

Today's agenda

The fiscal T- report workflow

- Deadlines
- Reporting definitions
- Regular education vs. Special Education

How to calculate your funding



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The reports as bookends . . .

T1 at the beginning of the year

- Reports the service provided
- Miles, riders, service types, schools

T2 at the end of the year

- Reports what the service cost
- Special ed cost & counts
- Other system data



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Functional roles for SFPS reporting

Data entry

- Restricted to data entry

Supervisor/Coordinator/Director (peers in SFPS)

- Signature authority (may not be required)

Treasurer must review Audit Reports

- Signature required

Superintendent must review Audit Reports

- Signature required

Reviewer

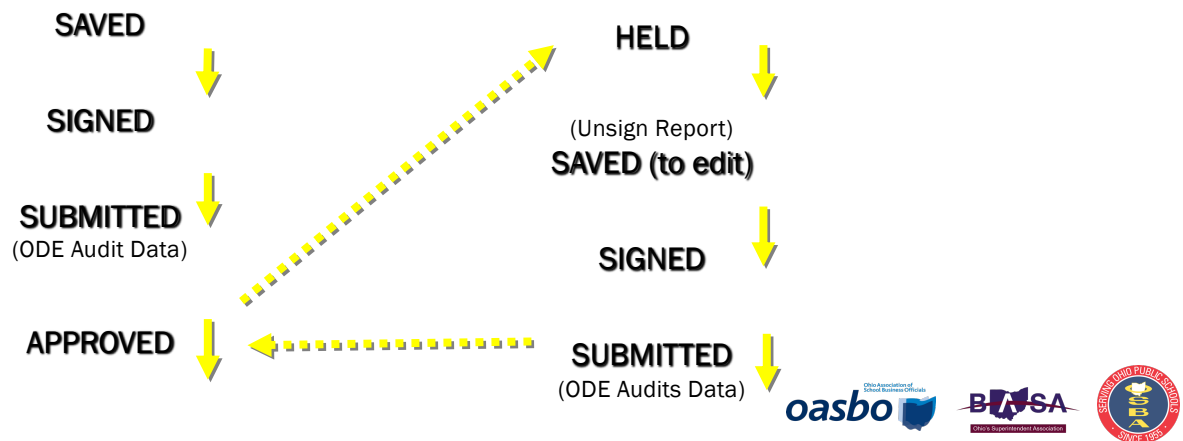
- Only access is review level – cannot edit, delete or add



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Online Reporting: Workflow for all SFPS reports



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Due Dates

T1 DUE BY October 31st

- Used for regular education funding

T1 Amendment

- DUE prior to February 1st OAC 3301-83-01(E)(6)

T2 Cost of service OAC 3301-83-01(C)(1)

- Actual cost shall be reported on or before the last day of August following the close of the fiscal year.



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Service Types

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

Type 1A Students transported by school bus service contracted from another district. This may also include students transported in a consortium arrangement on buses managed and reported by another district or entity.

Type II Contractor-owned, leased, and operated school buses

Type III Public utility

Type IV Payment to parent/guardian in lieu of transportation

Type V Board owned vehicles other than school buses (vans)

Type VI Privately owned vehicles other than school buses (vans)



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Special Education Transportation

When are students (and their costs) considered special education for transportation reporting?

When the student has an IEP with transportation listed as a related service;

-AND-

When more than 50% of the students on the bus are special education students



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Special Education Reporting

If more than 50% of the students on a bus are special education but a number of regular education students also ride the same bus, the regular education students **must be reported separately**

Mileage (and costs) for this type of trip **must** be prorated

Document how it was prorated



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Special Education Transportation funds

If the district incurred cost because a child meets the special education guideline, the formula will reimburse the cost of the special education service

If not, the child must be treated as a regular education child, counted on the T1 which will provide the funding



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Special Education T1 vs T2

Special education placements happen frequently, and throughout the school year.

The T1 is a snapshot of services provided during count week

The T2 captures the total number of special education students on the Miscellaneous Data Page

- Districts are paid based on the T2 data, not the T1
- Use excel or spreadsheet to track names and dates district was liable for transportation



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When does this affect \$\$\$

Regular education from T1

- Affects current year funding

Special education

- No funding calculated from the T1
- Funded from the T2 and begins to show up in late December or January from the previous school year



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T2 Report: Overview

Transportation cost accounting report

To be done correctly, should be a shared task with treasurers and transportation staff

Must be done in concert with the T-1

- Cost by type must match ridership by type... “Book-ends”
- Type V service should have van costs reported-lump sum



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T2: Data Collection....

Collect all department data for expenses. . .

- Have an appropriate data management system in place
- Start at the beginning of the school year
- Consider what systems will work best
 - Point of purchase tracking and coding
 - USAS codes with obj and subject to subdivide costs



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Use instructions to categorize line-items

The T2 is used to create cost analysis reports, so it is dependent upon correct line-item reporting

Line-item summaries from treasurer's office

Report payroll data separately for:

- Regular Drivers, sub drivers, mechanics, supervisors, office staff
- Training, licensing, certifications, benefits
- Differentiate between regular and special education drivers



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Verify costs

Do the line items match the totals of reported costs per bus?

Are district budget reports checked throughout the year?

Is the annual transaction history scrutinized?

Do the line items match the vendor codes and invoices?

Are cost of other vehicles, buildings utilities, repairs and maintenance and fuel included in transportation costs?



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Data formats

Dollars must be rounded

- If you enter decimal values, they will be rounded when they are saved.

Personnel counts may be entered as FTE

fractions i.e. - Supervisor:	Regular	Special Education
	.80	.20



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T2 Report: Allowable Costs

Routine transportation service for 180 days of education for regular and special education students

District obligation for Driver wages



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T2 Report: DO NOT REPORT

Education/athletic trip costs - driver wages

Items paid for by other sources

- DOUBLE-DIPPING

Fuel for non-routine trips for buses and other district vehicles

Unreimbursed costs from consortiums



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District _____
Date _____

Type I Costs	Regular Ed Costs		Special Ed Costs		Total Costs	
	Staff		Staff		Staff	
Staffing costs						
1 Supervisor						
2 Secretary/Clerk						
3 Regular Drivers						
4 Substitute Drivers						
5 Bus Attendant						
6 Mechanic						
7 Mechanic Helper						
Benefits						
8 Retirement						
9 Worker's Comp						
10 Employee Insurance						
Compliance						
11 Physicals/Drug&Alcohol						
12 Certification / Licensing						
13 Training						
Operations						
14 Maintenance and Repairs						
15 Tires and Tubes						
16 Fuel						
17 Bus Insurance						
18 Maintenance supplies						
Overhead						
19 Facility Rent						
20 Utilities						
21 Bus Lease Cost						
22 Other						
	Regular Ed Costs		Special Ed Costs		Total Costs	
Type II (Contractor buses)						
Type 1a (Contract with a school)						
Type III (Public Transit / Taxi)						
Type IV (Payment in lieu of)						
Type V (Board owned non-bus)						
Type VI (Non-board owned, non-bus)						

Regular Ed Cost

Special Ed Cost

Total Cost

rare

rare

T2 worksheet

- 1) Review line items
 - Be careful with definitions
- 2) Enter total department costs
- 3) Enter special education costs
 - Some will be direct
 - Some will be prorated for the fleet
- 4) Subtract special from total to determine regular education cost

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Key Line items...

Maintenance and repair – parts, contracted labor

Tires & Tubes – cost of the tires rim inspections and installation

Fuel – only cost for bus routes, not for non-routine bus fuel and other district vehicles

Insurance – bus insurance – exclude other district vehicles

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...Key Line items

Supplies – this is for items that are not charged-out to a bus such as: washer fluid, grease, shop towels, cleaning items etc....

Other – miscellaneous operations expenses

- Not for capital outlay
- If you use a contractor, Use this line on the T2-C to list the difference between their expenses and your invoices



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Total costs reg/special education

Ohio funds transportation by two formulas

- Regular ed: based on per pupil or per mile, uses last year state average cost as the base
 - Average cost \$1,077.09 per child
 - \$718,123,224 state total costs FY2020
- Special education: based on number of rider days and costs specific to your district
 - Average cost was \$6,807.91 per child
 - \$234,920,588 state total costs FY2020



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Identifying special education costs

The majority of your expenses will be regular education

- Some buses may be dedicated to only special education
- Some buses will have mixed use

Think of the process as follows:

- Identify total department costs
- Identify dedicated special education costs
- Subtract special education costs from total
- Remainder is the regular education portion of cost

Costs must be reported accordingly



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Some costs can be identified directly:

For your special education buses:

- Driver salary
- Benefits package
- Special training
- Special equipment
- Maintenance & Repair
- Tires
- Fuel



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Line items on the T2 report that may be necessary to prorate the fleet costs

Supervision	For these line items, (OVERHEAD) determine the percentage of work done. Prorate by the number of bus trips what is special education, and apply that rate to determine values to report
Office staff	
Utilities	
Training	
Insurance	
Sub drivers	
Benefits	



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Prorate fleet costs by bus trips

Define the terms:

- Buses = one bus / day
- Trip or run = one individual run
 - On average buses run at least 2 trips per day
 - In a double routing plan, most of your buses run 4 trips per day

Consider each trip separately

- A bus that goes to the high school, unloads and proceeds onto a new destination with students still on board is making 2 trips.

Create a fleet chart, and identify which trips are regular education and which are special education



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Counting the trips – prorating fleet costs

Bus	1 st run	2 nd run	3 rd run	Noon	1 st run	2 nd run	3 rd run
1	HS	MS	ELEM	KG	HS	MS	ELEM
2	HS		<u>Spec</u>	<u>Spec</u>	HS		<u>Spec</u>
3	HS	MS	ELEM		HS	MS	ELEM
4	<u>Spec</u>		<u>Spec</u>		<u>Spec</u>		<u>Spec</u>
5	HS	VOC		KG	Voc	MS	ELEM
6	HS	MS	ELEM	KG	HS	MS	ELEM

7 spec trips / 35 total trips = 20% special ed



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What if a bus does both types?

Determine the cost of that individual bus

- Use the average cost per bus

Best practice - Prorate the cost of the individual bus based upon the trip count of the bus i.e.

- 2 special education trips + 4 reg education trips = 6 trips
- $2/6 = 33\%$ special education cost
- $4/6 = 66\%$ reg education

Items identified on a per bus basis (slide #26)



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The bottom line . . .

More dollars of funding per special education pupil than regular education pupil

Identify all transportation special education costs and report them to maximize your funding return

Funding reimbursement begins in the next fiscal year



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T2 worksheet entry

The T2 allows for data uploads

- This procedure is not as simple as it would seem
- Best guidance is to use direct entry
- Do not spend time with the excel upload process
- Prepare worksheet to use to record cost items and document district decisions



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T2 Completion Page

In the Detail Line Entry column, click on an icon to enter, edit, or view expenses for Service Types I, IA, and II.

For Service Types III, IV, V, and VI, enter expenses directly on this page; or, you may click on an icon in the Optional Worksheets Edit column to edit or view an optional worksheet. Click on an icon in the Optional Worksheets Edit column to edit or view an optional worksheet.

* Note: The sum of Regular Education Staff Count and Special Education Staff Count may not equal Total Staff Count for purposes of totaling the individual staff count columns.

Master entry page

1. New column
2. Upload link
3. Edit/view
4. Add/view
5. view

Reset

Detail Line Entry			
	Upload	Edit/View	
Type I			Board owned and operated school buses
Type II			Contractor owned school buses
Type IA			Contracted with other district
Optional Worksheets			
	Upload	Add/Edit	View
Type III			
Type IV			
Type V			
Type VI			
Total Transportation Expenses (Types I through VI)			

Reset

Done



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Instructions User Guide

Enter Service Type I expenses directly on this page; or, click an icon in the Optional Worksheets Add column to enter expenses on a detailed worksheet. Click on an icon in the Optional Worksheets Edit column to edit or view an optional worksheet.

Prev Reset Finish

Optional Worksheets		Description of Expense	Regular Education		Special Education		Total	
Add/Edit	View		Staff Count	Amount	Staff Count	Amount	Staff Count	Amount
		1. Supervisor	10	1,000	10	1,000	20	2,000
		2. Secretary Clerk	10	101	10	100	20	201
		3. Regular Driver Salaries	20	10,011	110	2,010	130	12,021
		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			40	11,112	130	3,110	170	14,222

Prev Reset Finish

Type 1 Data entry

1. Add/edit
Accesses line item
2. Direct entry
Use for simple data
Use to edit uploads
3. View Provides access
to review the data



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Other types . . .

Type 2 – enter directly , no upload option

Types 1a, 3, 4, 5, 6

- Use direct entry (recommended), or,
- Use upload feature
 - Upload feature for these types has its own preformatted excel sheet.
 - Each tab is a different type



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- > Drivers
- > Add
- > Maintain
- > BMV info
- > Suspend
- > Search Batch
- > T8
- > T9
 - > PS View
 - > Driver Search
- > District In-Service
- > Bus Inventory
- > T10
 - > Search Reports
- > Admin
 - > T1 Admin
 - > T9 Admin
- > Maintenance
 - > Access Window
 - > Due Dates
 - > Org Lists
- > SFPS Reports
- > Emergency Assistance Network
 - SAFE Account
 - Sign Out

[Instructions](#) [User Guide](#)

Enter the requested data and click Next.

* This page read-only because of report status.

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	126
2. Total number of days school is in session for special education program	180
3. Add total of instructional days for Special Ed students transported.	20613

This total reveals not all students attended all year $126 \times 180 = 22,680$

The number of days the district is/was liable for transporting is to be ADDED

multiplying days times students is a quick way to double check

WARNING:

Skipping the data entry on this page may cost you some or ALL of your special education money!

And it will be noticed NEXT YEAR

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Special education

1. How many students did you transport this school year? _____
2. How long is your school year? _____
3. ADD the Total number of days of students transported. _____
 - Not attendance report – district still liable even when child is sick

\$\$\$\$ THIS IS THE BASIS OF YOUR FUNDING \$\$\$\$



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T2 Report: Completion Page

Review the Audit Reports– required for SUPER & TRE

- Cost per regular education student
- Cost per special education student
 - These are quick checks. Do not use them for your final cost analysis
 - Compare to last year add comments to explain **CAUTIONS**

Check and double check

- Do the numbers make sense?
 - They are based on your reported T2 costs and T1 counts



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Common T2 errors

Using arbitrary percentages to split special /regular education

- Easy, but not accurate

Special education costs, but no students or students and no costs

Incorrect or missing service days

Special education cost reporting

Mismatch of students and costs by type

Missing type IV costs



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The foundation funding

Regular Education Formula (3317.0212)

Special Education (OAC 3301-83-01)

Other types (OAC 3301-83-01)

Payment in Lieu (3327.02)

HB 110 Regular Education funding \$513,314,960

HB 110 Special Education funding \$89,593,038



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Regular Ed calculations of cost RC [3327.0212](#)

Cost per student for the state average = divides total cost/ridership

- All students Preschool through 12th grade counted – no one mile eligibility zone
- Community school riders weighted 1.5 times
- Nonpublic school riders weighted 2.0 times

Cost per for the state average = divides aggregate cost/aggregate miles driven

- No weighted calculations for community or nonpublic miles traveled

Greater of per mile cost or per student cost is used to multiply by greater of 29.16% in 2022 and 33.3% in 2023 or state share index

Efficiency adjustment paid for more riders than target riders 3327.0212 (F)

Supplement is based upon density



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Special Education funding OAC [3301-83-01](#)

(B)(a) Base amount equals the actual cost of special transportation up to six dollars per instructional day per child and one-half the actual cost in excess of six dollars per day.

(b) Base shall be adjusted according to the school district's state share index, or the minimum state share index established in section [3317.0212](#) of the Revised Code, whichever is larger based upon current language in the respective biennium budget that addresses such percentages



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Guarantees . . .

Regular education transportation funding is within the foundation formula

- Impacted by 'guarantee' and cap

Supplement is outside of 'guarantee' and cap

Special education transportation funding is outside the guarantee and cap



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When will you see it?

Normal process. . .

- Last year's payments are continued into the new school year
- ODE processes the previous year T1 and T2 to determine average costs
- ODE processes the new T1 to get current data and calculate
- This year: December #2 for regular education
- February #2 for regular education adjustment and special education funding



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T1 and T2 bookends

Collection/preparation of data are crucial elements of preparation

T1 explains what you do

T2 lists costs for what you did

VTs subscribers have opportunity to have OSBA review T Reports before being submitted

VTs annual subscription begins July 1, 2022 and ends December 31, 2023



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More Questions

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