

REGULATION

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METHODOLOGY & PROCEDURES

FOR CALCULATING PER PUPIL EXPENDITURE

Fund Expenditures by Location Code

With regard to reporting of PPE expenditures at the State, Local and Federal funds, Gadsden Independent School District (GISD), will report PPE expenditures for all general (10000 series) funds, all Special Revenue (20000) funds, and all Federal (24000 and 25000 series) funds, less exclusions.

GISD will be using the location code component of the state's Universal Chart of Accounts (UCOA) to track and calculate school level expenditures on the cash basis of accounting by PED rule. The Gadsden Independent School District will require the use of location codes on all fund expenditures when easily assessable.

Most fund have location codes that allow the District to allocate and track fund expenditures by school/district site.

Location Code	School Site
19000	Gadsden District Office
19001	Vado Elementary
19003	Chaparral High
19006	RTC-Residential Treatment Center
19007	Desert Pride Academy
19008	Santa Teresa Elementary
19009	Sunrise Elementary
19013	Sunland Park Elementary
19016	Anthony Elementary
19017	Gadsden Elementary
19018	Alta Vista Early College High School
19020	Berino Elementary
19025	Yucca Heights Elementary
19030	Chaparral Elementary
19032	Chaparral Middle
19035	Desert View Elementary
19040	Desert Trail Elementary
19052	Gadsden Middle
19054	Gadsden High
19060	Anthony On-Track Pre-K (Central)
19061	Chaparral On-Track Pre-K (Eastern)
19062	GAC On-Track Pre-K (Southern)
19063	La Mesa On-Track Pre-K (Northern)
19076	La Union Elementary
19086	Loma Linda Elementary
19104	Mesquite Elementary
19120	North Valley Elementary
19140	Riverside Elementary
19175	Santa Teresa Middle
19200	Santa Teresa High

Allocation of Centralized Fund Expenditures to a Location Code

Centralized or expenditures not easily assessable to a school site are coded to location code 19000. These expenditures will be allocated proportionately by school site based on the ~~average~~ STARS 40th, 80th & 120th Day Membership. The PPE calculation for this location code will be as follows:

$$= (\text{Total Expenditures} \div \text{Total District } \del{\text{Average of 40}^{\text{th}}, \text{80}^{\text{th}} \& \text{120}^{\text{th}} \text{ Day MEM}}) \times (\del{\text{Average of 40}^{\text{th}}, \text{80}^{\text{th}} \& \text{120}^{\text{th}} \text{ Day MEM at school site}})$$

There are funds that are specific to grade levels, to a subset of students, or a subset of schools based on their applications. Those fund expenditures will be calculated for only those grade levels, students, or schools they are applicable to fund.

For Example:

- 26215 The Bridge of Southern New Mexico (applicable to school - AVECHS)
- 27114 New Mexico Reads to Lead K-3 (applicable to grade level)
- 27198 Kinder Three Plus – 4 & 5 Pilot (applicable to grade level & schools)
- 24106 IDEA B (applicable to a subset of students)
- 24109 Preschool IDEA B (applicable to a subset of students & grade level)

For these situations the PPE calculation will be modified to include the ~~average~~ 40th, 80th & 120th Day Membership totals for these subset of students, schools and/or grade levels.

Allocation of Transportation (Fund 13000) Expenditures to a Location Code

PPE transportation cost will be allocated based on each school site's proportionate share of the ~~40th Day 80th/120th Ridership average as reported~~ Report in STARS. The cost will be allocated as follows:

$$= (\text{Total Expenditures} \div \text{Total District } \del{\text{Average of 40}^{\text{th}} \text{ 80}^{\text{th}} \& \text{120}^{\text{th}} \text{ day ridership report}}) \times (\del{\text{Average of 40}^{\text{th}} \text{ 80}^{\text{th}} \& \text{120}^{\text{th}} \text{ Day MEM by school site}})$$

Allocation of IDEA-B (funds 24106 & 24109) Expenditures to a Location Code

PPE expenditures for special education IDEA-B funds without a location code will be allocated based on the number of students with individualized education plans (IEPs) on the ~~average~~ of the 40th, 80th & 120th Day STARS membership report.

$$= (\text{Total Exp.} \div \text{Total District } \del{\text{Average of 40}^{\text{th}}, \text{80}^{\text{th}} \& \text{120}^{\text{th}} \text{ Day IEPs}}) \times (\del{\text{Average of 40}^{\text{th}}, \text{80}^{\text{th}} \& \text{120}^{\text{th}} \text{-Day IEPs at school site}})$$

Exclusion of Student Activity Fund 70000

Student Activity Funds (70000) will not be included in PPE calculations. These funds are generated through fundraising opportunities for our students and schools and do not accurately reflect expenditures by school based on student count.