

# Operating Expense Per Pupil/ Per Capita Tuition Charge (OEPP/PCTC)

## FAQ's

**Question:** How do I verify the Districts OEPP/PCTC?

**Answer** Verifying the OEPP/PCTC to the Annual Financial Report (AFR) (ISBE Form 50-35) is easy. Simply go to the districts AFR, page 28-29. Compare the estimated OEPP and PCTC to the IWAS reports. If the amounts are different, check the 9-Month Average Daily Attendance (ADA) to the GSA Claim 2008-2009 Payable in 2009-2010 (ISBE form 54-33), line 12 (See further explanation below).

**Question:** How do I determine the correct 9-Mo ADA if they do not agree?

**Answer:** The 9-Mo ADA from the General State Aid (GSA) Claim 2008-09 Payable in 2009-10 (Form ISBE 54-33), Line 12 is used in the IWAS calculations not the 9-Mo ADA in the AFR. First, check the district's GSA Claim form to confirm no errors exist. If the district still believes ISBE to be in error select the DISAPPROVE button and contact a School Business Services consultant (217-785-8779) to resolve the issue.

**Question:** How important is it to verify the reports?

**Answer:** Until the school district business official verifies the accuracy of the OEPP/PCTC reports, they are preliminary. When the IWAS reports are verified and approved, the district agrees that the AFR data submitted is accurate and truthful. This is the final step to assure the data is correct. Once the verification deadline passes (whether approved or not), data is considered complete and will not be changed under any circumstances. Many reports including the OEPP/PCTC will be submitted to ILEARN, and other organizations for analysis. Many state and federal programs use AFR data to determine projected financial assistance.

**Question:** How do I calculate and determine the OEPP/PCTC in the AFR?

**Answer** The estimated OEPP/PCTC report is located on pages 28 & 29 of the AFR. The page, line, column, and account numbers are provided on both reports. The verification reports should be compared to the AFR line items for accuracy.

**Question:** Should I do any further comparisons?

**Answer:** To further verify AFR data, it is a good idea to compare your statistics to the previous year and identify any significant differences. Note-Changes in excess of 10% in the OEPP/PCTC may be the result of increases/decreases in student attendance. If there are dramatic changes from the previous year, the reason should be determined.

**Question:** What if coding errors is found in the current AFR?

**Answer:** If coding errors are found in the current AFR, notify a School Business consultant (217-785-8779) immediately for further instructions. All current year adjustments must be submitted to ISBE before the verification deadline.

**Question:** What if I find a coding error in a previous AFR?

**Answer:** If an error is found in a previous AFR as a result of miscoding, an adjustment can be made by the auditor. However, once that year is closed no adjustments can be made to the verified data. The district can resubmit a revised AFR but it will only be placed in the districts file as documentation.

**Question:** What if my AFR appears correct but the OEPP/PCTC and School District Financial Profile reports appear incorrect.

**Answer:** Select the DISAPPROVE button and contact a consultant in School Business Services at (217)785-8779. ISBE will review, and correct the error as necessary.