

**PENNSYLVANIA DEPARTMENT OF EDUCATION  
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION**

September 13, 2021

PENN\*LINK

TO: School District Superintendents  
School District Special Education Directors  
School District Business Managers  
Intermediate Unit Executive Directors  
Intermediate Unit Special Education Directors  
Intermediate Unit Business Managers  
Charter School Executive Directors  
Charter School Special Education Directors  
Charter School Business Managers

FROM: Carole L. Clancy, Director  
Bureau of Special Education

SUBJECT: Reporting of Expenditures Relating to Exceptional Students

Act 16 of 2000 (24 PS §13-1372(8)) requires the Reporting of Expenditures Relating to Exceptional Students. School districts and charter schools must report the number of students with disabilities for which expenditures were between \$1 and \$26,717.95; between \$26,717.96 and \$53,435.91; between \$53,435.92 and \$80,153.88; and \$80,153.89 and over for the prior entire school year (2020-2021).

This report will now be collected at the student level through PIMS using the Student Fact Template for Special Education Act 16 Funds. The template will be collected during Collection #1 (opening October 1 and closing with a deadline of October 14, 2021). Data is to be based on expenditures incurred during the entire 2020-2021 school year.

Guidelines regarding the Act 16 reporting can be found at [Act 16 Information](#).

The Student Fact Template for Special Education Act 16 Funds can be found in the [PIMS manual](#).

Please note that failure to complete the Student Fact Template for Special Education Act 16 Funds report may have an adverse effect on your local education agency's special education funding.

Questions regarding this reporting requirement may be emailed to [ra-edseact16@pa.gov](mailto:ra-edseact16@pa.gov). A copy of this information is being provided to each intermediate unit so they may assist school districts and charter schools with report preparation, as needed.

Thank you for your attention to this matter.

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