



FY 2010 EXPENDITURE TESTS

QBE Formula Funds Tests

TEST 3 - 100% of the Direct Instruction QBE Earnings, Salary and Operating, must be expended for Direct Instruction in the System which include Programs 1011, 1061, 1021, 1071, 1051, 1091, 1031, 1081, 1041, 3011, 2011, 2021, 2031, 2041, 2051, 2061, 2111, 2211, 5071, 1351. (Note: Please continue to charge expenditures to correct program number and Site if applicable)

TEST 3 – 100% of “Hold Harmless” Earnings must be expended on Direct Instruction in the System – **DO NOT POST EXPENDITURES TO PROGRAM 1460**

TEST 4 - 100% of the funds designated for Media Center Costs at the System Level. (Program 1310). *Media materials are those instructional materials including print, non-print, periodicals, online databases, supplies, and equipment that are critical to the support and enhancement of the school library media center program. These materials are housed in and circulated through the library media center for use by the entire learning community of the school.*

TEST 5 – 100% of Staff and Professional Development Earnings must be expended for Staff and Professional Development costs at the system level.

TEST 8 - 100% of 20 Additional Day funds must be expended, up to 15% of earnings allowed to be expended for Function 2700 expenditures (Program 1100).

Categorical Grants Tests

TEST 10 - 100% of Nursing Services must be expended for Nursing Services (Program 1500)

TEST 11 - 100% of Migrant Services must be spent on Migrant (Program 1700)

TEST 12 - 100% of Bus Replacement must be spent on Bus Replacement-Unspent funds must be reserved. (Program 2410)

TEST 9 - 100% of Alternative Program Sparsity Grants must be expended for Alternative Program Services (Program 5072)

Formula Adjustment can be applied against the following programs revenue unless changed by FY 2010 Legislation.

Program	Program Description
1011	Kindergarten
1061	Kindergarten EIP
1021	Primary Grades 1-3
1071	Primary Grades EIP 1-3
1051	Upper Elementary Grades 4-5
1091	Upper Elementary Grades EIP 4-5
1031	Middle Grades 6-8
1081	Middle School 6-8
1041	High School 9-12
3011	Vocational Lab 9-12
2011	Special Education Programs
2111	Gifted
2211	Remedial
5071	Alternative
1351	ESOL
1450	Central Administration
1455	School Administration
1457	Facility M&O
1310	Media Center Program
1100	20 Additional Day
1210	Staff & Professional Development
1638	Charter System Adjustment
1460	Hold Harmless