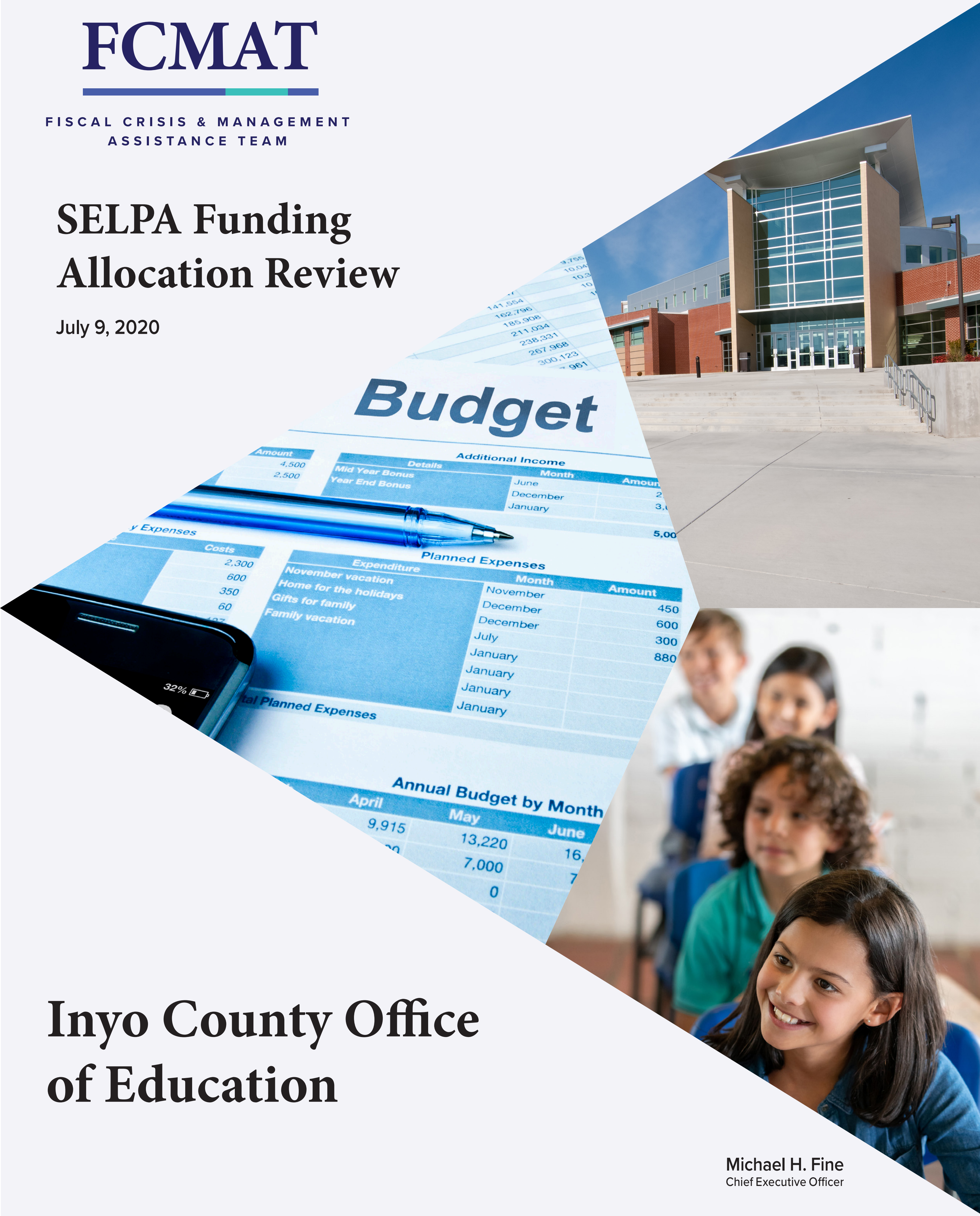
FCMAT

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

SELPA Funding Allocation Review

July 9, 2020



Inyo County Office of Education

Michael H. Fine
Chief Executive Officer

FCMAT

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

July 9, 2020

Barry D. Simpson, Superintendent
Inyo County Office of Education
166 Grandview Drive
Bishop, CA 93514

Dear Superintendent Simpson:

In October 2019, the Inyo County Office of Education entered into an agreement withthe Fiscal Crisis and Management Assistance Team (FCMAT) to review the county office's special education local plan area (SELPA) funding. model. Specifically, the study agreement states that FCMAT will complete the following:

1. Review the Inyo County SELPA funding allocation formula.
2. Perform on-site interviews with COE/SELPA personnel, as well as member districts, to discuss and better understand their perspective on the allocation formula.
3. Make recommendations to the COE/SELPA, providing guidance on a process if they decide to revise the SELPA allocation model.

This report contains the study team's findings and recommendations.

FCMAT appreciates the opportunity to serve the Inyo County Office of Education and extends thanks to all the staff for their assistance during fieldwork.

Sincerely,

Michael H. Fine
Chief Executive Officer

Michael H. Fine • Chief Executive Officer
1300 17th Street – City Centre, Bakersfield, CA 93301-4533 • Tel. 661-636-4611 • Fax 661-636-4647
www.fcmat.org

Table of Contents

About FCMAT i

Introduction ii

Executive Summary 3

Findings and Recommendations 5

- Special Education Funding 5
- SELPA Allocation Plan 9
- SELPA Continuum of Services 14

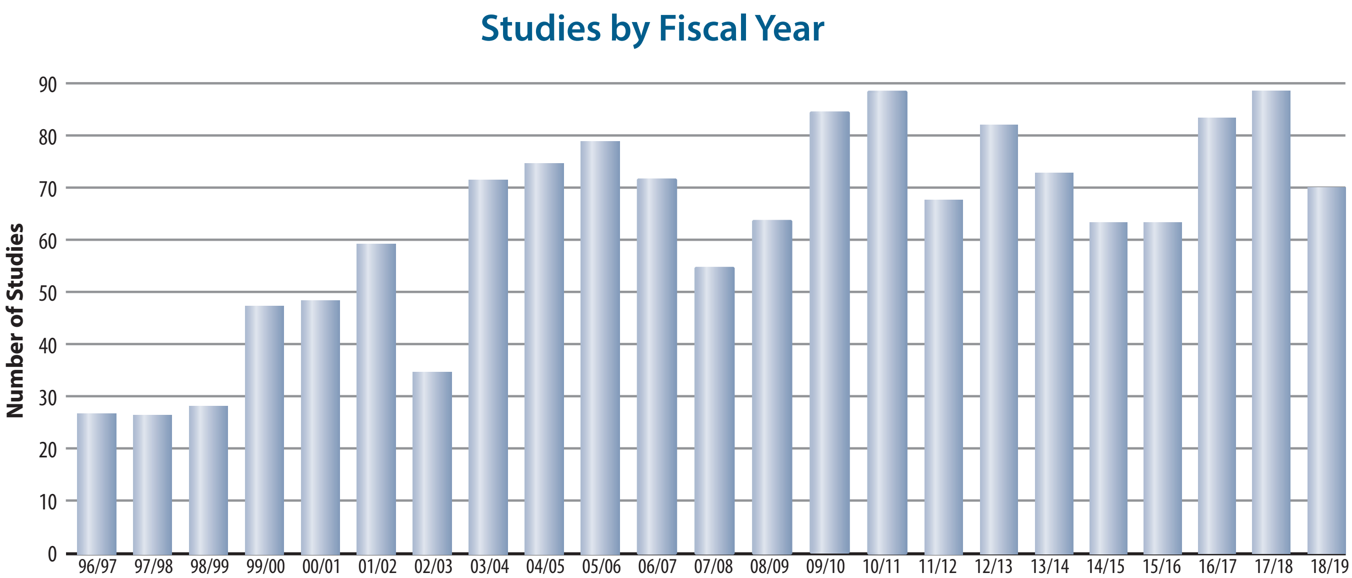
Appendix 20

About FCMAT

FCMAT's primary mission is to assist California's local K-14 educational agencies to identify, prevent, and resolve financial, human resources and data management challenges. FCMAT provides fiscal and data management assistance, professional development training, product development and other related school business and data services. FCMAT's fiscal and management assistance services are used not just to help avert fiscal crisis, but to promote sound financial practices, support the training and development of chief business officials and help to create efficient organizational operations. FCMAT's data management services are used to help local educational agencies (LEAs) meet state reporting responsibilities, improve data quality, and inform instructional program decisions.

FCMAT may be requested to provide fiscal crisis or management assistance by a school district, charter school, community college, county office of education, the state Superintendent of Public Instruction, or the Legislature.

When a request or assignment is received, FCMAT assembles a study team that works closely with the LEA to define the scope of work, conduct on-site fieldwork and provide a written report with findings and recommendations to help resolve issues, overcome challenges and plan for the future.



FCMAT has continued to make adjustments in the types of support provided based on the changing dynamics of K-14 LEAs and the implementation of major educational reforms.FCMAT also develops and provides numerous publications, software tools, workshops and professional learning opportunities to help LEAs operate more effectively and fulfill their fiscal oversight and data management responsibilities. The California School Information Services (CSIS) division of FCMAT assists the California Department of Education with the implementation of the California Longitudinal Pupil Achievement Data System (CALPADS). CSIS also hosts and maintains the Ed-Data website (www.ed-data.org) and provides technical expertise to the Ed-Data partnership: the California Department of Education, EdSource and FCMAT.

FCMAT was created by Assembly Bill (AB) 1200 in 1992 to assist LEAs to meet and sustain their financial obligations. AB 107 in 1997 charged FCMAT with responsibility for CSIS and its statewide data management work. AB 1115 in 1999 codified CSIS' mission.

AB 1200 is also a statewide plan for county offices of education and school districts to work together locally to improve fiscal procedures and accountability standards. AB 2756 (2004) provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans.

In January 2006, Senate Bill 430 (charter schools) and AB 1366 (community colleges) became law and expanded FCMAT's services to those types of LEAs.

On September 17, 2018 AB 1840 was signed into law. This legislation changed how fiscally insolvent districts are administered once an emergency appropriation has been made, shifting the former state-centric system to be more consistent with the principles of local control, and providing new responsibilities to FCMAT associated with the process.

Since 1992, FCMAT has been engaged to perform more than 1,000 reviews for LEAs, including school districts, county offices of education, charter schools and community colleges. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The team is led by Michael H. Fine, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

Introduction

Background

Inyo County is located in the eastern central part of California between the Sierra Nevada Mountains and the state of Nevada. Inyo County encompasses more than 10,000 square miles. According to DataQuest, Inyo County had an enrollment of 4,496 students in the 2018-19 school year.

The Inyo County Special Education Local Plan Area (SELPA) is composed of five K-12 unified school districts, one K-5 school district, and one county office of education. The 2018-19 enrollment of the SELPA member districts ranged in size from 28 in Death Valley Unified to 1,978 in Bishop Unified. The enrollments in the other districts are: Lone Pine, 308; Round Valley, 137; Big Pine, 136; Owens Valley, 78; and Inyo County Office of Education 1,831 (charter enrollment). In the 2018-19 fiscal year, approximately 7.8% of the SELPA's K-12 enrollment was identified as requiring special education, compared to 11.7% of K-12 students statewide.

According to the 2018-19 Inyo County SELPA special education enrollment data report, special education enrollments for students from birth to age 22 are: Death Valley, 5; Owens Valley, 11; Round Valley, 17; Big Pine, 18; Lone Pine, 60; county office (including students attending YouthBuild Charter School of California, Education Corps, and College Bridge Academy), 185; and Bishop Unified, 250.

In October 2019, the SELPA and FCMAT entered into an agreement to review the county's SELPA funding allocation formula and make recommendations, and propose a process to use if the SELPA decides to revise its funding formula.

Study and Report Guidelines

FCMAT visited Inyo County on February 24-26, 2020 to conduct interviews, collect data and begin reviewing documents. Following fieldwork, FCMAT continued to review and analyze documents. This report is the result of those activities and is divided into the following sections:

- • Executive Summary
- • Special Education Funding
- • SELPA Allocation Plan
- • SELPA Continuum of Services
- • Appendices

FCMAT's reports focus on systems and processes that may need improvement. Those that may be functioning well are generally not commented on in FCMAT's reports. In writing its reports, FCMAT uses the Associated Press Stylebook, a comprehensive guide to usage and accepted style that emphasizes conciseness and clarity. In addition, this guide emphasizes plain language, discourages the use of jargon and capitalizes relatively few terms.

Study Team

The study team was composed of the following members:

Tami Ethier
FCMAT Intervention Specialist

Carolynne Beno*
FCMAT Consultant

Leonel Martínez

FCMAT Technical Writer

*As a member of this study team, this consultant was not representing her respective employer but was working solely as an independent contractor for FCMAT.

Both team member reviewed the draft report to confirm accuracy and achieve consensus on the final recommendations.

Executive Summary

In 1977, all school districts and county offices in California were mandated to form consortiums in geographic regions of "sufficient size and scope" to provide for all the special education service needs of children who live within the region. Today, all districts (and charter schools) in the state must belong to one of these consortiums, called special education local plan areas (SELPAs), which are the foundation for how local education agencies (LEAs) provide special education and related services. The Inyo County SELPA includes the following members: Big Pine Unified School District, Bishop Unified School District, Death Valley Unified School District, Lone Pine Unified School District, Owens Valley Unified School District, Round Valley Joint Elementary School District, and the county office. County office documents provided to FCMAT indicate the county office is the granting agency for the following charter schools: YouthBuild Charter School of California, Education Corps, and College Bridge Academy. The county office recognizes these charter schools as a "school of the district" for special education purposes, and the Inyo County Superintendent represents the charters at all SELPA meetings. The administrative unit for the SELPA is the county office.

FCMAT's review of the SELPA focused primarily on their fiscal allocation formula. The SELPA's allocation formula is based on an "off-the-top" methodology where funds for extended year, sparsity and other are reserved before SELPA revenues are allocated to districts based on average daily attendance (ADA). The extended year allocation supports extended school year programming conducted by Bishop Unified and the county office. The SELPA uses a sparsity allocation to provide additional funding to the relatively small SELPA districts (Big Pine Unified, Death Valley Unified, Lone Pine Unified, Owens Valley Unified and Round Valley Elementary). This allocation accounts for economies of scale in districts, which made their special education costs high compared to their low special education pupil count. While the sparsity allocation philosophy is common in ADA-based SELPA allocation plans, the term "sparsity" is inconsistent with standard industry language, and the SELPA may want to update it. Additionally, the Inyo County SELPA should consider updating the sparsity calculation to align with current industry standards, and this report recommends three possible models to accomplish this. Finally, the Inyo County SELPA prioritizes off-the-top funds through an "other" category for preschool services, costs associated with the SELPA administrative unit, charter school special education and related services expenses, and the expenses related to students attending nonpublic schools (NPS fund). The NPS fund, which increased from $300,000 in 2017-18 to $500,000 in 2018-19, includes expenditures that are NPS-related and those that are not.

FCMAT found the SELPA lacks a policy detailing the allocation of special education funds. Available county office documents lacked sufficient detail concerning SELPA revenues, expenditures, and allocations. The SELPA should create and adopt a written SELPA allocation policy outlining SELPA revenues, expenditures, and the allocation methodology. This policy should include a section detailing the off-the-top "other" expenditures and adopt a naming convention for off-the-top expenses instead of grouping them in an NPS fund so these expenditures are identifiable and understandable. The SELPA should provide a quarterly update for the SELPA Superintendents Council to review SELPA revenues and expenditures, discuss potential changes in SELPA services, review the cost-benefit analysis of including charter schools in the SELPA, and prepare and approve the annual budget and service plan as required by state regulations.

In evaluating the fiscal allocation formula, FCMAT performed a cost-benefit analysis that included the SELPA's charter schools and found it was positive, with these schools contributing $268,653 to the SELPA in 2018-19. This was after accounting for the combined cost of providing special education and related services for students attending charter schools. The SELPA should continue to evaluate the cost-benefit of including the charter schools in the SELPA.

Interviews with SELPA staff and member district representatives indicated they would like to enhance the SELPA's continuum of service options available to students with disabilities who live in Inyo County. Considering the relatively few students in special education, the geography, and the use of NPSs, a continuum of services is available for students with disabilities in the SELPA with some exceptions. Bishop Unified assists smaller Inyo County districts by providing SDC programming at the elementary, middle and high school level to school-age students with disabilities who have moderate to severe service needs. Big Pine Unified and Round Valley Joint Elementary utilize the intra-SELPA transfer agreement and have students served in SDC programs operated by Bishop Unified. Because of the vast size of Inyo County and the great distances between districts, Death Valley Unified, Lone Pine Unified, and Owen's Valley Unified reported to FCMAT they cannot access SDC programs operated by Bishop Unified. Given the lack of access for three of the SELPA's districts, and the reported high class sizes in Bishop's SDC programs, the SELPA may benefit from opening a regional SDC program for students with moderate to severe services needs in the southern part of Inyo County.

Findings and Recommendations

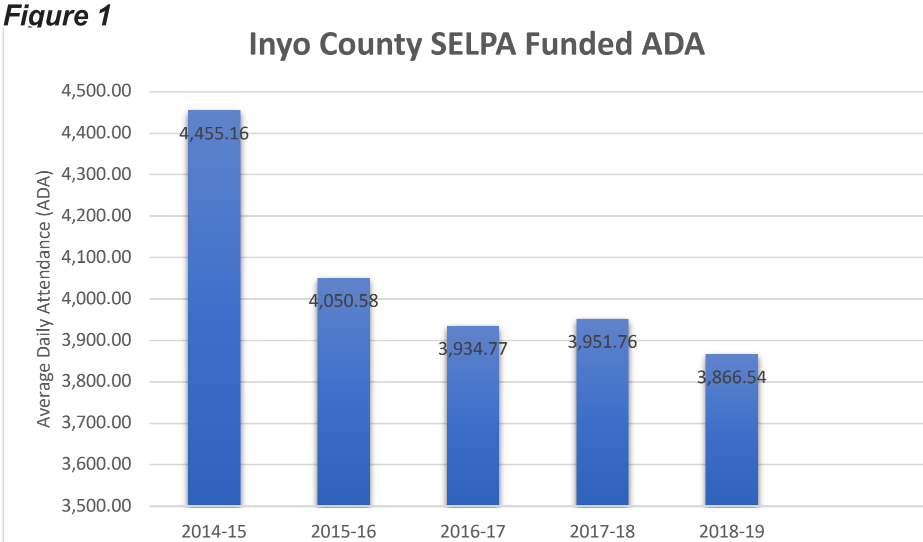
Special Education Funding

The cost of educating students with disabilities continues to increase because of rising employee expenses and an increase in the proportion of students who have higher cost disabilities. As a result, SELPAs throughout the state must determine how to ensure students with disabilities have access to a quality education to acquire the skills they will need after high school. Assembly Bill (AB) 602, which became effective in the 1998-99 fiscal year, defines the state's special education funding structure. According to AB 602, state funds are distributed to SELPAs based on the total number of students in attendance (ADA) in the K-12 districts that make up each SELPA. This is independent of the number of students receiving special education services or the cost of those services and programs. In addition, districts receive federal funds to educate students with disabilities, and these resources are intended to supplement the general education program, not provide a stand-alone program.

State and federal special education financial resources are insufficient to cover the full cost of services mandated by the federal government. Since students with disabilities are entitled to a free appropriate public education (FAPE) under federal law, which exceed the funding provided and requires districts to make contributions from local resources generated by all students, including those in special education. This contribution is the amount of funding that a district must transfer from its unrestricted general fund to pay for the portion of special education costs that exceeds program revenues. Since federal funds may only be used to cover the excess costs of special education and related services for students with disabilities, districts must annually demonstrate they have met their maintenance of effort (MOE) requirement, which legally obliges them to spend at least the same amount of state and local funds on special education services in each succeeding year.

Since AB 602 was enacted, per-pupil special education grant funding rates have been quite different among SELPAs, varying from a high of $928.06 to a low of $480.62 per ADA in 2018-19. The SELPA historically received a base rate of $487.56 per ADA. Beginning in the 2019-20 school year, all SELPAs below the statewide target rate for special education, including the SELPA, began receiving the statewide target rate of $539.67 per ADA. SELPA ADA has varied according to Figure 1 below.

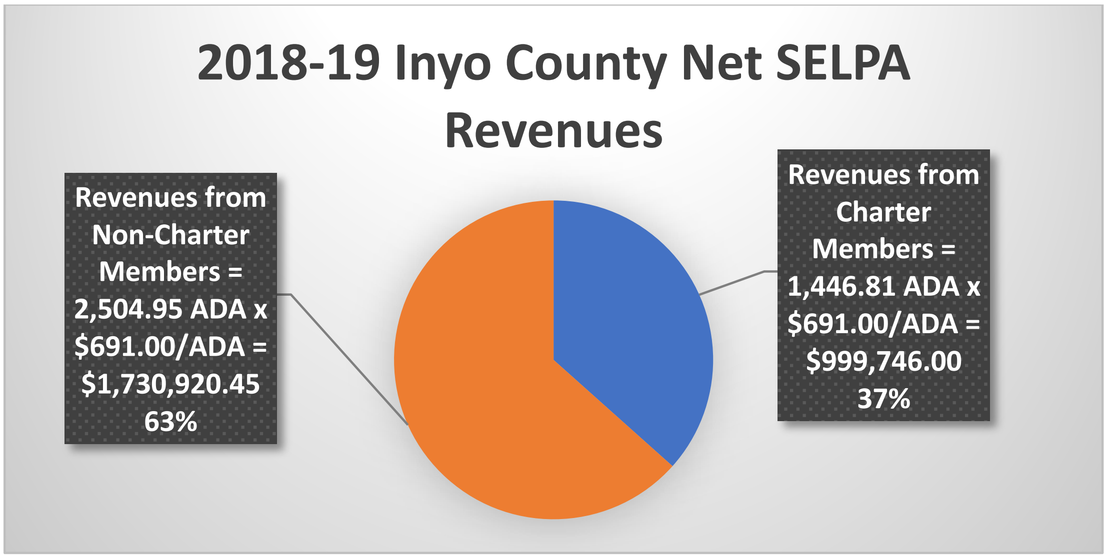
Figure 1



Source: Inyo County SELPA Data

The SELPA's enrollment generating this ADA is based on students enrolled in the member districts and the county office (which includes ADA generated by YouthBuild Charter School of California, Education Corps, and College Bridge Academy). During FCMAT interviews, district representatives indicated a desire to better understand how the charter schools contribute to SELPA resources. County office documents provided to FCMAT summarized in Figure 2 below indicate the net SELPA revenue for the 2018-19 school year was $2,730,143 (federal and state). Of this total, $999,746 of the 2018-19 SELPA revenue was generated by revenue from charter school ADA. The funding rate for the SELPA (inclusive of federal and state funding sources) is $691.00 per ADA.

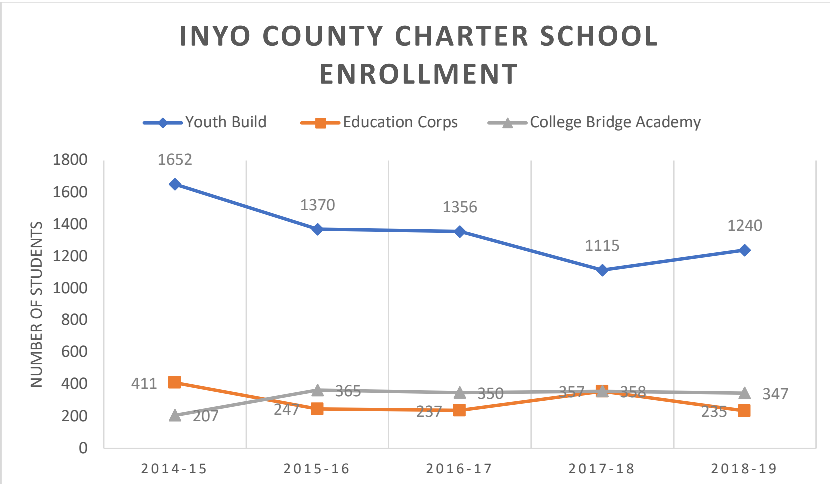
Figure 2



Source: Inyo County SELPA Data

Between the 2017-18 and 2018-19 school years, P2 SELPA-wide ADA decreased by 85.22 (from 3,951.76 to 3,866.54), with charter school ADA decreasing by 110.51 (from 1,446.81 to 1,336.30). In 2018-19, the SELPA was held harmless and funded using the 2017-18 P2 SELPA-wide ADA of 3,951.76. If the SELPA had been funded on 2018-19 P2 ADA, overall SELPA revenues would have decreased by $76,362. (See charter school enrollment in Figure 3 below.) As shown, enrollment at YouthBuild Charter School steadily declined from 2014-15 through 2017-18, with an increase in enrollment in the 2018-19 school year (net decrease in enrollment of 412 students between 2014-15 and 2018-19). Enrollment at Education Corps has varied year-to-year (net decrease in enrollment of 176 students between 2014-15 and 2018-19). College Bridge Academy's enrollment has remained relatively constant since 2015-16 (net increase in enrollment of 140 students between 2014-15 and 2018-19). Overall, charter school enrollment in Inyo County has decreased by 448 students between 2014-15 and 2018-19.

Figure 3

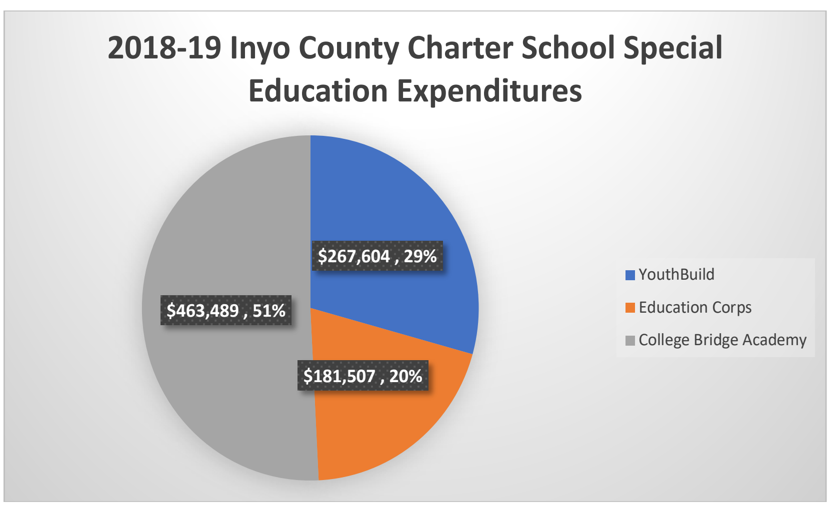


Source: DataQuest

In addition to the state and federal revenues generated by the Inyo County charter schools, charter school ADA contributes to the SELPA's ADA-based state and federal mental health grants. County office documents provided to FCMAT indicate the SELPA received a combined total of $319,061 in federal and state mental health grants in 2018-19. While charter school ADA helped generate this mental health allocation, Inyo County's charter schools do not directly receive mental health grant funds, which are allocated to the county office and school districts.

During FCMAT interviews, district representatives also expressed interest in better understanding how the charter schools use SELPA resources, and the cost-benefit of their membership in the SELPA. County office staff indicated the SELPA director provides the following direct services to charter schools: Reviewing and writing individualized education program (IEP) plans, holding IEP meetings, and coordinating the provision of special education and related services. The county office also hires staff, enters into contacts with NPAs, and/or reimburses the charter schools for staffing costs related to providing special education and related services. Figure 4 below displays special education costs for Inyo County charter schools in 2018-19, which totaled $731,093.

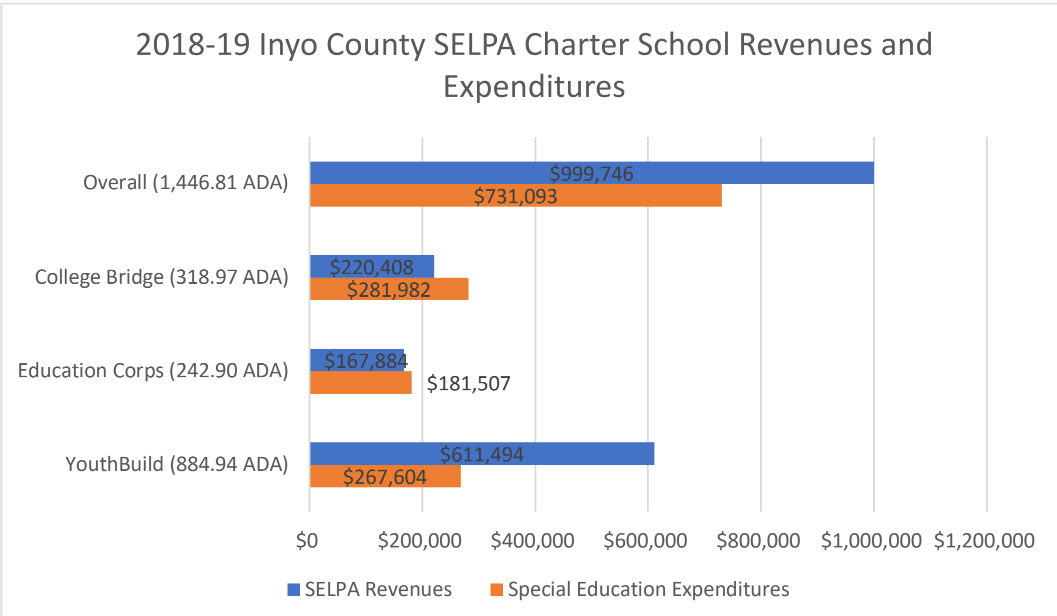
Figure 4



Source: Inyo County SELPA Data

Overall, the cost-benefit analysis of including the charter schools in the SELPA in 2018-19 was positive, with the charters contributing $268,653 to the SELPA after accounting for the combined cost of providing special education and related services for students attending charter schools. Collectively, College Bridge Academy and Education Corps resulted in a net loss of $75,237, while YouthBuild created a net gain of $343,890 to the SELPA. Figure 5 provides an overview of the revenues and expenditures associated with each of the Inyo County charter schools.

Figure 5



Source: Inyo County SELPA Data

Recommendations

The SELPA should:

1. Continue to analyze the cost-benefit of including the charter schools in the SELPA. If the cost of providing special education services becomes greater than the benefit of the revenue the charter school ADA generates, consider alternatives (e.g., billing charter schools for excess costs, establishing a direct bill-back model for charter school expenditures, etc.), and revise the MOUs between the county office and each charter school.

2. Conduct a time study of the SELPA director's responsibilities to determine the share of time spent supporting charter schools versus other school districts in the SELPA. Consider charging the charter schools for a portion of the SELPA director's salary.

3. Provide a quarterly update for the SELPA Superintendents Council to review SELPA revenues and expenditures, discuss potential changes in SELPA services, review the cost-benefit analysis of including charter schools in the SELPA, and prepare and approve the annual budget and service plan as required by state regulations.

SELPA Allocation Plan

Each SELPA is required to have an allocation plan that is designed to meet local needs and agreed upon by the SELPA's governance council. SELPAs allocate funds in a variety of ways, including: by total ADA; by total ADA with "off-the-top" funds for certain programs or services; by a combination of ADA and special education pupil count; weighted formulas; the SELPA retaining funds to operate programs with any remainders distributed to members; mixed plans, etc. SELPA allocation plans should be frequently revisited to meet changing district and program needs, funding shifts, and SELPA dynamics.

FCMAT reviewed the SELPA's allocation methodology. While fiscal activity reports, Excel spreadsheets detailing SELPA revenues and expenditures, and a thorough explanation were provided by county office staff, the SELPA does not have an accompanying written representation, or a SELPA policy detailing the allocation of special education funds. Available county office documents lacked sufficient detail to provide clarity on SELPA revenues, expenditures, and allocations. The SELPA should create and adopt a written SELPA allocation policy outlining SELPA revenues, expenditures, and the current allocation methodology.

County office documents provided to FCMAT indicate the SELPA's allocation formula is based on an off-the-top methodology where funds for extended year, sparsity, and "other" are reserved prior to SELPA revenues are allocated to districts based on ADA. The extended year allocation ($58,053 in 2018-19) supports extended school year programming conducted by Bishop Unified and the county office. Expenditures supported by the sparsity and other allocations are outlined below.

Off the Top - Sparsity Allocation

Sparsity allocations were part of the J-50 special education funding formula that California used before AB 602 became effective in the 1998-99 fiscal year. County office documents indicate the SELPA uses a sparsity allocation to provide additional funding to the relatively small SELPA districts (Big Pine Unified, Death Valley Unified, Lone Pine Unified, Owens Valley Unified and Round Valley Joint Elementary). This allocation accounts for economies of scale in these districts, which made their special education costs relatively high compared to their relatively low special education pupil count. This sparsity allocation philosophy is common in ADA-based SELPA allocation plans, but the term "sparsity" is inconsistent with standard industry language and should be updated. Many other SELPAs use "small district supplement" to describe this type of off-the-top allocation to small districts in their SELPA. Table 1 below details the sparsity allocation from 2016-17 through 2018-19.

Table 1 – Inyo County SELPA Sparsity Allocation

District	2016-17 Sparsity Allocation	2017-18 Sparsity Allocation	2018-19 Sparsity Allocation	3-Year Average of Sparsity Allocations
Big Pine Unified	$57,363	$58,258	$59,836	$58,486
Bishop Unified	$0	$0	$0	$0
Death Valley Unified	$48,350	$49,105	$50,436	$49,297
Lone Pine Unified	$66,756	$67,797	$69,635	$68,063
Owens Valley Unified	$24,320	$24,699	$25,368	$24,796
Round Valley Elementary	$23,939	$24,312	$24,971	$24,407
Total	$220,728	$224,171	$230,246	$225,048

Source: Inyo County SELPA Data

The SELPA should consider updating the sparsity calculation to align with current industry standards. Three models, which could be used to update the sparsity calculation, are presented below. When evaluating these models, district basic aid status and excess special education costs should be considered, as well as whether to apply a COLA. In the forthcoming models, "small district supplement" is used to describe the sparsity allocation.

First, the SELPA could update the sparsity allocation by using the three-year average sparsity allocation total ($225,000 after rounding) and distributing it proportionally to qualifying districts based on adjusted P1 ADA (see Model 1 in Table 2 below).

Table 2 – Model 1 – Sparsity Allocation Distributed by ADA to Qualifying Districts

District	3 Year Average of Adjusted P1 ADA	Proposed Annual Small District Supplement	3-Year Average of Sparsity Allocations	Difference Between Proposed and 3-Year Average
Big Pine Unified	153.8	$50,348.46	$58,486	($8,137.54)
Death Valley Unified	23.54	$7,706.13	$49,297	($41,590.87)
Lone Pine Unified	298.07	$97,577.15	$68,063	$29,514.15
Owens Valley Unified	80.42	$26,326.55	$24,796	$1,530.55
Round Valley Elementary	131.48	$43,041.71	$24,407	$18,634.71
Total	687.31	$225,000	$225,048	($48.00)

Source: SELPA Data

In Model 1, Death Valley Unified would lose a significant amount of money compared to the current sparsity three-year average allocation. Model 1 could be modified (see Table 3 below) to include a hold harmless allocation of $75,000 that is held out of the sparsity amount to allocate (bringing the amount to allocate to $150,000), and then distributed in a way that limits the difference between the proposed annual small district supplement and three-year average sparsity allocation amounts.

Table 3 – Model 1 - Sparsity Allocation Distributed by ADA to Qualifying Districts Adjusted by $75,000 to Hold Districts Harmless

District	3 Year Average of Adjusted P1 ADA	Proposed Annual Small District Supplement by ADA	Hold Harmless Allocation ($75,000 Held Out and Split)	Total Proposed Annual Small District Supplement by ADA Plus Hold Harmless	3-Year Average of Sparsity Allocations	Difference Between Proposed and 3-Year Average
Big Pine Unified	153.8	$33,565.64	$24,000.00	$57,565.64	$58,486	($920.36)
Death Valley Unified	23.54	$5,137.42	$43,000.00	$48,137.42	$49,297	($1,159.58)
Lone Pine Unified	298.07	$65,051.43	$2,000.00	$67,051.43	$68,063	($1,011.57)
Owens Valley Unified	80.42	$17,551.03	$6,000.00	$23,551.03	$24,796	($1,244.97)
Round Valley Elementary	131.48	$28,694.48	$0.00	$28,694.48	$24,407	$4,287.48
Total	687.31	$150,000	$75,000	$225,000	$225,048	($49)

Source: Inyo County SELPA Data

Second, the SELPA could use an equality-based approach to update the sparsity allocation by equally distributing the three-year average sparsity allocation amount ($225,000 after rounding) to qualifying districts (see Model 2 in Table 4 below).

Table 4 – Model 2 - Equal Distribution of Sparsity Allocation to Qualifying Districts

District	Proposed Annual Small District Supplement	3-Year Average of Sparsity Allocations	Difference Between Proposed and 3-Year Average
Big Pine Unified	$45,000	$58,486	($13,486)
Death Valley Unified	$45,000	$49,297	($4,297)
Lone Pine Unified	$45,000	$68,063	($23,063)
Owens Valley Unified	$45,000	$24,796	$20,204
Round Valley Elementary	$45,000	$24,407	$20,593
Total	$225,000	$225,048	($48)

Source: Inyo County SELPA Data

Third, the SELPA could update the sparsity allocation by distributing the three-year average sparsity allocation amount ($225,000 after rounding) to the qualifying districts based on their relative size (see Model 3 in Table 5 below).

Table 5 – Model 3 - Distribution of Sparsity Allocation by Relative Size to Qualifying Districts

District	3 Year Average of Adjusted P1 ADA	Relative Size	Proposed Annual Small District Supplement	3-Year Average of Sparsity Allocations	Difference Between Proposed and 3-Year Average
Big Pine Unified	153.8	Medium (51-249 ADA)	$45,000	$58,486	($13,486)
Death Valley Unified	23.54	Small (less than 50 ADA)	$30,000	$49,297	($19,297)
Lone Pine Unified	298.07	Large (more than 250 ADA)	$60,000	$68,063	($8,063)
Owens Valley Unified	80.42	Medium (51-249 ADA)	$45,000	$24,796	$20,204
Round Valley Elementary	131.48	Medium (51-249 ADA)	$45,000	$24,407	$20,593
Total	687.31		$225,000	$225,048	($48)

Source: Inyo County SELPA Data

Off the Top - Other

County office documents indicate the SELPA prioritizes off-the-top funds through an “other” category for preschool services, costs related to the SELPA administrative unit, charter school special education and related services expenses, and the costs for students attending NPSs (NPS fund). The NPS fund, which increased from $300,000 in 2017-18 to $500,000 in 2018-19, includes the following NPS-related expenditures:

- A portion of the expenses to support students in residential placements (costs not reimbursed by the necessary small SELPAs’ extraordinary cost pool for educationally related mental health services).
- Reimbursements to parents and the SELPA director for travel for students who are residentially placed.

The NPS fund also includes off-the-top expenditures that are not NPS-related, including:

- Contracts with nonpublic agencies (NPAs) or individuals for certain regionalized related services (e.g., behavior intervention as well as services for visual impairment, deafness/ hardness of hearing, etc.).
- Reimbursements to districts for related services for students who have a low-incidence disability and are served within the SELPA.

- A legal cost pool.
- The SELPA's regional program for transition-age students (18-22 year olds who did not earn a diploma and require a transition to adult living skill program).

The written SELPA allocation policy developed should include a section detailing the off-the-top "other" expenditures described above. Additionally, the SELPA should adopt a naming convention for off-the-top expenses instead of grouping them in an NPS fund so these expenditures are identifiable and clear. The SELPA allocation policy should include a process where the SELPA director proposes an annual budget for the off-the-top expenditures that is approved by the SELPA Superintendents Council. The SELPA director could be given discretion to make mid-year budget adjustments to meet student/program needs. For example, the SELPA director could make mid-year budget adjustments up to a certain stand-alone and/or cumulative percentage or dollar amount of the SELPA's program reserve. The SELPA director could be required to submit mid-year budget adjustments that do not exceed the agreed upon amount of the SELPA's program reserve to the SELPA's Superintendents' Council as an information item. Those that are in excess of the SELPA's program reserve set amount could be submitted for consideration.

Infant Program Excess Costs

The SELPA receives state aid to provide services for infants and toddlers qualifying for special education. In 2018-19, the SELPA received $150,396 for infant services and spent $276,932. SELPA districts were billed $126,536 in 2018-19 for the excess costs of infant program services. Instead of billing districts, the excess costs of providing infant program services should be funded with the AB 602 apportionment off-the-top since SELPAs are not allowed to bill districts for these excess costs.

Recommendations

The SELPA should:

1. Develop a set of core principles (e.g., stability and predictability of funding, timely and accurate projections, timely and accurate distribution of cash, transparency, etc.) to provide a foundation for evaluation and future revisions to the SELPA's allocation methodology.
2. Create and adopt a written SELPA allocation policy outlining SELPA revenues, expenditures and the allocation methodology. Perform the following as part of this process:
    - Consider updating the terminology used for the sparsity allocation. Many other SELPAs use "small district supplement" to describe this type of off-the-top allocation to the relatively small districts in their SELPA.
    - Consider adopting a naming convention to use for the off-the-top "other" expenses so these expenditures are identifiable and transparent.
    - Consider funding excess costs for the infant program through the AB 602 apportionment off-the-top, instead of through the current bill-back model.
    - Consider adding a budget approval process for proposed annual off-the-top expenses, and a procedure for the SELPA director to make mid-year budget revisions to meet student/program needs.
3. Post the SELPA's allocation plan on the SELPA website once it is adopted.

4. Develop a process for the county office, Bishop Unified, and any future operators of regional SDC programs to annually make available to the SELPA its prior year unaudited actual expenditures for the operation of regional programs.
5. Review the SELPA allocation plan and formula at least annually using the SELPA's core principles to determine if modifications are needed to meet changing district and program needs, funding shifts, and SELPA dynamics.
6. Provide an annual report detailing charter-school-related revenues and expenditures, services provided to the charter schools by the SELPA director and other county office service providers, and an analysis of cost-benefit of the charter schools to the SELPA as a whole.

SELPA Continuum of Services

The Individuals with Disabilities Education Act (IDEA) establishes nationwide minimum standards for services to children with disabilities from birth to age 22. SELPAs in California exist to group districts into consortiums of sufficient size and scope to effectively provide the full continuum of services, placement and program options identified for students with disabilities in the IDEA. The continuum of special education programs and services for the SELPA has been developed with the number of special education students in each individual district and the geography of the SELPA in mind. The vast geographical size of the county, distance between districts, and small numbers of students with disabilities in several of the school districts create unique challenges. A full continuum of services, with certain exceptions, is available to the SELPA's districts through district programs, county office of education programs, the state schools, nonpublic schools and other related service non-public agencies (NPAs).

Interviews with SELPA staff and member district representatives indicated that it has an ongoing effort to recruit the number of special education teachers needed to support a full continuum of services and programs for students with disabilities. For example, Round Valley Joint Elementary's superintendent reported being unable to hire a part-time special education teacher; however, the superintendent has a special education credential and provides services to students with disabilities as part of her assignment. The SELPA should form a short-term inter-district group to develop strategies to attract and retain special education teachers (e.g., hiring incentives, investing in teacher development pipelines, strengthening relationships with local teacher preparation programs, involving existing staff and community members in the recruitment and hiring processes, developing systems for tracking teacher turnover, investing in high quality mentoring for new teachers, etc.) in the SELPA.

Preschool

Inyo County's preschool students requiring only speech and language support receive services through their local district. Additionally, the SELPA operates a preschool program in the north end of the county in Bishop that serves students with disabilities ages three to five. Students served in the SELPA's preschool program should be coded in the Special Education Information System (SEIS) and reported in CALPADS by their district of residence. While all of Inyo County's districts are eligible to enroll qualifying students in the SELPA preschool program because of the distance between Death Valley Unified and Bishop Unified, preschool age students from Death Valley cannot access this program. The SELPA employs a special education teacher who travels weekly to provide specialized academic instruction to a preschool student living in Death Valley. To meet required service levels, the SELPA should explore placement options in neighboring SELPAs and the state of Nevada for preschool students with disabilities living in Death Valley.

Kindergarten through Secondary

Considering the relatively few students in special education, the geography, and the use of nonpublic schools (NPSs), there is a continuum of services available for school-age students with disabilities (including a transition program for students aged 18-22) in the SELPA, with some possible exceptions. In many SELPAs, large districts or county offices serve students on behalf of smaller districts. This arrangement accepts that smaller districts lack the resources to provide a full array of programs and services to students with disabilities. In the SELPA, Bishop Unified assists smaller districts by providing SDC programming at the elementary, middle and high school level to school-age students with disabilities who have moderate to severe service needs. Instead of offering the disability-specific SDC programs often found in larger SELPAs (e.g., for students with an emotional disturbance or autism), because of program numbers, Bishop Unified has established noncategorical SDC programs.

Interviews with staff indicated the SELPA does not have a written process detailing the referral and consideration process for placement in one of the Bishop Unified noncategorical SDC programs. The SELPA should consider creating and adopting a regional program referral policy, with timelines and communication expectations, governing how students in the SELPA are considered for placement in a regional SDC program. For example, regional program referral processes typically are initiated following an IEP team meeting where a regional program is discussed as a possible appropriate placement. Following the IEP team meeting, the district administrator contacts the SELPA director and/or regional program provider to discuss the case and the possibility of a regional program placement. The referring district prepares a referral packet with the following documents, as applicable: development and health history; education history and history of interventions; teacher input; observation data; work samples; psycho-educational evaluation(s); discipline data and behavior emergency reports; the current IEP; behavior plan(s); related services assessment reports; etc. Within a policy-specified period of time, the SELPA director, regional program team, and referring district meet to discuss the referral. Finally, an expanded IEP meeting takes place with the parent/guardian, student (if appropriate), SELPA director, regional program team, and referring district to discuss if the regional program constitutes FAPE in the least restrictive environment (LRE) for the student. Likewise, the SELPA should consider creating and adopting a consideration for transfer policy governing how students in the SELPA are referred back to their district of residence from an SDC program.

Documents provided to FCMAT included a memorandum of understanding enabling inter-SELPA transfers between the SELPA, Bishop Unified School District, Mono County SELPA, and Eastern Sierra Unified School District to ensure students have access to special education services from another LEA when an appropriate program is not available in the resident SELPA. Likewise, an intra-SELPA transfer agreement allows placements between districts within the SELPA. Staff interviews indicated Bishop Unified coordinates with the sending district of residence through a coordinated IEP team meeting.

According to the intra-SELPA agreement, the receiving LEA collects the LCFF revenues for intra-SELPA transfer students, which offsets the cost of the SDC teacher. The sending LEA is responsible for providing transportation and is billed for the cost of an additional aide, specialized equipment or “other significant additional services” for the student served. The SELPA should determine whether the LCFF revenue generated by the ADA of students placed by other LEAs in the Bishop Unified SDC programs covers an equitable portion of the SDC program costs. If it does not, the SELPA should consider options to revise the agreement. Many districts that operate regional SDC programs bill sending districts for the proportionate cost per pupil of operating the program. For example, the program cost (e.g., the salaries and benefits of the instructional staff, classroom maintenance and operation costs, books and supplies, indirect costs, etc.) are divided by the number of students in the class to obtain a cost per pupil. The regional program operator bills the sending district for the cost per pupil (minus LCFF revenue), and for the direct cost of related services for their students. Regional program costs should be on a not- for-profit basis so that the fees are designed to simply cover the costs for services.

Interviews with staff indicated Big Pine Unified and Round Valley Joint Elementary use the intra-SELPA transfer agreement and have students served in SDC programs operated by Bishop Unified. Because of the vast geographical size of Inyo County and the great distances between districts, Death Valley Unified, Lone Pine Unified, and Owen’s Valley Unified reported to FCMAT that they cannot access these programs. Additionally, the SELPA director and staff from Bishop Unified reported caseload numbers and class sizes in Bishop Unified are high. Staff from several districts expressed concern that because of high program numbers, future placements in a Bishop Unified SDC program may be denied. Given the saturation of Bishop’s SDC programs, and the lack of access for three of the SELPA’s districts, the SELPA should consider opening a regional SDC program for students with moderate to severe services needs in the southern part of Inyo County.

Proposed Southern County Regional Special Day Class Program

Interviews with staff indicated Lone Pine Unified and Owens Valley Unified, which combine the resource specialist and SDC (RS/SDC) programs in their districts, have students who would benefit from an SDC placement. Both districts expressed interest in hosting a regional SDC program and reported having space. Located approximately 15 miles apart, a program in either Lone Pine Unified or Owens Valley Unified would be accessible to students in the other district. Although not an ideal placement option because of the distances between districts, a southern county regional SDC program could be accessed by students from Round Valley Joint Elementary or Big Pine Unified if the SDC programs in Bishop were full. Due to the distance between either Lone Pine Unified or Owens Valley Unified and Death Valley Unified, this program may be inaccessible to a student living in Death Valley (depending on where the student lives in the district and the student's ability to tolerate the transportation time required). The SELPA should explore placement options in neighboring SELPAs and the state of Nevada for school-age students with disabilities who have moderate to severe service needs living in Death Valley.

As the SELPA evaluates whether to open a southern county regional SDC program, the excess property tax status of Lone Pine Unified and Owens Valley Unified should be considered when determining where to locate the program. Tables 6 and 7 below describe the projections for the proposed southern county regional elementary and secondary SDC programs.

Table 6 - Projections for Southern County Regional Elementary (K-6th) Special Day Class Program

Student	District	Grade Level in 2020-21	Primary Disability Category	Currently in Bishop SDC Program	Does the Student Currently Have a 1:1 Aide	If Applicable – Full Compensation of their 1:1 Aide	1:1 Aide in a SDC Setting?	Related Services on IEP
1 - E	LPUSD	3rd	ID	No	Yes	$39,451	Yes	Psych, BX, LAS, OT
2 - E	OVUSD	5th	AUT	No	No	N/A	No	Psych, BX, LAS
3 - E	LPUSD	4th	ID	No	Yes	$21,787.91	Yes	Psych, BX, LAS
4 - E	LPUSD	2nd	ID	No	Yes	$38,359.46	Yes	Psych, LS, OT
5 - E	OVUSD	1st	AUT	No	No	N/A	No	LAS, OT, BX
6 - E	DVUSD	4th	ID	No	Yes	N/A	Yes	LAS

**BX = behavior services; OT = occupational therapy; LAS = language and speech; Psych = psychological services; ID = intellectual disability; AUT = autism*

Table 7 - Projections for Southern County Regional Secondary (7th-12th) Special Day Class Program

Student	District	Grade Level in 2020-21	Primary Disability Category	Currently in Bishop SDC Program	Does the Student Currently Have a 1:1 Aide	If Applicable – Full Compensation of their 1:1 Aide	1:1 Aide in a SDC Setting?	Related Services on IEP*
1 – S	OVUSD	9th	AUT	No	No	N/A	No	Counseling, BX, OT
2 – S	LPUSD	7th	ID	No	No	N/A	No	LAS, BX, OT
3 - S	DVUSD	8th	ID	No	Yes	N/A	Yes	LAS
4 – S	LPUSD	7th	ID	No	No	N/A	No	LAS
5 - S	LPUSD	10th	AUT	No	No	N/A	No	LAS, BX
6 - S	LPUSD	8th	OHI	No	Yes	$22,401.53	No	BX

**BX = Behavior Services; OT = Occupational Therapy; LAS = Language and Speech*

As outlined in Tables 6 and 7, six potential students were identified for possible placement in the south county regional SDC program at the elementary and secondary levels respectively. One of the students identified for each program lives in the Death Valley Unified School District, which is geographically isolated from Lone Pine; therefore, the student may not be able to access the programs. However, placement of any student in a proposed south county regional SDC program would be pending an IEP team decision. Additionally, these student's IEP teams would need to determine whether the students who have a 1-to-1 paraprofessional would continue with that related service in the SDC environment. As projected, four of the students in the elementary south county regional SDC program would continue to require a 1-to-1 par professional, and at the secondary level, one of the students is projected to require a 1-to-1 paraprofessional.

Table 8 below details the projected cost for a south county regional SDC program in Lone Pine Unified School District. If six students were to enroll in each class, the projected cost for each program is $143,500 (a base cost of $23,917 per student). In addition to the base cost per student, the cost for related services (e.g., occupational therapy, language and speech, behavioral services, 1-to-1 paraprofessional, etc.) could be added and billed to the sending district of residence. The SELPA should evaluate whether the LCFF revenue generated by the ADA of students placed by other LEAs in a Lone Pine Unified SDC program would cover an equitable portion of the SDC program costs. If it does not, the SELPA should consider options (i.e., billing the sending districts for the proportionate cost per pupil of operating the program) to revise the intra-SELPA agreement as discussed above with the Bishop Unified SDC programs.

Table 8. – Projected Costs for a South County Regional Special Day Class Program in LPUSD

Proposed Expenditure	Cost	Notes
Certificated (1.0 FTE Special Education Teacher)	$65,000	
Classified (.67 FTE Para Professional)	$15,000	
Benefits	$44,000	
Books & Supplies	$5,000	Assumes books for 6 students for all four subjects.
Equipment	$2,000	
Indirect Program Cost	$10,000	
Maintenance and Operations Cost of Classroom	$2,000	
Other	$500	
TOTAL	$143,500	

Recommendations

The SELPA should:

1. Consider opening a regional SDC program for students with moderate to severe services needs in the southern part of Inyo County to ensure a full continuum of special education programs are available to students with disabilities.
2. Explore placement options in neighboring SELPAs and the state of Nevada for preschool and school-age students with disabilities living in Death Valley who have moderate to severe service needs.
3. Monitor SELPA-wide class sizes and caseload numbers at least quarterly, regardless of whether a southern county regional SDC program opens, to determine if the special education program delivery model supports the needs of students with disabilities within the SELPA. Suggested items to evaluate include: student needs; the availability of the full continuum of services to students; the functional continuation of the current Individualized Education Programs of all students; the provision of services in the least restrictive environment; and the availability of all necessary related services.
4. Form a short-term interdistrict group to evaluate whether the ADA generated by students placed by other LEAs in the Bishop Unified SDC programs covers an equitable portion of the SDC program costs. If it does not, consider options to revise the intra-SELPA agreement.
5. Form a short-term inter-district group to develop strategies to attract and retain special education teachers (e.g., hiring incentives, investing in teacher development pipelines, strengthening relationships with local teacher preparation programs, involving existing staff and community members in recruitment and hiring, developing systems for tracking teacher turnover, investing in high-quality mentoring for new teachers, etc.).
6. Develop and adopt a regional program referral policy, with timelines and communication expectations, governing how students in the SELPA are considered for placement in a regional SDC program, and how students are referred back to their district of residence from a regional SDC program.
7. Prioritize the regular auditing of how preschool students are coded in SEIS to ensure students with disabilities are properly reported in CALPADS by their district of residence.

Related Service Provider Staffing

All of the SELPA member districts provide speech and language therapy, occupational therapy, educationally related mental health services and other related services as required by the student's IEP. This is accomplished by hiring staff, entering into a MOU with a neighboring district to share services, or contracting with an NPA when hiring staff is not possible. Interviews with staff indicated several of the Contracted NPAs provide distance learning through remote teletherapy, with in-person support from an instructional aide.

Interviews indicated the county office employs three regionalized school psychologists who work SELPA-wide to conduct psychoeducational assessments and provide limited consultation support for student behavior. Districts are billed for service days provided by regionalized school psychologists and also pay for drive time, mileage and hotels (if needed). The county office also maintains part-time contracts with itinerant teachers who provide direct instruction and/or consultation services SELPA-wide for students with vision or hearing disabilities.

The SELPA should evaluate whether there is an operational advantage to the county office employing other regionalized related service providers, such as speech and language pathologists and an occupational therapist, to provide SELPA-wide direct services, consultation, and training for district staff. As the SELPA considers whether to expand regionalized related services, it should assess whether to fund the program fee-for-service or off-the-top.

Recommendations

The SELPA should:

1. Form a short-term interdistrict group to review the feasibility of the SELPA consolidating and providing additional related services through a regionalized itinerant service model. Assess whether these services should be paid using a fee-for-service or off-the-top model.
2. Review staffing levels for regionalized related service providers (with a focus on direct services, consultation to staff and families, staff training, students assessments, travel time, etc.) on an ongoing basis to ensure appropriate staffing levels are maintained. Reconcile this information with the SEIS reports of personnel and services required by IEPs.

Appendix

A. Study Agreement

FCMAT

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
STUDY AGREEMENT
October 23, 2019

The Fiscal Crisis and Management Assistance Team (FCMAT), hereinafter referred to as the team, and the Inyo County Office of Education, hereinafter referred to as the COE, mutually agree as follows:

1. BASIS OF AGREEMENT

The team provides a variety of services to local educational agencies (LEAs). The COE has requested that the team assign professionals to study specific aspects of the county operations. These professionals may include staff of the team, county offices of education, the California State Department of Education, school districts, or private contractors. All work shall be performed in accordance with the terms and conditions of this agreement.

2. SCOPE OF THE WORK

A. Scope and Objectives of the Study

1. Review the Inyo County SELPA funding allocation formula.

2. Perform on-site interviews with COE/SELPA personnel, as well as member districts, to discuss and better understand their perspective on the allocation formula.

3. Make recommendations to the COE/SELPA, providing guidance on a process if they decide to revise the SELPA allocation model.

B. Services and Products to be Provided

1. Orientation Meeting - The team will conduct an orientation session at the COE to brief COE management and supervisory personnel on the team's procedures and the purpose and schedule of the study.

2. On-site Review - The team will conduct an on-site review at the COE office and at school sites if necessary.

3. Exit Meeting - The team will hold an exit meeting at the conclusion of the on-site review to inform the COE of significant findings and recommendations to that point.

4. Exit Letter – Approximately 10 days after the exit meeting, the team will issue an exit letter briefly memorializing the topics discussed in the exit meeting.

5. Draft Management Letter - Electronic copies of a preliminary draft management letter will be delivered to the COE's administration for review and comment.

6. Final Management Letter - Electronic copies of the final management letter will be delivered to the COE's administration following completion of the review. The final management letter will be published on the FCMAT website. Printed copies are available from FCMAT upon request.

7. Follow-Up Support – If requested by the COE within six to 12 months after completion of the study, FCMAT will return to the COE at no cost to assess the COE's progress in implementing the recommendations included in the management letter. Progress in implementing the recommendations will be documented to the COE in a FCMAT management letter. FCMAT will work with the COE on a mutually convenient time to return for follow-up support that is no sooner than eight months and no later than 18 months after the completion of the study.

3. PROJECT PERSONNEL

The FCMAT study team may include:

A.	***To be determined***	***FCMAT Staff***
B.	***To be determined***	***FCMAT Consultant***

4. PROJECT COSTS

The cost for studies requested pursuant to Education Code (EC) 42127.8(d)(1) shall be as follows:

A. $800 per day for each staff team member while on site, conducting fieldwork at other locations, preparing and presenting reports, or participating in meetings. The cost of independent FCMAT consultants will be billed at their actual daily rate for all work performed.

B. All out-of-pocket expenses, including travel, meals, and lodging.

C. The COE will be invoiced at actual costs, with 50% of the estimated cost due following the completion of the on-site review and the remaining amount due upon COE's acceptance of the final management letter.

Based on the elements identified in section 2A, the total not-to-exceed cost of the study will be $7,800.

D. Any change to the scope will affect the estimate of total cost.

Payments for FCMAT's services are payable to Kern County Superintendent of Schools - Administrative Agent located on 1300 17th Street, City Centre, Bakersfield, CA 93301.

5. RESPONSIBILITIES OF THE COE

A. The COE will provide office and conference room space during on-site reviews.

B. The COE will provide the following if requested:

1. Policies, regulations and prior reports that address the study scope.
2. Current or proposed organizational charts.
3. Current and two prior years' audit reports.
4. Any documents requested on a supplemental list. Documents requested on the supplemental list should be provided to FCMAT only in electronic format; if only hard copies are available, they should be scanned by the COE and sent to FCMAT in electronic format.
5. Documents should be provided in advance of fieldwork; any delay in the receipt of the requested documents may affect the start date and/or completion date of the project. Upon approval of the signed study agreement, access will be provided to FCMAT's online SharePoint document repository, where the COE shall upload all requested documents.

C. The COE's administration will review a draft copy of the management letter resulting from the study. Any comments regarding the accuracy of the data presented in the management letter or the practicability of the recommendations will be reviewed with the team prior to completion of the final management letter.

Pursuant to EC 45125.1(c), representatives of FCMAT will have limited contact with pupils. The COE shall take appropriate steps to comply with EC 45125.1(c).

6. PROJECT SCHEDULE

The following schedule outlines the planned completion dates for different phases of the study and will be established upon the receipt of a signed study agreement:

Orientation:	***to be determined***
Staff Interviews:	***to be determined***

Exit Meeting: *to be determined*
Preliminary Management letter Submitted: *to be determined*
Final Management Letter Submitted: *to be determined*
Follow-Up Support: *if requested*

7. **COMMENCEMENT, TERMINATION AND COMPLETION OF WORK**

FCMAT will begin work as soon as it has assembled an available and appropriate study team consisting of FCMAT staff and independent consultants, taking into consideration other jobs FCMAT has previously undertaken and assignments from the state. The team will work expeditiously to complete its work and deliver its management letter, subject to the cooperation of the COE and any other parties from which, in the team's judgment, it must obtain information. Once the team has completed its fieldwork, it will proceed to prepare a draft management letter and a final management letter. Prior to completion of fieldwork, the COE may terminate its request for service and will be responsible for all costs incurred by FCMAT to the date of termination under Section 4 (Project Costs). If the COE does not provide written notice of termination prior to completion of fieldwork, the team will complete its work and deliver its management letter, and the COE will be responsible for the full costs. The COE understands and agrees that FCMAT is a state agency and all FCMAT management letters and reports are published on the FCMAT website and made available to interested parties in state government. In the absence of extraordinary circumstances, FCMAT will not withhold preparation, publication and distribution of a management letter or report once fieldwork has been completed, and the COE shall not request that it do so.

8. **INDEPENDENT CONTRACTOR**

FCMAT is an independent contractor and is not an employee or engaged in any manner with the COE. The manner in which FCMAT's services are rendered shall be within its sole control and discretion. FCMAT representatives are not authorized to speak for, represent, or obligate the COE in any manner without prior express written authorization from an officer of the COE.

9. **INSURANCE**

During the term of this agreement, FCMAT shall maintain liability insurance of not less than $1 million unless otherwise agreed upon in writing by the COE, automobile liability insurance in the amount required under California state law, and workers' compensation as required under California state law. FCMAT shall provide certificates of insurance, with Inyo County Office of Education named as additional insured, indicating applicable insurance coverages upon request.

10. HOLD HARMLESS

FCMAT shall hold the COE, its board, officers, agents and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of its board, officers, agents and employees undertaken under this agreement. Conversely, the COE shall hold FCMAT, its board, officers, agents and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of its board, officers, agents and employees undertaken under this agreement.

11. CONTACT PERSON

Contact person: Barry Simpson
Telephone: (760) 873-3262
E-mail: bsimpson@inyocoe.org

10/24/19

Barry Simpson, County Superintendent — Date
Inyo County Office of Education

October 23, 2019

Michael H. Fine — Date
Chief Executive Officer
Fiscal Crisis and Management Assistance Team