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## ***Washington Transportation Funding Q & A As It Relates to McKinney-Vento Transportation***

**Q: What the heck is Program 99? And is it a magic pot of gold?**

**No.** Transportation costs are accounted for by school districts in a year-end mammoth financial report. Every program that a district operates is assigned a number. Program 99 happens to be the number assigned to transportation operations. Therefore when it comes to to/from cost accounting and operations allocation funding, you will hear “Program 99” often.

**Q: If a transportation service cost (i.e. transportation arranged to serve a McK-V student) is coded to Program 99, does that mean that the district will be funded for that service in their allocation?**

**Not necessarily.** Every district’s funding situation is different. Some districts are fully funded (funded at 100% of their previous year’s reported costs), and other districts are not fully funded (funded at less than their previous year’s reported costs). If a district is fully funded, any additional costs incurred in the current year MAY be included in the following year’s allocation. If a district is funded at below their previous year’s costs, and they incur additional costs in the current year, it’s very unlikely they will receive any additional allocation in the following year to cover those increased costs. NOTE: This is a generalization, there are many factors that vary this answer depending on individual district situations.

**Myth Dispelled:** Just because something is accounted for in Program 99 (or “coded to Program 99”) does not necessarily mean those additional costs will be covered by an increase in the allocation.

**Q: Are costs reported in Program 99 broken out by services provided? For example Basic, Special, or McKinney-Vento Transportation services?**

**No.** While individual districts may keep detailed accounting of the cost of services provided by individual programs, that is not reported to OSPI in the annual financial report.

**Q: Is the operations allocation broken out by services provided? For example, Basic, Spcecial, or McKinney-Vento Transportation Services?**

**No.** While districts report students in 6 different categories, the operations allocation is not calculated on individual categories. The allocation is a single “lump sum”.

**Q. Are there rules about what can be included in the Program 99 cost reporting?**

**Of course!** Because the funding system relies heavily on expenditures as an input, the 2007 legislature passed a law requiring districts to remove non-to/from costs from Program 99.

*WAC 392-141-310 defines to/from transportation:*

*(6) "To and from transportation" means all transportation between route stops and schools both before and after the school day. To and from transportation includes transportation between home and school and transportation between schools, commonly referred to as shuttles.*