**Act 16 Expenditures Per Student Guidance**

**​Introduction**

Act 16 of 2000, in part, amends Section 1372 of the Public School Code of 1949, and requires the Pennsylvania Department of Education (PDE) to compile information, annually, listing the number of students with disabilities, and the expenditures related to each student. Data is to be based on the prior year’s costs.

**Regulatory Authority**

Commonwealth policies and procedures, governing ACT 16 reporting, category monetary values, and requirements of PDE, are found in the Pennsylvania Public School Code, as amended. Specifically, 24 PS § 13-1305, 24 PS § 13-1306, and 24 PS § 13-1372.

**Reporting**

Reporting is required for special education students with Individualized Education Programs (IEP) only. When determining the costs of a student’s program, it is important to consult with all local educational agencies, school district, and charter school personnel involved in the administration of the student’s IEP. This may also include the sharing of information between the local educational agency, school district, charter school, and intermediate unit.

The responsibility of reporting the student with an IEP lies within the school district of residence; and, not within the educating local educational agency, intermediate unit, approved private school (APS), county prison, career and technology center (CTC), or other entity not listed in this paragraph. **An LEA should claim all IEP-related expenses, for the entire year, regardless if the LEA had to close during the school year due to a State of Emergency, etc.**

**Reporting Exceptions**

The following examples, represent students, who should not be reported by the school district of residence.

1. Charter school students – these students are reported by the charter school.
2. Non-resident child placed in home of resident – these students are reported by the school district in which the student resides with the resident parents.
3. Wards of state – do not include wards of state on the ACT 16 report. If a student is granted ward of state status during the school year, only report those expenditures, which occurred during the time, when the student was not a ward of state.
4. Gifted students – do not include gifted students on the ACT 16 report.

**Reporting Requirements - eligible costs, which should be included in the calculations for each student.**

**Instructional costs per student**

1. Prorated classroom teacher salary and benefits.
2. Prorated classroom aide, if the aide is assigned to a group of students.
3. Total costs of paraprofessional or one-on-one aide, if such individual is assigned to a specific student, as outlined in the student’s IEP.
4. Prorated general education costs, as applied to special education student services.

**Related services costs per student**

1. Specialized transportation – prorated bus or van that is required in the IEP, if the vehicle transports multiple students.
2. Specialized transportation – total costs of a bus or van, if the vehicle transports one specific student, as outlined in the student’s IEP.
3. Prorated speech and language services, if such services are provided to a group of students.
4. Total costs of speech and language services, if such services are provided to a specific student, as specified in the student’s IEP.
5. Total costs of individual services; including occupational therapy, physical therapy, vision services, hearing services, and orientation and mobility, etc., which are specified in the student’s IEP.
6. Prorated school nursing services.
7. Total costs of a one-on-one nurse, if such health individual is assigned to a specific student, as specified in the student’s IEP.

**Specialized Equipment Costs per Student**

1. Total costs of braille materials, which are specific to the student, as specified in the student’s IEP.
2. Total costs of assistive technology, which are specific to the student, as specified in the student’s IEP.
3. Other equipment required by a student’s IEP.

**Reporting Requirements - ineligible costs.**

1. Administrative costs.
2. Nonspecialized transportation costs.
3. General education costs, which are not applicable to special education services.  
   Reporting Requirements - PIMS Collection 1

The appropriate education entity will comply with requirements of ACT 16, annually, by reporting the number of students with disabilities, and the expenditures related to each student. Such reporting will be completed via the Department of Education, PIMS Collection 1.

School entities should refer to the PIMS Student Fact Template Specifications, in order to submit data accurately for the Act 16 Report. Appendix AJ of the PIMS User Manual, Vol. 2, exhibits the complete list of monetary values, pertaining to categories in ACT 16, and is listed below:

