

INSTRUCTIONS FOR CALCULATING THE OPERATING EXPENSE PER PUPIL (OEPP) AND PER CAPITA TUITION CHARGE (PCTC)

After you log in to IWAS, click Reporting > Annual > District Financial Report.

OEPP/PCTC Verification Steps:

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 or 217-785-8779.

DEFINITIONS

- Total Expenditures – The total cost to the district segregated by fund.
- Operating Expense Per Pupil (OEPP) – The gross district operating expenses less expenditures not applicable to the regular K-12 program (such as adult education and summer school for example) divided by the 9-Month Average Daily Attendance (ADA) for the regular school term.
- 9-Month Average Daily Attendance (ADA) – The aggregate number of pupil days in attendance divided by the number of days in the regular school session. To locate the 9 MO ADA calculation, refer to the Student Information System (SIS) in IWAS.
- Per Capita Tuition Charge (PCTC) – The amount a local school district charges as tuition to a nonresident student as defined by Section 5/18-3 of the School Code. This amount represents expenditures from local taxes, common school fund monies, and federal impact aid. The PCTC is calculated by deducting revenues for various state sources (excluding general state aid), student and community service revenues, and federal revenues (excluding federal impact aid) from the total Operating Expense adding depreciation and dividing by the 9-month ADA for the year.