



**Major Categorical Funds
Justification of Expenditure for Budget/Expense Transfer
and SPSA Modification
2017-18**

Complete this form for the following change in categorical expenditures allocated in the 2017-18 SPSA:

- BUDGET transfer within a categorical resource.
- EXPENSE transfer between and/or into categorical resources. **Budget Transaction Detail Report or Actuals Query is required highlighting items to transfer.**

A copy of the SSC meeting minutes showing budget discussion item must be attached.

(Minutes must include resource, account, and amounts for both “from” and “to” and the description of the resulting benefit to students).

School Name: Future Middle School	Date: 11/12/2017	Location Number: 2016A
Analyst: Smith, John 619-726-8000	Resource Teacher: Smith, Jane 619-725-8000	
Proposed Funding Resource:	30100	
PAR Number (If Required):		

Description of Proposed Expenditure: All expenditures should be listed individually

Expenditure and Benefit to Students and/or Parent Involvement: *How is the money specifically being spent on students? How will this affect student achievement? Please explain your rationale for compliance for the use of categorical funds.*

Example	4301 -Supplemental instructional supplies such as chart paper, notebooks, and classroom leveled books to enhance ELA classroom instruction.
A.	1157 -Teacher hourly to provide after school tutoring for sixth grade students.
B.	4301 -Supplemental instructional materials such as crayons, glues, chart paper, and notebooks to enhance classroom instruction and ELA goals as outlined in our SPSA.
C.	
D.	
E.	
F.	
G.	
H.	

** Please list amount funded for each item on the following budget page.*

Reason for Transfer:

- Increase to an activity previously identified in SPSA:
- Transfer of expenditures due to clerical error:
- Other (Please specify): Surplus salary in account 1109

Required SPSA Modification: Tutoring support added to Closing the Gap: Instructional supplies expenditures increased in Maximizing Instructional Time

Data used to Justify Expenditure:

- CAASP CELDT Other (Please Specify)
- DRA2 Benchmarks

Title 1: Resources 30100-30106

Attachment 3 - Sample Budget Transfer

FROM:	Dept.	Resource	Budget Ref	Account	Program	Class	Fund	Extended	Amount	Description
Example	0001	30100	00	5735	1000	1110	01000	0000	-\$ 2,500.00	Interprogram Svcs/Field Trip
A.	2016	30100	00	1109	1000	1110	01000	0000	\$ 10,000.00	Pull/Out Push In
B.			00				01000	0000	\$	#N/A
C.			00				01000	0000	\$	#N/A
D.			00				01000	0000	\$	#N/A
E.			00				01000	0000	\$	#N/A
F.			00				01000	0000	\$	#N/A
G.			00				01000	0000	\$	#N/A
H.			00				01000	0000	\$	#N/A
									Total	\$ 10,000.00

TO:	Dept.	Resource	Budget Ref	Account	Program	Class	Fund	Extended	Amount	Description
Example	0001	30100	00	4301	1000	1110	01000	0000	-\$ 2,500.00	Supplies
A.	2016	30100	00	1157	1000	1110	01000	0000	\$ 7,000.00	Classroom Teacher Hrly
B.	2016	30100	00	4301	1000	1110	01000	0000	\$ 3,000.00	Supplies
C.			00				01000	0000	\$	#N/A
D.			00				01000	0000	\$	#N/A
E.			00				01000	0000	\$	#N/A
F.			00				01000	0000	\$	#N/A
G.			00				01000	0000	\$	#N/A
H.			00				01000	0000	\$	#N/A
									Total	\$ 10,000.00

Title 1: Resources 30100-30106

Attachment 3 - Sample Budget Transfer

Site Assurances:

- Student achievement data and site plan strategies were reviewed and analyzed. Based on our findings, the SSC has approved modifying our Single Plan for Student Achievement (SPSA) and categorical budget.
- List date(s) of SSC meeting(s): 11/10/2017
- A copy of the SSC meeting minutes showing plan and budget discussion item is attached, and discussion/approval item is highlighted (Includes resource, account, and amounts).
- A copy of the Detailed Transaction Report is attached and highlighted (expenses only).
- The expense is supplemental to district-provided services.

Required Signatures:

The undersigned declare under penalty of perjury that the foregoing is true and correct and that these assurances were signed in San Diego, California, on the date(s) indicated.

Jane Doe	11/12/2017
Principal (Print Name)	Date

Sally Chen	11/12/2017
SSC Chairperson (Print Name)	Date

<i>Jane Doe</i>	11/12/2017
Principal's Signature	Date

<i>Sally Chen</i>	11/12/2017
SSC Chairperson's Signature	Date

<hr/> <p>Date Received by FPMA Department</p>	<hr/> <p>Reviewed by FPMA Resource Teacher</p>
<p>Approved _____ Denied _____</p>	
<p>Comments: _____</p>	
Received by Analyst: _____	Date Posted: _____

Attach this form to appropriate documentation **WITH original signatures**.
Submit all documents to: Financial Planning, Monitoring and Accountability Department
Eugene Brucker Education Center
4100 Normal Street, Room 3209
San Diego, CA 92103-2682



Retain a copy at your site in the SSC Notebook once transfer is approved