Preparing the T-2 Report for Transportation Expenses

July 2025

Department of Education & Workforce

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INSTRUCTIONS FOR PREPARING T-2 REPORT OF PUPIL TRANSPORTATION EXPENSES

Ohio Administrative Code [(OAC) 3301-83-01]() requires that by August 31st of every fiscal year public districts or community schools (schools) that receive transportation payment are to submit the T-2 report. The Department's system (currently SFPS) will open for districts to begin reporting data for the current school year by May 1. This report certifies the actual expenses incurred in the transportation of eligible pupils, as reported on the T-1 ridership report, to the Ohio Department of Education and Workforce. ***All data must be digitally signed by the school's treasurer and superintendent and must be submitted and transmitted electronically***.

TRANSPORTATION TYPES

All transportation provided must be identified by the type of service provided (OAC 3301-83-01).

	Upload	Action Edit/View			Regular Education Staff Count	Regular Education Dollars	Special Education Staff Count	Special Education Dollars	Total Staff Count	Total Dollars
Type I				Board owned and operated school buses	0	0	0	0	**0**	**0**
Type II				Contractor owned school buses	0	0	0	0	**0**	**0**
Type IA				Contracted with other district		0		0		**0**
	Upload	**Add/Edit**	**View**			**Regular Education Dollars**		**Special Education Dollars**		**Total Dollars**
Type III				Public transit or taxi		0		0		**0**
Type IV				Payment in lieu of transportation (Regular Education only)		0				**0**
Type V				Board owned vehicles other than school bus		0		0		**0**
Type VI				Privately owned vehicles other than school bus		0		0		**0**
Total Transportation Expenses (Types I through VI)						**0**		**0**		**0**

YELLOW SCHOOL BUS SERVICES:

- ***TYPE I TRANSPORTATION (****BOARD-OWNED/LEASED OPERATED SCHOOL BUSES****):***
  Costs for Type I pupil transportation service must be entered via the worksheet provided. Opening the worksheet will allow for entry of staff counts and costs as described in these instructions.

- ***TYPE IA TRANSPORTATION (****STUDENTS TRANSPORTED BY SCHOOL BUS SERVICE PROVIDED THROUGH CONTRACT WITH ANOTHER SCHOOL DISTRICT OR ENTITY, INCLUDING CONSORTIUMS****):***
  For each school or district contracted with, enter the name of the school district you contract with, the total amount spent, and one of the following items: regular education

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cost, special education cost, regular education percentage, or special education percentage. The program will calculate the remaining fields.

Please note: *This section should be filled out only by districts that are purchasing transportation from other districts or consortiums. The other district, or consortium cannot claim these same students and costs.*

- ***TYPE II TRANSPORTATION*** *(CONTRACTOR OWNED/LEASED OPERATED SCHOOL BUSES**):***

Costs for Type II transportation are only reportable if they are related to transportation between home and school for a student's educational program. Non-routine trips are not eligible costs. For each contractor, enter the name of the contractor and their private pupil transportation license number. Then enter the T-2C detail cost report following the line-item description below under Type I. The paper-based T-2C form for contractor use may be downloaded from the Department's webpage.

- ***TYPE VII*** *(COMMUNITY SCHOOLS WHO TRANSPORT THEIR ENROLLED STUDENTS:*

Community schools that accept transportation responsibility under ORC 3314.091 report type I or type II respectively. *Note:* Beginning with the 2025-2026 school year, the fiscal agent of community schools participating in a consortium under ORC 3314.093 are to report on behalf of the participating schools, combined data necessary for the Department to make transportation payments.

Special instructions for school districts and community schools who use type II:
School bus contractors providing routine service for school districts and community schools should complete a form T-2C and submit the signed original copy to their public school prior to July 15 in order to ensure timely data reporting. The district or community school will be required to enter the reported data into the SFPS system to account for their Type II expenses for purposes of the T-2 report.

PUPIL TRANSPORTATION SERVICE OTHER THAN SCHOOL BUS:

- ***TYPE III (PUBLIC TRANSIT VEHICLES):***
  Costs for public transit vehicles are only reportable if they are related to transportation between home and school for a student's educational program. Non-routine trips are not eligible costs. For each vendor or service supplier, enter the name of the vendor, the total amount spent, and one of the following: regular education cost, special education cost, regular education percentage, or special education percentage. Alternatively, you may enter the total amount for Type III directly on the summary page.

- ***TYPE IV (PAYMENT IN LIEU OF TRANSPORTATION)***
  For all eligible riders who accepted payment in lieu of transportation, enter the total amount of PIL payments disbursed during the school year on the summary page.

Districts must retain records documenting the students declared impractical, including the students' names, and a fiscal record of each student's PIL payment for a period of five years according to ORC 3317.031.

- ***TYPE V (BOARD OWNED VEHICLES OTHER THAN SCHOOL BUSES)***
  For each vehicle used, enter a description of the vehicle, the total cost associated with the type V, and identify as one of the following: regular education cost, special education cost, regular education percentage, or special education percentage.

- ***TYPE VI (PRIVATELY OWNED VEHICLES OTHER THAN SCHOOL BUSES)***
  For each vehicle used, enter a description of the vehicle/vendor, the total cost associated with the type VI, and identify as one of the following: regular education cost, special education cost, regular education percentage, or special education percentage. *These vehicles may include contractor-owned vehicles, ambulances and/or taxicabs for the purpose of transporting eligible children and children with disabilities (9 passengers or less)*

  ***Please note** that for the **2024-2025** school year, the only legal transportation to and from school in this class of passenger vehicle was for community school, chartered nonpublic school, special education students, homeless students, or students placed in an alternative school. For the 2025-2026 school year 12 passenger vehicles (not including the driver) may be used for any student transportation.*

GENERAL INSTRUCTIONS

The T-2 report covers all transportation-related expenses for the fiscal school year (July 1 - June 30). Each school is required to retain a copy of all transportation reports and supporting documentation for five (5) years and must be made available to the Department of Education and Workforce or its representatives for audit purposes (ORC 3317.031).

This report should include:

- Expenses for cost of services, for items invoiced and installed on all school transportation vehicles.
- Transportation expenses are only for pupils transported on a routine basis.
- Eligible special education transportation expenses should be submitted on the T-2 report in the sections identified for special education reporting. Failure to identify appropriate special education expenses in this report may result in a loss of funding for special education transportation (see instructions regarding special education accounting).
- Annual miles for non-routine trips.

This report should **not** include:

- Expenditures for capital outlay and items placed in inventory.
- Expenses for students reported by other school agencies.
- Expenditures (including operational labor) for non-routine use of school buses; non-

routine trips, such as summer school, athletic trips, and educational field trips are examples of expenditures that should not be included on the T-2.

When reporting staff counts, identify the number of staff whose work supports regular education and the number of staff whose work supports special education. Report on the pro-rated staff count. Do not report the same individual twice. It is acceptable to pro-rate staffing between both assignments. (*Example*: A transportation supervisor may support 70% of their duties on regular education, and 30% on special education. This would be reflected as .70 regular, .30 special education, totaling one whole staff count).

When reporting expenses, separate the expenses for special education and regular education. Do not report the same expense twice. The program will require you to enter your total expense for a line item. You should enter only one of the following: regular education expense, special education expense, regular education percentage, or special education percentage – the worksheet will calculate the remaining values for you.

For each line item, it is possible to open a worksheet to assist with pro-rating expenses between special and regular education.

Optional Worksheets		Description of Expense	Regular Education		Special Education		Total	
Add/ Edit	View		Staff Count	Amount	Staff Count	Amount	Staff Count	Amount
		1 . Supervisor	0	0	0	0	**0**	**0**
		2 . Secretary Clerk	0	0	0	0	**0**	**0**
		3 . Regular Driver Salaries	0	0	0	0	**0**	**0**
		4 . Substitute Driver Salaries	0	0	0	0	**0**	**0**
		5 . Bus Attendant Salaries	0	0	0	0	**0**	**0**
		6 . Mechanic	0	0	0	0	**0**	**0**
		7 . Mechanic Helper	0	0	0	0	**0**	**0**
		8 . Retirement		0		0		**0**
		9 . Worker's Compensation		0		0		**0**
		10. Employee Insurance		0		0		**0**
		11. Physical Exams and Drug Test (drivers)		0		0		**0**
		12. Certification and Licensing cost		0		0		**0**
		13. Training (all)		0		0		**0**
		14. Maintenance and repairs		0		0		**0**
		15. Tires and Tubes		0		0		**0**
		16. Fuel		0		0		**0**
		17. Bus Insurance		0		0		**0**
		18. Maintenance Supplies		0		0		**0**
		19. Facility Rent Cost		0		0		**0**
		20. Utilities		0		0		**0**
		21. Bus Lease cost		0		0		**0**
		22. Other		0		0		**0**
		Total	**0**	**0**	**0**	**0**	**0**	**0**

REPORTING EXPENSES

STAFFING:

Line 1 Enter the number of supervisors and their labor cost.
Line 2 Enter the number of secretaries/administrative professionals 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.
Line 10 Enter the agency cost for all other employee insurance (health, life, dental, etc.)

COMPLIANCE:

Line 11 Enter the agency expenses for physical, drug and alcohol tests.
Line 12 Enter the agency expenses for pre-service certification, recertification, and licensing of drivers.
Line 13 Enter the agency expenses for training (In-service, professional development).

OPERATIONS:

Line 14 Enter the amount paid for vehicle 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 supplies (shop rags, towels, floor dry) and office supplies (paper, printer supplies, etc.).

OVERHEAD:

Line 19 Enter the amount paid for facilities rental, 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. Be sure to itemize the items in the detail lines comprising expenses noted as "Other."

DETERMINING SPECIAL EDUCATION EXPENSES

The following principles apply to both the counting of special education students on the T-1 report and the determination of special education expenses on the T-2 report. Special education expenses may be reported only if both of the following are true:

1. Special education students must meet the eligibility requirements and represent 50% or more of the ridership of the bus on a given trip, and
2. The student(s) requires transportation as a related service in section 8 of the IEP (special transportation accommodations).

It is common to include special education students on regular education routes. When special education students are routed on regular education routes it does not result in an additional expense to accommodate the special education needs of students. Students reported in this manner must be reported as regular education students for the purposes of T-1 ridership. The associated expenses are considered part of regular education transportation expenses for the T-2 report if the number of reported riders listed as special needs is less than 50% of the total ridership on the trip.

Pro-rating bus trips: If a bus operates all special education trips to and from school, all associated expenses for that bus may be reported as special education expenses. If a bus operates a combination of special education and regular education trips, it will be necessary to pro-rate the expenses. In the example noted below, the overall expense of operating this vehicle has been established as $40,000. In application, this bus has two morning trips (one special education, one regular), and two afternoon trips (one special education, one regular). The special education pro-ration of the expense would be $\frac{2}{4}$ of the total expense of the bus and the remaining expense would be recorded as regular education and reported on the T-2. Pro-rating expenses by miles, pupils, or hours is not acceptable in this case, as it does not represent true expense.

	Regular education expense	Special education expense
2- regular education trips, 10,000 each	20,000	
2- special education trips, 10,000 each		20,000
Total pro-rated expenses:	20,000	20,000

Pro-rating students on individual trips: When the number of special education students is greater than 50% of the total number of riders, and there are a number of regular education students on the same trip, the expense of that trip must be further pro-rated. Without the trip being pro-rated, the trip is to be considered a regular education trip as described above. If pro-ration is used, the following steps must be taken:

- Pro-rate the cost of eligible special education riders by dividing the number of riders on the bus for the respective trip into the portion of the overall vehicle operational costs for that trip.
- Using the example below, the vehicle operating costs are established at $40,000. The vehicle makes four total trips, ($10,000 per trip, $40,000 divided by 4 = $10,000 per trip). The four trips are: two regular education students, one is 100% special education students, and one trip contains a mixture of both regular and special education students.
- 20 riders were on trip #4, but only five of the 20 riders were regular riders. The remaining 15 were eligible special education riders. The pro-rated portion of this run is split between special education and regular riders. Subsequently, the costs attributable to special education riders are reported on the T-2 as special education expenses in the pro-rated amounts and the remaining cost would be reported as regular education expenses.

Total expenses for the bus on a pro-rated basis:	Regular Ed expense	Special Ed expense
2- Regular education trips, 10,000 each	20,000	
1- 100% special ed trip, 10,000		10,000
5- regular ed students on mixed trip (500 each)	2,500	
15- special ed students on mixed trips (500 each)		7,500
Total pro-rated cost for the bus:	22,500	17,500

The trip expense, as identified above, is $10,000. Divide the total number of students on the bus into the trip expense to determine the per student cost. (10,000 divided by 20 = 500). Use the calculated per-student expense and apply it to the number of students in each category to determine regular education and special education expenses for this trip.

Districts that have not entered special education students on the T-1 and special education costs on the T-2 will not be able to enter data in this section. If gray boxes appear, this is an indication no student counts were entered in the corresponding T-1 report or no expenses have been reported on the previous page.

SPECIAL EDUCATION DATA (If fields are grayed out there are no T-1 pupils and T-2 costs for Special Ed)					
	1. Total number of special education students				
	2. Total number of days school is in session for special education program				
	3. Add total of instructional days for Special Ed students transported.				
BUSES & MILES (To report sales of funded buses, click the Edit icon)					
	4. Sale of funded buses	Number of buses:	0	Total Amount:	0
	5. Total annual non-routine miles				
	6. Total amount spent to purchase school buses				
	7. Square miles in district				22

Current fuel cost per gallon	Fuel Type	Cost per gallon
Most recent cost for each fuel type used for pupil transportation.	Gas	
	Propane	
	Diesel	
	Clean Diesel	
	Natural Gas	

- **Line 1**: Report the total number of special education students transported on special ed routes as of the end of the school year.
- **Line 2**: Report the total number of days school was in session for special education children – maximum of 180.
- **Line 3**: Report the total number of instructional days for special education students transported. Compiling this item requires determining the total enrollment days for each special education child transported and then adding those numbers together.
- **Line 4**: *****No longer reported***** (*Sale of funded buses will not allow an entry*).
- **Line 5**: Report total annual non-routine miles.
- **Line 6**: Report any district expenditures for bus purchases other than lease purchases already reported on line 21.
- **Line 7**: This line lists the square miles of your district. It cannot be changed by the district.

Record the per gallon fuel cost at the time of filing the report for each type of fuel used.

SPECIAL EDUCATION CONSORTIUM DATA

To be completed ***only*** by agencies who provide consortium transportation services and are filing costs for students of other agencies. (Example: ESCs who file on behalf of member districts). Failure to complete this section can result in a loss of funding for special education transportation.

Special Education Consortium Data (To be completed if you transport special education children for other districts)			
	Available districts		Supported districts
Districts Supported (Identify districts for whom you transport special education children)	Ada Exempted Village (045187) Adams County Board of DD (065813) Adams County Ohio Valley Local (0619 Adena Local (049494) Akron City (043489)	-> <-	

SUBMITTING THE REPORT

DATA VALIDATION AND AUDIT REPORTS: An audit report has been provided for your use in validating data. In this report, the data entered will be compared to your previous year's report. It is required that both the school's treasurer and superintendent view the Regular Education audit report and the Special Education audit report to view the variances from previous year data and to view discrepancies with your current fiscal year ridership data (T-1). Department staff will also review these reports, and exceptions as reported may result in contact being made with school staff.

*** Superintendent role or Treasurer role must view both Regular Ed and Special Ed audit reports before the sign and submit button will populate.***

T-2 Regular Ed Audit Report | T-2 Special Ed Audit Report

If caution exists in the trend column please explain the reason for the trend pattern in the comment box.

If a caution exists in the audit report viewing, a comment must be placed in the "New Comment" box on the signature page of the report (the comment may be put there by any district employee) with the reason for the variance. *Please note a comment is limited to 255 characters per comment but more than one comment may be added.*

Report Comments

New Comment:

Add

This is an example of how the comments will be recorded after clicking the "Add" function.

Report Comments	
1/21/2025	Report Approved
8/20/2024	Report Submitted
8/20/2024	Report Signed
8/19/2024	Type VI: Van services for a special education student attending school in the northern Cincinnati area.
8/19/2024	Type IV continued: The amount of parents requesting transportation services dropped significantly.
8/19/2024	Type IV: District moved to a new process requiring parents to sign-up for transportation services. Those requesting services which the district had deemed impractical would be provided type IV reimbursement.
8/19/2024	Other: Yearly subscription cost for routing software, zonar-gps, trip software, fleet software, two way radio subscription, fleet washing, payroll software
8/19/2024	Maintenance/Repairs vs Maintenance/Supplies increased/decreased due to more in house repairs.
8/19/2024	Fuel Cost, price per gallon decreased slightly.
8/19/2024	Training (all) Provided CPI, CPR and First Aid training for all staff this school year.
8/19/2024	Tire amount increased due to purchasing more drive tires expiring and recaps than previous.
8/19/2024	Certification and Licensing cost are up due to a number of staff recertifying or renewing licenses
8/19/2024	Physical Exams/Drug Testing are down due to less applicants going for T8 Physicals and Pre-employment drug testing

The final signature page will also show your average cost per pupil for regular and special education students. This is a rough calculation based upon data submitted on your T-1 and T-2 for the current fiscal period, used for error checking only.

FINAL REPORT: Districts should print out a copy of the completed report for local record keeping.

SIGNATURE AND SUBMISSION: All electronic reports must be digitally signed by the district treasurer and superintendent. Transportation administrators may also sign the report at the district's local option. The sign and submit buttons will not populate until **both** audit reports have been viewed by the superintendent and treasurer.

After all signatures have been completed, one of the signers must submit the report. (The submit button will not appear unless all required signatures are present.)

Report Signatures

Name	Title	Signed Date
	Superintendent	8/20/2024
	Treasurer	8/20/2024

Report Status

Approved

☑ T2 Audit reports have been viewed by districts

REPORT STATUS: The official status of your report will be shown on this screen as follows:

> ***SAVED****:* Report has been opened, and data has been entered. The data is saved and can be changed as needed by the district.
>
> ***SIGNED****:* The report has been signed by at least one of the required signers. Reports in
> nnot be changed, unless the report is “UNSIGNED” by the district.
>
> ***SUBMITTED****:* The report has been submitted. The report can no longer be unsigned or changed by the district.
>
> ***HOLD****:* The report has been reviewed by the Department and placed on HOLD. Reports on HOLD status can be unsigned, which will allow data to be changed.
>
> ***APPROVED****:* The report has been approved by the Department and is considered final.

After the report is submitted, it can no longer be changed by the district. OAC 3301-83-01 requires that all adjustments to the T-2 must be submitted to the department within the first quarter following the close of the fiscal year (by September 30th). If you need to make corrections, you may email Schoolbus@education.ohio.gov to request the report be placed in held status to allow amendment. This request should include the reason why the school would like the report to be held open and what amendments they intend to make.

Once the report is in held status, this will allow you to un-sign the report and make changes. When updates are completed, it will be necessary to sign and submit the report again. This will require the treasurer and superintendent to re-sign the report. **Only reports in SUBMITTED status are considered completed and will be eligible for approval by the Department.**

LATE REPORT SUBMISSONS

Schools may email Schoolbus@education.ohio.gov to request permission to submit T-2 after due date of August 31st. The request will be reviewed and may be approved by the Administrator for the Office of Pupil Transportation or the Administrator's designee.

The Administrator may require the school to provide:

- A corrective action plan to be submitted on how the district will ensure a late submission does not happen again.
- Submitted on school letterhead with supervisor of transportation, treasurer, and superintendent signatures.
- The reason the report was not submitted by the due date.
- The Administrator may consult with the Department's Office of Budget and School Funding and will make the final determination whether the school may submit the T-2 report after August 31st .
- OAC 3301-83-01 states that no submissions will be accepted after September 30th of the current fiscal year.