Contracting and Other Financial / Accounting Issues for Student Transportation

Shawn Lewis

Director, School Apportionment and Financial Services

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Today's Topics

- Contracting out the Transportation Program
- Procurement and Bid Law
- Accounting Manual Appendix B Guidance
- Using the To/From Long-Form to calculate state-funded and non-state funded transportation costs.

Why do we need to learn about contracting?

- Your Superintendent or School Board may have questions; and want answers.

- Your Superintendent or School Board may have done their own research, and you want to be aware of the issues.

How do we do it in Washington state with complete service contracts?

- "**Pupil transportation services contract**" means a contract for the operation of privately owned or school district owned school buses, and the services of drivers or operators, management and supervisory personnel, and their support personnel such as secretaries, dispatchers, and mechanics, or any combination thereof, to provide students with transportation to and from school on a regular basis…

- Less than 5% of districts contract out student transportation services.
- Contractors in Washington include Durham, First Student, Zum, Cascade.

Why do we need to learn about contracting?

Pro-Contracting perspectives:

- The District allows the contractor to manage a key school service that they specialize in at a regional or national level.
- Reduces an administrative burden; and allows school directors to focus on the instructional mission of education.
- Driver hiring, training, labor negotiations, route management, bus maintenance, bus purchases are no longer part of an administrator's direct duties.

Why do we need to learn about contracting?

Pro-Contracting perspectives:

- Contracting Vendors provide various service options for your consideration:
  - Full Turn-key; Customized Options; Stepped Approaches
- Factors that can trigger Contracting considerations:
  - An aging bus fleet
  - No local support for a transportation-vehicle replacement levy
  - Employee turnover and difficulty attracting and retaining drivers.
  - Routing and oversight expertise leaves district.

Why do we need to learn about contracting?

Another Side to Contracting:

- Once your district is involved in Contracting there is a barrier to re-establishing in-district services: re-establishing a fleet.
- RCW 28A.160.140 limits contract terms to maximum of 5 years.
- What is the lead time for a decision to re-establish a fleet and how long will it take to replenish once a decision is made?

Why do we need to learn about contracting?

- RCW 28A.400.285 requires:
  - Contractors must provide employee benefits at a similar level of existing employees.
  - District to conduct a feasibility study, designed in consultation with representatives from the affected employee group(s)
    - Costs and Benefits (financial and non-financial)
    - Impact on district employees who would otherwise perform the work
  - OSPI to review and approve the decision; and
  - The decision to be consistent with existing collective bargaining agreements
- Private nongovernmental entity pass along their overhead costs to the district (at a mark up).

Why do we need to learn about contracting?

- Contracted districts will be required to itemize and report to OSPI the costs of the contractor's health and retirement benefits to receive the additional state funding.
- The contract must require the contractor itemize monthly transportation costs on their invoices that describe increases by year, expenditure type, and amount – specifically related to benefit costs for health and retirement contributions as required by the state.

Other Contracting Considerations

- School Boards create policies for student management and safety
- Contracts must require the contractor to abide by school district policies – as school administrators do not have direct-day-to-day supervision of student transportation.
- Communication coordination:
  - Parents
  - Public
  - OSPI/Other Governmental entities regarding drivers (traffic cameras, drug testing, other driving violations)

Other Contracting Considerations

- When the district has an issue with a driver – who controls personnel issues? The District or the Vendor?
  - WHAT IS IN THE CONTRACT?
- Who is assessing the drivers before they’re hired?
- What’s are the potential risks when hiring is out of your control? How are those mitigated?

Contract for Pupil Transportation Services RCW 28A.160.140

- Competitive Bid Procedures at least every five years.
- (1) "**Open competitive process**" means either one of the following, at the choice of the school district:
- (a) The solicitation of bids or quotations and the award of contracts under **RCW 28A.335.190;** or
- (b) The competitive solicitation of proposals and their evaluation
  - Consistent with the process and criteria recommended or required (as the case may be) by (OFM) for state agency acquisition of personal service contractors.

Procurement and Bid Law

Bid Considerations

July is the month to solicit bids for the next school year.

Bid Considerations

- Bid instructions and specifications should be clean and complete, setting forth all necessary conditions to competitive bidding.
  - Do not be ambiguous
- Bid instructions and conditions may include any items pertinent to the District. *(Like Itemized Billing Statements)*
- Collusion between bidders and deliberate "sole source" specifications may invalidate a contract. Ref: RCW **39.26.140**

Other Bid Considerations

- The bids should be publicly opened and read aloud at the prescribed time and place and tabulated for recommendation to the school board.
- After bids have been opened and tabulated, they shall be made available for public review.
- Bids received after the time set for opening must, by law, be returned unopened to the bidder.
- When two or more identical bids are received, the Board or its official designee may determine, by lot, which bid shall be accepted.

The Bids are Opened — The District Options RCW 39.26.160

After bids are reviewed by the district, the district may:

- **Reject all bids** and rebid or cancel the competitive solicitation;
- **Request best and final offers** from responsive and responsible bidders; or
- **Award the contract** to the lowest responsive and “responsible” bidder.
- **Award one or more contracts** from a competitive solicitation.

Bid Law Resources [Hand Out]

- **OSPI – School District Bid Law Guidance – State**
- Federal Procurement

- SAO – Guide: Buying and Bidding
- SAO – Guide: Is the Bidder Responsible?
- SAO – Using Others' Bid Awards ("Piggybacking")

- www.sao.wa.gov
- Search/Type in: "**bid law**" at the "Improving Government/Resource Library site.

School District Bid Law—State RCW 28A.335.190

— Equipment and Supplies —

- **Purchases**
  - **Under $40,000**
  - No formal bid requirements
  - Can buy on open market
  - Try to use multiple vendors to avoid the appearance of favoritism.
  - Cannot breakdown large purchase into component purchases to avoid bid procedures.

School District Bid Law—State RCW [28A.335.190]

— Equipment and Supplies —

- **Purchases**
  - **Between $40,000 — $75,000**
  - Must follow school board written procedure.
  - Must seek competitive quotations.
  - Must get quotations from three different sources.
  - Can be written or via telephone.
  - Must record quotes.
  - Awards must make available to the Public

School District Bid Law—State RCW [28A.335.190]

— Equipment and Supplies —

- **Purchases**
  - **Greater than $75,000**
  - Competitive bidding process.
  - Notice of bid placed in newspaper in general circulation once a week for two weeks.
  - Must receive SEALED written bids.
  - Opened publicly at a place and time outlined in notice.
  - Awarded to lowest responsible bidder.
  - Awards must be made available to the Public

School District Bid Law—State
RCW 28A.335.190

Public Works — Improvements or Repairs to Property

— Services —

- **Under $75,000**

- No formal public bid requirements
- Labor may be performed by the district's own shop or maintenance department

School District Bid Law—State RCW 28A.335.190

Public Works — Improvements or Repairs to Property

— Services —

- **Under $100,000**

- While RCW 28A.335.190 is silent on bidding projects under $100,000, RCW 39.04.155 is applicable.
- Best Practice would be to use Small Works Roster process.
- Awards must be made available to the Public

School District Bid Law—State RCW 28A.335.190

Public Works — Improvements or Repairs to Property

— Services —

- **Greater than or equal to $100,000**

- Need to follow formal public bidding laws.
- Unless small works roster process is adopted.
- Small works roster process threshold is $300,000.
- Awards must be made available to the Public

What is a <u>Responsible</u> Bidder

RCW [39.26.160]

2) In determining whether the bidder is a responsible bidder, the district must consider the following elements
   a) The ability, capacity, and **<u>skill of the bidder to perform</u>** the contract or provide the service required;
   b) The character, integrity, reputation, judgment, experience, and efficiency of the bidder;
   c) Whether the bidder can perform the contract within the time specified;
   d) The quality of performance of previous contracts or services;
   e) The previous and existing compliance by the bidder with laws relating to the contract or services;
   f) Three Year Look Back ***Citations and Judgments***
   g) Such other information as may be secured having a bearing on the decision to award the contract.

RCW 39.26.130 — Emergency purchases.

- **In the event of any emergency** when the public interest or property of the district would suffer material injury or damage by delay, **upon resolution of the board** declaring the existence of such an emergency and reciting the facts constituting the same, **the board may waive the requirements** of this section with reference to any purchase or contract:

- PROVIDED, That an "emergency," for the purposes of this section, means **a condition likely to result in immediate physical injury to persons or to property of the school district** in the absence of prompt remedial action.

Purchasing School Buses — RCW 28A.160.195

- (3)… School districts shall be reimbursed for buses purchased only through a lowest-price competitive bid process conducted under RCW 28A.335.190 or through the state bid process established by this section. (State Quote Specifications)

- (4)… School districts may purchase at the quoted price directly from any dealer.
- ………School districts may make their own selections for school buses, but shall be reimbursed at the rates determined under subsection (3)…

- **…….District-selected options shall not be reimbursed by the state.**

Purchasing School Buses — RCW 28A.160.195

- (5) This section does not prohibit school districts or educational service districts from conducting their own competitive bid process.

- However: You are required to use the vendor bid proposal (OSPI Form 1400)

- Peruse the OSPI website for applicable transportation forms.
  - Student Transportation Forms

Common Program 99
Accounting & Budget Codes

NCES Object Code Examples:

5626 – Motor Vehicle Fuel // **5622 Motor Vehicle Electricity**
5610 – General Supplies // 5650 – Supplies, Technology Related

7330 – Employee Training and Development Services // 7420 – Cleaning Services
7442 – Rentals of Equipment and Vehicles // 7431 – Non-Tech, Repairs and Maintenance

8580 – Travel, Meals and Lodging

9731 – Machinery // 9732 – Vehicles

9733 – Furniture and Fixtures // 9739 – Other Equipment

Selected RCWs — Procurement & Bid Laws

- **RCW 28A.335.190 —** Advertising for bids—Competitive bid procedures—Telephone or written quotation solicitation, limitations—Emergencies.
- **RCW 28A.160.140 —** Contract for pupil transportation services with private nongovernmental entity—Competitive bid procedures
- **RCW 28A.160.195 —** Vehicle acquisition—School bus categories—Competitive specifications—Purchase—Reimbursement—Rules.

Selected RCWs — Procurement & Bid Laws

Title 39 RCW — Public Contracts and Indebtedness

- Chapter 39.04 RCW — PUBLIC WORKS
  - RCW 39.04.155 — Small works roster contract procedures—Limited public works process—Definition.

- Chapter 39.26 — Procurement of goods and services.
  - RCW 39.26.160 — Bid awards—Considerations—Requirements and criteria

Making Sense of the Transportation Guidance In "Appendix B" of the Accounting Manual

Transportation Guidance Overview

- The School District Accounting Manual: "**Appendix B**"
- Current rules were created in 2007: 2SSB 5114

- Program 99 can only report costs related to operating the Program to transport students To-and-From-School
- **(To/From Pupil)**.

- Program 99 cannot report costs related to:
  - Non-to-and-from-school (**Non-To/From)** Transportation — or for —
  - Non-Pupil Transportation (**NPT**)

Non To/From Transportation Costs

- Transportation supports School Programs, ASB, Extracurricular Activities, and Other Government Agencies.

- **Non-To/From** Pupil Transportation Costs are related to:
  - Educational Field Trips
  - Athletics Events
  - Extracurricular and after school events
  - ASB Club Trips

Non-Pupil Transportation Costs

- **Non-Pupil** Transportation Costs include:
  - Fuel and Maintenance for:

  - The Maintenance Department vehicles and machines,
  - Food Service vans,
  - Other Administration vehicles,
  - Other local government buses and vehicles,

  - Interlocal Transportation Cooperative Arrangements
    - This could include billing for Driver Hours

Transportation Services Start in Program 99

- All **To/From**, **Non-To/From**, and **NPT** expenditures are first charged to Program 99…
- You have to identify costs not related to **To/From.**
- Bus Trip Tickets and Mechanic Service Billings, and Direct Billings are used to move **Non-To/From** and **NPT** costs out.
  - Bus Mileage Trip Rate,
  - Bus Driver Hourly Rate,
  - Mechanics Labor Rate, plus Parts and Supplies;
  - Other direct charges like Fuel Cards

Core Costs
Incremental Costs
Direct Costs

Identifying Costs in Program 99

There are different types of expenditures in Program 99.

- **CORE Costs**: Include Activities
  - 25–Pupil Management,
  - 35–Pupil Safety,
  - 51–Supervision, and
  - 56–Insurance

- Core Costs are incurred — **whether or not** — the Program engages in Non-To/From or Non-Pupil services.

- **Core Costs stay in Program 99*****

Core Costs Always Program 99

CORE Costs Include:

- Transportation Director, Dispatcher, Driver-Trainer, Vehicle Insurance and other costs necessary to providing transportation services.

- *** These costs may be proportionately charged to other school districts involved in Transportation Cooperatives.

- (But they're Program 99 costs at the other school district.)

Identifying Costs in Program 99

Other Costs are treated differently.

- **Operations (Activity 52)** and **Maintenance (Activity 53)** can be related to <u>To/From</u>, or <u>Non-To/From</u>, or <u>NPT</u>.

Operation and Maintenance Costs are classified as:

- **Incremental Costs**: These are proportioned based upon the number of miles driven.
- **Direct Costs**: These are cost that can be directly tied to services provided to Non-To/From or NPT services.

Identifying Costs in Program 99

- Examples of **Incremental Costs** include

- **<u>Fuel for buses</u>**. Fuel costs go up as miles are driven. When buses are used for field trips or new routes are added; the cost for fuel goes up proportionately.

- The [trip-cost for fuel] is calculated based on per-mile usage. This is an incremental cost. [Miles Driven / MPG *Cost per Gal.]

Identifying Costs in Program 99

- Examples of **Incremental Costs** include

- **Maintenance of Buses**. Regular preventive maintenance costs go up when buses are used in multiple ways.
- Tire replacement, oil changes, service parts, and maintenance-labor costs all increase proportionately.

- [Maintenance] is calculated based on per-mile usage. This is an incremental cost. [Activity 53 costs / Total Miles = Cost per Mile] ► [Per mile cost * miles driven]

Identifying Costs in Program 99

- Examples of **Direct Costs** include:

- Mechanics may work on other school district vehicles and equipment [parts and labor costs — Service Ticket]
- Fuel provided to the district's other Non-Program-99 vehicles.
  - (Fuel costs are moved out of Programs 99).
- Service Tickets related to work performed on other government agency vehicles [parts and labor costs]
- Fuel provided to other government agency vehicles.

Identifying Costs in Program 99

- Bus Trip Tickets account for Non-To/From and NPT events.
- Each trip is charged a cost. It is based on the Bus Per-Mile Rate and the Drivers' Hourly Rate.
- Use to TO-FROM LONG FORM to calculate the district's **Trip Rate.**

Credit Transfers Out

- Non-TO/FROM and NPT Costs are generally transferred out of Program 99 using Activity 59, Object Code 1 and the "Debit/Credit" Transfer Process.

- Some costs like gasoline for Maintenance vehicles and Food Service vans may be credit transferred directly from Activity 52, Object Code 5 over to Programs 97 or 98.

Maintenance Service Tickets

- Maintenance-Service Tickets account for service work provided on other school district vehicles or other government agency vehicles.
- The cost transferred out of Program 99 related to the Labor and Parts provided to the district's other vehicles is "at cost".
- The cost transferred out of Program 99 related to Labor and Parts provided to other government agency vehicles is "at cost". However,
- Invoices charged to the other government agency can include a mark-up to include "up to" their Federal Unrestricted Indirect Rate.

Moving Costs from Program 99

- For a Trip-Ticket related to School District educational field trip:

- **The Credit Transfer**: The trip costs are moved out of Program 99 using Activity 59, Object Code 1.

- **The Debit Transfer**: The field trip is charged to the Program.
  - The Teacher or the Principle gives you a budget code to charge the trip to…
  - Example: The cost for a 3rd Grade Field Trip is charged to Program 01, Activity 27 (Teaching), Object Code 0.

Moving Costs from Program 99

- A Trip Ticket related to a School District's ASB excursion:

- **The Credit Transfer**: The trip costs are moved out of Program 99 using Activity 59, Object Code 1.

- **The Debit Transfer**: An ASB trip can be charge to Program 89 — Other Community Services.
    - This budget code is usually agreed upon with the business manager.
    - Example: Program 89, Activity 28 (Extracurricular), Object Code 0.

    - ASB is sent a "bill" for the trip. ASB pays the district office.

Moving Costs from Program 99

- A Trip Ticket or Service Tickets related to non-district use:
- **The Credit Transfer**: The trip cost, fuel, or service charge is moved out of Program 99 using Activity 59, Object Code 1.
- **The Debit Transfer**: Costs are charge to Program 89 — Other Community Services — Activity 91 (Public Activities), — Object Code 0.
  - This budget code is usually agreed upon with the business manager.
  - The agency is sent an invoice for the trip/fuel/service charge.
  - The agency makes payment to the district office.

Using the Transportation Long Form

Transportation Long-Form Guidance Overview

- Most school districts are required to use the Long-Form.
- The Long-Form is not applicable for contracted transportation services.
- The purpose of the Long-Form is to adjust the expenditures in Program 99 so that it only reflects To/From transportation costs: RCW 28A.160.160(3).

Long-Form Guidance Overview

- The Long-Form is completed at the end of the fiscal year.
  - It serves multiple purposes
- The primary purpose of the Long-Form is to calculate the total cost of non-state-funded trips incurred in the current year.
- It can also be used to calculate next year’s trip rate.
- Isolating state-funded transportation costs from Non-To/From costs begins with two concepts.

Long-Form Input

- The Long Form only uses expenditures from
  - Activity 52 Operation of Buses and
  - Activity 53 Maintenance of Buses

- Only looking at ***Incremental Costs*** and ***Direct Costs***.
- ***Core Costs*** are not included.

- *If you put core costs into the Long-Form, it can decrease the Transportation Allocation (Revenue 4199).*
- *This shifts the funding burden for transportation costs to Basic Education and Local Levies.*

Completing the Long-Form

- Select expenditures are used.
- Total Bus miles from the annual mileage report is used.
- Total Non-To/From miles from the mileage report is used.
  - **A Cost per Mile is calculated.**

- You need the bus drivers' total hours…
  - **Cost per Driver hour is calculated**

- You also need the driver hours paid for Non-To/From Trips…
  - Compile those hours from Trip Billings…

Long Form Illustration

Completing the Long-Form

	TRANSPORTATION LONG-FORM (PARTIAL FORMAT)	Enter Amounts in Yellow (Shaded) Cells		
	Step One: Calculate Non-State-Funded Cost Based on Mileage	Total Expenditures		Non To/From Only
1	Activity 29—Payments to School Districts Include non-core expenses only.		$ -	
2	Activity 51—Supervision			
	Include ONLY staff assigned SOLELY to non-to-and-from activities. Most districts will have zero.		XXXXX	$ -
3	**Activity 52—Operation of Buses**			
3a	Object 0—Debit Transfer	$ -		
3b	Object 5—Supplies (including Fuel)	**279,736**		
3c	Object 7—Purchased Services - Include costs that are allocable and not a specific trip expense.	**20,332**		
3d	Object 9—Capital Outlay	**7,938**		
3e	**Total Activity 52**		**$308,006**	

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Completing the Long-Form

4	**Activity 53—Maintenance of Buses**			
4a	Object 0—Debit Transfer	$ -		
4b	Object 3—Classified Salaries	173,946		
4c	Object 4—Benefits	61,132		
4d	Object 5—Supplies	128,932		
4e	Object 7—Purchased Services	46,037		
4f	Object 8—Travel	1,443		
4g	Object 9—Capital Outlay	-		
4h	**Total Activity 53**		$411,490	
5	Subtract any non-student transportation costs that are in items 1–4 at this point. Enter as a negative. See Note 1 below.		-	
6	Optional: Add transportation expenditures in the above activity-object combinations that were originally debited to a program other than 99, for which the miles are included on the mileage report.		-	

Completing the Long-Form

8	**Total Costs to Allocate on a Per Mile Basis**		**$ 719,496**	
9a	Total Miles From Mileage Report **[CURRENT YEAR REPORT]**	432,207		
9b	Total Number of Non-State-Funded Trip Miles **[ON THE CURRENT YEAR MILEAGE REPORT]**			32,953
10	**Costs Per Mile**			
10a	Operating Costs Per Mile — Line 8 / Line 9a	$ 1.66		
10b	Non To/From Cost per Mile Including Supervisory from Line 2 (same as 10a unless costs in line 2)			$ 1.66

Completing the Long-Form

Step Two: Calculate Non-State-Funded Cost Based on Driver Hours				
11	Per-Mile Rate Calculated From Part One (Line 10b)			$ 1.66
12	Total Number of Non-State-Funded Trip Miles (Line 9b)			32,953
13	Total Cost of Non-State-Funded Trips based on Mileage			**$ 54,702**
14	Cost per Hour of Driver (Including Benefits) (Non-Overtime or Blended Rate) **(Review Notes 2, 3, and 4 in the instructions)**			**$ 46.00**
15	Overtime Cost per Hour of Driver (Including Benefits)			$ ----
16	Total Non-to-and-from Trip Hours: Non-Overtime/Blended			2,750
17	Total Trip Hours: Overtime			-
18	Total Cost Based on Hours			**$ 126,500**
19	Total Cost of Non-State-Funded Trips (Line 13 + Line 18)			**$ 181,202**

NOT Actually Part of the Long Form

FINISHING PART TWO:	
ASK HR/PAYROLL to give you the Total Number of Driver Hours Paid (Activity 52)	**34,468**
Summary Trial Balance: Total Salaries in Activity 52, Object Code 3	$1,047,421.12
Summary Trial Balance: Total Benefits in Activity 52, Object Code 4	$ 538,106.56
Total Bus Drivers Salaries and Benefits	$1,585,527.68
Average Driver Hourly Rate: ($1,585,527.68 ÷ 34,468)	**$46.00**
Wage Rate Increase for Next Year:	8%
Average Driver Hourly Rate for Next Year's Trip Billing	**$49.68**

Long-Form Reconciliation

- The amount representing the "Total Cost of Non-State-Funded Trips" on Line 19 of the Long-Form is compared to the credit-transfers out of Program 99, Activity 59, Object 1.

- The amount on Line 19 should have been charged out throughout the year to other programs and activities in the debit-credit transfer process.

Long-Form Reconciliation

- When Line 19 on the Long-Form is compared to the credit transfers in Program 99, Activity 59, Object 1, an immaterial variance is expected; and typically exists when a trip rate only approximates costs.

- A final adjusting entry is created to debit or credit the variance to Program 89 Other Community Services.

Overview of Other Long-Form Uses

- The Long-Form can also be used to create a standard trip rate for **Next Year's trip billings** using the two variables created on the Long-Form.
- ***You can use the Long-Form right now to create a trip rate for next year...***
  - "Operating Costs per Mile" [plus]
  - An average "Cost per Hour of Driver."
- Inflation factors and Payroll Contract adjustments can be used to determine a future trip rate.
- ***You can adjust the Trip Rate if your original estimate was too high or low...***

Overview of Other Long-Form Uses

- A standard trip rate creates equity in the amounts charged to all Programs utilizing transportation services

- Allows Programs to accurately budget the cost of future trips

- Admin may not want to use the Trip Rate if it's "too high"…
- The business manager and the transportation director need to be aware that the district will still have to move ("eat") the costs elsewhere…

Other Accounting Concepts…

- **<u>Note 4</u>**: The hourly rate for drivers can be reduced by certain employee benefits (CORE COSTS)
- If an employee benefit does not incrementally increase based upon hours worked, it is a core cost and the total cost of this employee benefit is applicable to Program 99
- Permissive benefits like medical, dental, and vision are generally considered core costs
- Other employee benefits, such as payroll tax, retirement, and workers comp are retained in the hourly rate calculation because they incrementally increase based upon hours worked

Where to Find the Long-Form

- Transportation To-From Short Method Template (Updated 8/14/2023)
  - This method is intended to calculate an amount of non-state-funded transportation costs to move out of Program 99, using the debit/credit transfer process. Class 1 (over 2000 FTE) may NOT use this method. Contracting districts, districts who direct-charge other programs, and districts who calculate and allocate non-state-funded costs monthly would not use this form.
- Transportation To-From Long Method Template (Updated 8/6/2024)
  - This two-step method is intended to calculate an amount of non-state-funded transportation costs to move out of Program 99, using the debit/credit transfer process. All non-state-funded costs must be calculated and moved by year-end when the remaining balance in Program 99 will represent state-funded (to-from) costs. This updated form allows districts to project to/from costs for the upcoming year based on inflation rates.

Final Thoughts or Questions

Thank You

Contact Information
Paul Stone
Supervisor School District / ESD Accounting
360-725-6303
Paul.stone@k12.wa.us

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