State of Ohio
Department of Education

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Form T-2 C Instructions

Report Deadline: July 15

(Revised 05/04)

INSTRUCTIONS FOR PREPARING FORM T-2 C REPORT OF PUPIL TRANSPORTATION EXPENSE

PURPOSE

Form T-2 C is provided for use by each contractor to certify the actual expenses incurred in the transportation of eligible pupils reported on Form T-1 during the preceding fiscal year.

School bus contractors providing route service for public schools must complete a form T-2C and submit a signed original to their public school district prior to July 15. The public school district will be required to enter that data into the web-based T-2 system to report their Type II expenses.

The paper-based T-2C form for contractor use may be downloaded from the ODE transportation web page, or requested from an ODE area coordinator's office.

GENERAL INSTRUCTIONS

This report includes expenses for all transportation and buses on inventory from July 1 - June 30 for Type II transportation.

Each district shall retain a copy of all transportation reports, by fiscal year, as required by statute.

This report shall reflect:

1. Expenses for cost of services and for items invoiced and installed on all vehicles
2. Transportation expenses for all pupils as reported on T-1
3. Beginning with FY04, special education transportation costs will be included on the T-2 report in the sections identified for special education reporting.
4. Annual miles for non-routine trips

This report shall <u>not</u> include:

1. Expenditures for capital outlay and items placed in inventory.
2. Salaries paid in whole by state foundation funds.
3. **<u>Expenditures for non-routine use of school buses.</u>**

<u>Transportation Types:</u> All transportation provided must be identified and reported in accordance with the following types:

Type I	Board-owned, leased, and operated school buses
Type 1A	Students transported by school bus service contracted from another school
Type II	Contractor-owned, leased, and operated school buses
Type III	Public utility
Type IV	Payment to parent or guardian, in lieu of transportation
Type V	Board owned vehicles other than school buses (9 passengers or less)
Type VI	Privately owned vehicles other than school buses (9 passengers or less)
Type VII	*Community school students who are transported by the community school under the terms of a contract with the public school district of residence*

DETAILED INSTRUCTIONS

TYPE II PUPIL TRANSPORTATION SERVICE – Contractor owned, leased, and operated.

Costs for Type II pupil transportation service must be reported to the public school district via the form provided.

In all cases when reporting staff counts, identify the number of staff whose work supports regular education and the number of staff whose work supports special education. Do not report the same individual twice-it is acceptable to prorate staffing between both assignments.

In all cases when reporting costs, separate costs for special education and regular education. Do not report the same cost twice. The program will require you to enter your total cost for a line item. You then will need to enter only one of the following: regular ed cost, special ed cost, regular ed percentage, or special ed percentage. The program will calculate the remaining values for you.

For each line item, it is possible to open a worksheet to assist with prorating costs between special and regular education.

Staffing:

Line 1	Enter the number of supervisors and their labor cost.
Line 2	Enter the number of secretaries and their labor cost.
Line 3	Enter the number of regular bus drivers and the labor costs for ROUTINE service only.
Line 4	Enter the number of substitute bus drivers and the labor costs for ROUTINE service only.
Line 5	Enter the number of bus attendants and the labor costs for ROUTINE service only.
Line 6	Enter the number of mechanics and their labor costs.
Line 7	Enter the number of mechanic helpers and their labor costs.

Benefits:

Line 8	Enter the agency cost for retirement
Line 9	Enter the agency cost for worker's compensation insurance.
Line 10	Enter the agency cost for all other employee insurance (health, life, dental, etc . . .)

Compliance:

Line 11	Enter the agency cost for physicals and drug tests
Line 12	Enter the agency cost for certification, recertification, and licensing of bus drivers
Line 13	Enter the agency cost for training (Inservice)

Operations:

Line 14	Enter the amount paid for bus maintenance and repairs, including grease, oil, antifreeze, and contracted labor for repairs.
Line 15	Enter the amount paid for tires and tubes for school buses
Line 16	Enter the amount paid (net of any taxes rebated) for fuel for transportation of pupils on routine routes.
Line 17	Enter the amount paid for insurance used for vehicles providing routine route transportation for students.
Line 18	Enter the amount paid for maintenance and office supplies

Overhead:

Line 19	Enter the amount paid for facilities rent, if applicable
Line 20	Enter the amount paid for utilities
Line 21	Enter any bus lease cost
Line 22	Enter any expenses not included in items 1 through 21.

Submission

This report is to be completed, signed, and submitted to the public school district treasurer in paper form by July 15 of the current school year.

The public school district will enter the data into the ODE web-based school finance system.