

T-2 Form Instructions

Report Deadline: August 31

(Revised 7/2019)

INSTRUCTIONS FOR PREPARING T-2 FORM REPORT OF PUPIL TRANSPORTATION EXPENSES

All transportation data will be entered through the School Foundation Payment System. This is a secure electronic system that is accessed by schools through the internet, and which allows direct entry of data with digital signatures. Worksheets are provided on the ODE Transportation website for local use only. All data must be entered and transmitted electronically.

PURPOSE

Form T-2 is provided for use by each school superintendent and treasurer to certify to the Ohio Department of Education the actual expenses incurred in the transportation of eligible pupils reported on corresponding Form T-1 during the preceding fiscal year.

SPECIAL INSTRUCTIONS FOR DISTRICTS WHO USE CONTRACTED BUS SERVICE (TYPE II)

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.

Each district shall retain a copy of all transportation reports and supporting documentation for 5 years and must be made available to the State Board of Education or its representatives for audit purposes. (ORC 3317.031)

This report shall reflect:

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

This report shall **not** include:

1. Expenditures for capital outlay and items placed in inventory.
2. Expenses for students reported by other school agencies.
3. **Expenditures (including operational and labor) for non-routine use of school buses. Trips such as summer school, after school events, athletic trips, and educational field trips are examples of expenditures that shall not be reported on the T2.**

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

Type I Board-owned, leased, and operated school buses

Type IA 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. (Contact the ODE pupil transportation office prior to reporting this type of cost.)

DETAILED INSTRUCTIONS

TYPES I AND II PUPIL TRANSPORTATION SERVICE –

Special note on record keeping: School districts submitting a T2 report must maintain supporting documentation for the T2 report for a period of 5 years.

Instructions for Special Education cost determination:

The following principles apply to both the counting of special education students on the T1, and the determination of special education costs on the T2.

SPECIAL EDUCATION students expenses may be reported only if both of the following are true:

- 1) **Special education students must meet the eligibility requirements and represent more than 50% of the ridership of the bus on a given trip, and**
- 2) **The student(s) have an IEP that requires transportation (special accommodations).**

It is common to include special education students on regular education routes. This is considered mainstreaming, and meets the intent of the IDEA to provide services in the Least Restrictive Environment (LRE). When special education students are routed on regular education routes it does not result in an additional cost to accommodate the special education needs students. Students reported in this manner must be reported as regular education students for the purposes of T1 counts. Their associated costs are considered part of regular education transportation cost for the T2 report if the number of reported riders listed as special needs is less than 50% of the total ridership on the run.

Prorating bus trips: If a bus operates all special education trips to and from school, all associated costs for that bus may be reported as special education costs. If a bus operates a combination of special education and regular education trips, it will be necessary to prorate the costs. In the example noted below, the overall cost of operating this vehicle has been established as \$40,000. In application, this bus has 2 morning trips (1 special education and 1 regular), and 2 afternoon trips (1 special education and 1 regular). The special education proration of cost would be 2/4's of the total cost of the bus and the remaining cost would be recorded as regular education and reported on the T2. Prorating cost by miles, pupils, or hours is not acceptable in this case, as it does not represent true cost.

	Regular education cost	Special education cost
2 regular education at 10,000 each	20,000	
2 special education trips at 10,000 each		20,000
Total prorated cost:	20,000	20,000

Prorating 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 cost of that trip must be further prorated. Without the trip being prorated, the trip is to be considered a regular education trip as described above.) If proration is used, the following steps must be taken. Prorate 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 is 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 2 regular education trips, one trip is 100% special needs students, and one trip contains a mixture of regular education students and special needs students.

In the below example, 20 riders were on trip #4, but only 5 of the 20 riders were regular riders. The remaining 15 were eligible special needs riders. The prorated portion of this run is split between special needs riders and regular riders. Subsequently, the costs attributable to special education riders are reported on the T2 as special education cost in the prorated amounts and the remaining cost would be reported as regular education cost.

Total cost for the bus by prorated basis:	Regular Ed cost	Special ed cost
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	2500	
15 special ed students on mixed trip @ 500 each		7500
Total prorated cost for the bus:	22,500	17,500

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

Type I transportation (Board owned 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.

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 the prorated staff count. Do not report the same individual twice. It is acceptable to prorate staffing between both assignments.

When reporting costs, separate the 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 should enter only one of the following: regular education cost, special education cost, regular ed percentage, or special ed percentage-the worksheet 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 (In-service)

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. Be sure to itemize the items in the detail lines

comprising expenses noted as “Other”.

Type IA transportation (contract with another school, including transportation consortiums):

This section should be filled out only by districts that are purchasing transportation from other schools or consortiums. The other school or consortium cannot claim these same students and costs.

For each school contracted with, enter the name of the school you contract with, the total amount spent, and one of the following items: regular education cost, special education cost, regular education percentage, or special education percentage. The program will calculate the remaining fields.

Type II transportation (Contractor owned/operated):

Costs for Type II transportation are only reportable if they are related to transportation between home and school for a student’s educational program. Nonroutine trips are not eligible costs.

For each contractor, enter the name of the contractor and their pupil transportation license number. For each contractor, then enter the T-2c detail cost report following the line item descriptions above under Type I.

PUPIL TRANSPORTATION SERVICE OTHER THAN SCHOOL BUS

Type III (Public transit)

Costs for public transit are only reportable if they are related to transportation between home and school for a student’s educational program. Nonroutine 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 each eligible child who is approved for payment in lieu of transportation, enter the name of the child and the amount paid.

Alternatively, you may enter the total amount for Type IV directly on the summary page.

Type V (Board owned vehicles other than school buses)

For each vehicle used enter a description of the vehicle, the lump sum total cost associated with the type V, and one of the following: Regular education cost, special education cost, regular education percentage, or special education percentage. **These vehicles shall not be routinely used for service between home and regularly scheduled school sessions except for preschool children, special needs children, homeless children, foster children, children inaccessible to school buses students placed in alternative schools or for work programs. (Ref: OAC 3301-8319(C), ORC 4511.76(C))**

Type VI (Non board owned vehicles other than school buses)

For each vehicle used enter a description of the vehicle/vendor, the total cost, and one of the following: Regular education cost, special education cost, regular education percentage, or special education percentage. **These vehicles shall not be routinely used for service between home and regularly scheduled school sessions except for preschool children, special needs children, homeless children, foster children, children inaccessible to school buses students placed in alternative schools or for work programs. (Ref: OAC 3301-8319(C), ORC 4511.76(C))**

Type VII (Subcontract with community school)

If entering data in this category, you must contact the ODE pupil transportation office prior to reporting this type of service.

MISCELLANEOUS DATA

Special Education Data

Districts that have not entered special education students on the T1 and special education costs on the T2 will not be able to enter data in this section. Should grey boxes appear, this is an indication no student counts were entered in the corresponding T-1report.

- 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.

Buses and Miles

*In the following sample, this district transported 86 students and reported this on line 1. The district’s special education program was in session for 176 days. This was reported on line 2. If each of the 86 students attended school for 176 days, the total for line 3 **would have been** 15,136. However, some students were not enrolled for 176 days, so the total for line 3 reflects that lower number of days.*

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 (Should match T-1)	86
2. Total number of days school is in session for special education program	176
3. Add total of instructional days for Special Ed students transported.	14586

- Line 4 Sale of funded buses. If any 100% funded buses have been sold during this fiscal year that are less than 10 years old, they must be reported here. Select the worksheet indicated, and note the buses sold, value received, and date sold.
- Line 5 Report total annual non-routine miles.
- Line 6 Report any district expenditures for bus purchase other than lease purchase already reported on line 21..
- Line 7 This line lists the square miles of your district. It cannot be changed by the district. If this item requires correction, contact ODE staff.

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

SPECIAL EDUCATION CONSORTIUM DATA

To be completed *only* by agencies who provide consortium transportation service, 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.

SUBMISSION SCREEN

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. **We strongly recommend that you run the audit report when your data entry is complete** to view the variances from previous year data, and to view discrepancies with your current fiscal year ridership data (T-1). ODE staff will also review these reports, and exceptions as reported may result in contact being made with district staff.

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 T1 and T2 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.

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 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 signed status cannot be changed, unless the report is "UNSIGNED" by the district.

SUBMITTED: The report has been submitted to ODE. The report can no longer be unsigned or changed by the district.

HOLD: The report has been reviewed by ODE 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 ODE, and is considered final.

Editing after submission:

After the report is submitted, it can no longer be changed by the district. If you need to make corrections, please contact the pupil transportation office at ODE and ask for the report to be placed into held status. This will allow you to un-sign the report and make changes. Following any changes, it will be necessary to sign and submit the report again.

Only reports in SUBMITTED status are considered completed and will be eligible for approval by ODE.

Special note regarding report deadlines: Access to report data is restricted automatically by the system after a report deadline has passed. You will not be able to edit or enter data after these deadlines. For difficulties with your report after these dates, you will need to contact the pupil transportation office at ODE.

T-2 REPORT DEADLINE IS AUGUST 31