

**ILLINOIS STATE BOARD OF EDUCATION**  
**School Business Services Department**

**MEMORANDUM**

**TO:** District Superintendent  
**FROM:** Deborah I. Vespa, Director of School Business Services  
**DATE:** May 28, 2021  
**SUBJECT:** 2019-2020 OEPP/PCTC Verification Approval

**Operating Expense Per Pupil (OEPP)/Per Capita Tuition Charge (PCTC) Verification Now Available**

The final Operating Expense Per Pupil (OEPP)/Per Capita Tuition Charge (PCTC) report generated from the 2019-20 School District Annual Financial Report (AFR ISBE Form 50-35) is now available through the ISBE Web Application Security System ([IWAS](#)) website.

**The accuracy of the computation may impact district claims, tuition payments, and the 2021 School Report Card information.** The OEPP/PCTC are used in calculating various programs and the PCTC specifically provides each district with the tuition chargeable to those students who do not live within the boundaries of the local district.

It is important to verify the OEPP/PCTC to be sure that all expenditures are properly coded to the correct fund, function, and object in the AFR. The approval of these calculations is required and must be completed by **June 11, 2021.**

Please follow the steps below to help complete the verification process.

**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 on 165 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. Evidence Based Funding (EBF) payments now include 1) Additional Investment in Students Requiring Special Education Services and 2) Additional Investment in Students Requiring English Learner Services. 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.

If you have any questions, please contact [finance1@isbe.net](mailto:finance1@isbe.net).