SELPA | Tahoe-Alpine | Fiscal Year | 2024-25

# LOCAL PLAN

## Attachments

## SPECIAL EDUCATION LOCAL PLAN AREA

California Department of Education

Special Education Division

Local Plan Annual Submission

INTENTIONALLY LEFT BLANK

Attachment I

SELPA: Tahoe-Alpine

Fiscal Year: 2024-25

**Attachment I—Local Educational Agency Listing**

**Participating Local Educational Agency Identification**

Enter the California Department of Education (CDE) issued county/district/school code (CDS) and the full name for each local educational agency (LEA) participating in the Local Plan. The LEA names will automatically populate the remaining attachments. Pursuant to California *Education Code* (*EC)* sections 56205(a)(12)(D)(iii) and 56195.1(b) and (c). SELPAs with one or more LEAs, or those who join with the county office of education (COE) to submit a Local Plan to the CDE for consideration of approval must include copies of joint powers agreements or contractual agreements, as appropriate.

In the table below, enter the CDE issued CDS code and the official name as listed in the California School Directory https://www.cde.ca.gov/SchoolDirectory/ for each COE, District, Joint Powers Authority (JPA), and SELPA participating in the Local Plan and receiving a special education funding allocation for services and programs provided to students with disabilities.

**To Add or Delete Rows:**

To add or delete table rows, select the "plus" or "minus" buttons bellow. Actions taken here will be automatically repeated for each of the tables in Attachments II through VI. Users must manually enter LEA information in Attachment VII.

**LEA Membership Changes:**

If an LEA was previously reported to the CDE in fiscal year 2021–22 or 2022–23 and there is a change in SELPA membership, **DO NOT DELETE** the entry. Instead, under the "LEA Status" column, select the drop-down menu and choose the applicable status option for the LEA membership change.

**SELPA County/District/School Codes**

- If a SELPA does not have a CDS code, then the associated fields should be left blank. NOTE: If a CDS code section begins with a "0," the zero will not appear in the user's entry.
- If a SELPA does not have a complete CDS code, then leave the associated district and school code blank.
- If a SELPA is not a charter LEA, then leave the associated charter code blank.

Attachment I

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| Add or Delete Row | List | County Code xx | District Code xxxxx | School Code xxxxxxx | Charter Code (if applicable) xxxx | LEA Official Name (District, Charter, COE, JPA, *and* SELPA) | Special Eduction Director First Name | Special Education Director Last Name | Phone (xxx) xxx-xxxx | Email | LEA Status |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1 | 9 | 61903 | | | Lake Tahoe Unified School District | Elizabeth | Shepherd | (530) 541-2850 | eshepherd@ltusd.org | **Previously Reported** |
| | 2 | 2 | 10025 | | | Alpine County Office of Education | Elizabeth | Shepherd | (530) 541-2850 | eshepherd@ltusd.org | **Previously Reported** |
| | 3 | 2 | 61333 | | | Alpine County Unified School District | Elizabeth | Shepherd | (530) 541-2850 | eshepherd@ltusd.org | **Previously Reported** |

Attachment II

SELPA: Tahoe-Alpine

Fiscal Year: 2024-25

Each SELPA must adhere to requirements for developing and reporting special education budget revenue and expenditures. The following excerpt is taken from California School Accounting Manual (CSAM): Procedure 755 Special Education on page 755-1 and included to assist the SELPA with completing Section D: Annual Budget Plan information for each LEA participating in the SELPA's Local Plan.

Special education budgets are complex and are of great interest to the public, both locally and statewide. *EC* Section 56205(b)(1) requires that a special education budget shall identify particular elements. Identification of the following elements is facilitated by the standardized account code structure (SACS):

1. Apportionment received by the LEA in accordance with the allocation plan adopted by the SELPA. (The apportionment is tracked in SACS in the resource field in combination with the revenue code in the object field.)
2. Administrative costs of the plan. (These costs are tracked in the function field.)
3. Costs of special education services to pupils with severe disabilities and low-incidence disabilities. (This population is identified by the goal field.)
4. Costs of special education services to pupils with nonsevere disabilities. (This population is identified by the goal field.)
5. Costs of supplemental aids and services provided to meet the individual needs of pupils placed in regular education classrooms and environments. (Costs of these aids and services are tracked in the function field.)
6. Costs of regionalized operations and services and direct instructional support by program specialists in accordance with Part 30, Chapter 7.2, Article 6, of the California *EC*, Program Specialists and Administration of Regionalized Operations and Services. (These costs are tracked in the goal field for regionalized operations and in the function field for instructional services.)
7. Use of property taxes allocated to the SELPA pursuant to *EC* Section 2572. (Property taxes allocated to the SELPA are tracked in the resource field and identified by a revenue code in the object field.)

Attachment II

SELPA: Tahoe-Alpine

Fiscal Year: 2024-25

**Attachment II—Projected Special Education Revenue by Local Educational Agency**

For each LEA participating in the Local Plan, enter the projected special education revenue funding sources allowed by the Individuals with Disabilities Education Act (IDEA). Information included in this table must be consistent with revenues identified in Section D, Table 1. NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 1.

| List | LEA Official Name (District, Charter, COE, JPA, *and* SELPA) | Assembly Bill (AB) 602 State Aid | AB 602 Property Tax | Federal IDEA Part C | Federal IDEA Part B | State Infant/ Toddler | State Mental Health | Federal Mental Health | Other Revenue | Subtotal |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Lake Tahoe Unified School District | 3,471,381 | 0 | 80,814 | 946,187 | 88,083 | 267,448 | 43,365 | 100,725 | 4,998,003 |
| 2 | Alpine County Office of Education | 27,222 | 0 | 0 | 284 | 0 | 0 | 0 | 0 | 27,506 |
| 3 | Alpine County Unified School District | 51,960 | 0 | 0 | 712 | 0 | 0 | 0 | 0 | 52,672 |
| | Totals: | 3,550,563 | 0 | 80,814 | 947,183 | 88,083 | 267,448 | 43,365 | 100,725 | 5,078,181 |

Attachment III

SELPA: Tahoe-Alpine

Fiscal Year: 2024-25

**Attachment III—Projected Expenditures by Object Code by Local Educational Agency**

For each LEA participating in the Local Plan, enter the projected special education expenditures by LEA and object code as allowed by the IDEA. Information included in this table must be consistent with expenditures identified in Section D, Tables 2 . NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 2.

| List | LEA Official Name (District, Charter, COE, JPA, *and* SELPA) | 1000 Certificated Salaries | 2000 Classified Salaries | 3000 Employee Benefits | 4000 Supplies | 5000 Services and Operations | 6000 Capital Outlay | 7000 Other Outgo and Financing | Subtotal |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Lake Tahoe Unified School District | 4,457,906 | 1,548,949 | 2,799,883 | 78,950 | 1,960,388 | 0 | 85,330 | 10,931,406 |
| 2 | Alpine County Office of Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Alpine County Unified School District | 195,827 | 93,122 | 117,509 | 9,000 | 41,046 | 0 | 5,023 | 461,527 |
| | **Totals:** | 4,653,733 | 1,642,071 | 2,917,392 | 87,950 | 2,001,434 | 0 | 90,353 | 11,392,933 |

Attachment IV

SELPA: Tahoe-Alpine

Fiscal Year: 2024-25

**Attachment IV—Projected Revenue by Federal, State, and Local Funding Source by Local Educational Agency**

For each LEA participating in the Local Plan, enter the projected special education revenue received by each funding source. Information provided must be consistent with revenues identified in Section D, Table 3. NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 3.

| List | LEA Official Name (District, Charter, COE, JPA, *and* SELPA) | Federal Revenue | Percent of Total Federal Revenue | State Revenue | Percent of Total State Revenue | Local Revenue | Total Federal and State Funding |
|---|---|---|---|---|---|---|---|
| 1 | Lake Tahoe Unified School District | 1,070,366 | 99.89% | 4,874,234 | 97.13% | 5,742,188 | 5,944,600 |
| 2 | Alpine County Office of Education | | 0.00% | | 0.00% | | |
| 3 | Alpine County Unified School District | 1,185 | 0.11% | 144,239 | 2.87% | 248,323 | 145,424 |
| | Totals: | 1,071,551 | 100.00% | 5,018,473 | 100.00% | 5,990,511 | 6,090,024 |

Attachment V

SELPA: Tahoe-Alpine

Fiscal Year: 2024-25

**Attachment V—Projected Expenditures by Local Educational Agency for Supplemental Aids and Services in the Regular Classroom for Students with Disabilities and Those Identified with Low Incidence Disabilities**

Enter the revenue allocated to each LEA for supplemental aids and services (SAS) for those students with disabilities placed in the regular classroom setting and those who are identified with low incidence (LI) disabilities. Information included in this table must be consistent with revenues identified in Section D, Table 5. NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 5.

| List | LEA Official Name (District, Charter, COE, JPA, *and* SELPA) | Total Projected Expenditures by LEA SAS in the Regular Classroom | Total Projected Expenditures by LEA for LI |
|---|---|---|---|
| 1 | Lake Tahoe Unified School District | 57,300 | 57,300 |
| 2 | Alpine County Office of Education | 0 | 0 |
| 3 | Alpine County Unified School District | 5,000 | 5,000 |
| | Totals: | 62,300 | 62,300 |

Attachment VI

SELPA: Tahoe-Alpine

Fiscal Year: 2024-25

# Attachment VI must be completed using the CDE approved Microsoft Excel Template

Attachment VII

SELPA: Tahoe-Alpine

Fiscal Year: 2024-25

**Attachment VII—Special Education Local Plan Area Membership Transfers and Mergers (to and from the SELPA)**

Educational programs and services already in operation may not be transferred to another LEA unless all provisions of *EC* Section 56207 have been met by the SELPA as demonstrated by the completion and submission of Attachment VII. The effective date of the transfer must not be prior to the July 1 of the second fiscal year after the date the sending or receiving SELPA informed the other agency and the governing body of multiple LEA SELPAs or the responsible individual of single LEA SELPAs notified the other agency, unless both the sending and receiving SELPA unanimously agree the transfer date will take effect on the July 1 of the first fiscal year following the notification date.

| LEA Name | Add or Delete Row | LEA Status | Impacted SELPA Name | Impacted District, Charter, or School Name | Initiating SELPA Notification Date | SELPA Governing Board Notification Date | COE Notification Date | CDE Notification Date | Agreed Upon Effective Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| Lake Tahoe Unified School District | | Delete This Row | | | | | | | |
| Alpine County Office of Education | | Delete This Row | | | | | | | |
| Alpine County Unified School District | | Delete This Row | | | | | | | |

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