



## 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 fall in one of five categories. The categories will be 1A, 1B, 2, 3A, and 3B for the 2024-2025 school year. The dollar amounts for these categories will be posted on PDE's website at [Act 16 – Reporting of Expenditures Relating to Exceptional Students](#). The 2025-26 PIMS Manual will also be updated to reflect the dollar amounts to be reported.

This report will 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 10, 2025). Data is to be based on expenditures incurred during the entire 2024-2025 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 [2025-2026 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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