Department of Education & Workforce

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PREPARING THE T-2 REPORT:

Ridership data for transportation payment

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HOW IS TRANSPORTATION FUNDING CALCULATED?

- Ohio provides a subsidy to support pupil transportation for school districts who transport students (district, community school and chartered nonpublic students, and STEM school students), and for community schools who transport their students according to ORC 3314.091, to and from school each day. The funding formula also includes preschool students who are transported. The largest part of state funding for transportation is for students who ride a school bus (type 1 and 2 riders).

- This funding relies on statewide rider, mileage (T-1 reporting) and expenditure data (T-2 reporting) applied against current year rider and mileage data. The formula uses two simultaneous calculations, with each district receiving the higher of the two. This dual funding approach acknowledges that the student population and geographical makeup of each district may vary.

TRANSPORTATION FUNDING: HOW IT WORKS

- After calculating statewide averages, the current year rider and mileage counts are applied against the statewide averages. The rider counts include all resident preschool- grade 12 students transported on a school bus. Open enrollment students transported by the educating district are not counted for ridership purposes, although mileage may be counted according to OAC 3301-83-01 (E)(2). Mileage counts are based on the average number of miles traveled during the rider count week.

- In addition to funding for students who ride a school bus, funding is also provided for students who take mass transit, or other transportation to school (alternative school vehicles, privately owned vehicles).

- Students who take mass transit to school (type 3) generate 35% of the statewide per-rider. Community school, STEM school, and nonpublic riders are weighted to reflect the typically higher costs that districts incur to transport these students. These type 5 and 6 riders generate 50% of the statewide per-rider amount.

Transportation funding is detailed in ORC 3317.0212

TRANSPORTATION TYPES- YELLOW SCHOOL BUSES

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

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 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.

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 DRIVESsystem to account for their Type II expenses for purposes of the T-2 report.

TRANSPORTATION TYPES- OTHER VEHICLES

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.

T-2 TRANSPORTATION TYPES - OTHER THAN SCHOOL BUS

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 (12 passengers or less)*

***Please note** that- beginning June 30, 2025, 12 passenger vehicles (not including the driver) may be used for any student transportation.*

T-2 REPORTING

- OAC 3301-83-01 requires all public districts and community schools receiving transportation payments to submit the T-2 report by August 31 each fiscal year.
- DRIVES (the Department's reporting system) opens for data entry on July 1 each year.
- The T-2 report certifies actual transportation expenses for eligible pupils, based on the previously submitted T-1 ridership report.
- All data must be digitally signed, by the Treasurer and Superintendent, and submitted to the Ohio Department of Education and Workforce.
- Submitted T-2 and T-1 information is used to calculate pupil transportation payments under ORC 3317.021

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).

- Always print a copy of any report you submit and keep in your district records

WHAT IS INCLUDED IN THE T-2

- 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.

NO NEED TO 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.

T-2 REPORTING EXPENSES

T-2 Service Type I, Itemized Expenses

Lima City (044222) | Franklin | Fiscal Year 2025

Back to T-2 Summary

	Regular Education		Special Education		Total	
Description	Staff Count	Amount	Staff Count	Amount	Staff Count	Amount
1 Supervisor	0	$0.00	0	$0.00	0	$0.00
2 Secretary Clerk	0	$0.00	0	$0.00	0	$0.00
3 Regular Driver Salaries	0	$0.00	0	$0.00	0	$0.00
4 Substitute Driver Salaries	0	$0.00	0	$0.00	0	$0.00
5 Bus Attendant Salaries	0	$0.00	0	$0.00	0	$0.00
6 Mechanic	0	$0.00	0	$0.00	0	$0.00
7 Mechanic Helper	0	$0.00	0	$0.00	0	$0.00
8 Retirement	0	$0.00	0	$0.00	0	$0.00
9 Worker's Compensation	0	$0.00	0	$0.00	0	$0.00
10 Employee Insurance	0	$0.00	0	$0.00	0	$0.00
11 Physical Exams and Drug Test (drivers)	0	$0.00	0	$0.00	0	$0.00
12 Certification and Licensing cost	0	$0.00	0	$0.00	0	$0.00
13 Training (all)	0	$0.00	0	$0.00	0	$0.00
14 Maintenance and repairs	0	$0.00	0	$0.00	0	$0.00
15 Tires and Tubes	0	$0.00	0	$0.00	0	$0.00
16 Fuel	0	$0.00	0	$0.00	0	$0.00
17 Bus Insurance	0	$0.00	0	$0.00	0	$0.00
18 Maintenance Supplies	0	$0.00	0	$0.00	0	$0.00
19 Facility Rent Cost	0	$0.00	0	$0.00	0	$0.00
20 Utilities	0	$0.00	0	$0.00	0	$0.00
21 Bus Lease cost	0	$0.00	0	$0.00	0	$0.00
22 Other	0	$0.00	0	$0.00	0	$0.00
Totals	0	$0.00	0	$0.00	0	$0.00

T-2 REPORTING EXPENSES - STAFF

STAFFING:

- Enter the number of supervisors and their labor cost.
- Enter the number of secretaries/administrative professionals and their labor cost.
- Enter the number of regular bus drivers and the labor costs for ROUTINE service only.
- Enter the number of substitute bus drivers and the labor costs for ROUTINE service only.
- Enter the number of bus attendants and the labor costs for ROUTINE service only.
- Enter the number of mechanics and their labor costs.
- Enter the number of mechanic helpers and their labor costs.

REPORTING EXPENSES

BENEFITS:

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

COMPLIANCE:

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

REPORTING EXPENSES-OPERATIONS

OPERATIONS:

- Enter the amount paid for vehicle maintenance and repairs, including grease, oil, antifreeze, and contracted labor for repairs.
- Enter the amount paid for tires and tubes for school buses.
- Enter the amount paid (net of any taxes rebated) for fuel for transportation of pupils on routine routes.
- Enter the amount paid for insurance used for vehicles providing routine route transportation for students.
- Enter the amount paid for maintenance supplies (shop rags, towels, floor dry) and office supplies (paper, printer supplies, etc.)

OVERHEAD:

- Enter the amount paid for facilities rental, if applicable.
- Enter the amount paid for utilities.
- Enter any bus lease cost.
- 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.”

SPECIAL EDUCATION FUNDING

- Special education students must meet eligibility requirements **and** make up **50% or more** of the riders on a bus or van for that trip to be considered special education transportation.

- The student must require transportation as a related service listed in Section 8 of the IEP (special transportation accommodations).

- It is common for special education students to ride regular education routes.

- When special education students ride regular routes **without creating additional transportation expense**, they must be reported as **regular education riders** on the T-1 and T-2 report.

- Keep special education and regular education expenses separate.

- Do not enter any expense more than once.

- For each expense line, enter only one item:
    - Regular education amount,
    - Special education amount,
    - Regular education percentage, or
    - Special education percentage.

- When reporting staff counts, separate staff supporting regular education and special education.

- Use pro-rated staff counts when a staff member supports both areas.
    - ***Do not count the same person twice.***
      Example: If a transportation supervisor spends 70% of time on regular education and 30% on special education, report as:
        0.70 regular
        0.30 special
        (Combined total = 1 full staff member)

PRO-RATING STUDENTS

Pro-Rating Students on Mixed Trips

• A trip can only be counted as a **special education trip** if **more than 50%** of the riders are special education students.

• If a trip includes both regular and special education students **and *special education riders make up more than 50%,*** the **trip costs must be pro-rated** between the two groups.

• If the trip is not pro-rated, it must be counted as a **regular education trip**.

PRO-RATING BUS TRIPS

How to Report Expenses for Buses Serving Both Regular and Special Education

• If a bus runs **only special education trips**, then **all** expenses for that bus can be counted as special education expenses.

• If a bus runs **both regular and special education trips**, expenses must be **pro-rated** based on the number of trips.
– Do **not** pro-rate by miles, pupils, or hours.
– Pro-rate **only** by the number of trips, because this reflects true expense.

Example (Total Bus Cost: $40,000)

• The bus completes 4 trips each day:
- 2 special education trips
- 2 regular education trips

• Special education accounts for 2 out of 4 trips (50%).
- Special education expense: $20,000
- Regular education expense: $20,000

Summary of Pro-Rated Expenses:

• Regular education: $20,000
• Special education: $20,000

HOW TO PRO-RATE BY STUDENT

How to Pro-Rate the Trip

- Find the cost of the trip.

Example
Bus cost is $40,000 for 4 trips → **$10,000 per trip**.

- Divide the trip cost by the number of students on that trip to get a **per-student cost**.

Example:
20 students on the trip → $10,000 ÷ 20 = **$500 per student**.
- Multiply the per-student cost by the number of students in each group:
  – 5 regular education students → 5 × $500 = **$2,500**
  – 15 special education students → 15 × $500 = **$7,500**

Final Pro-Rated Expenses (All Trips Combined)
- Regular Education: $22,500
- Special Education: $17,500

SPECIAL EDUCATION REPORTING

- Report the total number of special education students transported on special ed routes as of the end of the school year.
- Report the total number of days school was in session for special education children – maximum of 180.
- 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.
- Report total annual non-routine miles.
- Record the per gallon fuel cost at the time of filing the report for each type of fuel used.

SIGNATURE AND SUBMISSION:

All electronic reports must be digitally signed. Signature of the transportation administrator is optional. **The signatures of the district treasurer and superintendent are required.** To populate the sign and submit buttons the audit report(s) must be viewed by the treasurer and the superintendent. After the treasurer and superintendent signatures have been obtained, the report must be submitted. [ORC Section 3317.0212 (B)]() requires that **the T2 report must be submitted by AUGUST 31**. DEW is not authorized to extend this deadline.

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 declined by DEW
>
> ***SUBMITTED:*** The report has been submitted to DEW. The report can no longer be changed by the district.
>
> ***DECLINED:*** The report has been reviewed by DEW and declined. Reports in declined status can be changed.
>
> ***APPROVED:*** The report has been approved by DEW and is considered final.

Status History

02/25/2026 13:04:42	Treasurer Signed 2 To Submitted
02/25/2026 13:04:22	Superintendent Signed To Treasurer Signed 2
02/18/2026 08:09:05	Reviewed To Superintendent Signed
02/18/2026 08:08:57	Saved To Reviewed
02/17/2026 08:33:15	Declined To Saved
02/11/2026 14:36:36	Reviewed To Declined
02/10/2026 15:12:39	Saved To Reviewed
02/10/2026 15:12:35	Declined To Saved
02/10/2026 15:02:40	Reviewed To Declined
02/06/2026 11:34:27	Saved To Reviewed
02/06/2026 11:34:17	Declined To Saved
02/06/2026 11:32:23	Reviewed To Declined
02/05/2026 10:23:28	Saved To Reviewed
02/05/2026 09:17:18	Declined To Saved
02/05/2026 08:54:38	Submitted To Declined
02/04/2026 10:49:36	Superintendent Signed 2 To Submitted
02/04/2026 10:49:28	Treasurer Signed To Superintendent Signed 2
01/28/2026 11:11:58	Reviewed To Treasurer Signed
01/27/2026 15:12:52	Saved To Reviewed
01/27/2026 15:08:12	Declined To Saved
01/27/2026 14:43:01	Reviewed To Declined
01/20/2026 11:16:52	Saved To Reviewed
01/20/2026 11:15:47	Declined To Saved
01/20/2026 11:08:53	Submitted To Declined
11/01/2025 19:18:58	Superintendent Signed 2 To Submitted Data Migration T1 and T2 History Insert.

Download Report

QUESTIONS?

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