

SITE OPERATIONS CIRCULAR NO. 1003

Office of the Chief Financial Officer

SAN DIEGO UNIFIED SCHOOL DISTRICT

Date: August 2, 2016

To: All Principals; School Site Council (SSC) Chairpersons, Area Superintendents, Division and Department Heads.

Subject: EXPENDITURE OF MAJOR CATEGORICAL (TITLE I) FUNDS FOR 2016-17

Department and/or Persons Concerned: All Principals, Area Superintendents, Division and Department Heads, and School Site Council (SSC) Chairpersons.

Reference: Education Code 52853(b)

- Action Requested:**
1. Submit PARS for personnel changes funded by categorical programs.
 2. Use the Major Categorical Funds Justification of Expenditure for Budget/Expense Transfer and SPSA Modification 2016-17 forms as needed.
 3. Review the Major Categorical (Title 1) Funds Expenditure Guidelines 2016-17 with School Site Council (SSC).

Attachment 1 Major Categorical (Title I) Funds Expenditure Guidelines 2016-17

Attachment 2 *Template* - Major Categorical Funds Justification of Expenditure for Budget/Expense Transfer and SPSA Modification 2016-17

Attachment 3 *Sample Budget Transfer* - Major Categorical Funds Justification of Expenditure for Budget/Expense Transfer and SPSA Modification 2016-17

Attachment 4 *Sample Expense Transfer* - Major Categorical Funds Justification of Expenditure for Budget/Expense Transfer and SPSA Modification 2016-17

Attachment 5 *Sample* - School Site Council Meeting Minutes 2016-17

Attachment 6 Timeline for Title I Budget Responsibilities

Brief Explanation:

State Education Code 52853(b) requires that the School Site Council (SSC) oversee the strategies and budgets associated with the Single Plan for Student Achievement (SPSA). Title I budgets associated with the SPSA include: Title I Part A Basic Program (30100), Title I Parent Involvement (30103), and Title I Program Improvement (30106). Title I funds can be used for strategies prescribed by the Western Association of Schools and Colleges (WASC).

Sites have been allocated Title I funds for the 2016-17 school year. The SPSA and corresponding Title I budgets are reviewed by the Financial Planning, Monitoring and Accountability (FPMA) Department and approved by the Board of Education. Budgets are fluid and plans are responsive

to student needs. As plans are adjusted during the year, budget allocations may need adjustment as well.

High schools undergoing WASC visits should use their SPSAs to provide support and strategies to improve student achievement as outlined in their WASC plans. Plans should be implemented or revised using current student data. SPSAs include WASC criteria in the Schoolwide Action Plan to address closing student achievement gaps.

Intent and Use of Title I Funds:

The intent of Title I funding is to provide direct instructional support to students beyond the educational program provided by the district. All expenses must provide a direct connection to students and their academic achievement, and must be clearly identified and justified as supporting student achievement.

Expenditures for 2016-17 from the following Title I programs must be reviewed by the SSC on an on-going basis in relation to the goals/strategies identified in the site plan:

- Title I Part A Basic Program [Resource Code 30100]
- Title I Parent Involvement [Resource Code 30103]
- Title I Program Improvement [Resource Code 30106]

Please review the Major Categorical (Title I) Funds Expenditure Guidelines for 2016-17 (**Attachment 1**) with your SSC. This important information helps clarify appropriate uses of Title I funds.

The SSC must be familiar with these requirements and should refer to these guidelines when developing the school plan and accompanying budget. A vital consideration the Financial Planning, Monitoring and Accountability (FPMA) staff includes when approving expenditures of Title I funds is **documentation that the SSC has been involved in the plan development or revision and budget discussion** (documented in meeting minutes).

Instructions for Expending Title I Funds:

For the following Title I budget requests, sites must complete the Major Categorical Funds Justification of Expenditure for Budget/Expense Transfer and SPSA Modification 2016-17 form (**Attachment 2 - template**). FPMA staff review the site SPSA and approve any changes in the plan and/or proposed Title I budget expenditures prior to the budget analyst posting the budget transfers for expenditures.

***This form must be used for:**

1. Changes in Title I expenditures (i.e., changes to funding strings and/or activities) that were allocated in the 2016-17 SPSA.
2. Transfer of expenses into Title I resources.

The cost of personnel (FTE), benefits and related substitute time are automatically balanced within a resource and do not require additional SSC approval.

Review and approval by FPMA staff of all Title I expenditures, including PARs for personnel changes, **must be obtained prior** to the purchase, event, or start date. Expenditures made without prior approval, may be transferred to the site's unrestricted budget.

To request Title I budget and expense transfers, sites should complete the following steps:

1. Meet with your SSC to review site student performance data related to student needs. The SSC must discuss and approve the needed changes/additions to the SPSA and associated budget allocations. Transfers can only be processed if a quorum was established at the SSC meeting.
2. Submit the following documents to FMPA:

Budget Transfers:

- a. Original Major Categorical Funds Justification of Expenditure for Budget/Expense Transfer and SPSA Modification 2016-17 (**Attachment 2 - template**).
- b. This form must be filled out completely and signed by the site principal and the SSC chairperson prior to submission.
- c. Copy of the minutes from the SSC meeting (**Attachment 5 - sample**) showing explicit changes to the SPSA that were approved, with discussion and approval highlighted. A quorum (50% of SSC members + 1) must have been established at the SSC meeting.

Expense Transfers:

- a. Original Major Categorical Funds Justification of Expenditure for Budget/Expense Transfer and SPSA Modification 2016-17 form (**Attachment 2 - template**).
 - b. This form must be filled out completely and signed by the site principal and the SSC chairperson prior to submission.
 - c. Copy of the minutes from the SSC meeting showing explicit changes to the SPSA that were approved, with discussion and approval highlighted. A quorum (50% of SSC members + 1) must have been established at the SSC meeting (**Attachment 5 - sample**).
 - d. Expense transfers require an accompanying site Budget Transaction Detail Report and/or Payroll Query with proposed expenses to transfer identified.
3. Maintain copies of all Major Categorical Funds Justification of Expenditure for Budget/Expense Transfer and SPSA Modification 2016-17.
 4. Sample forms are provided for your reference:
Attachment 3 Sample Budget Transfers - Major Categorical Funds Justification of Expenditure for Budget/Expense Transfer and SPSA Modification 2016-17.

Attachment 4 Sample Expense Transfers - Major Categorical Funds Justification of Expenditure for Budget/Expense Transfer and SPSA Modification 2016-17.

FPMA staff review requests and accompanying documentation to confirm that the proposed changes in the SPSA and Title I budget expenditures conform to the SPSA goals and are in compliance with federal, state, and district requirements related to Title I programs. **FPMA staff sends an e-mail notification to the site principal and budget analyst upon approval of the request.**

If you have questions regarding spending Title I funds, the appropriateness of expenditure, or the process used to request a transfer of expenditures, please call the Financial Planning, Monitoring and Accountability Department at (619) 725-5605.

Vikki Henton
Director
Financial Planning, Monitoring and Accountability

APPROVED:



Jenny Salkeld
Chief Financial Officer

VH:mdj2

Attachments (6)



San Diego Unified School District
Financial Planning and Development
Financial Planning, Monitoring and Accountability Department

**MAJOR CATEGORICAL (TITLE I) FUNDS
EXPENDITURE GUIDELINES 2016-17**

A. FUNDS INCLUDED:

Resource Code 30100	Basic Program Title I/Part A	Part of the Elementary and Secondary Education Act, which provides federal money to support economically disadvantaged students and close academic achievement gaps.
Resource Code 30103	Title I Parent Involvement	Used to encourage parent involvement in order to improve student achievement.
Resource Code 30106	Title I Program Improvement Supplemental (PI)	Supplemental funds to implement provisions of Elementary and Secondary Education Act. Funding is provided with the goal to improve student achievement while meeting the state's standards that will allow the school to exit PI status. Schools in PI year 3 receive the funds in preparation for PI year 4 and then receive it each year in PI thereafter.

B. PURPOSE:

1. Focus on improving instruction and extending learning time. These programs enable schools to provide **supplemental** opportunities for students to achieve proficiency in the state content standards. **Emphasis is on direct instructional support to students in core subjects.**
2. Professional development is a priority and is available to anyone in a schoolwide program, including teachers, classroom aides and, where appropriate, other staff and parents. Activities must be based on student needs at the school site. **A minimum of 10 percent (10%) of the total Title I allocation should be devoted to professional development. (Program Improvement schools *must* allocate a minimum of 10 percent (10%) of Title I funds to Professional Development; Resources 30100/30106).**
3. **Supplement**, not supplant the district's general program. Use of Title I funds must not replace district funds. Title I funds must add to or enhance district program.
4. Foster new types of parent partnerships that focus on improving student achievement.

C. PROCESS:

Single Plan for Student Achievement (SPSA)

An Annual Needs Assessment identifies student learning needs at the school site based on an analysis of current student performance data in relation to state standards. The focus is on the academic needs of the children. The students' educational needs drive the planning cycle. The SPSA describes strategies that will coordinate use of federal, state, and local resources to improve instruction and student achievement. The School Site Council (SSC) oversees and approves the plan and use of the associated Title I budget allocations.

Title I Schoolwide Program (SWP)

A federal program that puts emphasis on high achievement for all students while serving the most disadvantaged youth and providing flexibility in spending Title I funds. The annual needs assessment is a required component of the SWP and the SPSA serves as the Title I Schoolwide Plan.

D. BUDGET:

1. Each site develops a budget to implement all strategies for each available funding source. It includes but is not limited to staffing, materials, supplies, contracted services, and equipment that will directly enhance student learning at the school site. The SPSA and the embedded Title I budget is approved by the Board of Education.
2. The SSC must approve transfers of allocations within any of the categorical programs.

E. SPENDING:

Expenditures from the Title I resources are routed through the Financial Planning, Monitoring and Accountability Department for approval. Approval of all expenditures, including PARs, must be obtained prior to the purchase, event, or start date.

Spending Instructions for Title I Budgets:

SSC approval is required for revisions to Title I expenditures originally allocated in the SPSA. Complete the Major Categorical Funds Justification of Expenditure for Budget/Expense Transfer in order to make revisions to Title I spending. Send the Title I Justification of Expenditure with original principal and SSC chairperson signatures along with SSC meeting minutes verifying SSC approval.

Send to:

**Financial Planning, Monitoring and Accountability Department
Education Center, Room 3209**

The Financial Planning, Monitoring and Accountability (FPMA) resource teacher notifies the principal and budget analyst via email upon approval of the expense/budget transfers.

TITLE I FUND REQUIREMENTS AND RESTRICTIONS EXPLAINED:

All categorical budgets **MUST** be for direct services that impact student achievement. **Students must be considered first.** You must be able to answer the questions:

- Are these expenditures centered on our student needs?
- Do these expenditures provide supplementary services that would not be provided absent categorical funding?
- Do position allocations for categorical funds match the proportion of each position actually performing direct, supplementary services to students?
- Do these expenditures directly affect each student in progressing to proficiency on the Common Core State Standards?
- Does this categorical funding allocation help us reach our area goals?

SPECIFIC SPENDING PROCESSES AND REQUIREMENTS:

1. Equipment

- a. General type of equipment and intended use/benefit must be identified in the site plan.
- b. If not **clearly instructional**, seek guidance in advance from your assigned Financial Planning, Monitoring and Accountability Department Resource Teacher.
- c. No procurement cards.
- d. No confirming orders (i.e., purchase order created after item is purchased and delivered).

2. Instructional Materials

- a. Must be related to student academic needs, instructional focus, and core curriculum.
- b. Supplemental to district funded materials and instruction.

3. Non-Instructional Supplies and Expenses

- a. Must specifically identify how non-instructional supplies and expenses support student achievement.
- b. Must specifically identify how administrative costs such as postage, office supplies, clerical time, etc., as well as maintenance agreements, and non-classroom equipment support student achievement.

4. Travel must be pre-approved

- Submit travel authorization **prior** to trip with justification tied to site plan.

5. Conferences and/or Consultants (for professional development)

- Must be related to site plan.

6. Field Trips

- a. Must be part of classroom instructional plan.
- b. Must be related to core academics.
- c. Must have appropriate pre- and post-trip activities.
- d. Must be tied to the SPSA.

7. **Substitutes (for classroom teachers)**
 - a. For professional development.
 - b. To provide sick leave for teachers paid from the same funding source.
8. **Hourly time**
 - a. For professional development.
 - b. Extra time for support of academic programs.
 - c. Clerical time beyond the regular school day in support of academic programs.
9. **Parent Involvement**
 - a. Workshops for parents.
 - b. Materials for parent meetings, training, parent resource library.
 - c. Speakers or consultants for parents.
 - d. Communications with parents (including mailings).
 - e. Light refreshments only.
 - Meals are **NOT** allowable.
 - f. Childcare for parents to attend workshops.
 - g. Translation for parents attending workshops.
 - h. Equipment and supplies for parent room.

Reminder: Title I funds are never used to fund the following expenses

- a. Noon duty or Campus Security
- b. Meals
- c. Athletic equipment
- d. Medical supplies
- e. Custodial supplies
- f. Building improvement
- g. Replacement of i21 materials; check with IT Help Desk for available supplies.
- h. Administrative positions such as vice-principals and dean of students
- i. Clerical Positions
- j. Copier Contract
- k. Community Service Assistant

CATEGORICAL SPENDING GUIDELINES 2016-17

Rationales for Categorical Spending must be clearly described in the Single Plan for Student Achievement (SPSA).

Resource #	Resource Name	Allowable Expenses	Non-allowable Expenses
30100	<p>Title I Basic</p> <ul style="list-style-type: none"> ● Required: Program Improvement schools must allocate 10% of Title I funds for Professional Development. 	<ul style="list-style-type: none"> ● Equipment –directly related to support student achievement in the Common Core State Standards. ● Instructional Materials ● Travel for professional development (must be pre-approved). ● Conferences for professional development. ● Field Trips (in support of common core instruction). ● Substitutes to provide release time for professional development (for classroom teachers). ● Parent Involvement ● Extended Day/Year Programs ● Additional FTE above district allocation including: <ul style="list-style-type: none"> - Nurse - Counselor - Avid teachers and tutors - Class size reduction teachers - Push-in Instruction teacher - Subject-specific resource teachers - CAHSEE prep teacher - Classroom teachers who provide qualitatively different instruction to underperforming students. - Prep teachers (only if used to release teachers for professional development). - Parent Academic Liaison 	<ul style="list-style-type: none"> ● Administrative Positions including Vice Principals and Dean of Students ● Clerical positions ● Network Tech-less working directly with students on intervention programs and/or activities. ● Copier contract ● Community Service Assistant ● Campus Security/ Noon Duty ● Meals ● Athletic equipment ● Medical supplies ● Custodial supplies ● Building improvement

Resource #	Resource Name	Allowable Expenses	Non-allowable Expenses
30100		<ul style="list-style-type: none"> • Hourly time including: <ul style="list-style-type: none"> - Classroom teachers and classified staff working directly in supplemental services and/or programs for students - Nursing Time - Counselor Time • Pupil Advocate • Assistants (guidance, classroom, library, etc.) If working directly with students on intervention programs or activities. This MUST be clearly articulated in the SPSSA. 	
30103	Title I Parent Involvement	<ul style="list-style-type: none"> • Materials for parent meetings and training • Conferences and workshops for parents • Presentations for educational programs to parents or consultants • Parent communication materials • Light refreshments. (meals are not allowable) 	<ul style="list-style-type: none"> • <i>Same as for Title I Basic.</i> • <i>Meals</i>
30106	Title I Program Improvement Supplemental (PI schools in Years 4 & 5 only)	<ul style="list-style-type: none"> • <i>Same as for Title I Basic</i> • Required to set aside 10% of allocation for staff professional development. • Expenditures must be directly related to meeting the goals in the school's Program Improvement plan. 	<ul style="list-style-type: none"> • <i>Same as for Title I Basic.</i>

Title 1: Resources 30100-30106



**Major Categorical Funds
Justification of Expenditure for Budget/Expense Transfer
and SPSA Modification
2016-17**

Complete this form for the following change in categorical expenditures allocated in the 2016-17 SPSA:

- BUDGET transfer within a categorical resource.
- EXPENSE transfer between and/or into categorical resources. Budget Transaction Detail Report 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:	Date:	Location Number:
Budget Analyst:	Resource Teacher:	
Proposed Funding Resource:		
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	Supplemental instructional supplies such as chartpaper, notebooks, and classroom leveled books to enhance ELA classroom instruction.
A.	
B.	
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):

Required SPSA Modification:	Area/Page:
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Data used to Justify Expenditure:

- CAASP CELDT Other (Please Specify)
- DRA2 Benchmarks

Title 1: Resources 30100-30106

Attachment 2 Template

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.			00				01000	0000	\$	#N/A
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	\$ -

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.			00				01000	0000	\$	#N/A
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	\$ -

Site Assurances:

Title 1: Resources 30100-30106

Attachment 2 Template

- 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):
- 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.

Principal (Print Name) Date

SSC Chairperson (Print Name) Date

Principal's Signature Date

SSC Chairperson's Signature Date

Date Received by FPMA Department

Reviewed by FPMA Resource Teacher

Approved _____ **Denied** _____

Comments: _____

Received by Budget 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

Title 1: Resources 30100-30106



**Major Categorical Funds
Justification of Expenditure for Budget/Expense Transfer
and SPSA Modification
2016-17**

Complete this form for the following change in categorical expenditures allocated in the 2016-17 SPSA:

- BUDGET transfer within a categorical resource.
- EXPENSE transfer between and/or into categorical resources. Budget Transaction Detail Report 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: 12/12/2016	Location Number: 2016A
Budget 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	Supplemental instructional supplies such as chart paper, notebooks, and classroom leveled books to enhance ELA classroom instruction.
A.	Teacher hourly (1157) to provide after school tutoring for sixth grade students.
B.	Supplemental instructional materials (4301) 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:	Area/Page:	
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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	

Site Assurances:

Title 1: Resources 30100-30106

Attachment 3 - Sample Budget Transfer

- 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): 12/12/2016
- 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	12/12/2016
Principal (Print Name)	Date

Sally Chen	12/12/2016
SSC Chairperson (Print Name)	Date


<i>Jane Doe</i>	12/12/2016
Principal's Signature	Date

<i>Sally Chen</i>	12/12/2016
SSC Chairperson's Signature	Date

Date Received by FPMA Department	Reviewed by FPMA Resource Teacher
Approved _____	Denied _____
Comments: _____	
Received by Budget 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



**Major Categorical Funds
Justification of Expenditure for Budget/Expense Transfer
and SPSA Modification
2016-17**

Complete this form for the following change in categorical expenditures allocated in the 2016-17 SPSA:

- BUDGET transfer within a categorical resource.
- EXPENSE transfer between and/or into categorical resources. Budget Transaction Detail Report 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: 12/12/2016	Location Number: 2016A
Budget Analyst: Smith, John 619-725-8000		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	Supplemental instructional supplies such as chartpaper, notebooks, and classroom leveled books to enhance ELA classroom instruction.
A.	First grade teachers attended a Common Core State Standards professional development at the San Diego County Office of Education in order to learn how to use the current curriculum to provide more project-based hands-on learning.
B.	
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): Incorrectly charged to 00000

Required SPSA Modification: **Area/Page:** None required - Expenditure already in SPSA

Data used to Justify Expenditure:

- CAASP
- CELDT
- Other (Please Specify)
- DRA2
- Benchmarks

Title 1: Resources 30100-30106

Attachment 4 - Sample Expense 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	00000	00	1192	1000	1110	01000	0000	\$ 612.85	Prof&Curriclm Dev Vist Tchr
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									\$ 612.85	

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	1192	1000	1110	01000	0000	\$ 612.85	Prof&Curriclm Dev Vist Tchr
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									\$ 612.85	

Title 1: Resources 30100-30106

Attachment 4 - Sample Expense 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): 12/12/2016
- 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	12/12/2016
Principal (Print Name)	Date

Sally Chen	12/12/2016
SSC Chairperson (Print Name)	Date


<i>Jane Doe</i>	12/12/2016
Principal's Signature	Date

<i>Sally Chen</i>	12/12/2016
SSC Chairperson's Signature	Date

Date Received by FPMA Department	Reviewed by FPMA Resource Teacher
Approved _____ Denied _____	
Comments: _____	
Received by Budget 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

Attachment 4 - Sample
Expense Transfer - Payroll Query

Reference	Name	ID	Empl Record	Pay Period End	Run Date	Off Cycle	Dept ID	Resource	Budget Ref	Acct	Program	Amount
01234567	Substitute, John	00000A	0	11/1/2016	11/6/2016	Y	2016	00000	00	1192	1000	144.20
Substitute, John Total												144.20
01234568	Substitute, Jane	00000B	0	11/1/2016	11/6/2016	Y	2016	00000	00	1192	1000	36.05
Substitutute, Jane												36.05
01234569	Substitute, Ben	00000C	1	11/1/2016	11/6/2016	N	2016	00000	00	1192	1000	144.20
Substitute, Ben Total												144.20
01234560	Substitute, Shelly	00000D	0	10/1/2016	10/6/2016	Y	2016	00000	00	1192	1000	144.20
01234561	Substitute, Shelly	00000D	0	11/1/2016	11/6/2016	N	2016	00000	00	1192	1000	144.20
Grand Total											612.85	



San Diego Unified School District
Future Middle School
SSC Meeting
December 10, 2016

SAMPLE SSC MEETING MINUTES

MEMBERS PRESENT:

- | | | | |
|--|---|---|--|
| <input checked="" type="checkbox"/> Jane Doe | Principal (ex officio) | <input checked="" type="checkbox"/> Sally Chen | <input checked="" type="checkbox"/> Quorum was met |
| <input checked="" type="checkbox"/> John Alford | Classroom Teacher (1 st yr) | <input checked="" type="checkbox"/> George Rivers | Parent/DAC Rep (1 st yr) |
| <input checked="" type="checkbox"/> Melina Escalante | Classroom Teacher (2 nd yr) | <input checked="" type="checkbox"/> Patricia Ruiz | Parent (2 nd yr) |
| <input checked="" type="checkbox"/> Harriet Nguyen | Classroom Teacher (2 nd yr) | <input type="checkbox"/> Cynthia Smith | Parent (1 st yr) |
| <input checked="" type="checkbox"/> Sam Marston | Other – school personnel (1 st yr) | <input checked="" type="checkbox"/> John Ortega | Parent (1 st yr) |
| | | | Community Member (2 nd yr) |

Guest Name: Richard Stone, Leticia William, David Jones, Jane Dawes

ITEM	DESCRIPTION/ACTIONS	MEETING SUMMARY
1. Call to Order	<ul style="list-style-type: none"> Sally Chen: SSC Chairperson 	Meeting was called to order at 3:35 p.m.
2. SSC Business <ul style="list-style-type: none"> ➤ Approval of Minutes ➤ Approval of Bylaws 	<ul style="list-style-type: none"> Action Item: Approval of minutes for November 14, 2016; Sally Chen, SSC Chairperson. Action Item: Melina Escalante, Bylaw Committee chair 	<ul style="list-style-type: none"> Minutes from November 13, 2016 were reviewed. Approval of the minutes moved by Ortega. Seconded by Escalante. Motion passed. The district bylaw sample, which among other changes, removes electronic voting (which is mandatory), was discussed. John Ortega moved to approve the 2016-17 district bylaw samples with appointment by the SSC as our method of filling vacancies during the school year. Motion seconded by George Rivers. Motion passed 8–1.

ITEM	DESCRIPTION/ACTIONS	MEETING SUMMARY
<p>3. Data Review</p> <ul style="list-style-type: none"> ➤ Assessment Data Results 	<ul style="list-style-type: none"> • Informational: Jane Doe, Principal 	<ul style="list-style-type: none"> • School data reports were distributed to all, members’ analyzed results from multiple perspectives. Additionally, a report was produced analyzing student progress longitudinally over the past 2 years. This will allow us to document progress while we work through the changing curriculum (CCSS).
<p>4. SPSA</p> <ul style="list-style-type: none"> ➤ Monitoring the SPSA ➤ Review 2016-17 Goals ➤ Budget 	<ul style="list-style-type: none"> • Informational: John Alford, Classroom Teacher member • Action Item: Jane Doe, Principal • Action Item: Jane Doe, Principal 	<ul style="list-style-type: none"> • John Alford provided all members with an SPSA monitoring form/table. The table links progress with expenditures. The SSC will continue to develop the form over the year to streamline progress monitoring and hopefully support next year’s SPSA revisions. • After reviewing student data, the SSC discussed increasing the ELA SMART goal by 2 percentage points since we have already met targets. Sam Marston moved to approve the new SPSA goals for 2016-17. Moved by Chen. Motion seconded by Patricia Ruiz. Motion passed 9-0. • Jane confirmed with her budget analyst that all the salary transfers had been completed for the school. The salary for the IRT purchased with resource 30100 is \$10,000 below district average. We are now able to use these funds. Our priorities were reviewed and Patricia motioned to use these funds towards priority #2 and #3, after school tutoring and instructional supplies since there wasn’t enough available toward priority #1 – additional .2 FTE librarian.

ITEM	DESCRIPTION/ACTIONS	MEETING SUMMARY
<p>- Budget Transfer within 30100</p>	<ul style="list-style-type: none"> Action Item: Jane Doe, Principal 	<p>Budget Transfer within Resource 30100 From: 30100 00 1109 1000 1110 01000 0000 \$10,000 - IRT surplus salary.</p> <p>To: 30100 00 1157 1000 1110 01000 0000 \$7,000 - After-school tutoring of sixth grade students performing below grade level.</p> <p>To: 30100 00 4301 1000 1110 01000 0000 \$3,000 - Supplemental instructional materials (4301) such as crayons, glues, chart paper, and notebooks to enhance classroom instruction and ELA goals as outlined in our SPSA.</p> <p>Moved by Ruiz. Seconded by Harriet. Motion Passed.</p>
<p>- Expense Transfer from 00000 to 30100</p>	<ul style="list-style-type: none"> Action Item: Jane Doe, Principal 	<ul style="list-style-type: none"> Five teachers attended professional development for CCSS in the month of October. The charges for these days were incorrectly charged to 00000 (in the amount of \$612.85). Sally motioned to move these expenses to Title I where they were identified to be expensed in the SPSA. <p>Expense Transfer from 00000 to 30100 From: 2015 00000 00 1192 1000 1110 01000 0000 \$612.85 - visiting teachers</p> <p>To: 2015 30100 00 1192 1000 1110 01000 0000 \$612.85 - visiting teachers</p> <p>Motion by Alford. Seconded by Harriet. Motion Passed.</p>

Financial Planning and Development
Financial Planning, Monitoring and Accountability Department

**TIMELINE FOR TITLE I BUDGET
RESPONSIBILITIES**

The suggested timeline and checklist below highlights important dates for managing Title I budgets.

ACTIVITY	DATES
<input type="checkbox"/> Develop 2016-17 SPSA and Title I Budget	March, 2016
2016-17 Fiscal Year Begins	July 1, 2016
<input type="checkbox"/> Implementation of 2016-17 SPSA and Title I Budget begins	July 1, 2016
<input type="checkbox"/> Monitor and modify school budget based on surplus or deficit budget adjustments.	July 2016 through June 2017
<input type="checkbox"/> Principal/ ESA/ Finance Clerk budget workshops	August/September 2016
<input type="checkbox"/> Salary transfers and benefits updates <ul style="list-style-type: none"> <input type="checkbox"/> Check in with your Budget Analyst to check status of updates <input type="checkbox"/> Modify school budget based on surplus or deficit budget adjustments 	December 2016 through January 2017
2017-18 Budgets Released <ul style="list-style-type: none"> <input type="checkbox"/> Meet with advisory groups and SSC <input type="checkbox"/> Develop and approve school site SPSA and budget <input type="checkbox"/> Submit to BOE for approval 	January/February 2017 (tentative)
Spending deadlines begin <ul style="list-style-type: none"> <input type="checkbox"/> Reference Processing Deadlines Circular <input type="checkbox"/> Submit final orders for the school year 	April 2017 through June 2017