

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

## Frequently Asked Questions (FAQ's)

Contact School Business Services by email: [finance1@isbe.net](mailto:finance1@isbe.net)

**Question:** How do I verify the district's OEPP/PCTC?

**Answer:**

1. Compare the **IWAS report** to the **FY20 AFR PCTC-OEPP 27-28 tab "ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS."**
  - a. OEPP - Line 80 on the FY20 AFR should match Line 70 on the IWAS Report
  - b. PCTC - Line 180 on the FY20 AFR should match Line 165 on the IWAS Report
2. If the above lines match, the verification is complete. Please click the "approve" button in IWAS.
3. If the above lines do not match, please follow the steps below to reconcile the difference.
  - a. The FY20 AFR may not have lines 172 and 173 completed or the amounts listed may be incorrect. Please use the link below to find the correct amounts.

[Evidence-Based Funding Distribution Calculation \(isbe.net\)](#)

- i. Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open the Excel file and use the amount in column X for the district. If the IWAS report (Line 158) has this amount listed, no changes are needed.
    - ii. Under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details. Open the Excel file and use the amount in column V for the district. If the IWAS report (Line 159) has this amount listed, no changes are needed. \*Note Line 159 on the IWAS report states "Special Education Contributions," but the amount that is listed is for "English Learner Contributions."
  - b. Average Daily Attendance (ADA)
    - i. The 9-month ADA came from the Student Information System (SIS) in IWAS from the section "Average Daily Attendance" on the left-hand side. The 9-month ADA is located on the bottom of the ADA page.
      1. If the IWAS report (Line 69) matches the 9-month ADA currently in SIS, no changes are needed.
    - ii. The ADA on the FY20 AFR may be different from the IWAS report. School districts can edit their attendance throughout the year. We used the final 9-month ADA from SIS, which was not available when the FY20 AFR was completed.
4. The AFR has the **estimated** OEPP/PCTC. The AFR does not need updating if you find differences. The IWAS report is viewed as the final report.
5. After you complete the above steps and still are unable to reconcile the difference, please contact [finance1@isbe.net](mailto:finance1@isbe.net) or 217-785-8779.

**Question:** How was the 9-month Average Daily Attendance (9 MO ADA) calculated?

The 9-month ADA came from the Student Information System (SIS) in IWAS from the section "Average Daily Attendance" on the left-hand side. The 9-month ADA is located on the bottom of the ADA page.

The ADA on the AFR may be different from the IWAS report. School districts can edit their attendance throughout the year. We used the final 9-month ADA from SIS, which was not available when the FY20 AFR was completed.

**Question:** How do I find the OEPP/PCTC in the AFR and how is it calculated?

1. **Answer:** The estimated OEPP/PCTC report is located on pages 27 & 28 “**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS**” of the AFR. The page, line, column, and account numbers are provided on both reports. The verification report 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 are found in the current AFR?

**Answer:** If coding errors are found in the current AFR, notify School Business Services by emailing [finance1@isbe.net](mailto:finance1@isbe.net). All current year adjustments must be submitted to ISBE before the verification deadline.

**Question:** What if coding errors are found in the previous year’s AFR?

**Answer:** If an error is found in a previous year’s 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 be placed in the district’s file as documentation only.

**Question:** What if my AFR appears correct, but the OEPP/PCTC appears incorrect?

**Answer:** After you have completed the verification steps and still are unable to reconcile the difference, please contact [finance1@isbe.net](mailto:finance1@isbe.net).

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

**Answer:** The school district business official should verify the accuracy of the OEPP/PCTC reports because both may impact the application for federal & state grants and other funding resources.

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 circumstance. Many reports including the OEPP/PCTC will be submitted to ILEARN and other organizations for analysis.