Annual Comprehensive Financial Report

WICHITA PUBLIC SCHOOLS | USD259.ORG



Unified School District 259
For the year ending
June 30, 2023
Wichita, Kansas

WICHITA
PUBLIC SCHOOLS®

Annual Comprehensive Financial Report

of the

Wichita Public Schools

Unified School District 259

Wichita, Sedgwick County, Kansas

For the Year Ended June 30, 2023

Prepared by:

Financial Services Department

INTRODUCTORY SECTION

Page
Letter of Transmittal....1
Organizational Chart....10
Board of Education....12
Vision, Mission, & Long-term goals....13
Shared Beliefs....14
Government Finance Officers Association Certificate of Achievement....15
Association of School Business Officials Certificate of Excellence....16

FINANCIAL SECTION

Independent Auditor's Report....17

Management's Discussion and Analysis....20
Basic Financial Statements
- Government-Wide Financial Statements:
  - Statement of Net Position....31
  - Statement of Activities....32
- Fund Financial Statements
  - Balance Sheet – Governmental Funds....33
  - Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position....34
  - Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds....35
  - Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities....36
  - Statement of Net Position – Proprietary Funds....37
  - Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds....38
  - Statement of Cash Flows – Proprietary Funds....39
  - Statement of Fiduciary Net Position – Fiduciary Funds....40
  - Statement of Changes in Fiduciary Net Position – Fiduciary Funds....41
- Notes to the Financial Statements....43

Required Supplementary Information:
- Schedule of Changes in the District's Net OPEB Liability and Related Ratios - Other Postemployment Benefits Other Than Pensions....77
- Schedule of District's Contributions - Other Postemployment Benefits Other Than Pensions....79
- Schedule of Investment Returns - Other Postemployment Benefits Other Than Pensions....80
- Schedule of Changes in the District's Death & Disability Total OPEB Liability and Related Other Ratios – Postemployment Benefits Other Than Pensions....81
- Share of Collective Net Pension Liability – Kansas Public Employees Retirement System....82
- Schedule of District's Contributions – Kansas Public Employees Retirement System....83
- Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual
  - General Fund....87
  - Special Education Fund....88
  - Nutrition Services Fund....89
  - At Risk Fund (K-12)....90

Supplementary Information:
Combining and Individual Fund Statements and Schedules:
Combining Balance Sheet – General Fund 91
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – General Fund 92
Combining Balance Sheet – Nonmajor Governmental Funds 93

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds 95

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual:
Supplemental General Fund 97
Professional Development Fund 98
Preschool-Aged At-Risk Fund 99
Bilingual Education Fund 100
Virtual Education Program 101
Latchkey Fund 102
Parents As Teachers Fund 103
Summer School Fund 104
Vocational Education Fund 105
Special Liability Expense Fund 106
KPERS Retirement Contributions 107
Special Assessment Fund 108
Capital Outlay Fund 109
Bond and Interest Fund 110
Combining Schedule of Net Position – Internal Service Funds 111
Combining Schedule of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds 112
Combining Schedule of Cash Flows - Internal Service Funds 113
Combining Schedule of Fiduciary Net Position – Fiduciary Funds – Employee Benefit Trust Funds 115
Combining Schedule of Changes in Fiduciary Net Position – Fiduciary Funds – Employee Benefit Trust Funds 116

STATISTICAL SECTION

Financial Trends
Statement of Revenues, Expenditures and Changes in Fund Balances, Governmental Funds 118
Fund Balances, Governmental Funds 120
Schedule of Changes in Net Position 121
Net Position by Component 122
State Revenue by Source, Governmental Funds 123
Revenue Capacity
Assessed and Estimated Actual Value of Taxable Property 124
Property Tax Rates - Direct and Overlapping Governments 125
Principal Property Taxpayers 126
Property Tax Levies and Collections 127

Debt Capacity
- Ratio of Outstanding Debt by Type 128
- Computation of Direct and Overlapping Debt 129
- Ratio of Net General Bonded Debt Outstanding 130
- Legal Debt Margin 131
- Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total Current Governmental Expenditures 132

Demographic and Economic Information
- Demographic Statistics 133
- Principal Employers 134
- Miscellaneous Statistics 135

Operating Information
- Operating Indicators by Function/Program 136
- Capital Asset Statistics by Function/Program 137
- Teacher Salary Schedule 138
- Supplemental Salary Schedule 139
- District Feeder Program 140

Introductory Section





Kelly Bielefeld
Superintendent

December 8, 2023

To the Board of Education and the Citizens of Unified School District No. 259

Wichita Public Schools, Unified School District No. 259 (District) is pleased to present the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023. The District's Financial Services Department prepared this report, which includes the audited financial statements. Responsibility for the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the District's administrative team and ultimately, the Board of Education.

To the best of our knowledge and belief, the enclosed data is accurate in all material aspects, presents fairly the financial position and results of operations as measured by the financial activity of the various funds, and includes all footnotes and disclosures necessary to gain an understanding of the District's financial activity.

This report conforms to the Governmental Accounting Standards Board's (GASB) financial reporting principles. All disclosures necessary to enable the reader to gain maximum understanding of the District's financial activity have been included. The notes to the financial statements are an integral part of the financial statements and contain certain information not shown on the face of the financial statements that is required to be disclosed under Generally Accepted Accounting Principles. Readers of the financial statements are encouraged to thoroughly review the information contained in the notes in connection with their overall review of the financial statements.

The District is required to undergo an annual single audit in conformity with the provisions of Subpart F of 2 CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Information related to this single audit is included in a separately issued single audit report.

This report consists of three major sections:

1. Introductory Section – which contains a Table of Contents, Letter of Transmittal, the District's Organizational Chart, List of the Board of Education members, the Shared Beliefs/Objectives, the Governmental Finance Officers Association (GFOA) Certificate of Achievement, and the Association of School Business Officials (ASBO) Certificate of Excellence.
2. Financial Section – which begins with the Independent Auditor's Report and includes Management's Discussion and Analysis (MD&A), the Basic Financial Statements and footnotes that provide an overview of the District's financial position and operating results, the combining statements for nonmajor funds, and other schedules that provide detailed information relative to the Basic Financial Statements.
3. Statistical Section – presents social and economic data, financial trends, and demographic data about the District for the last ten years.

The MD&A immediately follows the Independent Auditors' Report and provides a narrative introduction, overview, and analysis of the Basic Financial Statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the District

The District is in Sedgwick County located in south central Kansas. The major city within the District is Wichita with a population of more than 395,000, where approximately 96% of the students reside. The District covers 152 square miles and serves approximately 47,175 students. The District consists of more than 100 schools and other centers.

The District is the largest school District in Kansas. The District provides a full range of school programs and services authorized by state statutes. For the 2023 fiscal year, these services include educational programs for grades K-12, special education, Federal Title programs, pre-kindergarten, career and technical education, bilingual education, virtual education and other educational programs, transportation, nutrition services, health services, support services, and professional development activities for educators. Also, under supervision of the District, individuals and groups may utilize District facilities for community functions.

The District enjoys a richly diverse student population. The student community comes from 97 countries and more than 112 languages are spoken in the homes of District students. Over 78% of students come from homes of poverty, presenting additional challenges for the District to overcome.

The District was established on July 1, 1965. A seven-member elected Board of Education governs the District. The District receives funding from local, state, and federal government sources appropriated annually and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board. The Board of Education members are elected by the public and have policy setting authority, the ability to significantly influence operations, and primary responsibility for fiscal matters.

The District is organized under the laws of the State of Kansas (State). Generally Accepted Accounting principles (GAAP) require that these financial statements present the District (the primary government) and its component units. There are no component units for which the District is financially accountable.

Major Initiatives

Important educational initiatives continued or implemented were:

- The District began the 2022-23 school year returning students to a second full year of in-person learning. The theme for the school year was Connected, United, WPSProud. With focus on this theme, the flagship initiative was Restorative Practices (RP), which focuses on strengthening relationships between individuals as well as social connections within communities. Elementary and middle school staff were trained to use RP techniques to build better relationships with and between students, staff, and families.
- In the fall of 2022, Superintendent Dr. Alicia Thompson announced her retirement at the end of the 2022-23 school year. The Board of Education began a search for her replacement focusing on internal candidates, and in the spring of 2023 selected Mr. Kelly Bielefeld to be the next leader of the Wichita Public Schools. Mr. Bielefeld had served as the District's Director of College and Career Readiness since 2020. He had previously held leadership positions in other districts in the Sedgwick County area.

- The District completed year five of its strategic plan and supported District-wide initiatives for each building and department to align with the District's vision, mission, and long-term goals. The six-year plan focuses on third grade reading proficiency, increasing graduation rates, increasing college and career readiness, and ensuring schools are safe places. Graduation rate increased to 80.4%, a more than six percentage point increase since 2018, which exceeded the original strategic plan goal of 80%. Elementary teachers continued Language Essentials for Teachers of Reading and Spelling (LETRS) professional development. LETRS provides teachers the fundamental of reading instruction including phonological awareness, phonics, fluency, vocabulary, comprehension, writing, and language.
- Increasing certifications and college credit is one of the goals of the District's Strategic Plan. As part of this work, the District opened the Future Ready Healthcare Center in partnership with Wichita State University Tech, which will offer students new opportunities to explore healthcare related fields. At the Future Ready Manufacturing Center, upgrades were made to the building to allow for new areas of advanced manufacturing. Both programs are part of the Graduation Plus initiative, a program designed to have seniors graduate with both a diploma and at least one Market Value Asset to give students more opportunities to be successful after high school. A Market Value Asset can be an industry-recognized credential, work-based learning, dual-credit college classes and entrepreneurial experiences.
- The District hosted its first Pathways to Success event, which connected middle school students and their families to the variety of opportunities the District offers within its career and technical education programs, college credit courses, advanced post-secondary programs, and career ready opportunities.
- Twelve middle schools continued participating in the Verizon Innovate Learning (VIL) grant for the 2022-23 school year. The grant provided devices, internet access and coaches for each school. VIL schools received extensive teacher training, support, and the opportunity to engage in a unique, immersive curriculum to leverage technology in their classrooms. The schools also earned a digital citizenship certification through a partnership with Common Sense Media.
- The District added portable screening devices at all high schools to automatically scan backpacks for metal threats, including firearms. With national concerns about school safety and local focus on the Strategic Plan goal of schools being safe and secure places, the screening devices are one more tool that schools employ to keep students as safe as possible.
- Through the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and American Rescue Plan (ARP) Act, the District was allocated almost $245 million to mitigate the effects of the pandemic. During the 2022-23 school year, these funds were targeted toward maintaining staffing levels after unprecedented enrollment declines, retention programs for employees as the district faced extremely competitive labor conditions, learning loss programs to allow for additional instruction time for students, mental health supports, and funds for principals to determine the unique needs of their schools' student populations. Additionally, work began on several air quality projects at buildings across the district. About $80 million will be invested in facility-related projects through September 2024.
- Using federal pandemic relief funds, the District again offered robust summer learning opportunities for students needing additional support following the end of the 2022-2023 school year. Over 8,000 students were served, with students completing 439.5 original credits and 1,504 recovery credits. The District's summer program size and scope would place it as the eighth largest school in the state.

Financial Information, Management, and Control

The accounts of the District are reported using fund accounting. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances. These funds are segregated according to their intended purpose and are used to aid management in demonstrating compliance with special regulations, restrictions, or limitations. The minimum number of funds is maintained consistent with legal and managerial requirements. Fund descriptions have been provided where applicable.

Management Responsibility

This report consists of management's representations concerning the finances of the District. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. The management of the District is also responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that the assets of the government are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with Generally Accepted Accounting Principles, and that federal and state financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected.

Legislation

Below is a brief description of the most significant school finance legislation:

1. Since 1992, school districts have not had control over the level of ad valorem taxes levied for their General fund. The State sets the General fund tax levy for all Kansas public school districts. That levy peaked at 37 mills in 1995 and is currently set at 20 mills. The first $20,000 of appraised value for residential property under one ownership was exempt from the General fund tax levy through 2021. The 2022 Kansas legislature increased the exemption to $40,000. Additionally, prior to FY'15, the revenue from the General fund levy was remitted directly to the school districts. Legislation now requires that the revenue be sent to the State and returned to districts as State Foundation Aid.

2. School districts are authorized to create a Supplemental General fund which enables them to spend above the level dictated by the State for the General fund. The District is currently maximizing its Supplemental General fund authority at 33% of the General fund.

3. In the 2017 legislative session, the Kansas Legislature passed Senate Bill 19 (SB19) to create a new school finance formula. The new formula structure increased the Base Aid for Student Excellence (BASE) to $4,006 per full-time equivalent student and included targeted funding for high need student populations (poverty, non-English speaking, at-risk). Given time constraints, the Court allowed SB19 to become law effective July 1, 2017, so that districts across Kansas could operate and submit budgets under the new formula for FY'18.

4. On October 2, 2017, the Kansas Supreme Court found SB19 to be unconstitutional and gave the Kansas legislature until June 30, 2018 to fix both the funding adequacy and the equity issues that arose in SB19. During the 2018 legislative session, the Kansas legislature added approximately $522 million to the funding formula phased in over the next five years and fixed the equity violations. On June 25, 2018, the Court found the funding in the formula to still be inadequate but allowed the revised formula to go into effect July 1, 2018. The Court indicated

if the legislature addressed inflation within the formula in the 2019 legislative session, lawmakers could bring the K-12 public education financing system into constitutional compliance.

5. During the 2019 legislative session, the Kansas legislature added approximately $90 million to the funding formula for FY'20 for inflation. On June 15, 2019, the Kanas Supreme Court held that the State's adjustment to the formula substantially complied with the Court's mandate to address inflation-related issues. The Court retained jurisdiction of the case to ensure continued implementation of scheduled funding.

6. As the focus of the State turned to the COVID-19 pandemic response, little legislatively occurred during the 2020 legislative session related to school funding. The District lost the Safe and Secure Schools grant and did not receive transportation aid for Career and Technical Education (CTE) programming for the 2020-21 school year.

7. The 2021 legislative session brought two major changes to school districts in Kansas. The Kansas legislature placed significant limits on the ability of K-12 schools to provide remote instruction to students, effectively compelling in-person instruction across the State for the 2021-22 school year. The Kansas legislature also passed Senate Bill 13 requiring additional notices and public hearing requirements for school districts seeking to collect more property tax revenue than the prior year occurring due to increases in assessed valuation.

8. The 2022 legislative session continued to focus on policy changes for Kansas schools. HB 2567 contains many new requirements to be phased in over the next three years. Of immediate impact, the Board of Education must conduct a need assessment of the educational needs of each attendance center, publish the results on the District's web site, and explain how the results were used in the approval of the budget. Additionally, the Board of Education must review state assessment results annually, identify the barriers to improvement, what budget action must be taken to overcome barriers, and estimate the amount of time it will take for all students to achieve greater than a level 2 on state assessments. Funding changes were also made for virtual school students, school safety and security grants were re-established, and funding was restored for professional development and CTE transportation.

9. The 2023 legislative session again saw several policy changes proposed for public schools, but by the end of the session only a few were passed. The legislature removed the individual sunset on High Density At-Risk weighting, required school districts to work with the State when disposing of any building, required non-public school students the right to participate in all school activities, expanded the tax credit scholarship for students leaving public school to attend a private school, and allowed compensation to be paid to members of school boards. Kansas schools received $7.5 million additional special education funding. By statute, Kansas schools are to receive 92% of special education excess costs, and on average Kansas schools receive around 70%. The legislature formed a special education task force to study and recommend a new special education funding formula.

Budgetary Control

In developing and evaluating the District's accounting control system, consideration is given to the adequacy of internal accounting controls. Accounting control comprises the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records.

State statutes require that budgets be legally adopted annually for all funds, unless exempted by a specific statute. All legal operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end. Encumbered appropriations are not re-appropriated in the ensuing year's budget but are carried forward until liquidated or canceled. Accordingly, the data presented in the budgetary comparison statements differ from the data presented in the financial statements prepared in accordance with GAAP.

The budget is prepared by fund, function, object, and program. Once the Board adopts the budget, budgetary control is maintained through an online accounting system that includes encumbering estimated expenditures prior to the release of purchase orders to vendors. Purchase orders that exceed available budgeted funds are not released until additional appropriations are made. Monthly budget reports showing orders outstanding and funds available are provided to each manager of a specific location, function, or program.

Financial Condition

In accordance with Governmental Accounting Standards Board (GASB) Statement 34, management is responsible for preparing an MD&A, providing an assessment of the District's finances for 2023. As previously mentioned, the MD&A follows the Independent Auditor's Report.

Operating Budget Policy

For FY'23 the District continued to follow the policy of confirming that current annual revenues were sufficient to support the current annual operating expenditures. The Financial Services department estimated annual revenues by an objective, analytical process. Fees and user charges were reviewed to ensure they were set at a level that fully supported the total direct and indirect costs of the related activities. The District utilized non-recurring revenues for non-recurring purposes rather than for support of on-going operating expenditures. Federal COVID relief funds continued to impact overall expenditure levels and operational programming.

Capital Improvement Budget Policy

The District's Capital Improvement Plan (CIP) is designed to provide District facility improvements now that the District has completed bond work under the Bond Issue Master Plan. FY'23 initiatives focused primarily on deferred maintenance projects, including upgrades to heating, lighting, ventilation and cooling systems, plumbing upgrades, flooring replacement, playground projects, exterior restoration, roofing repairs and window, door and lock replacements in buildings across the District. The District also made capital improvements at the Future Ready Center for additional manufacturing and health career pathways.

For each of the seven fiscal years from FY'17 to FY'23, the Capital Outlay fund has benefited from increases in state aid and additional tax revenues from higher assessed property valuations. The more robust fund balance, combined with air quality projects funded with federal COVID relief grants, will allow for ongoing vigorous efforts during FY'24 to address deferred maintenance and safety issues.

Economic Outlook and Conditions

District Enrollment

- The District's enrollment was negatively impacted by COVID-19. The District's K-12 audited full-time equivalent enrollment declined by 5% in 2020-21, by another 1.25% in 2021-22, and

by 0.13% for FY'23. New initiatives continued to be limited to pandemic recovery projects that could be funded through pandemic relief funds.

- Unaudited headcount enrollment decreased again at the start of 2023-24 school year by 0.7%, Even with a 5% increase to the base state aid per pupil, there are not enough new funds to offset rising costs and higher wages need to competitively recruit staff. The District will have to support some expenditures in the FY'24 budget with federal pandemic relief funds.

District Outlook

Budget reduction measures, stagnant population growth, increase of private and virtual school choices, suburban housing growth coupled with low interest rates and changes to Kindergarten funding at the state level have all contributed to a decreasing enrollment trend which began in FY'16. Enrollment losses have primarily been at the elementary level but can now be seen at the middle school level. Those losses had been partially offset by increases in high school enrollment, virtual and alternative programs. COVID-19 intensified the downward trend, with a loss in FY'21 of 2,621 students and a further decline in FY'22 and FY'23. The District continues several promotion and program initiatives to attract students to the District.

Demographics continue to change. The number of Hispanic students has exceeded the number of non-Hispanic whites to become the largest ethnic group in the District, and this trend is expected to continue in future years. These changing demographics are one of the District's greatest strengths but also present some challenges. The District will continue its focus on improving academic rigor in classrooms to improve student achievement within all demographic groups.

The ability to recruit and retain staff is the most critical need the District currently faces. The District had averaged over 100 paraprofessional vacancies since the 2020-21 school year. The District is also short of bus drivers, special education teachers, substitutes, and nutrition services workers. Even with higher wages and competitive benefits, qualified candidates are scarce. The unemployment rate for the Wichita metro area is forecasted to be 3.6% for 2024 and 2025. The District is attacking the problem through several initiatives, including working with the State on licensure relief, hosting job fairs, expanding Para to Teacher programs with local colleges and universities, and increasing referral bonus programs.

Social-emotional trauma impacting student behavior continues to be a barrier to improving student achievement. Pandemic stress, isolation, fear, multiple pivots in and out of remote learning only exacerbated the problem. Many students have struggled returning to the normal classroom structure. Staff social-emotional trauma has also been evident, with few substitutes available to support growing teacher absences. The District is using federal pandemic relief funding to add behavior health liaisons, counselors, social workers, and school psychologists for students and expanded its employee assistance program for staff. While these resources will hopefully provide some short-term relief, the long-term implications of this trauma have yet to be determined.

The oldest District facility was originally built in 1919, and the average age of all facilities is almost 60 years. Only twenty percent of the District's school buildings have been constructed since 2000. Through the bond elections in 2000 and 2008, the community voiced support of the District's plans for major maintenance, additional class space, and new facilities. However, the needs of the aging buildings along with supply chain issues and inflation has made maintenance challenging. Additionally, the District has looked to its Capital Outlay fund to support Information Technology needs as monies in other funds were cut, limiting resources for deferred maintenance projects. The District is using pandemic relief funds for projects relating to air quality. As the District begins work on a new Strategic Plan, capital needs will need to be a focus.

For the Future

During the 2023 Economic Outlook Conference, the Wichita State University Center for Economic Development and Business Research projected:

> *"Wichita, the largest city in Kansas, is set to embrace a promising economic horizon in 2024. The city's past and projected data reflect a resilient and adaptable economic landscape against the Kansas economy's broader backdrop and will regain its position as an economic driver of the state.*
>
> *The durables production sector, which play a pivotal role in Wichita's economy, is forecasted to grow by 2.3% in 2024. The increase includes a ramp-up of aerospace, semiconductor, and food processing manufacturing. The net growth of just over 1,000 jobs does not include all the posted jobs needed by firms.*
>
> *Representing a large chunk of Wichita's employment, the services sector is forecasted to grow overall by 0.4% in 2024. The professional and business services sector, despite a slight decline in 2023, is set for a rebound with a growth rate of 0.9%. Education and health services are set to grow 0.7%, offset by a 0.6% drop in leisure and hospitality.*
>
> *Wichita's total nominal income (purchasing power) is projected to increase 2.4% reaching $37.4 billion for 2023. By 2024, nominal income is expected to touch $38.7 billion, growing at 3.4%. Per capital income is expected to increase faster than the presumed 2% Federal Reserve target, which reflects the region's increasing competition for labor."*

In its seventh *Gannon vs. the State of Kansas* decision in 2019, the Kansas Supreme Court ruled that with additional funding for inflation, the school finance formula was now reasonably calculated to meet the minimum standards under the Kansas Constitution to provide adequate education for K-12 students. The Kansas legislature has continued to fund the formula as stipulated in Gannon. While these actions would seem to have brought an end to the litigation cycle, threats to school funding still exist. For FY'24, the base aid per student in the formula was adjusted by the preceding three-year average of the consumer price index (CPI). With inflation being unusually high, the 2024 legislature might pull back on funding another large CPI increase as well as continue to pass policies and unfunded mandates for Kansas schools. Future legislative action to revise the formula, place additional requirements and restrictions on school operations, recessionary pressures that put the overall state budget at risk, and a possible constitutional amendment to strip or water down Article VI could threaten the current stability in the District's long-term financial outlook.

Independent Audit

The District is required under state law to have an annual audit of the books of accounts, financial records, and transactions by an independent certified public accounting firm. This requirement has been complied with, and the auditors' report is presented in the financial section of this report. The auditors' report related specifically to the single audit of federal financial assistance programs is available by separate cover.

Awards

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2022. This certificate of achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. The same ACFR also earned the ASBO Certificate of Excellence Award. Both certificates are awarded only to governmental

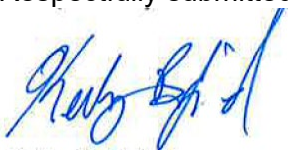
units that publish an easily readable and efficiently organized ACFR. Such an ACFR must comply with both Generally Accepted Accounting Principles and applicable legal requirements.

Both a Certificate of Achievement and a Certificate of Excellence are valid for a period of one year only. We believe our current report continues to conform to the requirements of both certificate programs, and we will again submit it for recognition.

Acknowledgments

The timely preparation of this ACFR could not have been completed without the dedicated efforts of the Financial Services department. We would like to express our gratitude to everyone who assisted in its preparation. We also extend our appreciation to our independent auditors, Allen, Gibbs & Houlik, L.C., for their assistance, expertise, and professionalism. We also commend the Board for their interest and support in planning and conducting the financial operations of the District in a responsible and progressive manner.

Respectfully submitted,

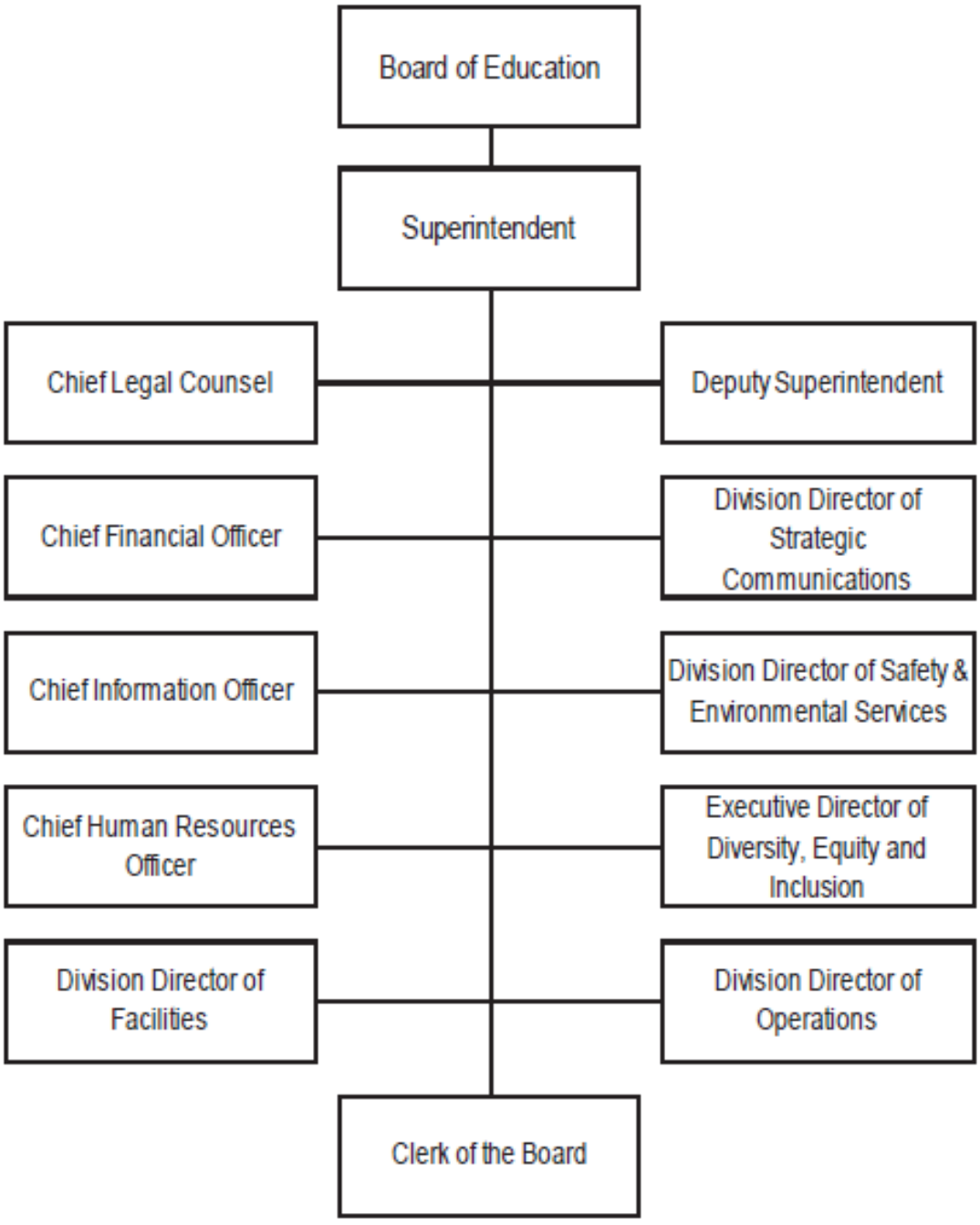


Kelly Bielefeld
Superintendent of Schools



Susan Willis
Chief Financial Officer

WICHITA PUBLIC SCHOOLS
DISTRICT ADMINISTRATION ORGANIZATION CHART



Administration

Kelly Bielefeld, *Superintendent of Schools*

Gilbert Alvarez, *Deputy Superintendent*

Michele Ingenthron, *Assistant Superintendent of Elementary Schools*

Dr. Loren Hatfield, *Assistant Superintendent of Secondary Schools*

Dr. Vince Evans, *Assistant Superintendent of Student Support Services*

Susan Willis, *Chief Financial Officer*

Sean Hudspeth, *Chief Human Resources Officer*

Rob Dickson, *Chief Information Officer*

Daniel Lawrence*, Chief Legal Counsel*

Luke Newman, *Division Director of Facilities*

Fabian Armendariz, *Division Director of Operations*

Terri Moses, *Division Director of Safety & Environmental Services*

Wendy Johnson, *Division Director of Strategic Communications*

Dr. William Polite, *Executive Director of Diversity, Equity, and Inclusion*

Patrick Greene, *Clerk of the Board*

WICHITA BOARD OF EDUCATION AS OF JUNE 30, 2023

To contact Board of Education members, feel free to call the Clerk of the Board's office at 316-973-4553.

District 1
Diane Albert
547 N. Yale Ave.
Wichita, KS 67208



District 2
Julie Hedrick
2526 N. Greenleaf Ct.
Wichita, KS 67226



District 3
Ernestine Krehbiel
883 Fabrique St.
Wichita, KS 67226



District 4
Stan Reeser
2551 S. Hiram Ave.
Wichita, KS 67217



District 5
Kathy Bond
1223 N. Denmark
Wichita, KS 67212



District 6
Hazel Stabler
1711 N. Market
Wichita, KS 67217



At-Large
Sheril Logan
1218 S. Gateway St.
Wichita, KS 67230



OFFICERS OF THE BOARD

President.....Sheril Logan
Vice President.....Diane Albert
Board Counsel.....Daniel Lawrence
Treasurer.....Susan Willis
Clerk of the Board.....Patrick Greene

SUPERINTENDENT OF SCHOOLS

Kelly Bielefeld



EVERY STUDENT FUTURE READY

THE WPS STRATEGIC PLAN | 2018-2023

VISION

Wichita Public Schools will be the district of choice in our region, where all students and staff are empowered to dream, believe and achieve.

MISSION

Wichita Public Schools prepares all students to achieve college, career and life readiness through an innovative and rigorous educational experience.

LONG-TERM GOALS

1. Increase the high school graduation rate.
2. Increase 3rd grade reading proficiency.
3. Increase the percentage of students completing dual credit, concurrent credit, industry certification or other college and career readiness opportunities.
4. Ensure that schools are trusted as safe places by students, parents, staff and community.

SHARED BELIEFS



Student Success

- Each student has value and worth and deserves a high-quality education that develops their natural skills, abilities and talents.
- Each student can and will learn, and it is worth the effort to ensure that learning occurs.
- High expectations are essential for success.

Safety and Belonging

- Each student should be valued and understood.
- Everyone has worth and dignity and is treated with respect.
- A safe, quality learning experience is essential for every child, every day, everywhere.



Family and Community Collaboration

- All staff, families, students and community partners are responsible for students' academic, social and behavioral success.

Visionary Leadership

- Our culture will encourage innovation and taking risks.
- Effective, accountable leaders attract and retain top talent leading to positive student outcomes.
- Change is inevitable and necessary; our response is intentional.

Civic Engagement

- Public education is the foundation of functional citizenship, financial well-being, and productive participation as a member of our society.



Equity and Diversity

- Our students have a richer experience because they learn in a diverse environment where the world walks in our hallways.
- All students should have access to research-based, rigorous, culturally-relevant curriculum programs.
- Every student is entitled to adequate, equitable opportunities, resources and services.



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Wichita Public Schools Unified School District No. 259
Kansas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

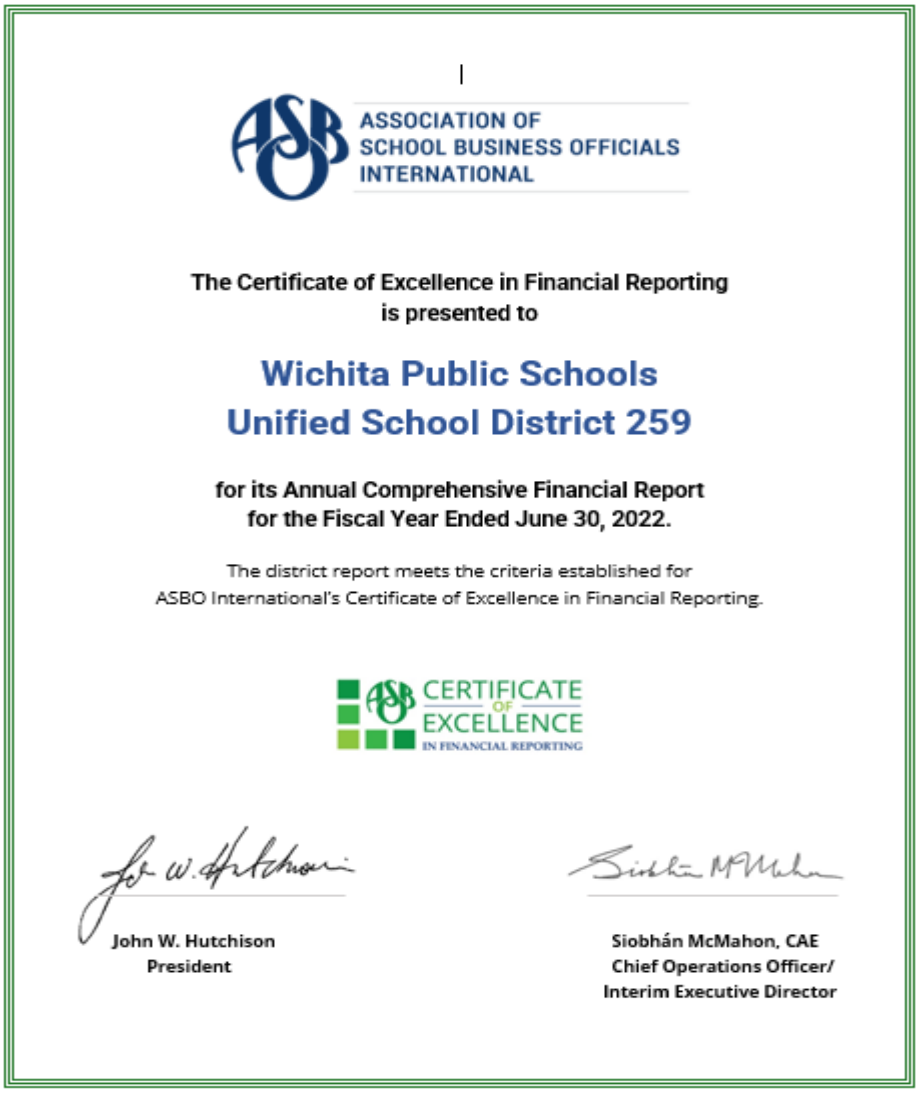
Christopher P. Morrill

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Wichita Public Schools for the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022. This was the thirty-first consecutive year that the District has achieved this prestigious award.

To be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must comply with both Generally Accepted Accounting Principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.



ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

Wichita Public Schools
Unified School District 259

for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2022.

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

John W. Hutchison
President

Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director

The Association of School Business Officials (ASBO) awarded a Certificate of Excellence in Financial Reporting to the Wichita Public Schools for the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022. This was the thirty-first consecutive year that the District has achieved this prestigious award.

The Certificate of Excellence is an award of recognition granted by the Association of School Business Officials of the United States and Canada. The award certifies that the recipient school system has presented its Annual Comprehensive Financial Report to the ASBO Panel of Review for critical review and evaluation and that the report was judged to have complied with the principles and practices of financial reporting recognized by ASBO. The Certificate of Excellence is issued for a period of one year.

Receiving the award is recognition that a school system has met the highest standards of excellence in school financial reporting. We believe the current report continues to conform to certificate of Excellence program requirements, and we are submitting it to the ASBO to determine its eligibility for another certificate.

Financial Section

AGH CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT

Board of Education
Wichita Public Schools
Unified School District No. 259

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Wichita Public Schools Unified School District No. 259 (District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note III. F. to the financial statements, the District adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information listed on the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund statements and

schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

Allen, Gibbs & Houlik, L.C.

CERTIFIED PUBLIC ACCOUNTANTS

Wichita, KS
December 8, 2023

Management's Discussion and Analysis

This Management's Discussion and Analysis is provided by the management of the Wichita Public Schools Unified District No. 259 (District) to offer an overall review of the District's financial activities for the fiscal year ended June 30, 2023. The intent of this discussion and analysis is to look at the District's financial performance as a whole, identify changes in position as well as to provide basic financial statements. Readers should also review the transmittal letter, notes to the basic financial statements, and financial statements to enhance their understanding of the District's financial performance.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

Financial Highlights

As part of the response to Gannon v. State of Kansas, the Kansas Legislature's amended Kansas School Equity and Enhancement Act increased the Base Aid for Student Excellence (BASE) from $4,706 to $4,846 per full-time equivalent student. After a 5% decline in FY'21 enrollment following pandemic-related school shutdowns, the District's enrollment has declined another 1.4% over the past two years. For the FY'23 budget, the District had to use the FY'21 audited enrollment number under the state finance formula's two-year enrollment look back rule. The 5% increase in the BASE was negated by the 5% enrollment loss taken in the General fund budget. Offsetting the enrollment loss impact was an increase in At Risk funding. The state of Kansas adopted a policy whereby children on Medicaid were automatically directly certified for free meals, increasing our free meal population by 8.1%. The State of Kansas also increased available Special Education aid in late May 2023. After amending the FY'23 budget twice to capture these unanticipated increases, the District subsequently received $13.3 million more in General fund state aid, including $2.5 million in additional special education aid. The State is only funding 70% special education excess costs instead of the state statutory level of 92% of excess costs, leading the District to continue to transfer General funds to support special education costs. The FY'23 Supplemental General fund state aid decreased by almost $700,000, as the Supplemental General fund could not be amended to capture the At Risk growth in the General fund. The District continued to exercise its full 33% authority in this fund, but the cash balance remaining in the Supplemental General fund at the end of FY'22 allowed the District to decrease the mill levy from 15.783 mills to 14.840 mills for FY'23.

The District was the recipient of a fifth Mental Health grant for FY'23 through the Kansas Department of Education. This $1.7 million grant, along with pandemic-relief funds, provided thirty mental health liaisons at twenty-five schools to address the growing challenge of social-emotional needs across the District.

On March 11, 2020, the World Health Organization declared the novel coronavirus, COVID-19, a pandemic. To assist with the response, the federal government passed three aid packages that provided a historic investment in public education recovery. At the close of FY'23, the District had expended 100% of the $17 million of the Elementary and Secondary School Emergency Relief (ESSER) funds allocated as part of the Coronavirus Aid, Relief and Economic Security Act (CARES) and 100% of the $75.5 million in ESSER II funds allocated as part of the Coronavirus Response and Relief Supplemental Appropriations (CRSSA) Act. The majority of CARES funds were spent on technology hardware and connectivity, as well as safety supplies to operate schools. Most of the

CRSSA funds were focused primarily on individual school needs, additional technology and maintaining staffing levels at all schools. Of the $169.7 million of ESSER III funds through the American Rescue Plan (ARP) Act, the District expended 69.4% of those funds through the end of FY'23. ESSER III/ARP funds have been focused on mental health initiatives including more social workers, counselors, and school psychologists. Additionally, robust summer school has been offered in both the summer of 2022 and 2023. The District has until September 2024 to spend remaining ESSER III funds.

The District realized savings in FY'23 in student transportation, fuel, utilities, unfilled positions, travel, professional development, and supplemental wages. Staffing all positions continues to be a significant challenge in Wichita, as well as across the state and across the nation. The District transferred unspent cash at June 30, 2023 to Pre-Kindergarten, At-Risk, Bilingual, Professional Development, and Vocational funds to support FY'24 needs. The District also transferred funds to Capital Outlay to support the significant investment in technology needed during the pandemic and to support air quality improvements occurring across the District.

Overview of the Financial Statements

The basic financial statements of the District include the government-wide financial statements and the fund financial statements. The notes to the financial statements follow the basic financial statements and are essential for the reader's understanding of the financial statements. Other supplementary information is also included at the end of this report to provide additional information for the reader.

- ✓ The first two statements are *government-wide financial statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status.
- ✓ The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District's operations in *more detail* than the government-wide statements.
  - The *governmental funds statements* tell how basic services such as regular and special education were financed in the *short-term,* as well as what remains for future spending.
  - The *proprietary funds statements* provide information on internal service activities which manage multiple types of risk for the District.
  - *Fiduciary funds statements* provide information about the financial relationships in which the District acts solely as a *trustee* or *agent* for the benefit of others.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data.

Users of the report have an opportunity to compare the net position of the Wichita Public Schools to other entities using the government-wide financial statements. Those users can address relevant issues and broaden the basis of comparison (year-to-year or government-to-government) to enhance the District's accountability.

Government-Wide Financial Statements

The government-wide statements report information about the District as a whole using the accrual basis of accounting, the method used by private-sector companies. The Statement of Net Position includes all District assets, deferred outflows of resources, liabilities, and deferred inflows of

resources. All current year revenues and expenses are accounted for in the Statement of Activities, regardless of when cash is received or paid.

The two government-wide statements report the District's *net position* and how it has changed. Net position – the difference between the District's assets and deferred outflows and the liabilities and deferred inflows – is one way to measure the District's financial health or *position*.

- ✓ Over time, increases or decreases in the District's net position is an indicator of whether its financial position is improving or deteriorating, respectively.
- ✓ To assess the District's overall health, you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the government-wide financial statements, the District's activities are divided into two categories:

- ✓ *Governmental activities*: The District's basic services are included here, such as regular and special education, transportation, and administration. Property taxes and state aid finance most of these activities.
- ✓ *Business-type activities*: The District does not have any business-type activities.

Fund Financial Statements

A fund is a fiscal entity with a set of self-balancing accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Wichita Public Schools, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements provide more information about the District's most significant funds – not the District as a whole. All funds of the Wichita Public Schools can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- ✓ *Governmental funds:* Governmental fund financial statements are prepared on the modified accrual basis. Under the modified accrual basis, revenues are recognized when they become measurable and available, and expenditures are recognized when the related fund liability is incurred, except for long-term debt and other related items which are recorded when due. The focus, therefore, is on the short-term financial picture of the operations reported, rather than the District as a whole. Most of the District's basic operations are reported in the governmental fund financial statements. The information reported in these statements can be compared to the governmental activities information in the government-wide statements. The reconciliation at the end of the fund financial statements details the relationship between the two types of financial statements.
- ✓ *Proprietary funds:* Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are prepared on the accrual basis of accounting. The District's internal service funds report activities that provide supplies and services for its other programs and activities. The District currently has the following four internal service funds: the workers' compensation fund, the disability fund, the health fund, and the risk management fund.
- ✓ *Fiduciary funds:* Fiduciary funds are used by the District to account for resources held by the District for the benefit of a third party. Because the resources of these funds are not available for the District's operation, they are not presented in the government-wide financial statements. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong.

The District as a Whole

Table 1 reflects the net position of Wichita Public Schools as of June 30. The District's overall financial position increased $209,779,452. The improvement in net position is the net effect of several changes, as explained in the following bullets:

- Current and other assets increased $99.4 million partially because of accumulating cash increasing by $31.8 million in the Capital Outlay fund and $20.0 million in the Bond and Interest fund. Unspent year-end funds were transferred into the Capital Outlay fund to support ESSER-related air quality projects into FY'24. Additionally, the District's At Risk cash balance increased by $5.5 million as the District amended its budget in April 2023 to provide the necessary budget authority to spend the additional At Risk funds previously referenced, but too late in the school year to spend in full. Cash balances also increased other funds as savings from unfilled positions were accumulated to use for FY'24 as well as post-ESSER. Unlike previous years, the state of Kansas was able to make all state aid payments for FY'23 before June 30, 2023.
- Non-current assets decreased by $43,469 reflecting one year of lease payments received with no new leases or lease extensions made during FY'23.
- Capital assets increased $42.9 million as district continued focusing on air quality capital projects funded partially with pandemic relief funds and partially with transferred funds, increasing construction in process.
- The changes in deferred outflows increased $104.7 million mostly due to the $97.5 million increase in deferred outflows – pension attributable to increases in the proportionate share of KPERS, the difference between KPERS projected and actual earnings on investments, and changes in KPERS assumptions. The District's deferred outflows for OPEB also increased by $7.2 million primarily due to changes in actuarial experience.
- Current liabilities were slightly lower compared to FY'22. Accrued payroll decreased $2.5 million due to timing of summer school payroll. Grant advances decreased $1.7 million due to timing of grant activity. These decreases were partially offset by a $2.3 increase in accounts payable, primarily attributable to ESSER-related projects in process in the Capital Outlay fund.
- The $26.0 million increase in long-term liabilities due within one year is primarily due to the $23.9 million increase in principal payment due on the 2017-A bond series due in October 2023. The district only has three series of bonds outstanding.
- Long-term liabilities due in more than one year increased by $125.6 million due to the $151.0 million increase in the District's proportionate share of KPERS collective net pension liability, the $9.2 million subscription liability recorded under GASB 96, and the $12.4 million increase in net OPEB liability. These increases were offset by decreases in general obligation bonds, direct placement notes, and health claims payable.
- Deferred inflows decreased by $112.5 million as the deferred inflows-pension decreased $110.8 million and the deferred inflows-OPEB decreased almost $1.7 million, both due to changes in actuarial experience and assumptions, as well as changes in the proportionate share of KPERS collective net pension liability previously referenced.
- The $40.4 million increase in net position reflecting the net investment in capital assets is due to increasing investment in capital assets through ESSER funding and subscription assets under GASB 96.

- The $7.8 million increase in net position restricted for instruction and support services, the $4.1 million in net position restricted for Special Education, and the $2.7 million increase in net position restricted for nutrition services resulted from unspent salary savings retained in funds for use in FY'24.
- The $26.5 million increase in net position restricted for facilities and capital projects is a result of additional cash available from increased tax revenues, support from the General fund for air quality and maintenance projects and $5.2 million from the federal E-Rate program to reimburse the District for approved internet access expenditures.
- The $17.4 million increase in net position restricted for debt reflects an unusually low payment year with only the $8.8 million of bond series 2017-A principal paid in FY'23. Accumulated cash will be used for increasing bond principal payments for FY'24 and beyond.
- The $5.8 million increase in net position restricted for self-insurance reflects $2.0 million of increased interest income and a $3.1 million change in estimate adjustment for workers compensation liability.

Table 1
Net Position
Governmental Activities
As of June 30

	2023	2022	Change %
Assets			
Current and other assets	$ 467,247,080	$ 367,823,089	27.03%
Noncurrent assets	2,196,929	2,240,398	(1.94%)
Capital assets	815,191,694	772,308,007	5.55%
Total Assets	1,284,635,703	1,142,371,494	12.45%
Deferred Outflows of Resources			
Total Deferred Outflows of Resources	249,466,606	144,814,839	72.27%
Liabilities			
Current and other liabilities	48,695,402	50,620,728	(3.80%)
Long-term liabilities:			
Due within one year	64,349,906	38,397,049	67.59%
Due in more than one year	862,388,880	736,738,898	17.05%
Total Liabilities	975,434,188	825,756,675	18.13%
Deferred Inflows of Resources			
Total Deferred Inflows of Resources	31,008,404	143,549,393	(78.40%)
Net Position			
Net investment in capital assets	563,960,596	523,513,154	7.73%
Restricted	307,452,852	242,262,883	26.91%
Unrestricted	(343,753,731)	(447,895,772)	(23.25%)
Total Net Position	$ 527,659,717	$ 317,880,265	65.99%

Table 2 below shows condensed revenues, expenses, and change in net position for fiscal years 2023 and 2022.

Table 2
Changes in Net Position
Governmental Activities
Fiscal Years Ended June 30

	2023	2022	Change
Revenues:			
Program Revenues:			
Charges for services	$ 6,848,589	$ 4,818,886	42.12%
Operating grants and contributions	522,811,184	428,063,928	22.13%
General Revenues:			
Property taxes	114,835,157	112,965,554	1.66%
State and federal aid not restricted to specific purposes	355,260,220	277,010,926	28.25%
State aid received for debt service (principal)	5,692,600	6,095,455	(6.61%)
Other	14,596,264	4,305,410	239.02%
Total Revenues	1,020,044,014	833,260,159	22.42%
Program Expenses:			
Instruction	451,374,067	416,689,176	8.32%
Student and instructional support	124,391,461	109,433,064	13.67%
Administration	57,638,602	50,246,530	14.71%
Operations and maintenance	102,103,698	93,019,565	9.77%
Student transportation service	36,384,953	34,500,926	5.46%
Nutrition services	36,466,888	30,441,380	19.79%
Interest on long-term debt	10,826,520	10,958,237	(1.20%)
Total Expenses	819,186,189	745,288,878	9.92%
Increase/(Decrease) in Net Position	200,857,825	87,971,281	128.32%
Net Position-Beginning	317,880,265	229,908,984	38.26%
Change in accounting principal	8,921,627	-	100.00%
Net Position-Ending	$ 527,659,717	$ 317,880,265	65.99%

- Receipts in Nutrition Services increased as the school district returned to a “full-pay” meal model after two years of free meals for all during the pandemic. Normal meal pay resuming and a la carte activities resulted in a $2.0 million increase in charges for services.
- Revenues in operating grants and contributions increased almost $94.7 million primarily due to increased federal funds to address COVID-19 which were primarily used to maintain staffing levels and operations, support mental health initiatives, and increase mentoring and tutoring programs.
- Property taxes increased slightly as taxes generated by an increase in assessed valuation were offset by a slight decrease in the overall mill levy.

- The $78.2 million increase in state and federal aid not restricted to specific purposes is due primarily to the $86.0 million representing the District's share of additional KPERS payments made by the state for schools during FY'23, partially offset by decreases in general state aid and supplemental general state aid related to enrollment loss.
- State aid received for debt service decreased $402,855 as the District's principal payments due decreased in FY'23.
- Other revenues increased $10.3 million, primarily due to significantly higher investment interest rates for all of FY'23.
- Nutrition Services expenses increased by $6 million due to inflationary pressure on food costs and higher labor rates.
- As the district experienced higher supply costs due to inflation and provided staff a wage package over 8%, all programs except for interest on long-term debt increased as the District provided all regular services post-pandemic.

The results of this year's operations as a whole are reported in the Statement of Activities on page 32. All expenses are reported first. Specific charges for services, grants, revenues, and subsidies that directly relate to specific expense categories are represented to determine the final amount of the District's activities that are supported by other general revenues.

The School District's Funds

At June 30, 2023, the District governmental funds reported a combined fund balance of $350.4 million, an increase of $96.5 million from FY'22. Increases in cash in most funds were offset by the decreases in the General fund and Supplemental Grants – Federal fund. Reasons for specific fund changes are discussed below.

Table 3
Governmental Fund Balances
As of June 30 Year End

Governmental Funds	2023	2022	Change %
General	$ 62,794,412	$ 67,576,200	(7.08%)
Special Education	25,210,855	22,539,965	11.85%
Nutrition Services	22,510,735	20,283,515	10.98%
At Risk (K-12)	7,944,077	2,719,524	192.11%
Supplemental Grants – Federal	(1,027,796)	(43,063,535)	(97.61%)
Capital Outlay	118,228,222	91,611,009	29.05%
Bond and Interest	97,265,320	77,241,572	25.92%
Nonmajor Governmental	17,425,114	14,949,334	16.56%
Total Governmental Fund Balances	$ 350,350,939	$ 253,857,584	38.01%

General Fund

The District's ending General fund balance decreased by $4.8 million primarily due to decrease in the fund balance in the Supplemental General fund. Fund balance carry forward from FY'22 was used to offset the increased expenditures in student transportation and utility costs. Funds remaining in the Supplemental General fund will be used to offset the mill levy in FY'24.

Special Education Fund

The Special Education fund increased by $2.7 million as the District experienced another difficult year recruiting special education paraprofessionals and other staff. The $25.2 million FY'23 ending fund balance will enable the District to fund the FY'24 program until state aid is received in October and cover unique expenditure needs related to special education learning loss and on-site safety. Since Special Education is a special revenue fund, all fund balances are restricted for special education purposes.

Nutrition Services Fund

The Nutrition Services fund increased $2.6 million as the District returned to a normal fee schedule for student meals following the end of the Universal Free Meals for All program, offsetting the increased food and labor costs, as previously noted. Since this fund is a special revenue fund, all fund balances are restricted for expenditures related to child nutrition.

At Risk (K-12)

The At Risk (K-12) fund balance increased in FY'23 by $5.2 million due to increased available funding from increased numbers of students receiving free meals, as previously referenced. Due to the timing of the budget amendment, the District was unable to appropriately spend all additional At Risk dollars. Funds remaining at the end of FY'23 will be used for student at risk expenditures in FY'24. The At Risk (K-12) is a special revenue fund. Fund balance is restricted for expenditures related to students considered to be at-risk.

Supplemental Grants – Federal

The Supplemental Grants – Federal fund was added as a major fund in FY'20 due to the $17.9 million in CARES funding granted to the District in April 2020. As the District was granted two additional federal relief packages totaling $245.2 million during FY'21, the fund will continue to be a major fund. Normally, as federal funds are drawn down as a reimbursement, the actual fund balances will be relatively small or negative. During FY'23, the District completed its spending under the ESSER II aid package and 2/3 of the ESSER III aid package. The federal funds reimbursement owed to the District for FY'23 was $42 million less than in FY'22.

Capital Outlay Fund

The District has the authority to levy up to 8 mills in the Capital Outlay fund. The District levied 8 mills during the FY'23 budget process to take full advantage of the state aid.

The Capital Outlay fund balance increased $26.6 million in FY'23. The District transferred funds from the General Fund into Capital Outlay reserves to address safety issues in buildings, reimburse technology costs and support the ESSER air quality projects. The additional funds in the Capital Outlay fund at the end of FY'23 will allow for additional reserves to be budgeted for FY'24.

The Capital Outlay fund balance is restricted to furnishing, equipping, improving, repairing, acquiring, and constructing buildings and sites, as well as to purchase software and pay for maintenance.

Bond and Interest Fund

This fund is used to make principal and interest payments on the long-term debt obligations of the District authorized by the 2008 bond election. The fund balance in the Bond and Interest fund increased $20.0 million as FY'23 bond payments were relatively low and the Bond and Interest mill levy was set to accumulate cash for upcoming large bond payments in FY'24 and beyond.

General Fund Budgeting Highlights

The District's budget is prepared according to state statutes and uses the statutory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances. The most significant budgeted fund is the General fund.

Kansas Statutes permit transferring budgeted amounts from one object or purpose to another within the same fund; however, such statutes prohibit creating expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Management may amend the amount of a specific object or purpose appropriation without obtaining authorization from the Board of Education, providing the amendments or transfers do not create a total budgeted expenditure amount for a specific fund in excess of the amount originally adopted by the Board.

The District's total General fund budget was amended twice in FY'23, once for an adjustment to At Risk funding, and once for additional Special Education funding made available through the State. The final legal maximum budget was still reduced from $401,787,571 to $400,656,686 by the Kansas State Department of Education, due to lower than anticipated final audited enrollment.

The District's ending unobligated cash balance in the General fund was $0, the same as the final budgeted fund balance amount.

Capital Assets and Debt Administration

Capital Assets

At the end of the fiscal years 2023 and 2022, the District had $815,191,694 and $772,308,007, respectively, invested in capital assets (net of depreciation). Machinery and equipment increased by $2.1 million as the District purchased network switches, servers, kitchen and automotive equipment, and a weapons detections system. The FY'23 decreases in building and improvements and intangibles are attributable to increasing accumulated depreciation. Under GASB 96, $16.6 million of right to use subscriptions for subscription agreements are capitalized and disclosed separately from other assets. Construction in progress increased $33.2 million as the District continued roof, HVAC, and window replacement projects in various schools, using pandemic relief funds as well as capital funds to focus on air quality improvement projects. Land improvements increased by $1.9 million as the District completed track replacements, fencing projects, and tennis court resurfacing around the District.

Table 4
Capital Assets - Net of Depreciation
Governmental Activities

	2023	2022	Change %
Land	$ 20,799,011	$ 20,799,011	0.00%
Land Improvements	35,767,601	33,911,627	5.47%
Intangibles	4,463,656	4,734,643	(5.72%)
Construction in progress	80,401,561	47,205,213	70.32%
Buildings and improvements	645,973,696	656,614,969	(1.62%)
Machinery and equipment	11,168,166	9,042,544	23.51%
Right to use subscription	16,618,003	--	100.00%
Total Capital Assets - net of depreciation	$ 815,191,694	$ 772,308,007	5.55%

Additional information about the District's capital assets can be found in Note III.B. of the Notes to the Financial Statements.

Debt

At June 30, 2023, the District had $250,755,000 in bonds outstanding. Table 5 summarizes debt outstanding.

Table 5
Governmental Activities
Outstanding Debt, at Year End

	2023	2022	Change %
General Obligation Bonds	$ 250,755,000	$ 259,580,000	(3.40%)
Notes from Direct Placements	2,730,000	5,430,000	(49.72%)
Total Outstanding Debt	$ 253,485,000	$ 265,010,000	(4.35%)

Outstanding bonds are related to the November 2008 bond election, where voters approved $370 million in bond improvements. All bonds have been sold and all construction is substantially completed. During FY'23, the District paid $8,825,000 in scheduled bond principal payments.

On June 30, 2020, the District entered into a financed lease purchase agreement to purchase laptops for student use, which is considered a direct placement debt issuance. During FY'23, the District paid $2,700,000 in scheduled lease payments.

The ratio of net bonded debt to estimated actual value and the net bonded debt per capita are useful indicators of the District's debt position. The net bonded debt to estimated actual value decreased from 1.02% in FY'22 to 0.82% in FY'23, and the net bonded debt per capita decreased from $530 to $459. Additionally, net bonded debt per pupil decreased from $4,427 in FY'22 to $3,831 in FY'23.

The District was assigned a credit rating of Aa2 during FY'18, which is unchanged from the last rating action in 2015. For more information on the District's debt administration, please refer to Note III.C. of the Notes to the Financial Statements.

Other Potentially Significant Matters

The following significant facts were known by management as of the date of the independent auditor's report:

- In July, the District was notified of the final Title IA allocation for FY'24 in the amount of $28.2 million and the Title IIA allocation of $2.4 million for FY'24. The District also received notice of the Special Education IDEA VI-B allocation for FY'23 in the amount of $12.7 million for the 3-5 Early Childhood and 3-21 Pass Through programs.
- In August, the District was awarded $1.4 million from the Kansas Department of Health and Environment to use for outbreak testing, vaccinations, and nursing support for FY'24.
- In November, voters re-elected Stan Reeser to serve on the Board of Education representing District 4. The At-Large seat went to Melody McCray-Miller, replacing Sheril Logan who is retiring. The District 3 seat went to Ngoc Vuong, replacing Ernestine Krehbiel, who is retiring. New board members will take their seats in January 2024.
- The District embarked upon building a new Strategic Plan for 2024-2029. Listening sessions were held during the fall of 2024 and three revised goals were announced for the new plan at the November 13, 2023 Board of Education meeting. The metrics will be announced in December 2023. The three revised goals are:
    - Increase academic achievement and graduation rate
    - Prepare students for life, college, and career success
    - Create and enhance safety and belonging

Contacting the School District's Financial Management

Accounting Web Page: https://www.usd259.org/Page/2461
Budgeting Web Page: http://www.usd259.org/site/Default.aspx?PageID=1421

Contact Accounting by E-mail: accounting@usd259.net
Contact Budgeting by E-mail: budgetoffice@usd259.net

Write the Financial Services Division:

Unified School District #259
Attention: Susan Willis
903 S. Edgemoor, Suite 209
Wichita, KS 67218

Contact the Financial Services Division by Phone:

Susan Willis, Chief Financial Officer (316) 973-4531
Nancy Iverson, Controller (316) 973-4505
Adrianne Lowell, Director of Budgeting (316) 973-4575

Basic Financial Statements

Wichita Public Schools
Unified School District No. 259
Statement of Net Position
June 30, 2023

	Governmental Activities
Assets	
Cash, cash equivalents and investments	$ 399,327,079
Restricted cash, cash equivalents and investments	23,273,946
Receivables:	
Interest	987,043
Intergovernmental	40,614,826
Lease receivable, current	43,534
Lease receivable, non-current	2,196,929
Inventory	3,000,652
Capital assets:	
Land and construction in progress	101,200,572
Other capital assets, net of depreciation	713,991,122
Total assets	1,284,635,703
Deferred outflows of resources	
Deferred outflows - OPEB	18,643,631
Deferred outflows - pension	230,822,975
	249,466,606
Liabilities	
Accounts payable	23,393,823
Accrued payroll	22,015,699
Interest payable	2,906,844
Advance - grants	379,036
Long-term liabilities, including claims payable	
Due within one year	64,349,906
Due in more than one year	862,388,880
Total liabilities	975,434,188
Deferred inflows of resources	
Deferred inflows - OPEB	13,030,277
Deferred inflows - pension	15,858,023
Deferred inflows - lease receivables	2,120,104
	31,008,404
Net Position	
Net investment in capital assets	563,960,596
Restricted for:	
Instruction and support services	25,201,433
Facilities and capital projects	118,395,980
Debt service	71,764,557
Self-insurance claims	47,652,415
Special education	23,678,214
Nutrition service	19,656,497
Federal and state grant programs	1,103,756
Unrestricted	(343,753,731)
Total net position	$ 527,659,717

The accompanying notes are an integral part of the basic financial statements.

Wichita Public Schools
Unified School District No. 259
Statement of Activities
For the Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Governmental activities:					
Instruction	$ 451,374,067	$ 4,563,722	$ 319,660,790	$ -	$ (127,149,555)
Student and instructional support	124,391,461	23,212	93,034,094	-	(31,334,155)
Administration	57,638,602	-	14,955,511	-	(42,683,091)
Operations and maintenance	102,103,698	-	26,589,010	-	(75,514,688)
Student transportation service	36,384,953	-	27,946,628	-	(8,438,325)
Nutrition services	36,466,888	2,261,655	34,095,745	-	(109,488)
Interest on long-term debt	10,826,520	-	6,529,406	-	(4,297,114)
Total primary government	$ 819,186,189	$ 6,848,589	$ 522,811,184	$ -	(289,526,416)
General revenues:					
Property taxes levied for:					
General purposes					57,655,833
Debt service					28,041,405
Capital outlay					29,137,919
State and federal aid not restricted to specific purposes					355,260,220
State aid received for debt service (principal)					5,692,600
Earnings on investments					11,674,476
Miscellaneous					2,921,788
Total general revenues					490,384,241
Change in net position					200,857,825
Net position-beginning					317,880,265
Change in accounting principle					8,921,627
Net position-ending					$ 527,659,717

The accompanying notes are an integral part of the basic financial statements.

Wichita Public Schools
Unified School District No. 259
Balance Sheet
Governmental Funds
June 30, 2023

	General	Special Education	Nutrition Services	At Risk (K-12)	Supplemental Grants - Federal	Capital Outlay	Bond and Interest	Nonmajor Governmental Funds	Total Governmental Funds
Assets:									
Cash, cash equivalents and investments	$ 54,921,303	$ 24,110,900	$ 20,593,867	$ 13,046,553	$ -	$ 127,701,307	$ 73,991,374	$ 18,963,567	$ 333,328,871
Restricted cash, cash equivalents and investments	-	-	-	-	-	-	23,273,946	-	23,273,946
Intergovernmental receivables	52,307	9,639,898	171,093	-	30,071,501	-	680,027	-	40,614,826
State aid receivable	-	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	987,043	-	-	987,043
Inventory	904,315	-	2,096,337	-	-	-	-	-	3,000,652
Lease receivable, current	-	-	-	-	-	43,534	-	-	43,534
Lease receivable, non-current	-	-	-	-	-	2,196,929	-	-	2,196,929
Due from other funds	21,460,834	-	-	-	-	-	-	-	21,460,834
Total assets	$ 77,338,759	$ 33,750,798	$ 22,861,297	$ 13,046,553	$ 30,071,501	$ 130,928,813	$ 97,945,347	$ 18,963,567	$ 424,906,635
Liabilities:									
Accounts payable	$ 7,005,056	$ 175,271	$ 226,835	$ 58,504	$ 4,601,155	$ 10,526,517	$ -	$ 475,452	$ 23,068,790
Accrued payroll	7,183,045	3,533,466	123,727	5,043,972	5,014,518	53,970	-	1,063,001	22,015,699
Advance - grants	356,246	-	-	-	22,790	-	-	-	379,036
Due to other funds	-	-	-	-	21,460,834	-	-	-	21,460,834
Total liabilities	14,544,347	3,708,737	350,562	5,102,476	31,099,297	10,580,487	-	1,538,453	66,924,359
Deferred Inflows of Resources:									
Unavailable revenue - receivables	-	4,831,206	-	-	-	-	680,027	-	5,511,233
Deferred inflows - lease receivables	-	-	-	-	-	2,120,104	-	-	2,120,104
Total deferred inflows of resources	-	4,831,206	-	-	-	2,120,104	680,027	-	7,631,337
Fund Balances:									
Nonspendable	904,315	-	2,096,337	-	-	-	-	-	3,000,652
Restricted	1,103,756	25,210,855	20,414,398	7,944,077	-	118,228,222	97,265,320	17,425,114	287,591,742
Assigned	25,364,681	-	-	-	-	-	-	-	25,364,681
Unassigned	35,421,660	-	-	-	(1,027,796)	-	-	-	34,393,864
Total fund balances	62,794,412	25,210,855	22,510,735	7,944,077	(1,027,796)	118,228,222	97,265,320	17,425,114	350,350,939
Total liabilities, deferred inflows of resources and fund balances	$ 77,338,759	$ 33,750,798	$ 22,861,297	$ 13,046,553	$ 30,071,501	$ 130,928,813	$ 97,945,347	$ 18,963,567	$ 424,906,635

The accompanying notes are an integral part of the basic financial statements.

Wichita Public Schools
Unified School District No. 259
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2023

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance -- governmental funds		$ 350,350,939
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost	$ 1,360,814,276	
Accumulated Depreciation	(545,622,582)	
Less capital assets recorded in internal service funds	(809,751)	814,381,943
Other deferred outflows of resources are not due and payable in the current period and therefore are not reported in the funds.		
Deferred outflows - OPEB	18,643,631	
Deferred outflows - pension	230,822,975	249,466,606
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
General Obligation Bonds Payable	(250,755,000)	
Premium on Bonds Payable	(3,023,785)	
Notes from Direct Placements	(2,730,000)	
Accrued Interest Payable on the Bonds	(2,906,844)	
Subscription liability	(9,242,703)	
Early Retirement Program	(25,730,322)	
Compensated Absences	(11,128,000)	
Total OPEB Liability	(10,669,906)	
Net OPEB Liability	(34,502,995)	
Net Pension Liability	(558,740,375)	
Environmental Liability	(2,194,940)	
Less subscription liability recorded in internal service funds	734,836	(910,890,034)
Other deferred inflows of resources do not increase net position until a future period and therefore are not reported in the funds.		
Deferred inflows - OPEB	(13,030,277)	
Deferred inflows - pension	(15,858,023)	(28,888,300)
Medicaid accounts receivable is not considered available to liquidate liabilities of the current period, and is therefore deferred in the funds. However, it is recognized as revenue in the entity-wide statements as soon as the related service has been provided.		4,831,206
Interest expense subsidy receivable is not considered available to liquidate liabilities of the current period and is therefore deferred in the funds. However, it is recognized as revenue in the entity-wide statements as soon as the related service has been provided.		680,027
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net position.		47,727,330
Total net position -- governmental activities		$ 527,659,717

The accompanying notes are an integral part of the basic financial statements.

Wichita Public Schools
Unified School District No. 259
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	General	Special Education	Nutrition Services	At Risk (K-12)	Supplemental Grants - Federal	Capital Outlay	Bond and Interest	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:									
Taxes	$ 54,611,645	$ -	$ -	$ -	$ -	$ 29,137,919	$ 28,041,405	$ 3,044,188	$ 114,835,157
Intergovernmental - State	279,349,794	57,891,285	243,854	117,933,125	-	12,118,986	9,501,899	77,366,547	554,405,490
Intergovernmental - Federal	-	25,778,848	31,713,387	-	173,951,812	5,228,359	-	741,980	237,414,386
Interest expense subsidy - Federal	-	-	-	-	-	-	2,720,107	-	2,720,107
Charges for services	483,269	-	2,261,655	-	-	-	-	4,103,665	6,848,589
Earnings on investments	2,451	-	520,008	-	-	8,140,611	697,250	171,127	9,531,447
Other	667,891	1,800	4,000	-	2,049	140,390	-	559,416	1,375,546
Contributions	1,566,151	-	-	-	-	-	-	-	1,566,151
Total revenues	336,681,201	83,671,933	34,742,904	117,933,125	173,953,861	54,766,265	40,960,661	85,986,923	928,696,873
Expenditures:									
Current:									
Instruction	61,337,307	74,290,778	-	120,275,513	66,590,404	5,982,836	-	69,421,225	397,898,063
Student and instructional support	29,845,531	33,791,527	-	12,881,991	30,835,751	28,020	-	11,635,256	119,018,076
Administration	40,116,620	2,725,648	-	95,610	5,164,655	6,947	-	6,742,025	54,851,505
Operations and maintenance	71,018,489	3,715,267	-	-	5,734,920	9,750,052	-	6,591,474	96,810,202
Student transportation service	18,343,111	16,421,903	-	-	1,012,615	-	-	576,757	36,354,386
Nutrition services	193,471	-	32,000,035	-	536,988	-	-	1,288,358	34,018,852
Sub-total current expenditures	220,854,529	130,945,123	32,000,035	133,253,114	109,875,333	15,767,855	-	96,255,095	738,951,084
Facility acquisition and construction service	1,160,399	-	-	-	22,122,268	44,880,422	-	88,420	68,251,509
Debt Service:									
Principal retirement	575,404	-	148,160	-	40,950	3,707,512	8,825,000	3,923	13,300,949
Interest	3,319	-	-	-	-	97,971	12,111,913	209	12,213,412
Total expenditures	222,593,651	130,945,123	32,148,195	133,253,114	132,038,551	64,453,760	20,936,913	96,347,647	832,716,954
Excess (deficiency) of revenues over (under) expenditures	114,087,550	(47,273,190)	2,594,709	(15,319,989)	41,915,310	(9,687,495)	20,023,748	(10,360,724)	95,979,919
Other financing sources (uses):									
Subscription liability issued	126,133	-	-		120,429	499,044	-	20,448	766,054
Sale of property	-	-	-	-	-	1,546,242	-	-	1,546,242
Transfers in	-	49,944,080	-	20,544,542	-	34,259,422	-	13,816,056	118,564,100
Transfers out	(118,964,100)	-	-	-	-	-	-	(1,000,000)	(119,964,100)
Total other financing sources (uses)	(118,837,967)	49,944,080	-	20,544,542	120,429	36,304,708	-	12,836,504	912,296
Net change in fund balances	(4,750,417)	2,670,890	2,594,709	5,224,553	42,035,739	26,617,213	20,023,748	2,475,780	96,892,215
Fund balances at beginning of year	67,576,200	22,539,965	20,283,515	2,719,524	(43,063,535)	91,611,009	77,241,572	14,949,334	253,857,584
Change in reserve for inventory	(31,371)	-	(367,489)	-	-	-	-	-	(398,860)
Fund balances at end of year	$ 62,794,412	$ 25,210,855	$ 22,510,735	$ 7,944,077	$ (1,027,796)	$ 118,228,222	$ 97,265,320	$ 17,425,114	$ 350,350,939

The accompanying notes are an integral part of the basic financial statements.

Wichita Public Schools
Unified School District No. 259
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2023

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances -- total governmental funds		$ 96,892,215
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded the amount of assets capitalized in the current period.		
Depreciation expense	$ (37,709,126)	
Capital assets capitalized	61,236,717	
Net subscription activity recorded in internal service funds	175,137	23,702,728
In the statement of activities, the gain or loss from the sale of capital assets is reported, whereas in the governmental funds, only any proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balances by the cost of capital assets sold.		(24,931)
Revenues that do not provide current financial resources in the funds are reported as revenues in the statement of activities.		1,642,600
Subscription liability proceeds provide current financial resources to governmental funds, but increase long-term liabilities in the statement of net position.		(766,054)
The amortization of bond premiums and discounts decreases the long term liabilities in the statement of net position, but does not provide current financial resources to the governmental funds.		1,337,764
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
General obligation bonds		8,825,000
Direct placement debt		2,700,000
Subscription liability		1,775,949
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		62,269
In the statement of activities, certain operating expenses -- compensated absences, early retirement benefits, and environmental liabilities -- are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, the following differences were noted:		
Compensated absences paid exceeded benefits earned	195,000	
Early retirement benefits paid exceeded benefits earned	2,463,906	
Reduction in total OPEB liability was more than costs incurred	1,524,550	
Reduction in net OPEB liability was less than costs incurred	(12,365,164)	
Reduction in the net pension liability was less than benefits paid	(151,035,071)	
Environmental liabilities incurred were less than amounts paid	304,010	(158,912,769)
The change in deferred outflows of resources and inflows of resources affects change in net position, but does not provide or use current financial resources to governmental funds.		
Deferred outflows - OPEB	7,123,061	
Deferred outflows - pensions	97,528,706	
Deferred inflows - OPEB	1,667,538	
Deferred inflows - pensions	110,770,985	217,090,290
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.		6,931,624
In the statement of activities, consumption of inventory is reported as an expense, whereas in governmental funds, changes in inventory are adjustments to fund balance.		(398,860)
Change in net position of governmental activities		$ 200,857,825

The accompanying notes are an integral part of the basic financial statements.

Wichita Public Schools
Unified School District No. 259
Statement of Net Position
Proprietary Funds
June 30, 2023

	Internal Service Funds
Assets:	
Current assets:	
Cash, cash equivalents and investments	$ 65,998,208
Total current assets	65,998,208
Noncurrent assets:	
Subscription right-to-use assets	809,751
Total noncurrent assets	809,751
Total assets	66,807,959
Liabilities:	
Current liabilities:	
Accrued liabilities	325,033
Current portion - claims payable	12,264,857
Current portion - subscription liability	601,459
Total current liabilities	13,191,349
Noncurrent liabilities:	
Long-term claims payable	5,755,903
Long-term subscription liability	133,377
Total noncurrent liabilities	5,889,280
Total liabilities	19,080,629
Net Position:	
Net investment in capital assets	74,915
Net position restricted for self-insurance claims	47,652,415
Total net position	$ 47,727,330

The accompanying notes are an integral part of the basic financial statements.

Wichita Public Schools
Unified School District No. 259
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2023

	Internal Service Funds
Operating revenues:	
Charges for services	$ 69,472,572
Other	3,102,000
Total operating revenues	72,574,572
Operating expenses:	
Contractual services	68,607,389
Amortization expense	565,447
Total operating expenses	69,172,836
Operating income (loss)	3,401,736
Nonoperating revenues (expenses):	
Interest revenue	2,143,029
Interest expense	(13,141)
Total nonoperating revenues (expenses)	2,129,888
Income (loss) before transfers	5,531,624
Transfers in	1,402,385
Transfers out	(2,385)
Change in net position	6,931,624
Total net position-beginning of year	40,752,456
Change in accounting principle	43,250
Total net position-beginning of year, restated	40,795,706
Total net position-end of year	$ 47,727,330

The accompanying notes are an integral part of the basic financial statements.

Wichita Public Schools
Unified School District No. 259
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2023

	Internal Service Funds
Cash flows from operating activities:	
Cash received from services	$ 69,472,572
Cash received from insurance companies	3,102,000
Cash payments for claims	(72,794,107)
Net cash flow from operating activities	(219,535)
Cash flows from capital and related financing activities:	
Interest paid	(13,141)
Payments on subscriptions	(597,112)
Net cash flow from capital and related financing activities	(610,253)
Cash flows from non-capital financing activities:	
Transfers from other funds	1,402,385
Transfers to other funds	(2,385)
Net cash flow from non-capital financing activities	1,400,000
Cash flows from investing activities:	
Interest on investments	2,143,029
Net cash flow from investing activities	2,143,029
Net change in cash and cash equivalents	2,713,241
Cash and cash equivalents-beginning of the year	63,284,967
Cash and cash equivalents-end of the year	$ 65,998,208
Reconciliation of operating income to net cash flow from operating activities:	
Operating income (loss)	$ 3,401,736
Amortization	565,447
Adjustments to reconcile operating income (loss) to net cash flow from operating activities:	
Change in accrued liabilities	(496,849)
Change in claims payable	(3,689,869)
Net cash flow from operating activities	$ (219,535)

The accompanying notes are an integral part of the basic financial statements.

Wichita Public Schools
Unified School District No. 259
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2023

	Employee Benefit Trust Funds	School Activity Custodial Fund
Assets:		
Cash and cash equivalents	$ 1,696,184	$ 3,783,014
Investments	42,228,585	-
Interest receivable	121,015	-
Total assets	44,045,784	3,783,014
Liabilities:		
Due to others	237,469	-
Total liabilities	237,469	-
Net Position:		
Restricted for other employee benefits	25,205,081	-
Restricted for other post employment benefits	18,603,234	-
Restricted for school activity fund	-	3,783,014
Total net position	$ 43,808,315	$ 3,783,014

The accompanying notes are an integral part of the basic financial statements.

Wichita Public Schools
Unified School District No. 259
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2023

	Employee Benefit Trust Funds	School Activity Custodial Fund
Additions:		
Employer contributions	$ 25,073,546	$ -
Activity fund member contributions	-	10,205,477
Interest income	1,156,258	-
Total additions	26,229,804	10,205,477
Deductions:		
Benefits	17,177,141	-
Administration	191,445	-
Payments for activity fund activities	-	10,059,951
Total deductions	17,368,586	10,059,951
Change in net position	8,861,218	145,526
Net position - beginning of year	34,947,097	3,637,488
Net position - end of year	$ 43,808,315	$ 3,783,014

The accompanying notes are an integral part of the basic financial statements.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259

NOTES TO THE FINANCIAL STATEMENTS

INDEX

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
- A. Reporting Entity
- B. Government-wide and Fund Financial Statements
- C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
- D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position
  1. Deposits and Investments
  2. Receivables
  3. Inventories
  4. Lease Receivables
  5. Capital Assets
  6. Compensated Absences
  7. Long-Term Obligations
  8. Pensions
  9. Postemployment Benefits Other Than Pensions (OPEB)
  10. Deferred Inflows of Resources/Deferred Outflows of Resources
  11. Fund Equity
  12. Net Position
  13. Estimates

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY
- A. Budgetary Information
- B. Deficit Fund Equity

III. DETAILED NOTES ON DISTRICT ACCOUNTS
- A. Deposits and Investments
- B. Capital Assets
- C. Long-Term Obligations
- D. Interfund Activity
- E. Fund Balances
- F. Change In Accounting Principle

IV. OTHER INFORMATION
- A. Risk Management
- B. Environmental Matters
- C. Contingent Liabilities and Contingencies
- D. Construction Commitments and Encumbrances
- E. Tax Abatements
- F. Defined Benefit Pension Plan
- G. Postemployment Benefits Other Than Pensions
- H. Other Employee Benefit Trust Funds
- I. Pending Governmental Accounting Standards

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Wichita Public Schools, Unified School District No. 259 (District), is organized under the laws of the State of Kansas (Kansas) and is governed by an elected seven-member board. Accounting principles generally accepted in the United States of America (GAAP) require these financial statements present the District (the primary government) and its component units. There are no component units for which the District is considered to be financially accountable.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements – The statement of net position and the statement of activities report information on all of the nonfiduciary activities of the primary government.

The effect of interfund activity has been eliminated from these statements unless immaterial. However, interfund services provided and used are not eliminated in the process of consolidation.

The statement of net position presents the financial condition of the governmental activities of the District at year-end. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements – The fund financial statements include separate financial statements that are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column.

Expenditures in the financial statements are grouped by function. Following are descriptions of the District's functions.

Instruction – Activities dealing directly with the interaction between teachers and students, and contracted instructional services.

Student and Instructional Support – Activities designed to assess, improve the well-being of students, supplement the teaching process, and assist the instructional staff with learning experiences for students. Includes student attendance, social work, student substance abuse assistance, nursing, psychology, speech pathology, audiology, curriculum improvement, counseling and guidance services, and library and media costs.

Administration – Activities concerned with establishing and administering policy for the operation of the school district. Includes only Board of Education support staff, special education central-office costs, community relations, school administration, staff relations/union negotiations, the superintendent's staff, assistant superintendents, area directors, the deputy superintendent, and the superintendent.

Operations and Maintenance – Activities concerned with the recruitment, hiring, and paying of staff. Includes the budgeting, purchasing, paying for, distributing, exchanging, and warehousing of goods and services. Also includes the Chief Financial Officer and business support costs such as printing and duplication, fiscal services, budgeting, payroll, and financial accounting. Includes other instructional and supporting services such as planning, research, development, evaluation, information, and data processing, in addition to, other supplemental services such as operations, maintenance, and security of schools and central office buildings including heating, lighting, ventilation, repair and maintenance of facilities, plus care and upkeep of grounds, equipment, and vehicles.

Student Transportation Service – Activities concerned with conveying students to and from school, as provided by State and Federal law, as well as District policy. This includes trips between home and school, and trips to and from school activities.

Nutrition Services – Activities concerned with providing food to students and staff in a school or local education agency. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

Facility Acquisition and Construction Service – Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings, additions to buildings, initially installing or extending service systems and other built-in equipment, and improving sites.

Debt Service – Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This includes bond interest payments, retirement of bonded debt, lease payments and other long-term notes.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements – The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. All assets plus deferred outflows of resources, and liabilities plus deferred inflows of resources associated with the operation of the District are included on the statement of net position. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the budget year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund Financial Statements – Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to

be available if they are collected within 60 days of the end of the current fiscal period, except for grant reimbursement receipts which have an availability period of 90 days. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

State aid is considered to be susceptible to accrual and so has been recognized as revenue of the current period. Entitlements are recorded as revenue when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source. Expenditure-driven grants are recognized as revenues when the qualifying expenditures have been incurred and all other grant requirements have been met. Other receipts become measurable and available when cash is received by the government and is recognized as revenue at that time.

The District reports the following major governmental funds:

General fund – this is the District's primary operating fund.

Special Education – used to account for programs which deliver educational services to special needs students. The primary revenues supporting this fund are from restricted federal grants and state aid restricted for this purpose.

Nutrition Services – used to account for revenues and expenditures attributable to the food service program. The program is administered according to the state plan of child nutrition operations under which federal funds and commodities are received pursuant to federal acts relating to child nutrition. The programs are administered and meals are served on a nonprofit basis.

At Risk (K-12) – used to account for programs for the District's population by providing educational opportunities and instructional services to assist in closing the achievement gap. The primary revenues supporting this fund are from state aid restricted for this purpose.

Supplemental Grants – Federal – used to account federally funded grant activities of the District. The primary revenues supporting this fund are from federal aid restricted for the purpose of the respective grants.

Capital Outlay – used to account for the acquisition and construction of major capital facilities other than those financed from general obligation bond proceeds and maintaining and equipping of District property and equipment necessary for District purposes.

Bond and Interest – used for payment of principal and interest on the District's general obligation bonds when such bonds are outstanding.

Additionally, the District reports the following fund types:

Internal Service funds – these funds account for the District's self-insurance programs provided to other departments or agencies of the government, on a cost reimbursement basis.

Fiduciary funds – the District has one custodial fund which is used to account for assets held by the District as an agent for others. The fund includes assets held for activities such as student

organizations and athletics. The School Activity Fund is custodial in nature as the District does not have administrative involvement with the funds.

The District also has two employee benefit trust funds to account for activities related to the District's other post-employment healthcare plan and its early retirement incentive plan. The trusts accumulate resources for payment of benefits to qualified employees under each plan.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service funds are charges for insurance services. Operating expenses for internal service funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use unrestricted resources first, then restricted resources as they are needed.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position

1. Deposits and Investments

Cash resources of the individual funds (except for the proceeds of general obligation bonds, which are separately invested) are combined to form a pool of cash and temporary investments that are managed by the District Treasurer. Investments of the pooled accounts consist primarily of certificates of deposits. Interest income earned is allocated to various funds based upon statutory requirements detailed in K.S.A. 72-5166. Restricted cash and investments include the unspent proceeds from general obligation bond issues.

For purposes of the statement of cash flows, the District considers all investments by fund in the District's cash and investment pool to be cash equivalents.

K.S.A. 12-1675 authorizes the District to invest moneys not regulated by other statutes in: savings deposits, time deposits, certificates of deposit with maturities not more than two years, repurchase agreements consisting of obligations insured by the U.S. government or any agency thereof, direct obligations of or obligations that are insured by the United States or any agency thereof, and the Kansas Municipal Investment Pool.

District investments are measured at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The District uses the fair value hierarchy established by Generally Accepted Accounting Principles which require an entity to maximize the use of observable inputs when measuring fair value.

Investments of proceeds of long-term debt are governed by specific statutes and authorize the District to invest in direct obligations of the U.S. government or any other agency thereof, money market funds comprised entirely of obligations of the U.S. Treasury and agencies thereof, obligations of any municipality of Kansas, or investment agreements with a financial institution rated in the three highest rating categories by Moody's or Standard and Poor's.

2. Receivables

Taxes are assessed on a calendar-year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all tax entities within the county. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. Tax installments paid to the County Treasurer in May are budgeted to finance the current year's operations and are distributed to the District prior to fiscal year end.

3. Inventories

Inventories of supplies are stated at cost using the standard cost method. Inventories in the General Fund consist of educational and maintenance supplies. Inventories in the special revenue funds are food supplies which the district does not consider as inventories held for sale as nutrition revenues are primarily from federal aid, not charges for services. The purchase method is used to account for governmental fund type inventories. Under the purchase method, inventories are recorded as expenditures when purchased; however, material amounts of inventories are reported as assets of the respective fund. Reported inventories in these funds are equally offset by the nonspendable fund balance category, which indicates they are unavailable for appropriation even though they are a component of reported assets. Textbooks are expensed at the time of purchase and equally offset by the Textbook Rental Fund. On hand quantities of textbooks are tracked internally, and a replacement value for textbooks is established using the "purchasing list price" of the textbook multiplied by the on-hand quantity.

4. Lease Receivables

The District has entered into several leasing agreements with communications companies.

The leases have initial terms of ten years. The leases have anywhere from two to four five-year renewal options and no variable payments. The District does not incur any significant costs associated with the maintenance of the communications systems and upon termination of the leases, the communication systems remain the property of the District. For the year ended June 30, 2023, the District recognized $101,276 in lease revenue and $54,553 of related interest income.

5. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated acquisition value as of the date received. The District maintains a capitalization threshold of $10,000 for regular capital assets, $100,000 for special assessments and $1,000,000 for other intangibles. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Asset Class	Estimated Useful Lives
Buildings	40-50 years
Building Improvements	5-30 years
Land Improvements	10-30 years
Machinery and Equipment	5-20 years
Intangibles	20-50 years
Subscription Assets	2-15 years

6. Compensated Absences

The District annually grants employees temporary leave, the amount of which varies with the classification of the employee. All vacation days accrue monthly. As of June 30 each year, vacation in excess of 40 days is converted to temporary leave for purposes of any future severance pay computation. Temporary leave, which consists primarily of sick and personal leave, is allowed to accrue without limit. Upon separation from the District, up to 20 days of unused accrued vacation leave is paid on the basis of current salary. An employee who dies or who retires or resigns honorably after reaching age 55 or completing 5 years of employment is eligible for a severance payment. The severance payment is paid at a rate of $30 per unused accrued temporary leave day and unused accrued vacation leave hours in excess of 20 days. All vacation pay is reported as incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

7. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Pensions

The net pension liability is calculated as the difference between the actuarially calculated value of the projected benefit payments attributed to past periods of employee service and the plan's net fiduciary position. The total pension expense is comprised of the service cost or actuarial present value of projected benefit payments attributed to the valuation year, interest on the total pension liability, plan administrative expense, current year benefit changes, and other changes in plan fiduciary net position less employee contributions and projected earnings on plan investments. Additionally, the total pension expense includes the annual recognition of outflows and inflows of resources due to pension assets and liability.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Kansas Public Employees Retirement System (KPERS) and additions to/deductions from KPERS' fiduciary net position have been determined on the same basis as they are reported by

KPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

9. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's Retiree Benefit Trust Plan (RBTP) and additions to/deductions from the RBTP has been determined on the same basis as they are reported by the RBTP. For this purpose, the RBTP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value with the exception of money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

10. Deferred Inflows of Resources/Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District has two items that qualify for reporting in this category, collective deferred outflows for pensions and deferred outflows for OPEB. See Note IV. F. and G. for more information on the deferred outflows for pensions and OPEB, respectively.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net assets that applies to future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has four items that qualify for reporting in this category. Accordingly, the first item, *unavailable revenue – receivables,* is reported only in the governmental funds balance sheet as it arises only under a modified accrual basis of accounting. The governmental funds report unavailable revenues from two sources: Medicaid reimbursement and federal interest subsidy. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows for leases are reported at both in the Governmental Fund Balance Sheet and the Statement of Net Position and represents lease revenue that will be recognized over the term of the lease agreements. The last two items, deferred inflows for pensions and deferred inflows for OPEB, are reported only in the Statement of Net Position. See Notes IV. F. and G. for more information on these deferred inflows for pension and OPEB, respectively.

11. Fund Equity

As prescribed by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* governmental funds report fund balance classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

In the governmental funds, equity is shown as fund balance and classified into five components:

(1) Nonspendable: Assets that are not in spendable form (such as inventory).
(2) Restricted: Amounts with externally imposed constraints, such as those mandated by creditors, grantors, contributors, or laws and regulations. Such constraint is binding unless modified or rescinded by the applicable external body, laws or regulations.
(3) Committed: Amounts with a purpose formally imposed by resolution of the Board of Education; binding unless modified or rescinded by the Board of Education.
(4) Assigned: The Board of Education adopted board policy P3414 authorizing the Board of Education or Chief Financial Officer to assign fund balance. Encumbrances shall be considered assigned unless they specifically meet the requirements to be restricted or committed.
(5) Unassigned: All amounts not included in the other classifications. The General Fund shall be the only fund to report positive unassigned fund balance. All other governmental funds may report negative unassigned fund balance.

The District considers unrestricted amounts to be spent prior to restricted amounts when an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used (committed, assigned or unassigned), the District considers committed amounts to be spent first, followed by assigned and then unassigned amounts.

12. Net Position

Net position represents the difference between assets/deferred outflows of resources and liabilities/deferred inflows of resources. *Net investment in capital assets*, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as *restricted* when there are limitations imposed on the use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Restricted resources are used first to fund appropriations.

13. Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in such financial statements. Actual results could differ from those estimates.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Kansas statutes require budgets to be adopted for all funds. K.S.A. 79-2988 provides for the following sequence and timetable in the adoption of the legal budget. Revenue Neutral Rate refers to the tax levy needed to raise the same amount of taxes as raised in the prior budget year.

1. County Clerk notifies the District of Revenue Neutral Rate on or before June 15
2. Notification to County Clerk of maximum tax rate for new year, if exceeding the Revenue Neutral Rate, on or before July 20
3. County Clerk notifies individual taxpayers of new tax levy after July 20

4. If not exceeding the Revenue Neutral Rate:
    a. Preparation of the budget for the current fiscal year on or before August 1.
    b. Publication in local newspaper of the proposed budget and notice of hearing on the budget on or before August 5.
    c. Public hearing on or before August 15, but at least 10 days after publication of notice hearing.
    d. Adoption of the final budget on or before August 25.
5. If exceeding the Revenue Neutral Rate:
    a. Publication in local newspaper of the proposed budget, notice hearing on the budget, and notice of hearing to exceed Revenue Neutral Rate a minimum of 10 days between publication and hearing.
    b. Public hearing to exceed Revenue Neutral Rate and public budget hearing between August 20 and September 20. Both hearings may be on the same night.
    c. Adoption of the final budget on or before September 20 to submit to the Kansas Department of Education.
    d. Certification of the tax levy and budget to County Clerk on or before October 1.

Kansas statutes allow school districts to operate from July 1 to September 20 without an adopted budget.

The District's legal level of budget control is at the fund level. Kansas statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in revenue other than ad valorem taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after the publication, the hearing may be held and the governing body may amend the budget at that time.

Kansas statutes permit transferring budgeted amounts from one object or purpose to another within the same fund; however, such statutes prohibit creating expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Management may amend the amount of a specific object or purpose appropriation without obtaining authorization from the Board of Education providing the amendments or transfers do not create a total budgeted expenditure amount for a specific fund in excess of the amount originally adopted by the Board of Education.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end. Encumbered appropriations are not reappropriated in the ensuing year's budget but are carried forward until liquidated or canceled. Accordingly, the data presented in the budgetary comparison statements differ from the data presented in the financial statements prepared in accordance with GAAP.

A legal operating budget is not required for the internal service funds, the fiduciary funds and the following funds:

General fund subfunds:
- Supplemental grants – state and local
- Contingency reserve
- Textbook rental

Special revenue funds:
- Athletic activity
- Student material revolving
- Supplemental grants – federal
- Music rental

The spending in funds which are not subject to legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the Board. The State of Kansas allows spending above legal operating budgets by amounts received from unbudgeted grants and reimbursements.

During the 2017 legislative session, Senate Bill 19 passed, amending and repealing numerous statutes pertaining to how public schools are financed in Kansas. For fiscal year ending June 30, 2023, the level of the general fund budget is based on a formula that used $4,846 per full-time equivalent weighted student as of September 20.

B. Deficit Fund Equity

At June 30, 2023, the Supplement Grants-Federal Fund had a deficit of $1,027,796. This fund deficit will be recovered with the final ESSER close-out process.

III. DETAILED NOTES ON DISTRICT ACCOUNTS

A. Deposits and Investments

Custodial Credit Risk. For deposits and investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of June 30, 2023, District deposits were not exposed to custodial credit risk since all were either covered by federal depository insurance or the collateral was held by the District's agent in the District's name. The District does not have a formal policy regarding custodial credit risk, though it follows Kansas statutes, which require that deposits be secured 100%, and investments be perfected in the name of the investing entity and be delivered to a third-party custodian. None of the District's investments were exposed to custodial credit risk as they were being held by the proper third-party custodian.

Credit Risk. State law limits the types of investments that the District may make (see Note I.D.1). The District's investment policy does not add any further limitations. As of June 30, 2023, the securities underlying the District's repurchase agreements include U.S. Treasury and U.S. government agency notes.

Concentration of Credit Risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District has investments in repurchase agreements, U.S Treasury bills, Treasury obligation mutual funds, U.S. Treasury securities and a Federal Home Loan Bank agency security which comprises 22% of the District's total investment balance.

Interest Rate Risk. State law and the District's investment policy limit investments in U.S. Treasury bills or notes to those with maturities not exceeding two years. District policy also states that portfolio maturities shall be staggered in a way that avoids undue concentration of assets in a specific maturity sector, and that the investment portfolio shall remain sufficiently liquid to enable the District to meet all operating requirements which might reasonably be anticipated.

Fair Value Measurements. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the investment. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs, either directly or indirectly observable, and fair value can be determined through the use of models or other valuation methodologies; and Level 3 inputs are significant unobservable inputs in situations where there is little or no market activity for the asset or liability and the entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

The District has the following recurring fair value measurements as of year-end:

U.S. Treasury securities and the Treasury obligation mutual funds are valued using quoted market prices (Level 1 inputs).

The repurchase agreement is an overnight instrument, with the fair value of the collateral underlying the repurchase agreement being in excess of the amount invested. Given the short-term nature of the agreement, it is measured at amortized cost.

As of June 30, 2023, the District had the following investments and maturities:

	Investment Maturities (in Years)			Fair Value Hierarchy
Investment Type	Fair Value	Less than 1	1-5	
Repurchase agreements	$ 106,965,065	$ 106,965,065	$ --	N/A
U.S. Treasury bills	10,720,356	10,720,356	--	Level 1
U.S. Treasury securities	51,257,474	51,257,474	--	Level 1
U.S. Government agencies	54,671,013	54,671,013	--	Level 2
Treasury obligation mutual funds	23,273,946	23,273,946	--	Level 1
Total	$ 246,887,854	$ 246,887,854	$ --	

Deposits and investments at June 30, 2023 appear in the financial statements as summarized below:

Carrying amount of deposits	$ 223,420,954
Carrying amount of investments	246,887,854
Total	$ 470,308,808
Cash and investments - governmental funds, balance sheet	$ 356,602,817
Cash and investments - internal service funds, statement of net position	65,998,208
Cash and investments - governmental activities statement of net position	422,601,025
Cash and investments - fiduciary funds	47,707,783
Total	$ 470,308,808

B. Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

	Balance June 30, 2022	Change in accounting principle	Increases	Decreases	Balance June 30, 2023
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 20,799,011	$ --	$ --	$ --	$ 20,799,011
Construction in progress	47,205,213	--	57,472,800	24,276,452	80,401,561
Total capital assets, not being depreciated	68,004,224	--	57,472,800	24,276,452	101,200,572
Capital assets, being depreciated:					
Buildings and improvements	1,106,411,660	--	17,281,169	--	1,123,692,829
Machinery and equipment	42,073,170	--	3,993,741	1,102,329	44,964,582
Land improvements	58,147,927	--	4,059,094	--	62,207,021
Intangibles	6,661,880	--	--	--	6,661,880
Right-to-use subscription	--	19,381,027	2,706,365	--	22,087,392
Total capital assets being depreciated	1,213,294,637	19,381,027	28,040,369	1,102,329	1,259,613,704
Less accumulated depreciation for:					
Buildings and improvements	449,796,691	--	27,922,442	--	477,719,133
Machinery and equipment	33,030,626	--	1,843,188	1,077,398	33,796,416
Land improvements	24,236,300	--	2,203,120	--	26,439,420
Intangibles	1,927,237	--	270,987	--	2,198,224
Right-to-use subscription	--	--	5,469,389	--	5,469,389
Total accumulated depreciation	508,990,854	--	37,709,126	1,077,398	545,622,582
Total capital assets, being depreciated, net	704,303,783	19,381,027	(9,668,757)	24,931	713,991,122
Governmental activities capital assets, net	$ 772,308,007	$ 19,381,027	$ 47,804,043	$ 24,301,383	$ 815,191,694

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
Instruction	$ 33,886,696
Student and Instructional Support	409,128
Administration	566,475
Operations and Maintenance	2,057,513
Transportation	2,235
Nutrition Services	787,079
Total depreciation expense – governmental activities	$ 37,709,126

C. Long-Term Obligations

Long-term liability activity for the year ended June 30, 2023 was as follows:

	Balance June 30, 2022	Change in accounting principle	Additions	Reductions	Balance June 30, 2023	Due within one year
General obligation bonds	$ 259,580,000	$ --	$ --	$ 8,825,000	$ 250,755,000	$ 32,730,000
Notes from direct placements	5,430,000	--	--	2,700,000	2,730,000	2,730,000
Early retirement program	28,194,228	--	18,293,934	20,757,840	25,730,322	12,440,916
Compensated absences	11,323,000	--	25,822,000	26,017,000	11,128,000	674,000
Premium on bonds	4,361,549	--	--	1,337,764	3,023,785	1,337,764
Environmental liability	2,498,950	--	--	304,010	2,194,940	125,120
Claims payable	21,710,629	--	60,976,033	64,665,902	18,020,760	12,264,857
Subscription liabilities	--	10,459,400	1,156,364	2,373,061	9,242,703	2,047,249
Total OPEB liability	12,194,456	--	1,167,927	2,692,477	10,669,906	--
Net OPEB liability	22,137,831	--	17,085,492	4,720,328	34,502,995	--
Net pension liability	407,705,304	--	345,986,380	194,951,309	558,740,375	--
Total	$ 775,135,947	$ 10,459,400	$ 470,488,130	$ 329,344,691	$ 926,738,786	$ 64,349,906

Compensated absences and the early retirement program are liquidated by the fund where each employee's regular salary is charged (primarily the General Fund and various special revenue funds). The net pension liability and total OPEB liability will be liquidated primarily through KPERS employer contributions made from the KPERS Retirement Contribution Fund. The environmental liability will be liquidated primarily with funds from the Special Liability Expense Fund. The net OPEB liability will be liquidated by the Retiree Health Benefits Trust Fund as discussed in Note IV.G.

General Obligation Bonds. On May 27, 2009, the District issued $58,760,000 in General Obligation Refunding and School Building Bonds with interest rates with an average yield of 3.35% due October 1, 2021, and $132,500,000 in Taxable General Obligation School Building bonds (Build America Bonds), with a taxable interest rate of 6.22% (32% of interest cost is subsidized by the federal government) due October 1, 2028. The bond proceeds were used to construct, furnish, and equip new school facilities and make additions and improvements to existing school facilities throughout the District. The debt service requirements for general obligation bonds are being paid with property tax revenues.

On December 15, 2009, the District issued $32,000,000 in General Obligation School Building Bonds (Qualified School Construction – Tax Credit Bonds), with a federal bond holder tax credit rate of 5.90% and a District funded supplemental coupon of 1.35% due September 15, 2026. The bond proceeds were used to fund certain school building improvement projects throughout the District. The debt service requirements for general obligation bonds are being paid with property tax revenues. The Qualified School Construction bonds are not subject to optional or mandatory sinking fund redemption prior to their stated maturity date. However, the District is required to set aside deposits for payment of the bonds, in annual amounts of $2,000,000 beginning September 15, 2012. Such funds will be applied to payment of the principal amount of the bonds at maturity. As of June 30, 2023, this sinking fund had a balance of $23,273,946, which is recorded as restricted cash in the Bond and Interest Fund.

On December 28, 2017, the District issued $95,080,000 in General Obligation Refunding Bonds with interest rates with an average yield of 2.02% due October 1, 2025. The bond proceeds were used to crossover advance refund $100,000,000 of the Series 2010B bonds. The net proceeds related to the crossover refunding of the Series 2010B bonds of $104,468,674 were placed into an escrow account to be used temporarily to meet debt service requirements on the new refunding bonds. At a later date, known as the "crossover date," resources in the escrow account will be dedicated exclusively to payment of principal and interest on the refunded bonds. Therefore, crossover refundings do not result in the defeasance of debt until the crossover date. The crossover date occurred on October 1, 2020 resulting in the 2010B bonds being fully paid off as of that date.

No amount of defeased debt remains outstanding as of June 30, 2023.

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ended June 30,	Principal	Interest
2024	$ 32,730,000	$ 11,380,275
2025	34,720,000	10,088,450
2026	36,155,000	8,499,028
2027	76,700,000	5,880,160
2028	47,550,000	2,903,185
2029	22,900,000	712,190
Total	$ 250,755,000	$ 39,463,288

Notes from Direct Placements. On June 30, 2020, the District entered into a financed lease purchase agreement to purchase laptops for student use. When the contract was signed, $10,725,000 was placed into an escrow account to make purchases of the laptops in upcoming months. This is considered a direct placement debt issuance. Per the contract, the commencement date of the agreement is the earlier of the date on which funds were received into escrow and the date of the equipment purchase. Funds were received and the contract was deemed to have commenced on June 30, 2020.

The District's outstanding notes from direct placements of $2,730,000 contain a provision that in the event of default, outstanding amounts become immediately due and bear a 3% interest rate per month or the maximum rate permitted by applicable law, whichever is less.

Debt service requirements to maturity for notes from direct placements are as follows:

Year Ended June 30,	Principal	Interest
2024	$ 2,730,000	$ 33,852

Subscription Liabilities. The District has entered into various subscription agreements. The subscription agreements the District utilizes contain agreements that are either prepaid for the full term of the agreement or have scheduled payments. Below is a summary of the subscriptions that have scheduled payments.

Description and purpose	Date of subscription start date	Amount of original agreement	Subscription term	Interest rates	Balance June 30, 2023
Accelerate Learning	7/1/2022	$ 708,075	59 months	2.366%	$ 561,615
Bswift	7/1/2022	941,638	24 months	2.204%	474,779
Debtbook Services	7/1/2022	41,649	34 months	2.184%	14,679
Discovery Ed	7/1/2022	499,044	36 months	2.184%	338,254
Edgenuity	7/1/2022	550,889	25 months	2.024%	290,771
IXL Site License	7/1/2022	20,448	24 months	2.024%	16,525
NoRedInk Site License	10/1/2022	120,429	24 months	2.024%	79,479
Oracle Cloud	7/1/2022	3,152,829	89 months	2.024%	2,723,440
Origami	12/9/2022	390,310	36 months	2.656%	260,057
Schoolmint	6/1/2023	126,133	36 months	2.656%	71,033
Synergy	7/15/2022	4,597,141	126 months	2.707%	4,179,808
Titan Software Services	7/1/2022	295,387	24 months	2.024%	147,228
Xello Platform	7/1/2022	171,790	24 months	2.024%	85,035
		$11,615,762			$ 9,242,703

The principal and interest requirements to maturity as of June 30, 2023, are as follows:

Year Ended June 30,	Principal	Interest
2024	$ 2,047,249	$ 214,146
2025	1,318,174	175,237
2026	968,435	145,315
2027	1,005,228	122,689
2028	894,376	99,142
2029-2033	3,009,241	222,921
Total	$ 9,242,703	$ 979,450

Early Retirement Incentive Program. At the discretion of the Board of Education, the District offers a voluntary early retirement incentive program. The District follows GASB 47, *Accounting for Termination Benefits*, in recognizing and reporting the liability related to the early retirement incentive. Eligible employees are those who have been employed by the District in a permanent position for 15 or more years, are at least age 50 when they retire, and have an effective hire date prior to July 1, 1996. Benefits at attaining age 60 are based on the retiree's final average salary used by the Kansas Public Employees Retirement System (KPERS), a 1.4% multiplier for all years of participating service credit with KPERS, and the total number of years of credited KPERS service (excluding any purchased or repurchased years), paid in not more than 60 monthly payments. The benefits also include an amount equal to the amount of the social security benefit the retiree would have been eligible to receive if the employee were age 62, paid in not more than 24 monthly payments. This benefit will be reduced by 5% for each year by which the employee's years of qualified service are less than 20. At year-end, there are 353 retirees receiving benefits.

For the year ended June 30, 2023, the District paid $20,757,840 in benefits. The liability for the early retirement program includes the expected cash outflows related to future benefit payments, discounted at 3.70%.

This program is primarily funded on a pay-as-you-go basis, with costs expended as paid. In June 2011, the District established an employee benefit grantor revocable trust for employer contributions

to fund benefits paid under the program. The District made an initial contribution of $13,363,566 in June 2011. Effective January 1, 2012, the trust was changed to become a qualified irrevocable trust under Section 401(a) of the Internal Revenue Code. Since trust assets are to be retained for the exclusive benefit of participants under the trust, assets held in the trust as of June 30, 2023, were recorded as a reduction to the liability and additional contributions made during 2023 are included with "Reductions" on the Long-Term Debt table at the beginning of this section. Contributions will continue to be made on a pay-as-you-go basis, and any additional employer contributions to the trust are at the sole discretion of the District.

D. Interfund Activity

A summary of interfund transfers by fund type for the year ended June 30, 2023 is as follows:

Transfer from:	Special Education	At Risk (K-12)	Capital Outlay	Nonmajor Governmental	Internal Service	Total
General fund	$ 49,944,080	$ 20,544,542	$ 34,259,422	$ 13,816,056	$ 400,000	$ 118,964,100
Nonmajor Governmental	--	--	--	--	1,000,000	1,000,000
Total	$ 49,944,080	$ 20,544,542	$ 34,259,422	$ 13,816,056	$1,400,000	$ 119,964,100

Transfers are used primarily to move revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers from the Nonmajor Governmental Funds were made to the Internal Service Funds as budgeted.

The due from other funds reported in the General Fund of $21,460,834 is related the Supplemental Grants-Federal Fund negative cash balance which is expected to be repaid next year.

E. Fund Balances

A summary of the components of fund balance, by purpose, for the year ended June 30, 2023 is as follows:

	General	Special Education	Nutrition Services	At Risk (K-12)	Supplemental Grants - Federal	Capital Outlay	Bond and Interest	Nonmajor Governmental	Total
Nonspendable:									
Inventory	$ 904,315	$ --	$ 2,096,337	$ --	$ --	$ --	$ --	$ --	$ 3,000,652
Restricted for:									
Instruction	--	--	--	7,944,077	--	--	--	14,741,483	22,685,560
Facilities	--	--	--	--	--	118,228,222	--	2,683,631	120,911,853
Debt Svc	--	--	--	--	--	--	97,265,320	--	97,265,320
Spec Ed	--	25,210,855			--	--	--	--	25,210,855
Nutrition	--	--	20,414,398	--	--	--	--	--	20,414,398
Fed & State	1,103,756	--			--	--	--	--	1,103,756
Assigned to:									
Instruction	25,364,681	--	--	--	--	--	--	--	25,364,681
Unassigned	35,421,660	--	--	--	(1,027,796)	--	--	--	34,393,864
Total	$ 62,794,412	$ 25,210,855	$ 22,510,735	$ 7,944,077	$ (1,027,796)	$ 118,228,222	$ 97,265,320	$ 17,425,114	$ 350,350,939

F. Change In Accounting Principle

On July 1, 2022, the District adopted GASB Statement No. 96, *Subscription-Based Technology Arrangements* (SBITAs). The primary objective of this statement is to enhance the relevance and consistency of information about the government's subscription based arrangements. This statement establishes a single model for accounting of subscription services based on the principle that

subscriptions result in a right-to-use asset and a corresponding liability. The District implemented this standard as of July 1, 2022. This resulted in an increase to beginning subscription right-to-use assets of $19,381,027 and beginning subscription liability of $10,459,400 for a net increase to beginning net position of $8,921,627.

IV. OTHER INFORMATION

A. Risk Management

The District has adopted self-insurance programs for workers' compensation, short-term disability, health, pharmacy and dental. Liabilities are reported when it is probable a loss has occurred, and the amount can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). The District uses internal service funds to account for this activity. Each program is funded by a monthly contribution made by the District for each eligible employee. Contribution amounts are determined by the District and the insurance carrier for the District's stop loss policy, if applicable. There have been no settlements in excess of insurance coverage during any of the prior three years.

Healthcare. All active employees of the District who are .75 FTE or higher, as well as grandfathered employees who are .5 to .74 FTE, are eligible for health, pharmacy and dental benefits. Health, prescription and dental benefits are provided through a self-funded program to District employees and all eligible dependents. The District's annual liability for benefits is limited to $500,000 per individual claim by a specific stop loss policy. There is no aggregate stop loss policy.

Short-Term Disability. The District provides disability benefits covering employees working in a benefited position at least half-time. Short-term disability benefits for certificated employees are provided for disabilities resulting from occupational or non-occupational illnesses and injuries at a rate of 70% of the employee's regular daily rate. Short-term disability benefits for classified employees are provided for disability resulting from non-occupational illness at a rate of 70% of the employee's regular hourly rate of pay. Benefits are provided for a maximum of 180 calendar days from the beginning date of the disability. The outstanding claims liability is calculated from historical data and future expectations. This liability includes an estimated liability for known claims as well as estimated liability for claims incurred but not reported. Short-term disability coverage for classified employees has been reduced from prior years through negotiation to eliminate the 70% coverage for occupational injuries, which are instead covered under workers' compensation.

Workers' Compensation. Workers' compensation benefits are provided for medical expenses and indemnity resulting from occupational illness or accidental injury to all employees under the Kansas Workers Compensation Act. Benefits are paid according to Kansas statute governing workers compensation benefits and are self-funded by the District. The District's liability for benefits is limited by a specific stop loss policy of $500,000 per claim. The District pays an annual assessment fee to the State of Kansas for the state insurance fund and an assessment for the operation of the Division of Workers Compensation in the Kansas Department of Labor. The outstanding claims liability is calculated from historical data and case reserves set by District staff, and evaluated by an independent actuarial opinion. This includes an estimated liability for known claims as well as an estimated liability for claims incurred but not reported (IBNR). These limits are the same as for the prior year.

Risk Management. The District has a self-insurance program to provide legal defense and pay claims against the Board of Education when an incident occurs during the course of employment. There is a $500,000 limitation for Kansas claims based on government immunity law. The deductible portion of

the property and casualty, general liability, automobile, and aviation premiums are paid from the risk management fund. This limit is the same as for the prior year.

Changes in the claims liabilities during the past two years are as follows:

	Healthcare	Disability Reserve	Workers' Compensation	Risk Management
Unpaid claims, June 30, 2021	$ 7,026,320	$ 156,000	$ 11,929,037	$ --
Incurred claims (including IBNR)	61,271,241	999,286	3,271,187	2,428,976
Claim payments	(59,697,561)	(1,049,286)	(2,195,595)	(2,428,976)
Unpaid claims, June 30, 2022	8,600,000	106,000	13,004,629	--
Incurred claims (including IBNR) and change in estimates	59,885,150	1,318,699	(1,986,875)	1,759,059
Claim payments	(59,386,350)	(1,287,699)	(2,232,794)	(1,759,059)
Unpaid claims, June 30, 2023	$ 9,098,800	$ 137,000	$ 8,784,960	$ --

B. Environmental Matters

An area near the District's School Service Center has been designated by the Kansas Department of Health and Environment (KDHE) as a groundwater contamination site. As a result of that contamination, the District entered into an agreement with KDHE to perform a Remediation Investigation and Feasibility Study (RI/FS) to investigate the contamination and develop a clean-up plan. The District has recently revised the Feasibility Study and Remediation Plan with the assistance of Geosyntech Consultants, Inc., an environmental consulting and remediation company. The revised plan, approved by KDHE, is currently being implemented. While the revised Feasibility Study and remedial measures progress, the District is required to perform semi-annual monitoring of the groundwater for an estimated 20 years. The present value of the costs required for the Feasibility Study, monitoring activities, and interim remedial measures is estimated at $2,194,940. This amount has been recorded with long-term liabilities on the statement of net position and is based on engineering estimates and actual costs incurred. Until the Remediation Plan developed through the Feasibility Study has been completed, it is not yet possible to estimate the District's ultimate cost for clean-up of the site. There are no anticipated recoveries on this project.

C. Contingent Liabilities and Contingencies

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the District's counsel that resolution of these matters will not have a materially adverse effect on the financial condition of the District.

D. Construction Commitments and Encumbrances

As of June 30, 2023, the District had outstanding construction commitments of $48,202,132 which are included in the Capital Outlay Fund and Supplemental Grants – Federal Fund encumbrances below. Listed below are outstanding encumbrances for the District:

General	$	3,756,134
Special Education		447,957
Nutrition Services		7,153,909
Supplemental Grants - Federal		11,776,831
Capital Outlay		39,283,369
Nonmajor Governmental		319,880
Total	$	62,738,080

E. Tax Abatements

Due to tax abatements by the following local governments, the District's fiscal year 2023 property tax revenues were reduced by the total reflected below:

Sedgwick County	$	2,126,676
City of Wichita		2,619,224
City of Kechi		89,306
City of Park City		138,728
Total	$	4,973,934

F. Defined Benefit Pension Plan

General Information about the Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS' website at http://www.kpers.org, by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Benefits provided. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Benefits are established by statute and may only be changed by the General Assembly. Member employees with ten or more years of credited service may retire as early as age 55, with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever an employee's combined age and years of credited service equal 85 "points".

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, member employees may withdraw their contributions from their individual accounts, including interest. Member employees who withdraw their accumulated contributions lose all rights and privileges of membership. The accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74-4922.

Member employees choose one of seven payment options for their monthly retirement benefits. At retirement a member employee may receive a lump-sum payment of up to 50% of the actuarial present value of the member employee's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump-sum. Benefit increases, including ad hoc post-

retirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

The 2012 Legislature made changes affecting new hires, current member employees and employers. A new KPERS 3 cash balance retirement plan for new hires starting January 1, 2015, was created. Normal retirement age for KPERS 3 is 65 with five years of service or 60 years with 30 years of service. Early retirement is available at age 55 with ten years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

The retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contributions rates. KPERS has multiple benefit structures and contribution rates depend on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member employee contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including 1.00% contribution rate for Death and Disability program) and the statutory contribution rate was 14.09% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate (not including 1.00% contribution rate for Death and Disability program) and the statutory contribution rate was 13.86% and 13.11%, respectively, for the fiscal year ended June 30, 2023.

For public school districts, K.S.A. 74-4939 states that the State of Kansas shall budget for the transfer from the state general fund sufficient sums to satisfy the participating district's obligations for employer contributions. K.S.A. 74-4939a then establishes the procedures for the actual distribution by the state, and subsequent remittance to KPERS, of the district's employer contributions. Under this statute, the state Department of Education disburses to the school district an amount equal to the participating employer's obligation. Upon receipt of each quarterly disbursement from the Department of Education, the school district must remit an equal amount to KPERS to satisfy the school district's obligation as a participating employer. Under these statutes, the District received and remitted amounts equal to the statutory contribution rate. Contributions to the pension plan from the District (excluding contributions for the Death and Disability Program) were $54,031,486 and $53,194,958 for the periods ended June 30, 2023 and 2022, respectively. Since the statutes require the State of Kansas to set the KPERS employer rate and also to budget and transfer a sufficient amount for employer contributions, the statutes do not permit the District to contribute additional amounts to the retirement program for the purposes of improving the funding status and reducing the liability recorded on the District's financial statements.

The 2015 State Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2016 and the proceeds transferred to the KPERS System.

The 2021 State Legislature passed House Bill 2405, which authorized the state of Kansas to issue pension obligation bonds series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by the KPERS system on August 26, 2021 and are reflected in the KPERS System's fiscal year 2022 financial statements.

The 2022 State Legislature passed Senate Bill 421, which authorized the state of Kansas to transfer $1.125 billing from the state General Fund directly to KPERS in fiscal years 2022 and 2023. The First $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in fiscal year 2017 and fiscal year 2019 with the remaining $871.1 million applied to the KPERS-School unfunded actuarial liability. In fiscal year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorized two additional transfers in fiscal year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received August 1, 2022. The second transfer of $125.0 million was received December 1, 2022.

In the June 30, 2022 measurement date report, the District received additional contributions from the state of $86,015,270, which is reflected in the reported net pension liability as of June 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the District reported a liability of $558,740,375 for its proportionate share of the KPERS' collective net pension liability. The collective net pension liability was measured by KPERS as of June 30, 2022, and the total pension liability used to calculate the collective net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the collective net pension liability was based on the ratio of the District's actual contributions to KPERS, relative to the total employer and nonemployer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2023, the District's proportion was 7.82%, which was an increase of 0.58% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District recognized pension expense of $82,782,135. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 12,384,571	$ 242,742
Net difference between projected and actual earnings on pension plan investments	47,055,852	-
Changes in proportionate share	31,462,226	15,615,281
Changes in assumptions	85,888,840	-
District contributions subsequent to measurement date	54,031,486	-
Total	$ 230,822,975	$ 15,858,023

The $54,031,486 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	Deferred Outflows (Inflows) of Resources
2024	$ 41,826,087
2025	40,585,673
2026	22,350,218
2027	53,354,342
2028	2,817,146
	$ 160,933,466

Actuarial assumptions. The total pension liability for KPERS in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.75 percent
Salary increases, including wage increases	3.50 to 12.00 percent, including inflation
Long-term rate of return net of investment expense, and including price inflation	7.00 percent

Mortality rates were based on the RP-2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2016.

The actuarial assumptions used in the December 31, 2021, valuation were based on the results of an actuarial experience study conducted for the three-year period beginning January 1, 2016. The experience study is dated January 7, 2020.

The actuarial assumptions changes adopted by the Pension Plan for all groups based on the experience included a decrease in the investment return assumption from 7.25 percent to 7.00 percent.

For the KPERS Group the interest crediting rate assumption for KPERS 3 members was lowered from 6.25% to 6.00% and the annuity interest rate assumption for KPERS 3 members was lowered from 5.75% to 5.00%.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, dated January 7, 2020, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equities	23.5%	5.20%
Non-US Equities	23.5%	6.40%
Fixed Income	11.0%	1.55%
Yield Driven	8.0%	4.70%
Real Return	11.0%	3.25%
Private Real Estate	11.0%	4.45%
Private Equity	8.0%	9.50%
Short-term Investments	4.0%	0.25%
	100.0%	

Discount rate. The discount rate used by KPERS to measure the total pension liability was 7.00%. The discount rate used to measure the total pension liability at the prior measurement date of June 30, 2021 was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the contractually required rate. The State/School subgroup of employers do not necessarily contribute the full actuarial determined rate. Based on legislation passed in 1993, the employer contribution rates certified by the KPERS' Board of Trustees for this group may not increase by more than the statutory cap. The statutory cap for fiscal year 2022 was 1.2%. Based on the employer contribution history described on pages 62 and 63, it is a reasonable estimate that the State/School subgroup's contribution rate may not be certified at the statutory rate at some point in the future. It has been assumed that contribution rates will be made within the same range as have been seen in the past few years. Using this assumption, actuarial modeling indicates that employer contribution rates for the State/School subgroup are sufficient to avoid a depletion date.

Sensitivity of the District's proportionate share of the collective net pension liability to changes in the discount rate. The following presents the District's proportionate share of the collective net pension liability calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the collective net pension liability	$ 789,890,060	$ 558,740,375	$ 365,566,127

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued KPERS' financial report.

G. Postemployment Benefits Other Than Pensions

District Plan

Wichita Public Schools Post-Retirement Benefits Plan (the Plan) is a single-employer defined benefit healthcare plan administered by the Wichita Public Schools No. 259 (District). The Plan does not issue a stand-alone audited GAAP basis financial report.

Investment policy. The District's policy in regard to the allocation of invested assets is established and may be amended by the Board of Education. As of June 30, 2023, the targeted allocation was 100% in U.S. Treasury Securities.

Rate of return. For the year ended June 30, 2023, the annual money-weighted rate of return on investments, net of investment expense, was 2.30%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

General Information About the Plan

Plan description and benefits provided. The Plan provides healthcare benefits, including medical, dental, vision and life, to retirees. Retiree health coverage is provided for under K.S.A. 12-5040. Employees who retire on or after age 55 with at least 10 years of cumulative service with the District and 10 years of vested service under Kansas Public Employee Retirement System (KPERS) are eligible for benefits. If a participant was hired before July 1, 1996, then the participant can access the Plan if retirement is on or after age 50 with 15 years of service with the District. Retirees and spouses are offered the Plan with the highest coverage levels, which is one of several options offered to active employees. Within that Plan, retirees and spouses have the same benefits as active employees. Retiree coverage terminates either when the retiree becomes covered under another employer health plan, or when the retiree reaches the Medicare eligibility age which is currently age 65. Spousal coverage is available until the retiree becomes covered under another employer health plan, attains Medicare eligibility age, or dies.

Membership of the Plan consisted of the following at July 1, 2022, the date of the latest actuarial valuation:

Inactive Plan members or beneficiaries receiving benefits	639
Active Plan members	7,215
Total	7,854

Contributions. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. The funding policy of the District is to pay premiums as they come due. The contribution requirements of Plan members and the District are established and may be amended by the Board of Education. The required contribution is based on projected pay-as-you-go financing requirements. District retirees pay 100% of their premiums, which are 125% of the premium cost for active employees, as allowed by statute. The District is not required to share costs of retiree premiums. Administrative costs of the Plan are financed by the premiums paid into the Retiree Health Benefit Trust Fund.

In June 2011, the District established an irrevocable trust for the exclusive benefit of providing funds to pay benefits under the Plan. The District made an initial contribution of $10 million to the trust in June 2011 to pre-fund benefits. Additional employer contributions to the trust are at the sole discretion of the District. Pay-as-you-go contributions and corresponding benefit payments began to be reported in the Retiree Health Benefit Trust fund effective July 1, 2011. For the year ended June 30, 2023, the District contributed $4,271,084 into the Plan.

Total OPEB Liability of the District

The components of the net OPEB liability of the District at June 30, 2023, were as follows:

Total OPEB liability	$ 53,106,229
Plan fiduciary net position	18,603,234
District's net OPEB liability	$ 34,502,995
Plan fiduciary net position as a percentage of the total OPEB liability	35.03%

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2022, which was rolled forward to June 30, 2023.

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of July 1, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	Service graded table
Investment rate of return	3.90%
Healthcare cost trend rates	6.50% for 2022 grading to 5.00% over 6 years and then to 4.00% over the next 48 years

Mortality rates were based on the Pub-2010 Public Retirement Plans headcount-Weighted Mortality tables (General, Teachers) with MP-2021 Generational Improvement Scale

The actuarial assumptions used in the July 1, 2022 valuation were based on similar assumptions used to value pension liabilities for Kansas school district employees. The Kansas state pension plans base their assumptions on periodic experience studies.

The long-term expected rate of return on OPEB Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. As of June 30, 2023, the District only had investments in cash equivalents with a long-term expected real rate of return of 2.50%.

Discount rate. The discount rate used to measure the total OPEB liability was 3.70%. Assets were projected using expected benefit payments and expected asset returns. Expected benefit payments by year were discounted using the expected asset return assumption for years in which the assets were sufficient to pay all benefit payments. Any remaining benefit payments after the trust fund is exhausted are discounted at the 20-year municipal bond rate. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan members through the year 2032. At that point in time, the plan's fiduciary net position will be insufficient to satisfy projected future benefits payments. Therefore, the long-term expected rate of return on OPEB investments (2.50%) was applied to years 2023 through 2032 of projected benefit payments and the 20-year municipal bond rate of 3.90% was applied to projected benefit payments after 2032 to determine the total OPEB liability. The discount rate increased from 3.50% on June 30, 2022 to 3.70% on June 30, 2023.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2022	$40,109,006	$17,971,175	$22,137,831
Changes from the prior year:			
Service cost	2,489,473	-	2,489,473
Interest cost	1,456,019	-	1,456,019
Assumption changes	469,141	-	469,141
Employer contributions	-	4,271,084	(4,271,084)
Employee contributions	2,258,224	-	2,258,224
Projected investment return	-	632,059	(632,059)
Difference between expected and actual experience	10,595,450	-	10,595,450
Benefit payments	(4,271,084)	(4,271,084)	-
Total net changes	12,997,223	632,059	12,365,164
Balances at June 30, 2023	$53,106,229	$18,603,234	$34,502,995

Change in assumptions. For June 30, 2023, changes in assumptions were as follows:

- The discount rate was changed from 3.50% to 3.70%.
- The healthcare trend rate was changed from 6.25% to 6.50%.
- The mortality tables were updated.

Sensitivity of the net OPEB liability to changes in the discount rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.70%) or 1-percentage-point higher (4.70%) than the current discount rate:

	1% Decrease 2.70%	**Discount Rate 3.70%**	**1% Increase 4.70%**
Net OPEB Liability	$38,785,354	$34,502,995	$30,467,544

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.50% decreasing to 4.00% then 3.00%) or 1-percentage-point higher (7.50% decreasing to 6.00% then 5.00%) than the current healthcare cost trend rates:

	1% Decrease (5.50% decreasing to 4.00% then 3.00%)	**Healthcare Trend Rate (6.50% decreasing to 5.00% then 4.00%)**	**1% Increase (7.50% decreasing to 6.00% then 5.00%)**
Net OPEB liability	$ 28,311,856	$ 34,502,995	$ 41,866,358

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the District recognized OPEB expense of $3,750,137. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 14,169,205	$ 1,927,831
Net difference between projected and actual earnings on OPEB plan investments	51,569	-
Changes in assumptions	1,627,609	9,393,884
Total	$ 15,848,383	$ 11,321,715

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	Deferred Outflows (Inflows) of Resources
2024	$ 258,609
2025	294,368
2026	474,019
2027	1,047,707
2028	871,316
Thereafter	1,580,649
	$ 4,526,668

KPERS Death and Disability OPEB Plan

*Plan Description***.** The District participates in an agent multiple-employer defined benefit other post-employment benefit (OPEB) plan which is administered by KPERS. The Plan provides long-term disability benefits and life insurance benefit for disabled members to KPERS members, as provided by K.S.A. 74-04927. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. Because the trust's assets are used to pay employee benefits other than OPEB, no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. There is no stand-alone financial report for the plan.

Benefits provided. Benefits are established by statute and may be amended by the KPERS Board of Trustees. The Plan provides long-term disability benefits equal to 60% (prior to January 1, 2006, 66 2/3%) of annual compensation, offset by other benefits. Members receiving long-term disability benefits also receive credit towards their KPERS retirement benefits and have their group life insurance coverage continued under the waiver premium provision.

Long-term disability benefit. Monthly benefit is 60% of the member's monthly compensation, with a minimum of $100 and maximum of $5,000. The monthly benefit is subject to reduction by deductible sources of income, which include Social Security primary disability or retirement benefits, worker's compensation benefits, other disability benefits from any other source by reason of employment, and

earnings from any form of employment. If the disability begins before age 60, benefits are payable while disability continues until the member's 65th birthday or retirement date, whichever occurs first. If the disability occurs after age 60, benefits are payable while disability continues, for a period of 5 years or until the member retires, whichever occurs first. Benefit payments for disabilities caused or contributed to by substance abuse or non-biologically based mental illnesses are limited to the term of the disability or 24 months per lifetime, whichever is less. There are no automatic cost-of-living increase provisions. KPERS has the authority to implement an ad hoc cost-of-living increase.

Group life waiver of premium benefit. Upon the death of an employee who is receiving monthly disability benefits, the plan will pay a lump-sum benefit to eligible beneficiaries. The benefit amount will be 150% of the greater of the member's annual rate of compensation at the time of disability or the member's previous 12 months of compensation at the time of the last date on payroll. If the member has been disabled for 5 or more years, the annual compensation or salary rate at the time of death will be indexed using the consumer price before the life insurance benefit is computed. The indexing is based on the consumer price index, less one percentage point, to compute the death benefit. If a member is diagnosed as terminally ill with a life expectancy of 12 months or less, the member may be eligible to receive up to 100% of the death benefit rather than having the benefit paid to the beneficiary. If a member retires or disability benefits end, the member may convert the group life insurance coverage to an individual life insurance plan.

Members covered by benefit terms. At June 30, 2023, the following members were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	97
Active employees	7,309
	7,406

Total OPEB Liability

The District's total OPEB liability of $10,669,906 was measured as of June 30, 2022, and was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022.

Actuarial assumptions and other inputs. The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all period included in the measurement, unless otherwise noted:

Price inflation	2.75%
Payroll growth	3.00%
Salary increases, including inflation	3.50 to 11.50%, including price inflation
Discount rate	3.54%
Healthcare cost trend rates	Not applicable for the coverage in this plan
Retiree share of benefit cost	Not applicable for the coverage in this plan

The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Index.

Mortality rates were based on the RP-2014 Mortality tables, as appropriate, with adjustment for mortality improvements based on Scale MP-2021.

The actuarial assumptions used in the June 30, 2022 valuation were based on actuarial experience study for the period January 1, 2016. Other demographic assumptions are set to be consistent with the actuarial assumptions reflected in the December 31, 2021 KPERS pension valuation.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at fiscal year-end 6/30/22	$12,194,456
Changes for the year:	
Service cost	898,207
Interest	269,720
Effect of economic/demographic gains or losses	(891,281)
Effect of assumptions changes or inputs	(583,464)
Benefit payments	(1,217,732)
Net changes	(1,524,550)
Balance at fiscal year-end 6/30/23	$10,669,906

Changes of assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The discount rate increased from 2.16% on June 30, 2021 to 3.54% on June 30, 2022.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54%) or 1-percentage-point higher (4.54%) than the current discount rate:

	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB liability	$ 11,118,460	$ 10,669,906	$ 10,220,369

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The healthcare trend rates do not affect the liabilities related to the long-term disability benefits sponsored by KPERS. Therefore, there is no sensitivity to a change in healthcare trend rates.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the District recognized OPEB expense of $1,174,276. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 951,211	$ 970,081
Changes in assumptions	626,305	738,481
Benefit payments subsequent to the measurement date	1,217,732	-
Total	$ 2,795,248	$ 1,708,562

The deferred outflow of resources related to the benefit payments subsequent to the measurement date totaling $1,217,732 consist of payments made to KPERS for benefits and administrative costs, and will be recognized as a reduction in the total OPEB liability during the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	Deferred Outflows (Inflows) of Resources
2024	$ 6,349
2025	6,349
2026	6,349
2027	18,855
2028	61,071
Thereafter	(230,019)
	$ (131,046)

Summary of OPEB Plans

As of June 30, 2023, the District's net OPEB liability, total OPEB liability, deferred outflows of resources, deferred inflows of resources and OPEB expense associated with the two OPEB plans are summarized as follows:

	2023
Total OPEB liability	$ 10,669,906
Net OPEB liability	$ 34,502,995
Deferred outflows of resources	$ 18,643,631
Deferred inflows of resources	$ 13,030,277
OPEB expense	$ 4,924,413

H. Other Employee Benefit Trust Funds

The District has two trust funds which include assets held for other postemployment healthcare benefits and early retirement incentives. Listed below are statements of fiduciary net position and statements of changes in fiduciary net position for both trusts.

Statement of Fiduciary Net Position

	Early Retirement Incentive Plan Trust	Retiree Health Benefit Trust	Total
Assets:			
Cash and cash equivalents	$ 1,165,319	$ 530,865	$ 1,696,184
Investments	24,220,357	18,008,228	42,228,585
Interest receivable	56,874	64,141	121,015
Total assets	25,442,550	18,603,234	44,045,784
Liabilities:			
Due to others	237,469	-	237,469
Total liabilities	237,469	-	237,469
Net Position:			
Restricted for other employee benefits	25,205,081	-	25,205,081
Restricted for other post employment benefits	-	18,603,234	18,603,234
Total net position	$ 25,205,081	$ 18,603,234	$ 43,808,315

Statement of Changes in Fiduciary Net Position

	Early Retirement Incentive Plan Trust	Retiree Health Benefit Trust	Total
Additions:			
Employer contributions	$ 20,802,462	$ 4,271,084	$ 25,073,546
Interest income	524,199	632,059	1,156,258
Total additions	21,326,661	4,903,143	26,229,804
Deductions:			
Benefits	13,097,502	4,079,639	17,177,141
Administration	-	191,445	191,445
Total deductions	13,097,502	4,271,084	17,368,586
Change in net position	8,229,159	632,059	8,861,218
Net position - beginning of year	16,975,922	17,971,175	34,947,097
Net position - end of year	$ 25,205,081	$ 18,603,234	$ 43,808,315

I. Pending Governmental Accounting Standards

The effect on the District's financial statements of the following statements issued, but not yet adopted, has not yet been determined.

GASB Statement No. 99, *Omnibus 2022*, enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including: 1) classification and reporting of derivative instruments within the scope of Statement No. 53 that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument; 2) clarification of certain provisions in Statement No. 87, Statement No. 94 and Statement No. 96; 3) extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate of the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; 4) accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program; 5) disclosures related to nonmonetary transactions; 6) pledges of future revenues when resources are not received by the pledging government; 7) clarification of provisions in Statement No 34 related to the focus of the government-wide financial statements; terminology updates related to certain provisions of Statement No. 63; and 8) terminology used in Statement No. 53 to refer to resource flows statements. The provisions of this statement for items 1 and 2 are effective for financial statements for the District's fiscal year ending June 30, 2024, and June 30, 2023, respectively. All other provisions of this statement are effective upon issuance.

GASB statement No. 100, *Accounting Changes and Error Corrections*, enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent and comparable information for making decisions or assessing accountability. This statement defines accounting changes as changes in accounting principles, changes in accounting estimates and changes to or within the financial reporting entity. This statement also addresses corrections of errors in previously issued financial statements. This statement prescribes the accounting and financial reporting for each type of accounting change and error corrections. This statement requires that changes in accounting principles and error corrections be reported retroactively by restating prior periods, changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and changes in accounting estimates be reported prospectively by recognizing the change in the current period. This statement also requires disclosure in the notes to the financial statements of descriptive information about accounting changes and error corrections. Furthermore, this statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information and supplementary information. The provisions of this statement are effective for financial statements for the District's fiscal year ending June 30, 2024.

GASB Statement No. 101, *Compensated Absences*, better meets the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The provisions of this statement are effective for financial statements for the District's fiscal year ending June 30, 2025.

Required Supplementary Information

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

Schedule of Changes in the
District's Net OPEB Liability and Related Ratios
Last Seven Fiscal Years*

	2023	2022	2021	2020	2019	2018	2017
Total OPEB liability							
Service cost	$ 2,489,473	$ 1,918,615	$ 2,543,074	$ 2,617,033	$ 2,210,677	$ 2,186,495	$ 2,417,716
Interest	1,456,019	809,873	1,026,913	1,207,546	1,417,567	1,234,422	1,192,288
Assumption changes	469,141	(4,965,423)	(9,556,802)	2,450,981	(65,956)	(1,445,590)	-
Employee contributions	2,258,224	2,226,586	2,429,789	2,493,524	2,494,566	2,553,421	2,740,447
Differences between expected and actual experience	10,595,450	-	8,902,938	-	(5,198,577)	-	-
Benefit payments	(4,271,084)	(3,676,925)	(4,866,217)	(3,671,737)	(4,316,549)	(3,779,064)	(5,476,604)
Net change in total OPEB liability	12,997,223	(3,687,274)	479,695	5,097,347	(3,458,272)	749,684	873,847
Total OPEB liability - beginning	40,109,006	43,796,280	43,316,585	38,219,238	41,677,510	40,927,826	40,053,979
Total OPEB liability - ending (a)	$ 53,106,229	$ 40,109,006	$ 43,796,280	$ 43,316,585	$ 38,219,238	$ 41,677,510	$ 40,927,826
Plan fiduciary net position							
Employer contributions	$ 4,271,084	$ 5,176,925	$ 10,866,217	$ 3,671,737	$ 6,816,549	$ 11,115,280	$ -
Net investment income	632,059	411,145	20,860	20,462	179,760	854	22,804
Differences between expected and actual experience	-	(385,798)	(5,266)	178,813	-	704	(33,729)
Benefit payments	(4,271,084)	(3,676,925)	(4,866,217)	(3,671,737)	(4,316,549)	(3,779,064)	(5,476,604)
Net change in plan fiduciary net position	632,059	1,525,347	6,015,594	199,275	2,679,760	7,337,774	(5,487,529)
Plan fiduciary net position - beginning	17,971,175	16,445,828	10,430,234	10,230,959	7,551,199	213,425	5,700,954
Plan fiduciary net position - ending (b)	$ 18,603,234	$ 17,971,175	$ 16,445,828	$ 10,430,234	$ 10,230,959	$ 7,551,199	$ 213,425
District's net OPEB liability - ending (a) - (b)	$ 34,502,995	$ 22,137,831	$ 27,350,452	$ 32,886,351	$ 27,988,279	$ 34,126,311	$ 40,714,401
Plan fiduciary net position as a percentage of the total OPEB liability	35.03%	44.81%	37.55%	24.08%	26.77%	18.12%	0.52%
Covered-employee payroll	$ 422,227,816	$ 413,258,775	$ 366,767,995	$ 366,651,053	$ 352,165,029	$ 354,130,642	$ 319,342,479
District's net OPEB liability as a percentage of covered-employee payroll	8.17%	5.36%	7.46%	8.97%	7.95%	9.64%	12.75%

* GASB 74 and 75 requires presentation of ten years. As of June 30, 2023, only seven years of information is available.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

Changes in assumptions.

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period.
The discount rate for each year is as follows:

2017: 2.90%
2018: 3.30%
2019: 3.00%
2020: 2.30%
2021: 1.80%
2022: 3.50%
2023: 3.70%

For June 30, 2023, other changes in assumptions were as follows:
- The health care trend rates were updated.
- The mortality tables were updated.

For June 30, 2022, other changes in assumptions were as follows:
- The health care trend rates were updated.
- The expected long-term investment return was changed from 0.20% to 2.50%.

For June 30, 2021, other changes in assumptions were as follows:
- The health care trend rates, mortality tables, salary increase rate and withdrawal and reitrement rates were updated.

For June 30, 2020, other changes in assumptions were as follows:
- The expected long-term investment return was changed from 2.10% to 0.20%.

For June 30, 2019, other changes in assumptions were as follows:
- The health care trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality table was updated from using the MP-2015 Generational Improvement Scale to using the MP-2017 Generational Improvement Scale.
- Disability rates were removed.
- The withdrawal and retirement tables for all employees were updated.
- The percentage of future retirees who are assumed to incur a tobacco surcharge of $100 per month was increased from 2% to 5%.
- Spouses are assumed to end coverage at the earlier of the date the participant or spouse attains age 65. Previously spouses were assumed to end coverage when the spouse attained age 65.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

Schedule of District's Contributions
Retiree Benefit Trust (OPEB)
Last Ten Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially/contractually required contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contributions in relation to the actuarially determined contribution	4,271,084	5,176,925	10,866,217	3,671,737	6,816,549	11,115,280	-	-	2,936,473	2,432,030
Contribution deficiency (excess)	$ 4,271,084	$ 5,176,925	$ 10,866,217	$ 3,671,737	$ 6,816,549	$ 11,115,280	$ -	$ -	$ 2,936,473	$ 2,432,030
District's covered-employee payroll	$ 422,227,816	$ 413,258,775	$ 366,767,995	$ 366,651,053	$ 352,165,029	$ 354,130,642	$ 319,342,479	$ 318,036,320	$ 315,685,482	$ 311,279,122
Contributions as a percentage of covered-employee payroll	1.01%	1.25%	2.96%	1.00%	1.94%	3.14%	0.00%	0.00%	0.93%	0.78%

Note to schedule

As discussed in Note IV.G., the District has no contractual obligation to contribute into the trust. Because the District does not have a formal funding policy of the Plan, the District also does not have an actuarially determined contribution rate. This schedule was provided to show contributions made by the District over the last ten years.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

Schedule of Investment Returns - Retiree Benefit Trust (OPEB)
Last Ten Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Annual money-weighted rate of return, net of investment expense	5.30%	2.55%	0.07%	0.22%	2.05%	0.77%	0.64%	0.62%	0.41%	0.41%

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

Schedule of Changes in the District's
Death and Disability Total OPEB Liability and Related Ratios
Last Six Fiscal Years*

	2023	2022	2021	2020	2019	2018
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
Total OPEB liability						
Service cost	$ 898,207	$ 885,406	$ 739,774	$ 659,781	$ 656,571	$ 703,157
Interest	269,720	274,926	404,445	416,753	409,710	343,623
Actuarial gains or losses	(891,281)	243,937	359,888	857,613	(345,857)	-
Assumption changes	(583,464)	26,563	710,101	187,337	(142,864)	(378,424)
Benefit payments	(1,217,732)	(1,573,562)	(1,373,786)	(1,453,660)	(1,063,551)	(1,404,549)
Net change in total OPEB liability	(1,524,550)	(142,730)	840,422	667,824	(485,991)	(736,193)
Total OPEB liability - beginning	12,194,456	12,337,186	11,496,764	10,828,940	11,314,931	12,051,124
Total OPEB liability - ending	$ 10,669,906	$ 12,194,456	$ 12,337,186	$ 11,496,764	$ 10,828,940	$ 11,314,931
Covered-employee payroll	$ 413,258,775	$ 366,767,995	$ 366,651,053	$ 352,165,029	$ 354,130,642	$ 319,342,479
District's total OPEB liability as a percentage of covered-employee payroll	2.58%	3.32%	3.36%	3.26%	3.06%	3.54%

* GASB 74 and 75 require presentation of ten years. As of June 30, 2023, only six years of information is available.

There are no assets accumulated in the trust to pay related benefits.

Changes of assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The discount rate for each year is as follows:

2017: 2.85%
2018: 3.58%
2019: 3.87%
2020: 3.50%
2021: 2.21%
2022: 2.16%
2023: 3.54%

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

Share of the Collective Net Pension Liability
Kansas Public Employees Retirement System
Last Ten Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013
District's proportion of the collective net pension liability	7.820%	7.237%	7.478%	7.473%	7.910%	7.087%	6.617%	7.210%	7.159%	6.997%
District's proportionate share of the collective net pension liability	$ 558,740,375	$ 407,705,304	$558,777,110	$483,304,919	$ 516,072,132	$476,205,472	$ 444,700,814	$499,258,574	$457,481,114	$508,221,480
District's covered payroll	$ 413,258,775	$ 366,767,995	$366,651,053	$352,165,029	$ 354,130,642	$319,342,479	$ 318,036,320	$315,685,482	$311,279,122	$304,023,616
District's proportionate share of the collective net pension liability as a percentage of its covered payroll	135%	111%	152%	137%	146%	149%	140%	158%	147%	167%
Plan fiduciary net position as a percentage of the total pension liability	69.75%	76.40%	66.30%	69.88%	68.88%	67.12%	65.10%	64.95%	66.60%	59.94%

Note: Information on this schedule is measured as of the measurement date.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

Schedule of District's Contributions
Kansas Public Employees Retirement System
Last Ten Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 54,031,486	$ 53,194,958	$ 52,044,670	$ 52,663,083	$ 21,298,346	$ 39,639,537	$ 27,581,510	$ 26,426,489	$ 30,172,889	$ 30,792,556
Contributions in relation to the contractually required contribution	(54,031,486)	(53,194,958)	(52,044,670)	(52,663,083)	(21,298,346)	(39,639,537)	(27,581,510)	(26,426,489)	(30,172,889)	(30,792,556)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 422,227,816	$ 413,258,775	$ 366,767,995	$ 366,651,053	$ 352,165,029	$ 354,130,642	$ 319,342,479	$ 318,036,320	$ 315,685,482	$ 311,279,122
Contributions as a percentage of covered payroll	12.80%	12.87%	14.19%	14.36%	6.05%	11.19%	8.64%	8.31%	9.56%	9.89%

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

Changes in benefit terms for KPERS. Effective January 1, 2014, KPERS Tier 1 members' employee contribution rate increased to 5.0% and then on January 1, 2015, increased to 6.0% with an increase in benefit multiplier to 1.85% for future years of service. For Tier 2 members retiring after July 1, 2012, the cost of living adjustment (COLA) is eliminated, but members will receive a 1.85% multiplier for all years of service.

January 1, 2015, the KPERS 3 cash balance plan became effective. Members enrolled in this plan are ones first employed in a KPERS covered position on or after January 1, 2015, or KPERS 1 or KPERS 2 members who left employment before vesting and returned to employment on or after January 1, 2015. The retirement benefit is an annuity based on the account balance at retirement.

Changes in assumptions.

The major items of impact in the actuarial valuation dated December 31, 2014 relative to the prior valuation are as follows:

- Reduce disability rates by 20% for all three KPERS groups.
- Increase the termination of employment rates for State-Males and Local-Males and Females.
- Modify the election of a deferred benefit by Local vested members who terminate employment in future years.
- Modify the retirement rates for the C60 group.
- Increase the load for the impact of final average salary provisions for Local, C55 and C60 members hired before July 1, 1993.
- Establish an interest crediting rate of 6.50% for KPERS 3 members.

As a result of the experience study completed in November 2016, there were several changes made to the actuarial assumptions and methods since the prior valuation and are as follows:

- The price inflation assumption was lowered from 3.00% to 2.75%.
- The investment return assumption was lowered from 8.00% to 7.75%.
- The general wage growth assumption was lowered from 4.00% to 3.50%.
- The payroll growth assumption was lowered from 4.00% to 3.00%.
- The post-retirement health mortality assumption was changed to the RP-2014 Mortality Table, with adjustments to better fit the observed experience for the various KPERS groups. The most recent mortality improvement scale, MP-2016, is used to anticipate future mortality improvements in the valuation process through the next experience study.
- The active member mortality assumption was modified to also be based on the RP-2014 Employee Mortality Table with adjustments.
- The retirement rates for the select period (when first eligible for unreduced benefits under Rule of 85) were increased, but all other retirement rates were decreased.
- Disability rates were decreased for all three groups.
- The termination of employment assumption was increased for all three groups.
- The interest crediting rate assumption for KPERS 3 members was lowered from 6.50% to 6.25%.

As a result of the experience study completed in January 2020, there were several changes made to the actuarial assumptions and methods since the prior valuation. The changes that impact all groups were effective December 31, 2019 and include:

- The investment return assumption was lowered from 7.75% to 7.50%.
- The general wage growth assumption was lowered from 3.50% to 3.25%.
- The payroll growth assumption was lowered from 3.00% to 2.75%.

Changes from the January 2020 experience study that impacted State/School groups are listed below:

- Retirement rates were adjusted to partially reflect observed experience.
- Termination rates were increased for most KPERS groups.
- Disability rates were reduced.
- Factors for the State group that are used to anticipate higher liabilities due to higher final average salary at retirement for pre-1993 hires were modified to better reflect actual experience.
- The administrative expense load for contributions rates was increased from 0.16% to 0.18%.

Changes from the 2021 legislature that impacted the provisions and funding of KPERS:

- House Bill 2405 provided for net proceeds of up to $500 million from bonds issued by the state to be deposited into KPERS trust fund for the School group, provided that the bonds must be issued at the interest rate no greater than 4.3% and approved by the State Finance Council (Bond proceeds received August 26, 2021).
- Due to passage of HB 2405, Senate Bill 159 included a provision to reduce the previously certified State/School employer contribution rate from 14.09% to 13.33% for fiscal year 2022 and from 13.86% to 13.11% for fiscal year 2023.
- House Bill 2063 provided an increased benefit for disabled members who pass away prior to retirement if the disability was service-connected. The monthly benefit is equal to 50% of the member's final average salary at disability plus 10% for each dependent child up to a maximum of 45% or the retirement benefit the member would have received if the member had retired on the date of death if there are no dependent children.

Changes from the 2022 Legislature that impacted the provisions and funding of KPERS:

- Senate Bill 421 provided $253.9 million for repayment of the delayed contributions from FY 2017 and FY 2019 and additional contributions of $871.1 million for the School group. $253.9 million for the repayment of delayed contributions and additional contributions of $300 million were received May 19, 2022. Additional contributions of $300 million were received June 1, 2022 and $146.1 million was received August 1, 2022. An additional contribution of $125 million is expected December 1, 2022. Although these payments occur after the valuation date of December 31, 2021, they are reflected in the projected unfunded actuarial liability (UAL) as of July 1, 2024 and, therefore, impact the UAL contribution rate and the actuarial contribution rate in the current valuation. Typically, when additional contributions have been made by the State, the statutory employer contribution rates for the following two fiscal years have been recertified by the legislature, i.e., the revised contribution rates are lower, reflecting the impact of the additional funding. Such recertification has not yet occurred, so the employer contribution rates previously certified by the KPERS Board remain in place. If the recertification occurs in the future, the revised employer contribution rates would be 12.23% for FY 2023 and 11.27% for FY 2024.

December 31, 2021, assumption changes included

- For all groups, the investment return assumption decreased from 7.25 percent to 7.00 percent.
- For all groups, the interest crediting rate assumption for KPERS 3 members was lowered from 6.25% to 6.00% and the annuity interest rate assumption for KPERS 3 members was lowered from 5.75% to 5.00%.

Wichita Public Schools
Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
General Fund
Year ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Taxes	$ -	$ -	$ 11,189	$ 11,189
Intergovernmental - State	401,787,571	400,656,686	400,645,497	(11,189)
Total revenue	401,787,571	400,656,686	400,656,686	-
Expenditures:				
Current:				
Instruction	83,198,462	82,067,577	56,622,473	(25,445,104)
Student and instructional support	33,562,570	33,562,570	25,008,725	(8,553,845)
Administration	38,404,325	38,404,325	38,718,524	314,199
Operations and maintenance	44,827,845	44,827,845	41,160,060	(3,667,785)
Student transportation service	119,442	119,442	117,730	(1,712)
Total expenditures	200,112,644	198,981,759	161,627,512	(37,354,247)
Revenue over expenditures	201,674,927	201,674,927	239,029,174	37,354,247
Other financing sources (uses):				
Transfer out	(201,674,927)	(201,674,927)	(239,029,174)	37,354,247
Total other financing sources (uses)	(201,674,927)	(201,674,927)	(239,029,174)	37,354,247
Revenues and other financing sources over (under) expenditures and other uses	-	-	-	-
Fund balances at beginning of year	-	-	-	-
Fund balances at end of year	$ -	$ -	$ -	$ -

Explanation of difference between budgetary and GAAP fund balances:

Separately budgeted general fund subfunds:	
Supplemental General, including $2,461,957 of encumbrances	4,612,379
Professional Development, including $13,641 of encumbrances	1,513,641
Textbook Rental	18,774,173
Non-budgeted general fund subfunds:	
Contingency Reserve	31,643,198
Supplemental Grants - State and Local, including $831,309 of encumbrances	4,897,479
Encumbrances for equipment and supplies ordered but not received are not reported for GAAP purposes until received.	449,227
Inventory purchases are outflows of budgetary resources but are not expenditures for GAAP.	904,315
GAAP fund balance at end of year	$ 62,794,412

Wichita Public Schools
Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Special Education Fund
Year ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Intergovernmental - Federal	$ 27,349,005	$ 27,349,005	$ 23,045,709	$ (4,303,296)
Other	-	-	755,700	755,700
Total revenues	27,349,005	27,349,005	23,801,409	(3,547,596)
Expenditures:				
Current:				
Instruction	76,829,646	76,829,646	74,284,715	(2,544,931)
Student and instructional support	33,103,338	33,103,338	33,782,467	679,129
Administration	2,703,299	2,703,299	2,706,165	2,866
Operations and maintenance	3,975,131	3,975,131	3,725,703	(249,428)
Student transportation service	17,422,396	17,422,396	16,414,401	(1,007,995)
Total expenditures	134,033,810	134,033,810	130,913,451	(3,120,359)
Revenues over (under) expenditures	(106,684,805)	(106,684,805)	(107,112,042)	(427,237)
Other financing sources (uses):				
Transfers in	100,308,779	100,308,779	107,835,365	7,526,586
Total other financing sources (uses)	100,308,779	100,308,779	107,835,365	7,526,586
Revenues and other financing sources over (under) expenditures and other uses	(6,376,026)	(6,376,026)	723,323	7,099,349
Fund balances at beginning of year	19,500,000	19,500,000	19,230,883	(269,117)
Fund balances at end of year	$ 13,123,974	$ 13,123,974	$ 19,954,206	$ 6,830,232

Explanation of difference between budgetary and GAAP fund balances:	
Encumbrances for equipment and supplies ordered but not received are not reported for GAAP purposes until received.	447,957
Grants receivable	4,808,692
GAAP fund balance at end of year	$ 25,210,855

Wichita Public Schools
Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Nutrition Services Fund
Year ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Intergovernmental - State	$ 212,665	$ 212,665	$ 243,854	$ 31,189
Intergovernmental - Federal	28,946,964	28,946,964	31,708,693	2,761,729
Charges for services	4,580,600	4,580,600	2,261,655	(2,318,945)
Earnings on investments	37,675	37,675	520,008	482,333
Other	-	-	517,145	517,145
Total revenues	33,777,904	33,777,904	35,251,355	1,473,451
Expenditures:				
Current:				
Nutrition services	46,431,768	46,431,768	34,743,974	(11,687,794)
Total expenditures	46,431,768	46,431,768	34,743,974	(11,687,794)
Revenues over (under) expenditures	(12,653,864)	(12,653,864)	507,381	13,161,245
Fund balances at beginning of year	12,653,864	12,653,864	12,582,015	(71,849)
Fund balances at end of year	$ -	$ -	$ 13,089,396	$ 13,089,396

Explanation of difference between budgetary and GAAP fund balances:	
Encumbrances for equipment and supplies ordered but not received are not reported for GAAP purposes until received.	7,153,909
Grants receivable	171,093
Inventory purchases are outflows of budgetary resources but are not expenditures for GAAP.	2,096,337
GAAP fund balance at end of year	$ 22,510,735

Wichita Public Schools
Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
At Risk Fund (K-12)
Year ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Charges for services	$ -	$ -	$ -	$ -
Other	-	-	92	92
Total revenues	-	-	92	92
Expenditures:				
Current:				
Instruction	129,475,812	129,475,812	120,275,540	(9,200,272)
Student and instructional support	3,549,226	3,549,226	12,881,991	9,332,765
Administration	1,111,845	1,111,845	95,675	(1,016,170)
Operations and maintenance	5,000	5,000	-	(5,000)
Total expenditures	134,141,883	134,141,883	133,253,206	(888,677)
Revenues over (under) expenditures	(134,141,883)	(134,141,883)	(133,253,114)	888,769
Other financing sources (uses):				
Transfers in	131,368,883	131,368,883	138,477,667	7,108,784
Total other financing sources (uses)	131,368,883	131,368,883	138,477,667	7,108,784
Revenues and other financing sources over (under) expenditures and other uses	(2,773,000)	(2,773,000)	5,224,553	7,997,553
Fund balances at beginning of year	2,773,000	2,773,000	2,719,524	(53,476)
Fund balances at end of year	$ -	$ -	$ 7,944,077	$ 7,944,077

Governmental Funds

General Funds – the general funds maintained by the District and the purpose of each are as follows:

General – used in conjunction with the Supplemental General fund to account for all financial resources except those required to be accounted for in another fund.

Supplemental General – used in conjunction with the General fund to account for all financial resources except those required to be accounted for in another fund.

Contingency Reserve – used to provide resources for unforeseen and unplanned needs.

Supplemental Grants – State and Local – used to account for revenue and expenses of programs administered in accordance with state and nongovernmental and/or local grants awarded to the District.

Professional Development – used to account for teacher in-service training program.

Textbook Rental – used to account for the receipt of student textbook rental fees and the expenditures for student textbooks.

Special Revenue Funds - used to account for specific revenues that are legally restricted to expenditures for particular purposes. The special revenue funds maintained by the District and the purpose of each are as follows:

Preschool-Aged At-Risk – created by Kansas Statute in 2005 and provides early childhood programs for the District.

Bilingual Education – used to account for costs incurred in administering programs to provide special help for pupils whose native language is not English.

Virtual Education – used to provide lessons, resources, training and teaching support online for K-8 families and to provide an online alternative learning option for high school students in Wichita and the Wichita Metro Area.

Latchkey – used to account for expenditures associated with the before and after school programs for children 5 to 12 years of age.

Parents As Teachers – used to account for the home/school partnership program that helps parents understand more about how young children grow and learn, so they can be better teachers of their preschool children.

Summer School – used to account for costs associated with the summer school programs.

Vocational Education – used to account for secondary education vocational programs approved by the State and funded by the General fund weighting formula.

Special Liability Expense – used to pay for the cost of providing for the defense of the District and its employees and for the payment of claims.

Athletic Activity – used to account for gate receipts at secondary school athletic functions and expenditures relating to those functions.

Music Rental – used to account for the collection of student music rental fees and the expenditures for musical instruments.

Student Material Revolving – used to account for revenues from student materials fees and the expenditures associated with the purchase of student materials.

Supplemental Grants – Federal – used to account for revenue and expenditures of programs administered in accordance with Federal grants awarded to the District.

KPERS Retirement Contributions – used to account for revenues and expenditures of the Kansas Public Employees Retirement System. KPERS provides statewide defined-benefit retirement plans for state and local public employees.

Capital Project Funds – used to account for financial resources to be used for the acquisition, construction, remodeling, and equipping of major capital facilities. The capital project funds maintained by the District and the purpose of each are as follows:

Bond Capital Projects – used to account for capital improvements that are financed by the District's general obligation bond issues.

Special Assessments – used to pay for costs associated with capital improvements such as streets, sewers, curbs, and gutters.

Wichita Public Schools
Unified School District No. 259
Combining Balance Sheet
General Fund
June 30, 2023

	General Fund Subfunds						
	General	Supplemental General	Contingency Reserve	Supplemental Grants - State and Local	Professional Development	Textbook Rental	**Total General Fund**
Assets:							
Cash, cash equivalents and investments	$ 12,079,525	$ 6,453,354	$ 10,182,364	$ 5,384,333	$ 1,600,612	$ 19,221,115	$ 54,921,303
Intergovernmental receivables	-	-	-	52,307	-	-	52,307
Due from other funds	-	-	21,460,834	-	-	-	21,460,834
Inventory	904,315	-	-	-	-	-	904,315
Total assets	$ 12,983,840	$ 6,453,354	$ 31,643,198	$ 5,436,640	$ 1,600,612	$ 19,221,115	$ 77,338,759
Liabilities:							
Accounts payable	$ 4,937,059	$ 1,441,919	$ -	$ 153,121	$ 26,015	$ 446,942	$ 7,005,056
Accrued payroll	6,693,239	399,056	-	29,794	60,956	-	7,183,045
Advance - grants	-	-	-	356,246	-	-	356,246
Total liabilities	11,630,298	1,840,975	-	539,161	86,971	446,942	14,544,347
Fund Balances:							
Nonspendable	904,315	-	-	-	-	-	904,315
Restricted	-	-	-	1,103,756	-	-	1,103,756
Assigned	449,227	2,461,957	-	3,665,683	13,641	18,774,173	25,364,681
Unassigned	-	2,150,422	31,643,198	128,040	1,500,000	-	35,421,660
Total fund balances	1,353,542	4,612,379	31,643,198	4,897,479	1,513,641	18,774,173	62,794,412
Total liabilities and fund balances	$ 12,983,840	$ 6,453,354	$ 31,643,198	$ 5,436,640	$ 1,600,612	$ 19,221,115	$ 77,338,759

Wichita Public Schools
Unified School District No. 259
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
General Fund
For the Year Ended June 30, 2023

	General Fund Subfunds							
	General	Supplemental General	Contingency Reserve	Supplemental Grants - State and Local	Professional Development	Textbook Rental	Eliminations	**Total General Fund**
Revenues:								
Taxes	$ 11,189	$ 54,600,456	$ -	$ -	$ -	$ -	$ -	$ 54,611,645
Intergovernmental - State	233,753,380	41,944,044	-	3,550,919	101,451	-	-	279,349,794
Charges for services	-	-	-	107,725	-	375,544	-	483,269
Earnings on investments	-	-	-	2,451	-	-	-	2,451
Other	-	-	-	667,891	-	-	-	667,891
Contributions	-	-	-	1,566,151	-	-	-	1,566,151
Total revenues	233,764,569	96,544,500	-	5,895,137	101,451	375,544	-	336,681,201
Expenditures:								
Current:								
Instruction	57,117,073	488,785	-	1,186,684	-	2,544,765	-	61,337,307
Student and instructional support	24,925,246	436,221	-	3,283,025	1,201,039	-	-	29,845,531
Administration	38,743,843	1,288,077	-	84,700	-	-	-	40,116,620
Operations and maintenance	41,468,366	28,798,286	-	751,837	-	-	-	71,018,489
Student transportation service	113,791	18,229,313	-	7	-	-	-	18,343,111
Nutrition services	-	-	-	193,471	-	-	-	193,471
Facility acquisition and construction service	126,133	-	-	-	-	1,034,266		1,160,399
Debt Service:			-		-			
Principal retirement	141,856	26,969	-	-	-	406,579	-	575,404
Interest	-	531	-	-	-	2,788	-	3,319
Total expenditures	162,636,308	49,268,182	-	5,499,724	1,201,039	3,988,398	-	222,593,651
Excess (deficiency) of revenues over (under) expenditures	71,128,261	47,276,318	-	395,413	(1,099,588)	(3,612,854)	-	114,087,550
Other financing sources (uses):								
Subscription liability issued	126,133	-	-	-	-	-		126,133
Transfers in	-	-	-	-	1,090,340	3,176,863	(4,267,203)	-
Transfers out	(72,137,057)	(51,094,246)	-	-	-	-	4,267,203	(118,964,100)
Total other financing sources (uses)	(72,010,924)	(51,094,246)	-	-	1,090,340	3,176,863	-	(118,837,967)
Net change in fund balances	(882,663)	(3,817,928)	-	395,413	(9,248)	(435,991)	-	(4,750,417)
Fund balances at beginning of year	2,267,576	8,430,307	31,643,198	4,502,066	1,522,889	19,210,164	-	67,576,200
Change in reserve for inventory	(31,371)	-	-	-	-	-	-	(31,371)
Fund balances at end of year	$ 1,353,542	$ 4,612,379	$ 31,643,198	$ 4,897,479	$ 1,513,641	$ 18,774,173	$ -	$ 62,794,412

Wichita Public Schools
Unified School District No. 259
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds							
	Preschool Aged At-Risk	Bilingual Education	Virtual Education	Latchkey	Parents as Teachers	Summer School	Vocational Education	Special Liability Expense
Assets:								
Cash, cash equivalents and investments	$ 991,603	$ 1,419,889	$ 843,922	$ 4,245,602	$ 463,830	$ 253,762	$ 1,592,195	$ 2,614,452
Total assets	$ 991,603	$ 1,419,889	$ 843,922	$ 4,245,602	$ 463,830	$ 253,762	$ 1,592,195	$ 2,614,452
Liabilities:								
Accounts payable	$ 49,776	$ 27,570	$ 476	$ 40,156	$ -	$ -	$ 385	$ 98,579
Accrued payroll	185,094	386,279	5,119	84,809	13,269	-	388,431	-
Total liabilities	234,870	413,849	5,595	124,965	13,269	-	388,816	98,579
Fund Balances:								
Restricted	756,733	1,006,040	838,327	4,120,637	450,561	253,762	1,203,379	2,515,873
Total fund balances	756,733	1,006,040	838,327	4,120,637	450,561	253,762	1,203,379	2,515,873
Total liabilities and fund balances	$ 991,603	$ 1,419,889	$ 843,922	$ 4,245,602	$ 463,830	$ 253,762	$ 1,592,195	$ 2,614,452

(continued)

Wichita Public Schools
Unified School District No. 259
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023
(continued)

	Special Revenue Funds				Capital Project Funds	
	Athletic Activity	Music Rental	Student Material Revolving	KPERS Retirement Contributions	Special Assessments	**Total Nonmajor Governmental Funds**
Assets:						
Cash, cash equivalents and investments	$ 1,990,190	$ 1,256,300	$ 3,124,064	$ -	$ 167,758	$ 18,963,567
Total assets	$ 1,990,190	$ 1,256,300	$ 3,124,064	$ -	$ 167,758	$ 18,963,567
Liabilities:						
Accounts payable	$ 138,047	$ 2,149	$ 118,314	$ -	$ -	$ 475,452
Accrued payroll	-	-	-	-	-	1,063,001
Total liabilities	138,047	2,149	118,314	-	-	1,538,453
Fund Balances:						
Restricted	1,852,143	1,254,151	3,005,750	-	167,758	17,425,114
Total fund balances	1,852,143	1,254,151	3,005,750	-	167,758	17,425,114
Total liabilities and fund balances	$ 1,990,190	$ 1,256,300	$ 3,124,064	$ -	$ 167,758	$ 18,963,567

Wichita Public Schools
Unified School District No. 259
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue Funds							
	Preschool Aged At-Risk	Bilingual Education	Virtual Education	Latchkey	Parents as Teachers	Summer School	Vocational Education	Special Liability Expense
Revenues:								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,044,083
Intergovernmental - State	4,405,014	8,427,679	2,354,118	-	209,016	-	3,817,840	-
Intergovernmental - Federal	-	-	-	600,237	-	141,743	-	-
Charges for services	-	-	-	2,352,511	-	-	502,944	-
Earnings on investments	-	-	-	-	-	-	-	73,841
Other	-	10,824	-	-	-	3,079	-	-
Total revenues	4,405,014	8,438,503	2,354,118	2,952,748	209,016	144,822	4,320,784	3,117,924
Expenditures:								
Current:								
Instruction	7,135,973	11,213,528	1,243,185	2,383,503	-	-	9,436,676	-
Student and instructional support	107,472	605,905	388,593	-	430,560	-	53,936	-
Administration	655	601,661	230,868	-	-	-	702,030	31,779
Operations and maintenance	66,645	694	55,628	-	10,622	-	108,201	492,178
Student transportation service	-	-	-	-	-	-	302,026	-
Nutrition services	-	-	-	-	-	-	-	-
Facility acquisition and construction service	-	20,448	-	-	-	-	-	-
Debt service:								
Principal retirement	-	3,923	-	-	-	-	-	-
Interest	-	209	-	-	-	-	-	-
Total expenditures	7,310,745	12,446,368	1,918,274	2,383,503	441,182	-	10,602,869	523,957
Net change in fund balance	(2,905,731)	(4,007,865)	435,844	569,245	(232,166)	144,822	(6,282,085)	2,593,967
Other financing sources (uses):								
Subscription liability issued	-	20,448	-	-	-	-	-	-
Transfers in	2,903,662	3,885,984	-	-	234,727	-	6,268,126	-
Transfers out	-	-	-	-	-	-	-	(1,000,000)
Total other financing sources (uses)	2,903,662	3,906,432	-	-	234,727	-	6,268,126	(1,000,000)
Net change in fund balances	(2,069)	(101,433)	435,844	569,245	2,561	144,822	(13,959)	1,593,967
Fund balances at beginning of year	758,802	1,107,473	402,483	3,551,392	448,000	108,940	1,217,338	921,906
Fund balances at end of year	$ 756,733	$ 1,006,040	$ 838,327	$ 4,120,637	$ 450,561	$ 253,762	$ 1,203,379	$ 2,515,873

(continued)

Wichita Public Schools
Unified School District No. 259
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2023
(continued)

	Special Revenue Funds				Capital Project Funds	
	Athletic Activity	Music Rental	Student Material Revolving	KPERS Retirement Contributions	Special Assessments	**Total Nonmajor Governmental Funds**
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ 105	$ 3,044,188
Intergovernmental - State	-	-	-	58,152,880	-	77,366,547
Intergovernmental - Federal	-	-	-	-	-	741,980
Charges for services	346,781	59,935	841,494	-	-	4,103,665
Earnings on investments	97,286	-	-	-	-	171,127
Other	50,703	-	494,810	-	-	559,416
Total revenues	494,770	59,935	1,336,304	58,152,880	105	85,986,923
Expenditures:						
Current:						
Instruction	1,205,961	103,724	999,607	35,699,068	-	69,421,225
Student and instructional support	-	-	28,356	10,020,434	-	11,635,256
Administration	-	-	-	5,175,032	-	6,742,025
Operations and maintenance	-	-	-	5,857,506	-	6,591,474
Student transportation service	162,249	-	-	112,482	-	576,757
Nutrition services	-	-	-	1,288,358	-	1,288,358
Facility acquisition and construction service	-	-	-	-	67,972	88,420
Debt service:						
Principal retirement	-	-	-	-	-	3,923
Interest	-	-	-	-	-	209
Total expenditures	1,368,210	103,724	1,027,963	58,152,880	67,972	96,347,647
Net change in fund balance	(873,440)	(43,789)	308,341	-	(67,867)	(10,360,724)
Other financing sources (uses):						
Subscription liability issued	-	-	-	-	-	20,448
Transfers in	-	523,557	-	-	-	13,816,056
Transfers out	-	-	-	-	-	(1,000,000)
Total other financing sources (uses)	-	523,557	-	-	-	12,836,504
Net change in fund balances	(873,440)	479,768	308,341	-	(67,867)	2,475,780
Fund balances at beginning of year	2,725,583	774,383	2,697,409	-	235,625	14,949,334
Fund balances at end of year	$ 1,852,143	$ 1,254,151	$ 3,005,750	$ -	$ 167,758	$ 17,425,114

Wichita Public Schools
Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Supplemental General Fund
Year ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Taxes	$ 53,378,187	$ 53,378,187	$ 54,600,456	$ 1,222,269
Intergovernmental - State	69,833,335	69,833,335	69,833,335	-
Other	-	-	928,153	928,153
Total revenues	123,211,522	123,211,522	125,361,944	2,150,422
Expenditures:				
Current:				
Instruction	2,169,965	2,169,965	502,810	(1,667,155)
Student and instructional support	905,084	905,084	439,618	(465,466)
Administration	1,469,601	1,469,601	1,276,864	(192,737)
Operations and maintenance	31,772,419	31,772,419	29,519,148	(2,253,271)
Student transportation service	19,625,836	19,625,836	18,140,512	(1,485,324)
Total expenditures	55,942,905	55,942,905	49,878,952	(6,063,953)
Revenues over (under) expenditures	67,268,617	67,268,617	75,482,992	8,214,375
Other financing sources (uses):				
Transfers out	(73,593,980)	(73,593,980)	(78,983,537)	5,389,557
Total other financing sources (uses)	(73,593,980)	(73,593,980)	(78,983,537)	5,389,557
Revenues and other financing sources over (under) expenditures and other uses	(6,325,363)	(6,325,363)	(3,500,545)	2,824,818
Fund balances at beginning of year	6,325,363	6,325,363	5,650,967	(674,396)
Fund balances at end of year	$ -	$ -	$ 2,150,422	$ 2,150,422

Wichita Public Schools
Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Professional Development Fund
Year ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Intergovernmental - State	$ 347,682	$ 347,682	$ 101,451	$ (246,231)
Other	-	-	3,925	3,925
Total revenues	347,682	347,682	105,376	(242,306)
Expenditures:				
Current:				
Student and instructional support	2,789,033	2,789,033	1,195,716	(1,593,317)
Total expenditures	2,789,033	2,789,033	1,195,716	(1,593,317)
Revenues over (under) expenditures	(2,441,351)	(2,441,351)	(1,090,340)	1,351,011
Other financing sources (uses):				
Transfers in	941,351	941,351	1,090,340	148,989
Total other financing sources (uses)	941,351	941,351	1,090,340	148,989
Revenues and other financing sources over (under) expenditures and other uses	(1,500,000)	(1,500,000)	-	1,500,000
Fund balances at beginning of year	1,500,000	1,500,000	1,500,000	-
Fund balances at end of year	$ -	$ -	$ 1,500,000	$ 1,500,000

Wichita Public Schools
Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Preschool-Aged At-Risk Fund
Year ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Other	$ -	$ -	$ 114	$ 114
Total revenues	-	-	114	114
Expenditures:				
Current:				
Instruction	8,839,361	8,839,361	7,138,500	(1,700,861)
Student and instructional support	191,077	191,077	102,990	(88,087)
Administration	8,500	8,500	655	(7,845)
Operations and maintenance	79,078	79,078	66,645	(12,433)
Total expenditures	9,118,016	9,118,016	7,308,790	(1,809,226)
Revenues over (under) expenditures	(9,118,016)	(9,118,016)	(7,308,676)	1,809,340
Other financing sources (uses):				
Transfers in	8,368,016	8,368,016	7,308,676	(1,059,340)
Total other financing sources (uses)	8,368,016	8,368,016	7,308,676	(1,059,340)
Revenues and other financing sources over (under) expenditures and other uses	(750,000)	(750,000)	-	750,000
Fund balances at beginning of year	750,000	750,000	750,000	-
Fund balances at end of year	$ -	$ -	$ 750,000	$ 750,000

Wichita Public Schools
Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Bilingual Education Fund
Year ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Other	$ -	$ -	$ 11,322	$ 11,322
Total revenues	-	-	11,322	11,322
Expenditures:				
Current:				
Instruction	15,634,641	15,634,641	11,221,784	(4,412,857)
Student and instructional support	1,023,071	1,023,071	593,243	(429,828)
Administration	647,789	647,789	598,235	(49,554)
Operations and maintenance	2,300	2,300	694	(1,606)
Total expenditures	17,307,801	17,307,801	12,413,956	(4,893,845)
Revenues over (under) expenditures	(17,307,801)	(17,307,801)	(12,402,634)	4,905,167
Other financing sources (uses):				
Transfers in	16,218,830	16,218,830	12,313,663	(3,905,167)
Total other financing sources (uses)	16,218,830	16,218,830	12,313,663	(3,905,167)
Revenues and other financing sources over (under) expenditures and other uses	(1,088,971)	(1,088,971)	(88,971)	1,000,000
Fund balances at beginning of year	1,088,971	1,088,971	1,088,971	-
Fund balances at end of year	$ -	$ -	$ 1,000,000	$ 1,000,000

Wichita Public Schools
Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Virtual Education Program
Year ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Other	$ -	$ -	$ 13,421	$ 13,421
Total revenues	-	-	13,421	13,421
Expenditures:				
Current:				
Instruction	3,391,858	3,391,858	1,306,200	(2,085,658)
Student and instructional support	471,149	471,149	398,497	(72,652)
Administration	219,094	219,094	232,303	13,209
Operations and maintenance	56,824	56,824	55,628	(1,196)
Total expenditures	4,138,925	4,138,925	1,992,628	(2,146,297)
Revenues over (under) expenditures	(4,138,925)	(4,138,925)	(1,979,207)	2,159,718
Other financing sources (uses):				
Transfers in	3,752,720	3,752,720	2,354,118	(1,398,602)
Total other financing sources (uses)	3,752,720	3,752,720	2,354,118	(1,398,602)
Revenues and other financing sources over (under) expenditures and other uses	(386,205)	(386,205)	374,911	761,116
Fund balances at beginning of year	386,205	386,205	386,205	-
Fund balances at end of year	$ -	$ -	$ 761,116	$ 761,116

Wichita Public Schools
Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Latchkey Fund
Year ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Intergovernmental - Federal	$ 867,090	$ 867,090	$ 600,237	$ (266,853)
Charges for services	-	-	2,352,511	2,352,511
Other	2,452,365	2,452,365	901	(2,451,464)
Total revenues	3,319,455	3,319,455	2,953,649	(365,806)
Expenditures:				
Current:				
Student and instruction support	6,856,586	6,856,586	2,395,281	(4,461,305)
Total expenditures	6,856,586	6,856,586	2,395,281	(4,461,305)
Revenues over (under) expenditures	(3,537,131)	(3,537,131)	558,368	4,095,499
Fund balances at beginning of year	3,537,131	3,537,131	3,537,131	-
Fund balances at end of year	$ -	$ -	$ 4,095,499	$ 4,095,499

Wichita Public Schools
Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Parents As Teachers Fund
Year ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Intergovernmental - State & Local	$ 209,016	$ 209,016	$ 209,016	$ -
Total revenues	209,016	209,016	209,016	-
Expenditures:				
Current:				
Student and instructional support	795,134	795,134	431,121	(364,013)
Operations	20,117	20,117	10,622	(9,495)
Total expenditures	815,251	815,251	441,743	(373,508)
Revenues over (under) expenditures	(606,235)	(606,235)	(232,727)	373,508
Other financing sources (uses):				
Transfers in	156,235	156,235	234,727	78,492
Total other financing sources (uses)	156,235	156,235	234,727	78,492
Revenues and other financing sources over (under) expenditures and other uses	(450,000)	(450,000)	2,000	452,000
Fund balances at beginning of year	450,000	450,000	448,000	2,000
Fund balances at end of year	$ -	$ -	$ 450,000	$ 454,000

Wichita Public Schools
Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Summer School Fund
Year ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Intergovernmental - Federal	$ -	$ -	$ 141,743	$ 141,743
Charges for services	168,019	168,019	-	(168,019)
Other	-	-	3,079	3,079
Total revenues	168,019	168,019	144,822	(23,197)
Expenditures:				
Current:				
Instruction	255,206	255,206	-	(255,206)
Student and instructional support	9,694	9,694	-	(9,694)
Administration	6,629	6,629	-	(6,629)
Operations and maintenance	5,430	5,430	-	(5,430)
Total expenditures	276,959	276,959	-	(276,959)
Revenues over (under) expenditures	(108,940)	(108,940)	144,822	253,762
Fund balances at beginning of year	108,940	108,940	108,940	-
Fund balances at end of year	$ -	$ -	$ 253,762	$ 253,762

Wichita Public Schools
Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Vocational Education Fund
Year ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Intergovernmental - State	$ -	$ -	$ 47,652	$ 47,652
Charges for services	42,608	42,608	502,944	460,336
Other	-	-	8,643	8,643
Total revenues	42,608	42,608	559,239	516,631
Expenditures:				
Current:				
Instruction	10,137,570	10,137,570	9,438,216	(699,354)
Student and instructional support	-	-	53,936	53,936
Administration	738,772	738,772	700,216	(38,556)
Operations and maintenance	88,768	88,768	108,201	19,433
Transportation	357,000	357,000	296,984	(60,016)
Total expenditures	11,322,110	11,322,110	10,597,553	(724,557)
Revenues over (under) expenditures	(11,279,502)	(11,279,502)	(10,038,314)	1,241,188
Other financing sources (uses):				
Transfers in	10,079,502	10,079,502	10,038,314	(41,188)
Total other financing sources (uses)	10,079,502	10,079,502	10,038,314	(41,188)
Revenues and other financing sources over (under) expenditures and other uses	(1,200,000)	(1,200,000)	-	1,200,000
Fund balances at beginning of year	1,200,000	1,200,000	1,200,000	-
Fund balances at end of year	$ -	$ -	$ 1,200,000	$ 1,200,000

Wichita Public Schools
Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Special Liability Expense Fund
Year ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Taxes	$ 3,031,190	$ 3,031,190	$ 3,044,083	$ 12,893
Earnings on investments	-	-	73,841	73,841
Other	-	-	213	213
Total revenues	3,031,190	3,031,190	3,118,137	86,947
Expenditures:				
Current:				
Administration	2,160,000	2,160,000	566,539	(1,593,461)
Total expenditures	2,160,000	2,160,000	566,539	(1,593,461)
Revenues over (under) expenditures	871,190	871,190	2,551,598	1,680,408
Other financing sources (uses):				
Transfers out	(1,500,000)	(1,500,000)	(1,000,000)	500,000
Total other financing sources (uses)	(1,500,000)	(1,500,000)	(1,000,000)	500,000
Revenues and other financing sources over (under) expenditures and other uses	(628,810)	(628,810)	1,551,598	2,180,408
Fund balances at beginning of year	893,442	893,442	893,442	-
Fund balances at end of year	$ 264,632	$ 264,632	$ 2,445,040	$ 2,180,408

Wichita Public Schools
Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
KPERS Retirement Contributions
Year ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Intergovernmental - State	$ 62,046,351	$ 62,046,351	$ 58,152,880	$ (3,893,471)
Total revenues	62,046,351	62,046,351	58,152,880	(3,893,471)
Expenditures:				
Current:				
Instruction	38,657,889	38,657,889	$ 35,699,068	(2,958,821)
Student and instructional support	10,162,896	10,162,896	10,020,434	(142,462)
Administration	5,456,434	5,456,434	5,175,032	(281,402)
Operations and maintenance	6,344,099	6,344,099	5,857,506	(486,593)
Transportation	120,434	120,434	112,482	(7,952)
Nutrition services	1,304,599	1,304,599	1,288,358	(16,241)
Total expenditures	62,046,351	62,046,351	58,152,880	(3,893,471)
Revenues over (under) expenditures	-	-	-	-
Fund balances at beginning of year	-	-	-	-
Fund balances at end of year	$ -	$ -	$ -	$ -

Wichita Public Schools
Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Special Assessment Fund
Year ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Taxes	$ -	$ -	$ 105	$ 105
Total revenues	-	-	105	105
Expenditures:				
Current:				
Facility acquisition and construction service	235,625	235,625	67,972	(167,653)
Total expenditures	235,625	235,625	67,972	(167,653)
Revenues over (under) expenditures	(235,625)	(235,625)	(67,867)	167,758
Fund balances at beginning of year	235,625	235,625	235,625	-
Fund balances at end of year	$ -	$ -	$ 167,758	$ 167,758

Wichita Public Schools
Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Capital Outlay Fund
Year ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Taxes	$ 29,002,958	$ 29,002,958	$ 29,137,919	$ 134,961
Intergovernmental - State	12,314,483	12,314,483	12,118,986	(195,497)
Intergovernmental - Federal	2,767,332	2,767,332	5,228,359	2,461,027
Earnings on investments	336,127	336,127	6,062,570	5,726,443
Sale of property	-	-	1,538,637	1,538,637
Other	786,565	786,565	3,306,818	2,520,253
Total revenues	45,207,465	45,207,465	57,393,289	12,185,824
Expenditures:				
Current:				
Instruction	3,771,066	3,771,066	7,267,072	3,496,006
Student and instructional support	1,553,000	1,553,000	31,591	(1,521,409)
Administration	-	-	6,947	6,947
Operations and maintenance	18,260,998	18,260,998	11,325,357	(6,935,641)
Facility acquisition and construction service	74,930,605	74,930,605	64,812,010	(10,118,595)
Principal/Interest on long-term debt	2,767,332	2,767,332	2,767,332	-
Total expenditures	101,283,001	101,283,001	86,210,309	(15,072,692)
Revenues over (under) expenditures	(56,075,536)	(56,075,536)	(28,817,020)	27,258,516
Other financing sources (uses):				
Transfers in	-	-	34,259,422	34,259,422
Total other financing sources (uses)	-	-	34,259,422	34,259,422
Revenues and other financing sources over (under) expenditures and other uses	(56,075,536)	(56,075,536)	5,442,402	61,517,938
Fund balances at beginning of year	71,075,536	71,075,536	71,075,536	-
Fund balances at end of year	$ 15,000,000	$ 15,000,000	$ 76,517,938	$ 61,517,938

Wichita Public Schools
Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Bond and Interest Fund
Year ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Taxes	$ 27,961,167	$ 27,961,167	$ 28,041,405	$ 80,238
Intergovernmental - State	9,501,899	9,501,899	9,501,899	-
Interest expense subsidy - Federal	2,720,107	2,720,107	2,720,107	-
Total revenues	40,183,173	40,183,173	40,263,411	80,238
Expenditures:				
Current:				
Principal/Interest on long-term debt	22,936,913	22,936,913	22,936,913	-
Total expenditures	22,936,913	22,936,913	22,936,913	-
Revenues over (under) expenditures	17,246,260	17,246,260	17,326,498	80,238
Fund balances at beginning of year	56,664,876	56,664,876	56,664,876	-
Fund balances at end of year	$ 73,911,136	$ 73,911,136	$ 73,991,374	$ 80,238

Internal Service Funds

INTERNAL SERVICE FUNDS

Internal Service Funds are used by state and local governments to account for the financing of goods and services provided by one department or agency to other departments or agencies and to other government units, on a cost-reimbursement basis. These funds are not required by the State to have adopted budgets. The internal service funds maintained by the District and the purpose of each are as follows:

Healthcare – used to account for premium deposits and expenditures to health care providers of medical and dental services for covered District employees.

Disability Reserve - used to account for premiums and disability claims paid by the District on behalf of covered employees.

Workers' Compensation – used to account for benefits provided for medical expenses and indemnity resulting from occupational illness or injury to all employees under the Kansas Worker's Compensation Act.

Risk Management – used to account for legal defense and payment of claims against the Board of Education when an incident occurs during the course of employment. The deductible portion of the property and casualty, general liability, automobile and aviation premiums are also accounted for in this fund.

Wichita Public Schools
Unified School District No. 259
Combining Schedule of Net Position
Internal Service Funds
June 30, 2023

	Healthcare	Disability Reserve	Workers' Compensation	Risk Management	Total
Assets:					
Current assets:					
Cash and cash equivalents	$ 47,282,188	$ 6,449,755	$ 11,599,749	$ 666,516	$ 65,998,208
Total current assets	47,282,188	6,449,755	11,599,749	666,516	65,998,208
Noncurrent assets:					
Subscription right-of-use assets	809,751	-	-	-	809,751
Total non-current assets	809,751	-	-	-	809,751
Total assets	48,091,939	6,449,755	11,599,749	666,516	66,807,959
Liabilities:					
Current liabilities:					
Accrued liabilities	183,521	-	80,642	60,870	325,033
Current portion - claims payable	9,098,800	137,000	3,029,057	-	12,264,857
Current portion - subscription liability	601,459	-	-	-	601,459
Total current liabilities	9,883,780	137,000	3,109,699	60,870	13,191,349
Noncurrent liabilities:					
Long-term claims payable	-	-	5,755,903	-	5,755,903
Long-term subscription liability	133,377	-	-	-	133,377
Total noncurrent liabilities	133,377	-	5,755,903	-	5,889,280
Total liabilities	10,017,157	137,000	8,865,602	60,870	19,080,629
Net Position:					
Net investment in capital assets	74,915	-	-	-	74,915
Total net position restricted for self-insurance claims	37,999,867	6,312,755	2,734,147	605,646	47,652,415
Total net position	$ 38,074,782	$ 6,312,755	$ 2,734,147	$ 605,646	$ 47,727,330

Wichita Public Schools
Unified School District No. 259
Combining Schedule of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
Year ended June 30, 2023

	Healthcare	Disability Reserve	Workers' Compensation	Risk Management	Total
Operating revenues:					
Charges for services	$ 65,821,938	$ 1,503,547	$ 1,718,357	$ 428,730	$ 69,472,572
Other income	-	-	3,102,000	-	3,102,000
Total operating revenues	65,821,938	1,503,547	4,820,357	428,730	72,574,572
Operating expenses:					
Contractual services	63,225,480	1,667,281	1,466,634	2,247,994	68,607,389
Amortization expense	565,447	-	-	-	565,447
Total operating expenses	63,790,927	1,667,281	1,466,634	2,247,994	69,172,836
Operating income (loss)	2,031,011	(163,734)	3,353,723	(1,819,264)	3,401,736
Nonoperating revenues (expenses):					
Interest revenue	1,382,148	266,233	466,501	28,147	2,143,029
Interest expense	(13,141)	-	-	-	(13,141)
Total nonoperating revenues (expenses)	1,369,007	266,233	466,501	28,147	2,129,888
Income (loss) before transfers	3,400,018	102,499	3,820,224	(1,791,117)	5,531,624
Transfers in	-	-	-	1,402,385	1,402,385
Transfers out	(2,296)	(89)	-	-	(2,385)
Change in net position	3,397,722	102,410	3,820,224	(388,732)	6,931,624
Total net position-beginning of year	34,633,810	6,210,345	(1,086,077)	994,378	40,752,456
Change in accounting prinicple	43,250	-	-	-	43,250
Total net position-beginning of year, restated	34,677,060	6,210,345	(1,086,077)	994,378	40,795,706
Total net position-end of year	$ 38,074,782	$ 6,312,755	$ 2,734,147	$ 605,646	$ 47,727,330

Wichita Public Schools
Unified School District No. 259
Combining Schedule of Cash Flows
Internal Service Funds
Year ended June 30, 2023

	Healthcare	Disability Reserve	Workers' Compensation	Risk Management	Total
Cash flows from operating activities:					
Cash received for services	$ 65,821,938	$ 1,503,547	$ 1,718,357	$ 428,730	$ 69,472,572
Cash received from insurance companies	-	-	3,102,000	-	3,102,000
Cash payments for claims	(63,066,380)	(1,636,281)	(5,609,009)	(2,482,437)	(72,794,107)
Net cash flow from operating activities	2,755,558	(132,734)	(788,652)	(2,053,707)	(219,535)
Cash flows from capital and related financing activities:					
Interest paid	(13,141)	-	-	-	(13,141)
Payments on subscriptions	(597,112)	-	-	-	(597,112)
Net cash flow from capital and related financing activities	(610,253)	-	-	-	(610,253)
Cash flows from non-capital financing activities:					
Transfers from other funds	-	-	-	1,402,385	1,402,385
Transfers to other funds	(2,296)	(89)	-	-	(2,385)
Net cash flow from non-capital financing activities	(2,296)	(89)	-	1,402,385	1,400,000
Cash flows from investing activities:					
Interest on investments	1,382,148	266,233	466,501	28,147	2,143,029
Net cash flow from investing activities	1,382,148	266,233	466,501	28,147	2,143,029
Change in cash and cash equivalents	3,525,157	133,410	(322,151)	(623,175)	2,713,241
Cash and cash equivalents-beginning of the year	43,757,031	6,316,345	11,921,900	1,289,691	63,284,967
Cash and cash equivalents-end of the year	$ 47,282,188	$ 6,449,755	$ 11,599,749	$ 666,516	$ 65,998,208
Reconciliation of operating income (loss) to net cash flow from operating activities:					
Operating income (loss)	$ 2,031,011	$ (163,734)	$ 3,353,723	$ (1,819,264)	$ 3,401,736
Amortization	565,447	-	-	-	565,447
Adjustments to reconcile operating income (loss) to net cash flow from operating activities:					
Change in accrued liabilities	(339,700)	-	77,294	(234,443)	(496,849)
Change in claims payable	498,800	31,000	(4,219,669)	-	(3,689,869)
Net cash flow from operating activities	$ 2,755,558	$ (132,734)	$ (788,652)	$ (2,053,707)	$ (219,535)

Fiduciary Funds

FIDUCIARY FUNDS

Fiduciary Funds are used when a government holds or manages financial resources in an agent or fiduciary capacity. The fiduciary funds maintained by the District and the purpose of each are listed below:

Early Retirement Incentive Plan Trust – used to account for early retirement incentives.

Retiree Health Benefit Trust – used to account for other post-employment benefits (OPEB). Provides healthcare benefits, including medical, dental, vision, and life, to eligible retirees.

Wichita Public Schools
Unified School District No. 259
Combining Schedule of Fiduciary Net Position
Fiduciary Funds - Employee Benefit Trust Funds
June 30, 2023

	Early Retirement Incentive Plan Trust	Retiree Health Benefit Trust	Total
Assets:			
Cash and cash equivalents	$ 1,165,319	$ 530,865	$ 1,696,184
Investments	24,220,357	18,008,228	42,228,585
Interest receivable	56,874	64,141	121,015
Total assets	25,442,550	18,603,234	44,045,784
Liabilities:			
Due to others	237,469	-	237,469
Total liabilities	237,469	-	237,469
Net Position:			
Restricted for other employee benefits	25,205,081	-	25,205,081
Restricted for other post employment benefits	-	18,603,234	18,603,234
Total net position	$ 25,205,081	$ 18,603,234	$ 43,808,315

Wichita Public Schools
Unified School District No. 259
Combining Schedule of Changes in Fiduciary Net Position
Fiduciary Funds - Employee Benefit Trust Funds
For the Year Ended June 30, 2023

	Early Retirement Incentive Plan Trust	Retiree Health Benefit Trust	Total
Additions:			
Employer contributions	$ 20,802,462	$ 4,271,084	$ 25,073,546
Interest income	524,199	632,059	1,156,258
Total additions	21,326,661	4,903,143	26,229,804
Deductions:			
Benefits	13,097,502	4,079,639	17,177,141
Administration	-	191,445	191,445
Total deductions	13,097,502	4,271,084	17,368,586
Change in net position	8,229,159	632,059	8,861,218
Net position - beginning of year	16,975,922	17,971,175	34,947,097
Net position - end of year	$ 25,205,081	$ 18,603,234	$ 43,808,315

Statistical Section

STATISTICAL SECTION

This part of the Wichita Public Schools Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information indicates about the Wichita Public Schools' overall financial health.

Contents **Page**

Financial Trends
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time. 118

Revenue Capacity
These schedules contain information to help the reader assess the District's financially significant local revenue source, the property tax. 124

Debt Capacity
These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future. 128

Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place. 133

Operating Information
These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs. 136

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Last Ten Fiscal Years Ended June 30,
(Continued on next page)

		2014	2015	2016	2017
Revenues:					
Taxes	(4)	$ 152,072,266	$ 100,385,117	$ 105,863,014	$ 101,669,993
Intergovernmental - State	(4)	374,108,949	433,219,516	428,761,535	440,023,206
Intergovernmental - Federal	(7)	73,167,160	77,701,708	72,386,604	74,265,294
Interest expense subsidy - Federal	(1)	4,366,406	4,399,610	4,409,097	4,418,584
Charges for services		7,672,429	8,412,812	9,139,660	8,424,528
Earnings on investments	(2)	351,946	228,736	305,599	762,995
Other		1,114,157	1,223,057	812,279	2,026,116
Contributions		932,121	1,012,126	553,954	624,528
Total revenues		613,785,434	626,582,682	622,231,742	632,215,244
Expenditures:					
Current:					
Instruction		317,047,741	322,726,073	310,551,641	315,814,269
Student and instructional support		74,194,422	80,675,328	76,344,338	77,042,938
Administration		41,632,066	42,353,120	40,560,037	40,907,185
Operations and maintenance		79,911,405	70,759,974	73,930,068	70,751,088
Student transportation service		28,767,496	27,114,304	26,407,376	23,321,254
Nutrition services		23,198,725	26,431,099	24,864,536	23,313,630
Sub-total current expenditures		564,751,855	570,059,898	552,657,996	551,150,364
Facility acquisition and construction service	(5)	44,096,432	71,362,132	59,998,942	24,110,829
Debt Service:					
Principal retirement	(3)(6)	17,215,000	19,450,000	20,775,000	21,915,000
Interest		22,387,746	22,617,759	21,378,841	20,486,373
Other		426,671	-	194,813	-
Total expenditures		648,877,704	683,489,789	655,005,592	617,662,566
Excess (deficiency) of revenues over (under) expenditures		(35,092,270)	(56,907,107)	(32,773,850)	14,552,678
Other financing sources (uses):					
Bond issuance		48,760,000	-	-	-
Refunding bond issuance	(6)	580,000	-	39,400,000	-
Premium on bond issuance		6,179,106	-	4,610,992	-
Payment to refunded bond escrow		(592,979)	-	(42,433,450)	-
Subscription liability issued		-	-	-	-
Sale of property		1,319,650	1,648,681	534,492	1,526,463
Transfers in		59,978,723	61,255,205	45,627,872	45,098,046
Transfers out		(60,110,640)	(61,655,205)	(46,027,872)	(45,998,046)
Direct placement debt issuance		-	-	-	-
Total other financing sources (uses)		56,113,860	1,248,681	1,712,034	626,463
Net change in fund balances		21,021,590	(55,658,426)	(31,061,816)	15,179,141
Fund balances at beginning of year		200,125,823	221,591,556	165,266,866	134,272,564
Change in reserve for inventory		444,143	(666,264)	67,514	267,229
Fund balances at end of year		$ 221,591,556	$ 165,266,866	$ 134,272,564	$ 149,718,934
Ratio of total debt service expenditures to noncapital expenditures.		6.71%	6.93%	7.23%	7.19%
		(3)			

(1) Interest on Build America Bonds is eligible for a 35% Federal subsidy. Due to sequestration, the subsidy was reduced to 32.48% in FY14 and has had minor adjustments to the rate in each subsequent calendar year.

(2) Higher than normal interest rates starting in FY18 through early FY20 with significant drop late FY20 through FY22.

(3) The increase in FY21 is due to the refunding of general obligation bonds. The decrease in FY14 is due to refunding of general obligation bonds in FY13. Advance refundings in other years are reflected in Other Financing Sources (Uses).

(4) The reduction in Taxes and increase in Intergovernmental - State beginning in FY15 is due to a legislative change requiring counties to remit school districts' General Fund taxes to the State of Kansas. The taxes are then distributed to districts as state foundation aid. The increase beginning FY21 is due to increased tax collections and state aid in the Supplemental General funds as the District maximized its funding authority allowed by state statute.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Last Ten Fiscal Years Ended June 30,
(Continued from previous page)

2018	2019	2020	2021	2022	2023
$ 102,840,548	$ 105,213,511	$ 106,744,608	$ 112,515,897	$ 112,965,554	$ 114,835,157
476,130,785	484,107,072	532,804,650	540,082,777	556,172,239	554,405,490
72,045,188	75,858,749	70,417,096	89,132,867	152,972,727	237,414,386
4,423,328	4,440,879	4,456,532	3,623,923	2,720,107	2,720,107
8,446,529	8,920,230	8,132,166	3,825,175	4,818,886	6,848,589
1,762,731	7,372,857	5,631,468	380,746	562,175	9,531,447
2,648,933	1,720,811	1,987,779	1,214,538	2,759,550	1,375,546
414,380	453,056	573,723	456,590	1,404,449	1,566,151
668,712,422	688,087,165	730,748,022	751,232,513	834,375,687	928,696,873
341,986,481	334,129,890	354,509,988	361,699,082	405,777,698	397,898,063
82,407,931	91,491,047	91,580,233	95,273,770	112,028,166	119,018,076
44,932,486	43,598,339	48,272,806	47,236,881	52,134,861	54,851,505
77,775,863	82,441,809	88,132,465	91,501,058	94,700,404	96,810,202
24,159,194	25,597,176	25,103,123	26,970,319	34,940,584	36,354,386
25,107,575	27,905,881	28,390,745	20,364,511	31,314,087	34,018,852
596,369,530	605,164,142	635,989,360	643,045,621	730,895,800	738,951,084
14,374,939	18,373,478	18,752,927	33,842,307	30,693,163	68,251,509
23,085,000	29,830,000	21,465,000	127,755,000	48,535,000	13,300,949
21,105,418	22,032,563	20,953,300	17,503,527	13,351,367	12,213,412
-	-	93,875	-	-	-
654,934,887	675,400,183	697,254,462	822,146,455	823,475,330	832,716,954
13,777,535	12,686,982	33,493,560	(70,913,942)	10,900,357	95,979,919
-	-	-	-	-	-
95,080,000	-	-	-	-	-
10,016,048	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	766,054
1,322,478	901,892	593,230	675,733	907,428	1,546,242
67,503,264	76,570,418	84,810,566	96,372,333	97,354,320	118,564,100
(68,403,264)	(76,970,418)	(87,210,566)	(104,223,111)	(102,930,280)	(119,964,100)
-	-	10,725,000	-	-	-
105,518,526	501,892	8,918,230	(7,175,045)	(4,668,532)	912,296
119,296,061	13,188,874	42,411,790	(78,088,987)	6,231,825	96,892,215
149,718,934	269,102,327	282,302,372	325,352,342	247,110,835	253,857,584
87,332	11,171	638,180	(152,520)	514,924	(398,860)
$ 269,102,327	$ 282,302,372	$ 325,352,342	$ 247,110,835	$ 253,857,584	$ 350,350,939
6.95%	7.91%	6.29%	18.22%	7.94% (3)	3.31%

(5) The reduction in facility acquisition and construction service beginning in FY17 is a result of the final construction projects related to the 2008 bond election nearing completion. Increases in FY21 and FY22 are due to additional purchases of IT equipment related to COVID-19 remote learning impacts.

(6) Increased refunding bond issuance in FY18 without corresponding principal retirement is a result of crossover advance refunding in December 2017 with crossover date of Oct 1, 2020.

(7) The increase in Intergovernmental-Federal revenues is due to increased federal aid for COVID-19 relief in FY20 through FY23.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years

		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund											
Nonspendable		$ 1,027,783	$ 955,551	$ 1,069,429	$ 1,096,668	$ 1,075,447	$ 1,061,179	$ 766,145	$ 883,824	$ 935,685	$ 904,315
Restricted		984,780	1,605,846	882,256	836,518	462,141	671,055	666,953	254,011	237,753	1,103,756
Assigned	(4) (5)	6,687,905	5,629,716	18,229,240	18,870,149	13,839,324	15,921,023	16,642,742	20,852,246	26,936,201	25,364,681
Unassigned	(3)	20,329,041	18,000,521	18,926,266	19,839,442	18,129,454	18,814,825	30,129,316	38,734,347	39,466,561	35,421,660
Total general fund		29,029,509	26,191,634	39,107,191	40,642,777	33,506,366	36,468,082	48,205,156	60,724,428	67,576,200	62,794,412
All Other Governmental Funds											
Nonspendable		$ 1,604,162	$ 1,010,131	$ 963,767	$ 1,203,757	$ 1,312,310	$ 1,337,749	$ 2,270,962	$ 2,000,763	$ 2,463,826	$ 2,096,337
Restricted, reported in:											
Special revenue funds	(5)	35,374,191	34,992,966	28,954,451	30,367,496	34,108,298	33,683,363	37,041,924	47,596,325	57,792,887	70,826,686
Capital projects funds	(1)	123,467,411	66,507,674	24,702,409	29,569,695	44,659,930	51,700,866	67,546,085	59,745,007	91,846,634	118,395,980
Debt service funds	(2)	32,116,572	36,564,585	41,504,964	47,935,209	155,515,423	159,207,691	170,288,215	77,396,126	77,241,572	97,265,320
Unassigned, reported in:											
Special revenue funds		(289)	(124)	(960,218)	-	-	(95,379)	-	(351,814)	(43,063,535)	(1,027,796)
Total all other governmental funds		192,562,047	139,075,232	95,165,373	109,076,157	235,595,961	245,834,290	277,147,186	186,386,407	186,281,384	287,556,527
Total Fund Balances		$ 221,591,556	$ 165,266,866	$ 134,272,564	$ 149,718,934	$ 269,102,327	$ 282,302,372	$ 325,352,342	$ 247,110,835	$ 253,857,584	$ 350,350,939

(1) Decreases in FY15 and FY16 are due to completion of bond projects. The increase in FY14 is due to additional bond projects as a result of a new bond issue. Increases beginning in FY18 are due to increased assessed valuation, increased interest income and conservative spending as the District worked on a system-wide facilities wide maintenance plan. The decrease in FY21 after three years of increases reflects greater capital spending for technology and safety in response to COVID-19. Increases after FY21 reflect increased transfers to Capital funds to support air quality projects post-COVID.

(2) Increase in FY18 is attributed to recording 2017A crossover advance refunding, which totaled $103 million in FY18. General obligation bond series 2010B crossover date was October 1, 2020, explaining the decrease in FY21.

(3) Increases beginning FY20 are due to unspent salary and operational budget due to COVID-19 restrictions.

(4) Decrease in FY14 is due to a reduction in encumbrances that were primarily related to furnishing and equipping new schools.

(5) Due to the legislature's implementation of Block Grant funding for FY16 and FY17, several funds no longer met the requirements to be special revenue funds in those years and were combined with the General Fund. Increases beginning FY21 are due to unspent salary and operational budgets due to COVID-19 restrictions.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
SCHEDULE OF CHANGES IN NET POSITION
Last Ten Fiscal Years

		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses											
Governmental activities:											
Instruction		$ 346,685,399	$ 361,233,411	$ 346,455,686	$ 342,630,958	$ 364,388,318	$ 369,457,571	$ 364,635,234	$ 408,172,174	$ 416,689,176	$ 451,374,067
Student and instructional support		75,391,283	82,846,535	78,375,866	77,043,654	81,019,951	92,814,723	86,556,790	97,579,990	109,433,064	124,391,461
Administration		42,055,747	43,939,152	42,201,508	41,034,130	43,724,333	44,460,442	44,617,887	47,218,633	50,246,530	57,638,602
Operations and maintenance	(5)	82,520,406	74,032,676	74,830,191	71,650,829	79,825,564	84,939,476	84,167,902	94,622,300	93,019,565	102,103,698
Student transportation services		29,159,038	27,097,070	26,386,173	23,224,462	24,115,802	25,615,492	25,005,270	26,200,019	34,500,926	36,384,953
Nutrition services		20,958,861	26,918,661	24,014,679	23,173,184	24,483,049	28,079,211	26,644,625	21,026,616	30,441,380	36,466,888
Interest on long-term debt	(1)	20,303,268	19,803,124	18,364,528	17,705,215	19,014,877	18,827,468	18,206,669	14,053,937	10,958,237	10,826,520
Total primary government expenses		$ 617,074,002	$ 635,870,629	$ 610,628,631	$ 596,462,432	$ 636,571,894	$ 664,194,383	$ 649,834,377	$ 708,873,669	$ 745,288,878	$ 819,186,189
Program Revenues											
Governmental activities:											
Charges for services											
Instruction	(3)	$ 7,138,221	$ 5,033,829	$ 5,666,170	$ 4,885,971	$ 5,063,816	$ 5,284,329	$ 5,258,820	$ 3,258,845	$ 4,510,763	$ 4,563,722
Student and instructional support		78	21,821	130,760	272,037	97,224	97,828	127,345	114,528	73,388	23,212
Operations and maintenance		-	4,320	4,755	-	-	-	-	-	-	-
Nutrition services		3,281,889	3,352,842	3,337,975	3,266,520	3,285,489	3,538,073	2,746,001	451,802	234,735	2,261,655
Operating grants and contributions	(7)	256,161,515	268,015,891	172,972,436	178,029,107	283,406,800	279,031,039	313,184,569	325,156,455	428,063,928	522,811,184
Capital grants and contributions	(2)	1,211,708	1,673,980	87,111	37,121	-	-	-	-	-	-
Total primary government program revenues		$ 267,793,411	$ 278,102,683	$ 182,199,207	$ 186,490,756	$ 291,853,329	$ 287,951,269	$ 321,316,735	$ 328,981,630	$ 432,882,814	$ 529,659,773
Net (Expense)/Revenue											
Total primary government net expense		$ (349,280,591)	$ (357,767,946)	$ (428,429,424)	$ (409,971,676)	$ (344,718,565)	$ (376,243,114)	$ (328,517,642)	$ (379,892,039)	$ (312,406,064)	$ (289,526,416)
General Revenue and Other Changes in Net Position											
Governmental activities:											
Taxes											
Property taxes levied for general purposes	(6)	$ 116,349,986	$ 51,355,634	$ 56,558,311	$ 51,029,955	$ 53,812,918	$ 53,457,837	$ 52,373,410	$ 58,011,225	$ 55,815,046	$ 57,655,833
Property taxes levied for debt service		22,963,346	27,438,403	27,161,300	26,806,608	24,920,297	26,767,719	28,681,202	27,160,220	29,373,076	28,041,405
Property taxes levied for capital outlay		12,758,934	21,591,080	22,143,403	23,833,430	24,107,333	24,987,955	25,689,996	27,344,452	27,777,432	29,137,919
State and federal aid not restricted to specific purposes	(6) (7)	188,824,383	240,108,713	325,453,330	332,270,972	258,673,488	273,094,964	284,533,850	296,079,242	277,010,926	355,260,220
State aid received for debt service (principal)		6,023,100	7,196,500	8,102,250	9,642,600	10,157,400	13,423,500	10,517,850	12,060,000	6,095,455	5,692,600
State aid for nonemployer pension contributions	(8)	-	-	-	66,165,270	-	-	-	-		-
Earnings on investments	(4)	397,061	274,584	372,350	927,465	2,220,664	8,231,798	6,306,340	419,672	638,432	11,674,476
Miscellaneous		1,114,160	1,746,413	1,345,377	3,527,578	3,971,412	2,622,703	2,581,009	1,890,271	3,666,978	2,921,788
Total primary government general revenue		$ 348,430,970	$ 349,711,327	$ 441,136,321	$ 514,203,878	$ 377,863,512	$ 402,586,476	$ 410,683,657	$ 422,965,082	$ 400,377,345	$ 490,384,241
Change in Net Position											
Total primary government		$ (849,621)	$ (8,056,619)	$ 12,706,897	$ 104,232,202	$ 33,144,947	$ 26,343,362	$ 82,166,015	$ 43,073,043	$ 87,971,281	$ 200,857,825

(1) Increase in FY18 is due to crossover advance refunding bond issued with interest payable from escrow funds until October 2020 crossover date causing the decrease in FY21.
(2) Amounts shown are primarily attributable to FEMA funding of storm shelters. FY13 through FY16 also include funding from Grace Med Health Clinic and the Department of Human Resources & Services Administration for construction of health clinics at school sites to serve students and staff at those schools and the surrounding community. FY16 and FY17 decreased due to construction of fewer storm shelters and clinics.
(3) The increase in FY14 is due to a net impairment gain related to a fire in a school building and a change in the method in which Latchkey fees are handled.
(4) Increased interest earnings beginning in FY17 are due to favorable interest rates and modifications in individual investment sizes. Interest rates dropped in late FY20 and continued through FY22.
(5) The increase in FY 2014 is a result of two primary factors: 1) A considerably higher number of roof repairs related to hail damage than in prior years, and, 2) Expensing small items that no longer meet the District's capitalization threshold. Increases beginning FY21 are due to COVID-19 impacts.
(6) The FY15 decrease in property taxes levied for general purposes and increase in state and federal aid not restricted to specific purposes is due to a legislative change requiring counties to remit school districts' General Fund taxes to the State of Kansas. The taxes are then distributed to districts as state foundation aid.
(7) As a result of Block Grant funding for FY16 and FY17, state aid that was previously designated for specific purposes and included in Operating grants and contribution was no longer restricted and was therefore included in State and federal aid not restricted to specific purposes. The legislature passed a new school finance formula in June 2017 that once again provided state aid designated for specific purposes and therefore is included in Operating grants and contributions starting in FY18.
(8) The state aid received in FY17 is the District's proportionate share of a one-time bond issue by the State of Kansas in which the proceeds were deposited to the Kansas Public Employees Retirement System (KPERS) to reduce the unfunded actuarial pension liability.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
NET POSITION BY COMPONENT
Last Ten Fiscal Years

		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities:											
Net Investment in Capital Assets	(1)	$ 334,998,662	$ 355,521,886	$ 379,706,034	$ 401,755,601	$ 411,756,706	$ 433,295,015	$ 448,327,253	$ 459,440,218	$ 523,513,154	$ 563,960,596
Restricted for:											
Instruction and Support Services	(5) (6)	9,823,734	10,428,626	3,666,331	3,276,706	5,827,796	5,823,473	8,977,484	16,013,741	17,433,233	25,201,433
Facilities and Capital Projects	(2)	31,760,044	22,162,727	22,077,676	28,749,877	44,294,760	51,647,613	56,821,085	59,745,007	91,846,634	118,395,980
Debt Service	(7)	23,254,437	25,973,964	29,282,262	34,005,690	35,812,445	37,707,231	48,060,706	56,030,299	54,375,790	71,764,557
Self-Insurance Claims	(4)	41,545,589	29,107,028	19,940,071	26,306,015	32,631,552	38,091,057	42,751,433	39,869,047	41,838,533	47,652,415
Special Education	(6)	6,028,150	7,246,306	8,104,950	8,798,754	8,213,543	9,789,010	11,933,684	17,795,921	19,619,814	23,678,214
Nutrition Services		12,905,249	12,032,973	13,405,797	14,884,301	14,683,860	15,143,779	11,830,572	11,362,356	16,911,126	19,656,497
Federal and State Grant Programs		948,423	1,572,155	882,256	836,518	462,141	671,055	666,953	254,011	237,753	1,103,756
Unrestricted	(3)	(23,225,389)	(511,492,309)	(511,805,124)	(462,785,270)	(475,356,239)	(487,498,307)	(442,533,229)	(430,601,616)	(447,895,772)	(343,753,731)
Total Primary Government Net Position		$ 438,038,899	$ (47,446,644)	$ (34,739,747)	$ 55,828,192	$ 78,326,564	$ 104,669,926	$ 186,835,941	$ 229,908,984	$ 317,880,265	$ 527,659,717

(1) Increases in FY14-FY17 are attributable to projects for the 2008 bond election.
(2) The capital outlay mill levy was lowered to 4.5 mills in FY13 and 4.3 mills in FY14 due to elimination of State equalization. In FY 15, State equalization was reinstated and the capital outlay mill levy was increased to 8 mills. This allowed increased spending on such things as bond projects and maintenance work that had previously been delayed, resulting in a large decrease in cash and restricted net position. In FY17, spending was purposely reduced to build cash in order to eliminate cash flow issues in the first half of each year before taxes and state aid are received. This resulted in an increase to the restricted net position. Beginning FY18, the increases are due to increased assessed valuation, increased interest income and conservative spending as the District worked on a system-wide facilities wide maintenance plan.
(3) Funding of Other Post Employment Benefits (OPEB) through an irrevocable trust in FY11 reduced liabilities, therefore increasing unrestricted net position. The decrease in FY14 is primarily due to an increase in early retirement and OPEB liabilities and a decrease in the State Intervention fund balance as a result of lower state aid revenue and increased costs. The decrease in FY15 is due to implementation of GASB Statement No. 68, requiring the District to record its proportionate share of the Kansas Public Employees Retirement System (KPERS) collective net pension liability. In FY17, the majority of the increase is due to the net difference between the increase in the Net OPEB Liability related to implementation of GASB 74 and 75 and the decrease in the Net Pension Liability related to recording the District's proportionate share of the one-time bond issue by the State of Kansas in which the proceeds were deposited to KPERS.
(4) The decrease in FY15 and FY16 are due to a substantial increase in health claims that drew down reserves. Due to depletion of health plan reserves, in mid-FY17 substantial plan changes were made, increasing reserves and restricted net position.
(5) Reduction in FY16 is due to the Textbook Rental Fund no longer meeting the requirements of a special revenue fund and therefore being combined with the General Fund.
(6) Increased net positions beginning FY20 are due to lower operating costs and unspent salary savings due to hiring challenges caused by COVID-19 impacts.
(7) Increased in net positions beginning in FY20 due to purposeful increased tax collections in anticipation of increasing bond payments over the next five years.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
STATE REVENUE BY SOURCE, GOVERNMENTAL FUNDS
Last Ten Fiscal Years

		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues:											
Unrestricted state school aid	(3)(4)	$ 183,371,138	$ 239,116,617	$ 332,471,214	$ 337,943,198	$ 256,577,873	$ 267,160,656	$ 281,206,079	$ 293,758,926	$ 271,545,551	$ 262,268,520
Transportation aid	(4)	8,412,896	8,000,604	-	-	8,000,783	8,188,390	8,850,264	9,032,913	12,155,012	13,031,252
New facilities aid		5,288,380	884,804	898,672	2,267,287	2,043,060	805,928	-	-	-	-
Juvenile detention centers aid		811,353	696,189	493,029	369,792	471,907	558,110	514,576	438,624	395,304	397,652
Virtual education aid		867,388	769,630	1,222,628	1,468,767	1,593,020	1,530,810	1,653,150	2,079,244	1,262,980	2,354,118
Unrestricted state grant		157,259	107,292	84,048	57,678	52,376	5,128,390	3,198,683	2,320,316	2,387,112	3,550,919
Special education aid		42,147,885	44,536,009	44,276,340	43,091,851	43,328,346	49,996,381	50,071,989	52,538,694	55,352,961	57,891,285
At-Risk (K-12) aid	(1)(4)	70,684,066	70,576,256	-	-	78,131,422	80,459,470	84,662,835	82,125,491	101,357,920	117,933,125
Capital outlay aid	(3)	-	4,525,512	4,525,512	9,325,716	9,534,356	10,009,748	11,294,793	11,332,019	11,418,360	12,118,986
Bond and interest aid		12,313,084	14,677,215	15,500,450	17,592,428	17,698,311	20,641,127	17,834,210	18,785,175	26,862,329	9,501,899
Preschool aged at-risk aid	(4)	3,669,129	3,682,512	-	-	4,038,048	3,913,018	4,076,685	3,122,912	3,971,864	4,405,014
Bilingual education aid	(2)(4)	8,960,195	9,080,320	-	-	9,199,378	8,850,208	8,850,263	8,639,522	8,133,380	8,427,679
Nutrition services aid		254,700	257,271	256,362	241,267	239,239	239,853	257,305	160,681	214,396	243,854
Parents as teachers aid		467,251	403,507	338,043	60,761	159,146	191,847	208,293	210,738	210,341	209,016
Vocational education aid	(4)	3,079,029	3,049,563	35,486	22,951	3,478,921	3,471,868	3,707,381	3,291,508	3,719,152	3,817,840
KPERS contributions	(6)	33,625,196	32,856,215	28,659,751	27,581,510	41,535,674	22,910,636	56,317,705	52,044,670	57,185,577	58,152,880
Professional development aid	(5)	-	-	-	-	48,925	50,632	100,439	201,344	-	101,451
Total revenues		$ 374,108,949	$ 433,219,516	$ 428,761,535	$ 440,023,206	$ 476,130,785	$ 484,107,072	$ 532,804,650	$ 540,082,777	$ 556,172,239	$ 554,405,490

(1) Increases are due to the increasing population of low-income students.
(2) Beginning in FY18, the State determined that students must exit from ESOL services after testing determines that the student scored proficient for one year. As students scored proficient in FY18, the District saw a slight decline in students eligible for funded ESOL services in FY19.
(3) Equalization state aid was reinstated in 2014-15 in the Supplemental General Fund and Capital Outlay Fund as a result of a Supreme Court ruling, but the Capital Outlay aid was cut mid-year from $7.7 million to $4.5 million. The Legislature's implementation of Block Grant funding in 2015-16 froze the state aid in both funds at the 2015-16 amount. As a result of another Supreme Court ruling, equalization state aid was again fully reinstated in 2016-17.
(4) Due to the Legislature's implementation of Block Grant funding for the 2015-16 and 2016-17 school years, state aid that was previously designated for specific purposes is no longer restricted to those purposes and was therefore included in Unrestricted State School Aid for 2016 and 2017. Beginning 2018, this aid has been designated for specific purposes and is restricted.
(5) Professional development aid is part of the school finance funding formula from FY18-FY21.
(6) Increase in KPERS in FY 2018 due to the State meeting its full KPERS obligation. In the previous two fiscal years, as a result of State's revenue challenges, only partial KPERS payments had been made. State revenue challenges in FY 2019 resulted in partial payments for KPERS.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years

ASSESSMENT YEAR	FISCAL YEAR	REAL ESTATE		PERSONAL PROPERTY		UTILITIES	
		ASSESSED VALUE	ESTIMATED ACTUAL	ASSESSED VALUE	ESTIMATED ACTUAL	ASSESSED VALUE	ESTIMATED ACTUAL
2013	13-14	$ 2,333,941,129	$ 15,608,994,798	$ 161,497,623	$ 658,989,846	$ 90,417,460	$ 273,992,303
2014	14-15	$ 2,363,882,922	$ 15,795,672,110	$ 144,331,904	$ 599,459,826	$ 88,129,325	$ 267,058,561
2015	15-16	$ 2,389,405,788	$ 15,957,165,606	$ 135,024,371	$ 558,138,612	$ 99,712,503	$ 302,159,100
2016	16-17	$ 2,441,305,088	$ 16,327,450,771	$ 128,095,527	$ 530,576,891	$ 105,798,499	$ 320,601,512
2017	17-18	$ 2,501,486,897	$ 16,776,259,335	$ 125,937,992	$ 522,916,465	$ 109,152,947	$ 330,766,506
2018	18-19	$ 2,572,151,729	$ 17,326,338,552	$ 120,403,523	$ 498,876,105	$ 116,320,276	$ 352,485,685
2019	19-20	$ 2,674,600,878	$ 18,027,047,405	$ 112,811,316	$ 465,436,614	$ 126,442,660	$ 383,159,576
2020	20-21	$ 2,801,519,388	$ 18,981,561,450	$ 112,350,842	$ 456,839,228	$ 131,868,791	$ 399,602,397
2021	21-22	$ 2,890,575,151	$ 19,736,003,880	$ 106,338,420	$ 435,402,063	$ 133,087,891	$ 403,296,639
2022	22-23	$ 3,111,166,098	$ 21,336,062,660	$ 78,513,454	$ 321,770,234	$ 134,729,525	$ 408,271,288

ASSESSMENT YEAR	FISCAL YEAR	TOTAL ASSESSED VALUE	TOTAL ESTIMATED ACTUAL	ASSESSED/ACTUAL RATIO	DIRECT TAX RATE [1]
2013	13-14	$ 2,585,856,212	$ 16,541,976,947	15.63%	57.215
2014	14-15	$ 2,596,344,151	$ 16,662,190,497	15.58%	53.735
2015	15-16	$ 2,624,142,662	$ 16,817,463,318	15.60%	56.278
2016	16-17	$ 2,675,199,114	$ 17,178,629,174	15.57%	53.683
2017	17-18	$ 2,736,577,836	$ 17,629,942,306	15.52%	53.733
2018	18-19	$ 2,808,875,528	$ 18,177,700,342	15.45%	53.638
2019	19-20	$ 2,913,854,854	$ 18,875,643,595	15.44%	53.183
2020	20-21	$ 3,045,739,021	$ 19,838,003,075	15.35%	52.974
2021	21-22	$ 3,130,001,462	$ 20,574,702,582	15.21%	52.514
2022	22-23	$ 3,324,409,077	$ 22,066,104,182	15.07%	51.484

Source: Sedgwick County Clerk

(1) Tax rates are per $1,000 of assessed value

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(Per $1,000 of Assessed Value)
Last Ten Fiscal Years

		USD 259						
ASSESSMENT YEAR [1]	USD 259 FISCAL YEAR	GENERAL	SUPPL. GENERAL	CAPITAL OUTLAY	BOND & INTEREST	SPECIAL ASSESSMENT[3]	SPECIAL LIABILITY EXPENSE[7]	TOTAL USD 259
2013	13-14	20.000	25.200	4.254	7.761	-	-	57.215
2014	14-15	20.000	16.212 [4]	8.000 [4]	9.523 [4]	-	-	53.735
2015	15-16	20.000	18.498 [5]	7.930	9.441	0.409	-	56.278
2016	16-17	20.000	16.844 [5]	8.000	8.839	-	-	53.683
2017	17-18	20.000	17.553 [5]	8.000	8.055	-	0.125	53.733
2018	18-19	20.000	16.952	8.000	8.575	-	0.111	53.638
2019	19-20	20.000	15.862	7.985	9.078	-	0.258	53.183
2020	20-21	20.000	17.046 [6]	8.000	7.828	-	0.100	52.974
2021	21-22	20.000	15.783	7.995	8.483	-	0.253	52.514
2022	22-23	20.000	14.840	8.000	7.682	-	0.962	51.484

		OTHER OVERLAPPING GOVERNMENTS [2]						
ASSESSMENT YEAR [1]	USD 259 FISCAL YEAR	STATE & COUNTY	CITY OF WICHITA	CITY OF BEL AIRE	CITY OF EASTBOROUGH	CITY OF KECHI	CITY OF PARK CITY	CITY OF VALLEY CENTER
2013	13-14	30.877	32.509	45.695	64.597	33.706	39.890	53.630
2014	14-15	30.978	32.652	45.730	64.597	33.866	40.051	55.443
2015	15-16	30.883	32.686	46.246	64.664	33.699	40.111	55.446
2016	16-17	30.893	32.625	45.726	63.637	36.727	40.224	55.640
2017	17-18	30.893	32.667	45.719	63.637	36.726	41.325	54.951
2018	18-19	30.883	32.692	45.725	61.934	36.768	44.560	54.977
2019	19-20	30.884	32.721	45.774	61.298	36.760	44.641	54.955
2020	20-21	30.876	32.749	45.798	65.349	35.070	44.643	55.012
2021	21-22	30.870	32.758	43.565	63.495	36.740	44.534	54.848
2022	22-23	30.868	32.762	43.462	59.989	36.687	44.459	54.856

Source: Sedgwick County Clerk

(1) The year shown is the year in which taxes are levied for collection in the following calendar year.

(2) Overlapping rates are those of local and county governments that apply to property owners within the boundary of USD 259.

(3) Taxes were levied in 2015 for the purpose of funding special assessments at the new Southeast High School.

(4) Due to the State of Kansas fully reinstating equalization state aid in the Supplemental General and Capital Outlay funds for FY 2015, the mill levy decreased in the Supplemental General Fund, allowing the District to increase the Capital Outlay mill levy in order to fully maximize the matching state aid in that fund. The Bond & Interest mill levy was also restored to the 2012 level as planned.

(5) In FY 2016 the State of Kansas eliminated the school funding formula and replaced it with a block grant system that provided essentially the same funding as FY 2015 after mid-year cuts to equalization state aid. An increase to the Supplemental General mill levy was necessary to avoid losing additional state aid. In FY 2017, as a result of a Supreme Court ruling, equalization state aid was again reinstated, resulting in a decrease to the Supplemental General mill levy. In FY 2018, decreased state aid in the Supplemental General fund resulted in an increase in the mill levy to fund the maximum budget authority.

(6) Beginning in FY21, the District exercised for the first time the 33% maximum LOB percent authority adopted February 25, 2019, resulting in an increase in the mill levy to fund this increased authority. Rate decreased FY22 due to lower authority to spend after COVID enrollment drop.

(7) Beginning in 2018, taxes levied to fund environmental liability related to ground water remediation and reporting activities at the School Service Center.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago
For the Year Ended December 31,

	2022[1]			2013		
TAXPAYER	TAXABLE ASSESSED VALUATION	Rank	PERCENT OF TOTAL ASSESSED VALUATION	TAXABLE ASSESSED VALUATION	Rank	PERCENT OF TOTAL ASSESSED VALUATION
Evergy Kansas South Inc	$ 68,371,075	1	2.06%	$ 35,186,516	3	1.36%
Textron: Beechcraft Corporation/Cessna/Flight Safety	61,637,663	2	1.85%	37,462,751	1	1.45%
Kansas Gas Service-A Division Of One Gas	28,158,587	3	0.85%	19,102,765	6	0.74%
Wesley Medical Center LLC	27,297,886	4	0.82%	26,754,097	4	1.03%
Bradley Fair Properties LLC	14,810,886	5	0.45%			
Walmart/Sam's	14,034,292	6	0.42%			
Simon Property Group LP	12,260,081	7	0.37%	23,787,290	5	0.92%
Pratt Properties II LLC	9,437,575	8	0.28%			
City of Wichita	9,172,643	9	0.28%	5,340,410	9	0.21%
Ruffin Hotels	9,029,100	10	0.27%			0.00%
Cessna Aircraft				36,857,038	2	1.43%
Southwestern Bell Telephone Company				16,317,781	7	0.63%
Koch Real Estate Holdings, Inc.				5,540,833	8	0.21%
BACM 2005-3 Main Woodlawn LLC				5,340,000	10	0.21%
Total	$ 254,209,788		7.65%	$ 211,689,481		8.19%
Total Assessed Value	$ 3,324,409,077			$ 2,585,856,212		

Source: Sedgwick County Clerk
(1) Data for 2023 is not available until December.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years

ASSESSMENT YEAR	COLLECTION YEAR	TOTAL TAX LEVY [1]	CURRENT TAX COLLECTIONS [2]	PERCENT OF LEVY COLLECTED
2013	2014	$ 143,226,111	$ 134,625,675	94.00%
2014	2015 [5]	$ 86,953,849	$ 83,065,435	95.53%
2015	2016	$ 94,566,618	$ 90,573,191	95.78%
2016	2017	$ 89,101,483	$ 85,572,427	96.04%
2017	2018	$ 92,312,980	$ 87,655,419	94.95%
2018	2019	$ 94,484,955	$ 89,609,092	94.84%
2019	2020	$ 96,690,433	$ 92,004,318	95.15%
2020	2021	$ 100,436,848	$ 95,921,190	95.50%
2021	2022	$ 102,062,632	$ 94,922,778	93.00%
2022	2023	$ 104,830,340	$ 96,854,022 [4]	92.39% [4]

ASSESSMENT YEAR	COLLECTION YEAR	DELINQUENT TAX COLLECTIONS [2] [3]	TOTAL TAX COLLECTED	PERCENT OF TOTAL TAX COLLECTED TO LEVY
2013	2014	$ 2,899,128	$ 137,524,803	96.02%
2014	2015 [5]	$ 2,550,002	$ 85,615,437	98.46%
2015	2016	$ 2,494,503	$ 93,067,693	98.41%
2016	2017	$ 2,495,460	$ 88,067,887	98.84%
2017	2018	$ 2,498,496	$ 90,153,915	97.66%
2018	2019	$ 2,270,499	$ 91,879,591	97.24%
2019	2020	$ 2,637,867	$ 94,642,185	97.88%
2020	2021	$ 2,215,515	$ 98,136,705	97.71%
2021	2022	$ 1,606,069	$ 96,528,847	94.58%
2022	2023	N/A [6]	N/A [6]	N/A [6]

(1) Source: Sedgwick County Treasurer.
(2) Source: District Tax Year Report.
(3) For this schedule, all collections of delinquent taxes are applied to the preceding year.
(4) Includes only the taxes collected during the period of January 1 through the District's June 30 fiscal year-end.
(5) The 2014 Kansas Legislature provided that the mandatory school district general fund property tax levy (20 mills) be remitted to the State Treasurer to be distributed to the school districts as part of the District's State Foundation Aid.
(6) Information is not applicable, as no current year taxes are yet delinquent.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DSITRICT NO. 259
RATIO OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years

FISCAL YEAR	GENERAL OBLIGATION DEBT [1]	NOTES FROM DIRECT PLACEMENTS	SUBSCRIPTION LIABILITIES	TOTAL DEBT	PERCENTAGE OF PERSONAL INCOME	PER CAPITA	PER PUPIL
2014	$ 484,800,076	$ -	$ -	$ 484,800,076	5.12%	$ 1,254	$ 9,474
2015	$ 462,807,499	$ -	$ -	$ 462,807,499	4.82%	$ 1,192	$ 9,016
2016	$ 443,489,274	$ -	$ -	$ 443,489,274	4.47%	$ 1,137	$ 8,673
2017	$ 418,557,849	$ -	$ -	$ 418,557,849	4.03%	$ 1,073	$ 8,278
2018	$ 497,329,031	$ -	$ -	$ 497,329,031	4.73%	$ 1,273	$ 9,817
2019	$ 464,120,356	$ -	$ -	$ 464,120,356	4.15%	$ 1,192	$ 9,226
2020	$ 439,643,057	$ 10,725,000	$ -	$ 450,368,057	3.81%	$ 1,155	$ 9,034
2021	$ 311,800,191	$ 8,095,000	$ -	$ 319,895,191	2.70%	$ 805	$ 6,773
2022	$ 263,941,549	$ 5,430,000	$ -	$ 269,371,549	2.20%	$ 681	$ 5,691
2023	$ 253,778,785	$ 2,730,000	$ 9,242,703	$ 265,751,488	1.97%	$ 671	$ 5,593

(1) Includes premiums and discounts

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
For the Year Ended June 30, 2023

GOVERNMENT UNITS	AMOUNT OF DEBT OUTSTANDING [2]	PERCENTAGE APPLICABLE TO TAXPAYERS OF USD 259	TOTAL DIRECT AND OVERLAPPING DEBT
Overlapping Debt:			
Sedgwick County	$ 37,825,000	56.33% [1]	$ 21,306,823
City of Wichita	483,695,000	71.32% [1]	344,971,274
City of Bel Aire	28,990,000	92.46% [1]	26,804,154
City of Kechi	6,645,000	80.52% [1]	5,350,554
City of Park City	21,080,000	63.22% [1]	13,326,776
City of Valley Center	19,635,000	0.26% [1]	51,051
Sub-total			$ 411,810,632
Direct Debt:			
USD 259	265,751,488 [3]	100.00%	265,751,488
Total Direct and Overlapping Debt			$ 677,562,120

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of USD 259. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property owners of USD 259.

(1) The percentage of overlapping debt applicable to taxpayers of USD 259 is estimated using assessed valuations. For Sedgwick County, since 100 percent of USD 259 lies within Sedgwick County, the District's total assessed valuation was divided by the County's assessed valuation to determine the percentage of the County's debt applicable to taxpayers of the District. For all other entities, the portion of each entity's assessed valuation that is related to property located within USD 259 boundaries was divided by the entity's total assessed valuation.

(2) Source: Sedgwick County Clerk

(3) Includes premiums and discounts.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
RATIO OF NET GENERAL BONDED DEBT OUTSTANDING
Last Ten Fiscal Years

ASSESSMENT YEAR	FISCAL YEAR	POPULATION (1)		TOTAL DISTRICT ENROLLMENT (2)	TOTAL ESTIMATED APPRAISED VALUE	GENERAL OBLIGATION DEBT (3)	GENERAL OBLIGATION DEBT AS PERCENTAGE OF PERSONAL INCOME	BONDED DEBT PER CAPITA
2013	13-14	386,558		51,169	$ 16,541,976,947	$ 484,800,076	5.12%	$ 1,254
2014	14-15	388,413		51,330	$ 16,662,190,497	$ 462,807,499	4.82%	$ 1,192
2015	15-16	389,955		51,133	$ 16,817,463,318	$ 443,489,274	4.47%	$ 1,137
2016	16-17	389,927		50,561	$ 17,178,629,174	$ 418,557,849	4.03%	$ 1,073
2017	17-18	390,599		50,660	$ 17,629,942,306	$ 497,329,031	4.73%	$ 1,273
2018	18-19	389,259		50,303	$ 18,177,700,342	$ 464,120,356	4.15%	$ 1,192
2019	19-20	389,914		49,851	$ 18,875,643,595	$ 439,643,057	3.72%	$ 1,128
2020	20-21	397,532	(4)	47,230	$ 19,838,003,075	$ 311,800,191	2.63%	$ 784
2021	21-22	395,707	(5)	47,334	$ 20,574,702,582	$ 263,941,594	2.16%	$ 667
2022	22-23	396,205		47,517	$ 22,066,104,182	$ 253,778,785	1.88%	$ 641

ASSESSMENT YEAR	FISCAL YEAR	DEBT SERVICE FUNDS AVAILABLE	NET BONDED DEBT	NET BONDED DEBT TO ESTIMATED APPRAISED VALUE	NET BONDED DEBT PER CAPITA	NET BONDED DEBT PER PUPIL
2013	13-14	$ 23,254,437	$ 461,545,639	2.79%	$ 1,194	$ 9,020
2014	14-15	$ 25,973,964	$ 436,833,535	2.62%	$ 1,125	$ 8,510
2015	15-16	$ 29,282,262	$ 414,207,012	2.46%	$ 1,062	$ 8,101
2016	16-17	$ 34,005,690	$ 384,552,159	2.24%	$ 986	$ 7,606
2017	17-18	$ 35,812,445	$ 461,516,586	2.62%	$ 1,182	$ 9,110
2018	18-19	$ 37,707,231	$ 426,413,125	2.35%	$ 1,095	$ 8,477
2019	19-20	$ 48,060,706	$ 391,582,351	2.07%	$ 1,004	$ 7,855
2020	20-21	$ 56,030,299	$ 255,769,892	1.29%	$ 643	$ 5,415
2021	21-22	$ 54,375,790	$ 209,565,804	1.02%	$ 530	$ 4,427
2022	22-23	$ 71,764,557	$ 182,014,228	0.82%	$ 459	$ 3,831

(1) Source: U.S. Census Bureau, 2021 American Community Survey 1-Year Estimates

(2) Source: USD 259 Student Records and Enrollment Services - 9/20 Official Enrollment Report

(3) Includes premiums and discounts.

(4) Source: US Census Bureau, 2020 Decennial Census Report

(5) Source: US Census Bureau, 2021 Decennial Census Report

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
LEGAL DEBT MARGIN
Last Ten Fiscal Years Ended June 30,

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Assessed Value [1]	$ 2,585,856,212	$ 2,596,344,151	$ 2,624,142,662	$ 2,675,199,114	$ 2,736,577,836	$ 2,808,875,528	$ 2,913,854,854	$ 3,045,739,021	$ 3,130,001,462	$ 3,324,409,077
Taxable Value of Motor Vehicles [1]	305,928,045	311,405,014	320,613,950	328,545,821	331,113,672	336,200,148	345,648,863	342,086,250	353,017,207	340,686,995
Total Assessed Valuation [2]	2,891,784,257	2,907,749,165	2,944,756,612	3,003,744,935	3,067,691,508	3,145,075,676	3,259,503,717	3,387,825,271	3,483,018,669	3,665,096,072
Bonded Debt Limit Percentage [3]	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%
Bonded Statutory Debt Limit	404,849,796	407,084,883	412,265,926	420,524,291	429,476,811	440,310,595	456,330,520	474,295,538	487,622,614	513,113,450
Plus: Additional Authority [4]	61,759,717	38,074,086	11,522,279	-	-	-	-	-	-	-
Legal Debt Limit	$ 466,609,513	$ 445,158,969	$ 423,788,205	$ 420,524,291	$ 429,476,811	$ 440,310,595	$ 456,330,520	$ 474,295,538	$ 487,622,614	$ 513,113,450
Amount of Outstanding Debt	$ 470,610,000	$ 451,160,000	$ 431,790,000	$ 409,875,000	$ 481,870,000	$ 452,040,000	$ 430,575,000	$ 305,450,000	$ 259,580,000	$ 250,755,000
Less: Amount in Sinking Fund	4,000,487	6,001,031	8,001,795	10,015,793	12,117,098	14,369,505	16,562,489	18,565,773	20,576,696	23,273,946
Less: Debt Not Applicable To the Limit (Crossover Advance Refunding)	-	-	-	-	95,080,000	95,080,000	95,080,000	-	-	-
Total Debt Applicable to the Limit	$ 466,609,513	$ 445,158,969	$ 423,788,205	$ 399,859,207	$ 374,672,902	$ 342,590,495	$ 318,932,511	$ 286,884,227	$ 239,003,304	$ 227,481,054
Legal Debt Margin [5]	$ 0	$ 0	$ 0	$ 20,665,084	$ 54,803,909	$ 97,720,100	$ 137,398,009	$ 187,411,311	$ 248,619,310	$ 285,632,396
Total Debt Applicable To the Limit as a Percentage of Debt Limit	100.00%	100.00%	100.00%	95.09%	87.24%	77.81%	69.89%	60.49%	49.01%	44.33%

(1) Source: Sedgwick County Clerk
(2) Computed in accordance with K.S.A. 10-310.
(3) K.S.A. 72-5457 - Legal bonded debt limit is 14% of the assessed valuation of the taxable tangible property value within the school district.
(4) On September 9, 2008, the State Board of Education approved an additional $246,682,112 to the legal debt limit of the District, as authorized by K.S.A. 72-5461. This approval was needed in order for the District to hold an election for the issuance of bonds in the amount of $370,000,000, which otherwise would have caused the School District's bonded indebtedness to exceed the general obligation bond debt limit. The increased authority applies only to bonds issued under the 2008 election, is valid as long as debt related to that election is outstanding, and cannot be used for a future election to issue additional debt. Therefore, the amount of the additional authority reflected was adjusted annually (not to exceed $246,682,112) to arrive at a Legal Debt Margin of zero. By the end of FY17, all bonds under the 2008 election have been issued and the additional authority is no longer needed, as the total debt applicable to the limit is within the 14% statutory authority under K.S.A. 72-5457.
(5) The legal debt margin is the District's available borrowing authority under K.S.A 72-5457 and is calculated by subtracting the total debt applicable to the legal debt limit from the legal debt limit.

WICHITA PUBLIC SCHOOLS

UNIFIED SCHOOL DISTRICT NO. 259

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL CURRENT GOVERNMENTAL EXPENDITURES

Last Ten Fiscal Years

FISCAL YEAR	PRINCIPAL	INTEREST AND FISCAL CHARGES	TOTAL DEBT SERVICE [1]	TOTAL CURRENT GOVERNMENTAL EXPENDITURES	RATIO OF DEBT SERVICE TO TOTAL GENERAL EXPENDITURES
13-14	$ 17,215,000	$ 22,814,417	$ 40,029,417	$ 564,751,855	7.09%
14-15	$ 19,450,000	$ 22,617,759	$ 42,067,759	$ 570,059,898	7.38%
15-16	$ 20,775,000	$ 21,573,654	$ 42,348,654	$ 552,657,996	7.66%
16-17	$ 21,915,000	$ 20,486,373	$ 42,401,373	$ 551,150,364	7.69%
17-18	$ 23,085,000	$ 21,105,418	$ 44,190,418	$ 596,369,530	7.41%
18-19	$ 29,830,000	$ 22,032,563	$ 51,862,563	$ 605,164,142	8.57%
19-20	$ 21,465,000	$ 21,047,175	$ 42,512,175	$ 635,989,360	6.68%
20-21	$ 125,125,000 [2]	$ 17,381,250	$ 142,506,250	$ 643,045,621	22.16%
21-22	$ 45,870,000	$ 13,250,989	$ 59,120,989	$ 730,895,800	8.09%
22-23	$ 8,825,000	$ 12,111,913	$ 20,936,913	$ 738,951,084	2.83%

(1) Fund included: Debt Service

(2) Increase is due to refunding of general obligation bonds.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
DEMOGRAPHIC STATISTICS
Last Ten Fiscal Years

CALENDAR YEAR	FISCAL YEAR	CITY OF WICHITA POPULATION [1]	WICHITA TOTAL PERSONAL INCOME	WICHITA PER CAPITA INCOME [1]	CITY OF WICHITA MEDIAN AGE [1]	USD 259 ENROLLMENT [3]
2013	13-14	386,558	$ 9,471,444,116	$ 24,502	34.0	51,169
2014	14-15	388,413	$ 9,610,502,859	$ 24,743	34.0	51,330
2015	15-16	389,955	$ 9,929,034,210	$ 25,462	34.6	51,133
2016	16-17	389,927	$ 10,393,114,258	$ 26,654	34.7	50,561
2017	17-18	390,599	$ 10,507,113,100	$ 26,900	35.9	50,660
2018	18-19	389,259	$ 11,183,021,811	$ 28,729	35.3	50,303
2019	19-20	389,914	$ 11,820,242,910	$ 30,315	35.3	49,851
2020	20-21	397,532	$ 11,851,223,984	$ 29,812	35.3	47,230
2021	21-22	395,707	$ 12,243,965,994	$ 30,942	35.6	47,334
2022	22-23	396,205	$ 13,524,061,470	$ 34,134	36.2	47,517

CALENDAR YEAR	FISCAL YEAR	WICHITA TAXABLE RETAIL SALES [4]	WICHITA ELECTRICITY CONSUMED IN KILOWATT HOURS [4]	WICHITA DWIGHT D. EISENHOWER NATIONAL AIRPORT [5] AIR PASSENGERS INBOUND		WICHITA DWIGHT D. EISENHOWER NATIONAL AIRPORT [5] AIR PASSENGERS OUTBOUND		CITY OF WICHITA UNEMPLOYMENT RATE [2]	
2013	13-14	$ 9,427,875,142	5,862,989,000	752,859		752,655		6.0%	
2014	14-15	$ 9,526,700,614	5,701,334,000	770,072		763,597		5.0%	
2015	15-16	$ 9,773,059,070	5,573,792,867	788,623		782,725		5.0%	
2016	16-17	$ 9,742,597,197	5,660,981,526	803,507		798,804		4.4%	
2017	17-18	$ 9,768,328,638	5,807,467,669	809,994		810,246		4.3%	
2018	18-19	$ 9,960,118,774	N/A [6]	832,285		832,831		3.7%	
2019	19-20	$ 10,269,603,403	N/A [6]	873,266		876,640		3.5%	
2020	20-21	$ 10,227,346,617	N/A [6]	395,856	[7]	395,344	[7]	9.0%	[7]
2021	21-22	$ 11,351,470,536	N/A [6]	639,718		645,352		4.9%	[8]
2022	22-23	$ 12,464,000,000	N/A [6]	766,128		768,837		3.4%	

(1) Source: U.S. Census Bureau, 2021 American Community Survey 1-Year Estimate; 2020 used 2020 American Community Survey 5-Year Estimate as 1-Year Estimate numbers were not available.

(2) Source: Kansas Department of Labor website based on the fiscal year ending June 30

(3) Source: USD 259 Student Records and Enrollment Services - 9/20 Official Enrollment Report

(4) Source: Wichita State University Center for Economic Development & Business Research, figures for the Wichita Metropolitan Statistical Area, based on fiscal year ending June 30

(5) Source: Wichita Airport Authority Aviation Activity Report

(6) Wichita State University Center for Economic Development & Business Research is unable to obtain information after 2018

(7) Significant changes in 2020 due are due to COVID-19 related impacts

(8) Source: City of Wichita, Kansas 2021 Annual Comprehensive Financial Report used for current year unemployment numbers

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago
For the Year Ended December 31,

	2022			2013		
Employer	Full-Time Civilian Employees	Rank	Percentage of Total Wichita MSA Employment [1]	Full-Time Civilian Employees	Rank	Percentage of Total Wichita MSA Employment [1]
Spirit AeroSystems, Inc.	10,000	1	3.12%	11,000	1	3.71%
Textron Aviation	9,500	2	2.96%	-		-
Wichita Public Schools USD #259	5,610	3	1.75%	5,482	4	1.85%
McConnell Air Force Base	5,021	4	1.57%	6,438	2	2.17%
Ascension Via Christi Health Inc.	3,454	5	1.08%	6,393	3	2.16%
Steven Enterprises	3,352	6	1.05%	-		-
Koch Industries, Inc.	3,300	7	1.03%	2,900	10	0.98%
City of Wichita	2,755	8	0.86%	2,950	9	1.00%
Sedgwick County	2,460	9	0.77%	-		-
Wichita State University	2,230	10	0.70%	-		-
Cessna Aircraft Company	-		-	4,979	5	1.68%
State of Kansas	-		-	3,969	6	1.34%
Bombardier Learjet	-		-	3,400	7	1.15%
Beechcraft Corp.	-		-	3,372	8	1.14%
Totals	47,682		14.89%	50,883		17.18%

Source: Sedgwick County, Kansas 2022 Annual Comprehensive Financial Report
Note: MSA - Wichita Metropolitan Statistical Area
Data for 2023 is not available until December.

[1] Includes Butler, Harvey, Sedgwick, Kingman, and Sumner counties.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
MISCELLANEOUS STATISTICS
Ten-Year Comparison

Date Established as Unified School District 259	July 1, 1965
Geographical Area	152 square miles
Form of Organization	7-member board
Accreditation	Kansas State Department of Education

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
STUDENT DATA										
Elementary school enrollment [7]	26,243	26,359	26,459	26,343	25,705	25,145	24,354	22,059	21,935	21,975
Middle school enrollment	10,267	10,105	10,065	10,084	10,264	10,441	10,718	10,539	10,400	10,073
High school enrollment	12,408	12,637	12,706	12,646	12,603	12,639	12,693	12,606	12,704	13,003
Alternative and special school enrollment [5]	2,251	2,229	1,903	1,488	2,088	2,078	2,086	2,026	2,295	2,466
Average daily attendance	94.0%	94.0%	94.0%	93.5%	92.9%	92.9%	93.0%	93.3%	90.8%	89.9%
Composite ACT scores	19.7	19.6	19.7	19.3	19	18.1	17.0	17.3	17.0	17.1
STUDENT/TEACHER RATIOS										
Elementary school	19.7	19.0	18.6	18.7	18.5	17.7	17.1	16.2	16.8	17.8
Middle school	16.1	14.3	14.8	15.1	15.2	15.8	16.2	15.8	16.3	16.1
High school	18.8	18.6	18.5	19.4	19.4	19.1	19.0	18.8	19.6	20.2
RACIAL AND ETHNIC PERCENTAGES OF STUDENTS										
African-American	18.3%	18.5%	18.8%	19.1%	19.3%	19.6%	19.8%	19.9%	19.5%	19.5%
Asian	4.5%	4.5%	4.4%	4.5%	4.4%	4.5%	4.4%	4.5%	4.3%	4.7%
Hispanic	33.1%	33.5%	33.7%	34.4%	35.0%	35.2%	35.3%	36.1%	36.8%	37.1%
Native American-Indian	1.2%	1.3%	1.1%	1.0%	1.0%	0.9%	0.9%	0.8%	0.8%	0.8%
Native Hawaiian	0.5%	0.2%	0.2%	0.3%	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%
Multi Racial	8.3%	8.0%	7.8%	7.6%	7.5%	7.5%	7.5%	7.6%	7.8%	8.0%
White or other	34.0%	34.1%	33.9%	33.3%	32.5%	32.0%	31.8%	30.8%	30.5%	29.7%
MALE/FEMALE PERCENTAGES OF STUDENTS										
Male	50.8%	51.0%	51.2%	51.1%	51.0%	51.2%	51.2%	51.1%	51.2%	51.2%
Female	49.2%	49.0%	48.8%	48.9%	49.0%	48.8%	48.8%	48.9%	48.8%	48.8%
EMPLOYEES										
Instruction [3]	5,711	5,848	5,774	5,828	5,848	5,897	6,185	6,066	6,112	6,342
Instructional Support [3]	54	55	54	41	45	50	54	56	59	54
Operations [4]	973	939	956	946	939	955	1,018	1,010	1,047	1,028
Other Commitments/Capital Projects [4]	23	48	48	45	45	43	44	43	21	23
Leadership [6]	18	18	13	13	13	15	15	15	15	15
LATCHKEY CENTERS [1]	48	49	49	48	48	47	47	47	46	43
CHILD DEVELOPMENT CENTERS [2]	8	8	7	7	7	7	7	7	7	7

Source: Wichita Public Schools Student Records & Enrollment Services, Budgeting, Learning Services, and Career & Technical Education departments.

(1) Also known as School Age Program Centers. Latchkey centers are run by USD 259.

(2) Metro-Meridian closed at the end of 2014-15.

(3) The Curriculum Department completed a reorganization between 2015-16 and 2016-17. Increases in 2019-20 are due to moving paraprofessionals from temporary positions to permanent positions.

(4) In 2014-15, positions were moved from Operations to Capital Projects due to changes in Capital Outlay regulations allowing additional types of labor. In 2021-22, positions were moved back to Operations from Capital Projects to free up Capital Projects funding.

(5) Due to state funding issues in 2015-16, an adult learning center was changed to a virtual format, causing enrollment to decline. Towne East Learning Center and Towne West Learning Center were also changed to a virtual format in 2016-17, again causing enrollment to decline. Additionally, enrollment declined at the Juvenile Detention Center in 2016-17.

(6) Due to budget reductions in 2015-16, 1.0 FTE was moved to Student Support Services, 3.0 FTE clerical vacancies were eliminated, and 1.0 FTE for Chief Operations Officer was eliminated.

(7) Lower elementary enrollment numbers due to COVID-19 effects.

(8) 2021-22 racial and ethnic percentages of students was updated to reflect correct breakdowns.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
OPERATING INDICATORS BY FUNCTION/PROGRAM
Last Ten Fiscal Years

Function/Program	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Instruction										
District-Wide Enrollment	51,169	51,330	51,133	50,561	50,660	50,303	49,851	47,230	47,334	47,517
Enrollment Percentage Change from Base Year (3)	104.2%	104.5%	104.1%	103.0%	103.2%	102.5%	101.5%	96.2%	96.4%	96.8%
Bilingual Enrollment	9,080	9,560	9,550	9,846	9,969	9,748	9,372	8,613	8,194	8,481
Special Education Enrollment	7,936	7,876	7,967	7,965	8,020	8,136	8,353	7,992	8,104	8,517
At-Risk Enrollment (7)	34,402	33,165	33,171	32,481	33,113	32,798	32,406	30,517	28,701	32,518
Days School in Session (4)	169	173	169	158	158	173	131	173	173	172
Student Attendance Percentage (1)	93.9%	93.9%	94.0%	93.5%	92.9%	92.9%	93.0%	93.3%	90.8%	N/A
Student and Instructional Support										
Percentage of Seniors Graduating (1) (2)	75.1%	75.3%	73.0%	73.9%	74.0%	75.3%	80.5%	79.3%	80.4%	N/A
Administration										
Number of Student Suspensions (6)	10,300	11,035	10,639	10,945	10,854	12,695	8,301	2,577	12,293	13,947
Number of Student Expulsions (6)	20	30	26	22	48	40	22	9	15	40
Operations and Maintenance										
Number of Work Orders Completed	33,066	33,059	32,111	33,108	35,494	43,078	46,103	48,000	45,000	47,550
Transportation										
Number of Students Transported (1) (5)	18,112	17,904	18,649	17,086	17,239	16,948	17,226	16,664	17,082	17,449
Nutrition Services										
Breakfasts Served (6)	2,008,089	2,163,871	2,228,102	2,073,034	1,965,347	2,514,876	2,421,941	2,185,371	3,307,081	3,440,554
Lunches Served (6)	5,493,014	5,566,753	5,481,155	5,043,529	4,859,686	5,318,760	4,386,946	2,789,696	4,745,112	4,819,991

N/A = Not Available

(1) Source: Kansas Department of Education. Decrease in 2021-22 due to impacts of pandemic illness as students missed school in the fall and winter.

(2) Using the Four-Year Adjusted Cohort formulas which are significantly different then the NCES and NCLB formulas.

(3) The base year is 2000-2001 enrollment of 49,100 which provides a lookback comparison of enrollment since the turn of the century.

(4) The school year calendar was shortened for 2016-17 and 2017-18 due to budget constraints. Due to COVID-19, last day of school for 2019-20 was 3/14/20.

(5) The decrease for 2016-17 in the number of students who live less than 2.5 miles from school is due to re-evaluation of hazardous routes.

(6) 2020-21 decreases due to an increase in remote and virtual learning. 2021-22 increase due to students being physically back in schools and having difficulty adjusting to the rules and routines of school.

(7) 2021-22 decrease is due to all student receiving free meals all year, so no free and reduced meal applications were completed. Instead, households had to complete Household Income Surveys, which many families refused to complete.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
Last Ten Fiscal Years

Function/Program	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Instruction										
Elementary Schools	54	54	54	54	54	54	54	54	54	54
K-8 Schools	3	3	3	3	3	3	3	3	3	3
Middle Schools	15	15	15	15	15	15	15	15	15	15
High Schools [2]	10	10	10	10	9	9	9	9	9	9
Alternative and Special Schools [4]	13	13	11	10	8	8	10	10	10	10
Student and Instructional Support										
Number of Computer Servers [6]	476	497	523	400	456	496	499	490	402	291
Number of Microwave Towers [7]	49	49	49	45	0	0	0	0	0	0
Number of Computers [5]	41,368	43,832	45,609	52,511	63,653	69,888	76,936	88,452	76,838	74,294
Administration										
Non-School Buildings [3]	11	13	15	15	15	15	15	15	14	13
Acres of Unimproved Land [1]	127	127	0	0	0	0	0	0	0	0
Operations and Maintenance										
Number of Operational Vehicles Maintained	253	241	256	254	260	270	214	259	268	294
Number of Heavy Equipment Maintained	115	101	94	84	95	95	89	89	78	78
Nutrition Services										
Number of Nutrition Services Vehicles Maintained	26	27	31	26	28	28	22	28	21	26

Indicators are not available for the Transportation program, since the District contracts out student bussing and therefore does not own the assets.

Source: Wichita Public Schools Facilities Division and Information Services & Technology Department.

(1) In 2015-16, construction of a new school eliminated the remaining unimproved land.

(2) Metro Meridian closed at the end of 2015-16.

(3) Grace Med Clinic opened at Dodge in 2013-14. Grace Med Clinics at Cloud and Gardiner opened in 2014-15. Grace Med Clinics opened at Jardine and West in 2015-16. The adult learning center that was previously located in the Dunbar Support Center was moved into another existing facility in 2015-16 making Dunbar a non-school building. Additionally, the downtown Alvin E. Morris Administrative Center building was sold in 2015-16, with the move of administration to the old Southeast High building during 2017-18. The District sold McCormick building in 2021-22

(4) Judge Riddel Boys Ranch and Riverside Academy closed in 2014-15. Dunbar Support Center was moved to the non-school building count in 2015-16, as it is no longer utilized for instructional purposes. Towne East Learning Center and Towne West Learning Center were closed at the end of 2015-16. Towne East Learning Center and Bryant Opportunity Academy were reopened in 2018-19. Greiffenstein Elementary ceased operations in 2021-22 and those students moved to Bryant Academy.

(5) Beginning in 2016-17, the Information Services & Technology Department has been increasing the number of student computers for use with computer-based curriculum. In 2020-21 numbers were increased for remote-learning. During 2021-22, older computers begain to be obsoleted.

(6) There was a decrease in servers in 2016-17 due to switching to virtual servers, allowing multiple applications to use the same server. Starting in 2020-21 several systems were moved to cloud-based infrastructure, reducing the need for on-site servers.

(7) Microwave towers have been sold.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
TEACHER SALARY SCHEDULE
2022-2023

Initial Placement	Step	BA Degree Track	BA+ 10 Gr. Hours Track	BA+ 20 Gr. Hours Track	BA+ 30 Gr. Hours Track	MA+ Degree Track	MA+ 10 Gr. Hours Track	MA+ 20 Gr. Hours Track	MA+ 30 Gr. Hours Track	Ed. Sp. or MA+ 40 Gr. Hours Track	Ed. Sp.+ 10 or MA+ 50 Gr. Hours Track	Ed. Sp.+ 20 or MA+ 60 Gr. Hours Track	Earned Doctorate Track
0	2	$ 45,528	$ 46,150	$ 46,771	$ 47,393	$ 48,366	$ 48,988	$ 49,609	$ 50,231	$ 50,853	$ 51,475	$ 52,096	$ 52,718
1	3	$ 46,622	$ 47,244	$ 47,865	$ 48,487	$ 49,811	$ 50,433	$ 51,054	$ 51,676	$ 52,298	$ 52,920	$ 53,541	$ 54,163
2	4	$ 47,716	$ 48,338	$ 48,959	$ 49,581	$ 51,256	$ 51,878	$ 52,499	$ 53,121	$ 53,743	$ 54,365	$ 54,986	$ 55,608
3	5	$ 48,810	$ 49,432	$ 50,053	$ 50,675	$ 52,701	$ 53,323	$ 53,944	$ 54,566	$ 55,188	$ 55,810	$ 56,431	$ 57,053
4	6	$ 49,904	$ 50,526	$ 51,147	$ 51,769	$ 54,146	$ 54,768	$ 55,389	$ 56,011	$ 56,633	$ 57,255	$ 57,876	$ 58,498
5	7	$ 50,998	$ 51,619	$ 52,241	$ 52,863	$ 55,591	$ 56,213	$ 56,834	$ 57,456	$ 58,078	$ 58,700	$ 59,321	$ 59,943
6	8	$ 52,092	$ 52,713	$ 53,335	$ 53,957	$ 57,036	$ 57,658	$ 58,279	$ 58,901	$ 59,523	$ 60,145	$ 60,766	$ 61,388
7	9	$ 53,186	$ 53,807	$ 54,429	$ 55,051	$ 58,481	$ 59,103	$ 59,724	$ 60,346	$ 60,968	$ 61,590	$ 62,211	$ 62,833
8	10		$ 54,901	$ 55,523	$ 56,145	$ 59,926	$ 60,547	$ 61,169	$ 61,791	$ 62,413	$ 63,035	$ 63,656	$ 64,278
9	11			$ 56,617	$ 57,239	$ 61,371	$ 61,992	$ 62,614	$ 63,236	$ 63,858	$ 64,479	$ 65,101	$ 65,723
10	12				$ 58,333	$ 62,816	$ 63,437	$ 64,059	$ 64,681	$ 65,303	$ 65,924	$ 66,546	$ 67,168
11	13					$ 64,261	$ 64,882	$ 65,504	$ 66,126	$ 66,748	$ 67,369	$ 67,991	$ 68,613
12	14							$ 66,949	$ 67,571	$ 68,193	$ 68,814	$ 69,436	$ 70,058
13+	15									$ 69,638	$ 70,259	$ 70,881	$ 71,503

Source: Agreement between the Unified School District No. 259 Board of Education and the United Teachers of Wichita.

A fractional part of a year's service is paid on the basis that the number of contract days worked bears to the total number of contract days in the contract year.

The base contract salary is prorated for any teacher who teaches less than full time.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
SUPPLEMENTAL SALARY SCHEDULE
2022-2023

Supplemental	2022-23 Annual Amount	Supplemental	2022-23 Annual Amount	Supplemental	2022-23 Annual Amount
Level A		**Level B**		**Level C**	
Untitled Level A	$ 1,593	Untitled Level B	$ 2,504	Untitled Level - C	$ 3,415
All City Music Leader	1,593	Acad Core Team Ldr 3-4 - Middle	2,504	Acad Core Tm Ldr 5 & above Mid	3,415
Area Music Leader - Elementary	1,593	Academy Leader	2,504	Academic Bowl Sponsor - High	3,415
Asst Band	1,593	Athletic Coordinator - Middlele	2,504	AVID District Coordinator	3,415
Before School Supervisor	1,593	AVID Site Coordinator	2,504	Detention Rm Monitor-Mid or Hi	3,415
Class Head Sponsor - High	1,593	AYP LA/Math Contact	2,504	Forensic Coach - High	3,415
Elementary Chair 4 or more	1,593	Bus Monitor	2,504	Intensive Support Team	3,415
Exploratory Team Leader - Middle	1,593	Drama Production Middlele	2,504	National Academic League Sponsor	3,415
Extended School Year Team	1,593	E-Sports Coach - High	2,504	Newspaper Head Sponsor - High	3,415
EC Event/Club Sponsor - A	1,593	EC Event/Club Sponsor - B	2,504	Peer Consultant - Gov Bd Membr	3,415
Flag Team/Color Guard Supervisor	1,593	EC School Wide Publications/Website Editor - B	2,504	PEP Grant Physical Activity Secondary	3,415
Future Educators Club Sponsor	1,593	Hallway Supervision Lunch	2,504	Pom Pon Head Sponsor - High	3,415
Grade Level Lead	1,593	Instrumental Music Leader Middle	2,504	School to Work Academy Leader - High	3,415
Honor Society Sponsor	1,593	Intervention Tutor - B	2,504	Social Worker Ldr 3 & above	3,415
Intervention Tutor - A	1,593	Intramural Activity - High	2,504	Student Council Hd Spons High	3,415
Lead Teachers - Secondary	1,593	Leadership Sponsor - JROTC Middlele	2,504	Teacher In Charge	3,415
Intramural Activity - Middlele	1,593	Pep Club Sponsor - High	2,504		
School Improvement Team	1,593	Robotics Sponsor	2,504		
Science Olympiad Coach	1,593	Safety Patrol Sponsor - Elem	2,504		
Shared Inquiry Coach	1,593	School Improvement Leader	2,504		
Spirit Club Sponsor - Middlele	1,593	Student Council Sponsor - Middle	2,504		
EC School Wide Publications/Website Editor - A	1,593	Vocal Music Leader - Middlele	2,504		
Circle of Friends Program	1,593	Yearbook Head Sponsor-Middlele	2,504		
Family Engagement Contact	1,593				
Vertical Team Leader	1,593				
Career/Technical Support Org	1,593				
Level D		**Level E**		**Level F**	
Untitled Level - D	$ 4,325	Untitled Level - E	$ 5,236	Untitled Level - F	$ 6,146
Activity Bus Monitor	4,325	Department Chair 3-6 - High	5,236	After School Program Supervisor	6,146
Cheerleader Head Sponsor High	4,325	Head Counselor - High	5,236	Elementary Truancy Specialist	6,146
Debate Coach - High	4,325	Head Library Media Spec - High	5,236	Instrumental Music Leader High	6,146
Drama Activities Leader - High	4,325	In-Service Presenter	5,236	Junior Reserve Officer - Commissioned - High	6,146
Site Technology Specialist - D	4,325	Lunchroom Monitor	5,236		
Yearbook Sponsor - High		Site Technology Specialist - E	5,236		
		Ticket Specialist - High	5,236		
		Vocal Music Leader - High	5,236		
Level G		**Level H**		**Level I**	
Untitled Level - G	$ 7,057	Untitled Level - H	$ 7,967	Untitled Level - I	$ 8,878
Department Chair 7-8 - High	7,057			Department Chair 9-17 - High	8,878
Junior Reserve Officer - Non-Commissioned - High	7,057			District Curriculum Designer	8,878
Strategic Intervention Trainer	7,057				
Level J		**Level S cont.**		**Level S cont.**	
Untitled Level - J	$ 9,788	Head Volleyball - High	$ 4,167	Asst Swimming - High	$ 2,783
Dept Chair 18 & above - High	9,788	Head Wrestling - High	5,465	Asst Tennis - High	1,895
Peer Consultant - Teacher	9,788	Head Bowling - High	2,769	Asst Track - High	3,509
Level S		MS Head Basketball	3,768	Asst Volleyball - High	2,500
Head Baseball - High	$ 4,431	MS Head Track	3,315	Asst Wrestling - High	3,279
Head Basketball - High	7,567	MS Head Volleyball	2,710	Asst Bowling - High	1,661
Head Cross Country - High	3,537	MS Head Cross Country	1,901	MS Asst Basketball	2,261
Head Football - High	7,567	Asst Baseball - High	2,658	MS Asst Track	1,989
Head Golf - High	3,053	Asst Basketball - High	4,540	MS Asst Volleyball	1,626
Head Gymnastics - High	4,919	Asst Cross Country - High	2,122	MS Asst Cross Country	1,141
Head Soccer - High	4,431	Asst Football - High	4,540	Athletic Coordinator	10,654
Head Softball - High	4,431	Asst Golf - High	1,832		
Head Swimming - High	4,639	Asst Gymnastics - High	2,951		
Head Tennis - High	3,159	Asst Soccer - High	2,658		
Head Track - High	5,848	Asst Softball - High	2,658		

Source: Agreement between the Unified School District No. 259 Board of Education and the United Teachers of Wichita.

The term "supplemental salary" refers to payment for the assigned, accepted, and performed services under a supplemental contract as set forth on this page.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
DISTRICT FEEDER PROGRAM

Unless there are programmatic student needs such as Special Education or ESOL services, the District assigns students to schools based on residential address. Students move from elementary schools to middle schools and then to high schools located in their neighborhoods as units called feeder patterns. Students who prefer thematic approach to instruction offered by the magnet school programs are eligible to apply regardless of academic ability.

East High School Feeder Pattern
Number of students in the feeder pattern: 6670
Number of buildings in the feeder pattern: 10
Average school building age: 62 years

	22-23 Enrollment
East High School	2,297
Jardine Middle School	516
Mead Middle School	544
Robinson Middle School	743
College Hill Elementary School	395
Colvin Elementary School	602
Griffith Elementary School	420
Hyde Elementary School	270
Linwood Elementary School	428
Washington Elementary School	455

North High School Feeder Pattern
Number of students in the feeder pattern: 6870
Number of buildings in the feeder pattern: 14
Average school building age: 78 years

	22-23 Enrollment
North High School	2,080
Hadley Middle School	533
Marshall Middle School	491
Pleasant Valley Middle School	595
Black Elementary School	320
Cloud Elementary School	507
Irving Elementary School	314
McLean Elementary School	259
OK Elementary School	298
Ortiz Elementary School	311
Park Elementary School	329
Pleasant Valley Elementary School	304
Riverside Elementary School	206
Woodland Elementary School	323

Southeast High School Feeder Pattern
Number of students in the feeder pattern: 8173
Number of buildings in the feeder pattern: 13
Average school building age: 52 years

	22-23 Enrollment
Southeast High School	2,192
Christa McAuliffe Academy K-8	863
Coleman Middle School	404
Curtis Middle School	828
Adams Elementary School	378
Allen Elementary School	472
Beech Elementary School	481
Caldwell Elementary School	412
Clark Elementary School	258
Jefferson Elementary School	396
Minneha Elementary School	578
Price-Harris Elementary School	419
Seltzer Elementary School	492

Heights High School Feeder Pattern
Number of students in the feeder pattern: 4482
Number of buildings in the feeder pattern: 8
Average school building age: 38 years

	22-23 Enrollment
Heights High School	1,294
Stucky Middle School	585
Buckner Elementary School	348
Chisholm Trail Elementary School	417
Earhart Elementary School	445
Gammon Elementary School	428
Isely Elementary School	627
Jackson Elementary School	338

South High School Feeder Pattern
Number of students in the feeder pattern: 5639
Number of buildings in the feeder pattern: 9
Average school building age: 54 years

	22-23 Enrollment
South High School	1,632
Truesdell Middle School	982
Anderson Elementary School	472
Cessna Elementary School	356
Enders Elementary School	403
Enterprise Elementary School	420
Kelly Elementary School	379
White Elementary School	417
Woodman Elementary School	578

West High School Feeder Pattern
Number of students in the feeder pattern: 4522
Number of buildings in the feeder pattern: 9
Average school building age: 78 years

	22-23 Enrollment
West High School	1,370
Hamilton Middle School	566
Dodge Elementary School	514
Franklin Elementary School	324
Gardiner Elementary School	403
Harry Street Elementary School	339
Lawrence Elementary School	368
Payne Elementary School	258
Stanley Elementary School	380

Northwest High School Feeder Pattern
Number of students in the feeder pattern: 3688
Number of buildings in the feeder pattern: 6
Average school building age: 57 years

	22-23 Enrollment
Northwest High School	1,418
Wilbur Middle School	800
Benton Elementary School	292
Kensler Elementary School	503
McCollom Elementary School	321
Peterson Elementary School	354

Pure Magnet Schools
Number of students in the feeder pattern: 3778
Number of buildings in the feeder pattern: 8
Average school building age: 52 years

	22-23 Enrollment
Northeast Magnet High School	630
Allison Middle School	559
Brooks Middle School	535
Gordon Parks Academy K-8	256
Horace Mann Dual Lang Magnet K-8	613
Mayberry Middle School	629
Bostic Elementary School	294
Cleaveland Elementary School	262

Assigned Attendance Area (AAA)
Number of students in the feeder pattern: 1101
Number of buildings in the feeder pattern: 4
Average school building age: 28 years

	22-23 Enrollment
Gordon Parks Academy K-8	140
L'Ouverture Career Exploration & Tech	236
Mueller Aerospace/Engineering Academy	301
Spaght Science/Communications Magnet	424

Special Education Schools
Number of students in the feeder pattern: 292
Number of buildings in the feeder pattern: 5
Average school building age: 64 years

	22-23 Enrollment
Dunlap Transition Campus	72
Byrant Opportunity Academy	38
Levy Special Education Center	76
Sowers Special Education Center	78
Greiffenstein/Wells Special Education Cei	28

Special Schools & Special Programs
Number of students in the feeder pattern: 2119
Number of buildings in the feeder pattern: 2
Average school building age: 72 years*

	22-23 Enrollment
Wichita Alternative (Chester I Lewis)	90
Learning Centers/Other Sites	2,029

*Excludes age of learning centers/other

Early Childhood Education Schools
Number of students in the feeder pattern: 183
Number of buildings in the feeder pattern: 1
Average school building age: 69 years

	22-23 Enrollment
Little Early Childhood Center	183

22-23 Student Enrollment Total: 47,517

Source: Student Records and Enrollment Services - Nine Week Enrollment by Levels for 9/20/2022



The Wichita Public Schools is committed to ensuring an environment that is free of discrimination and to fostering a climate in which all employees and students may participate, contribute and grow to their fullest potential.

Harassment and disparate treatment will not be permitted or condoned in Wichita Public Schools.

The Wichita Public Schools does not discriminate on the basis of race, color, national origin, religion, sex, gender identity, sexual orientation, disability, age, veteran status or other legally protected classifications in its programs and activities.

All Wichita Public Schools employees have the responsibility to support this statement.

The following persons have been designated to handle inquires regarding the non-discrimination statement:

Section 504 Coordinator for Adults and
Title IX Coordinator for Adults and Students
903 South Edgemoor
Wichita, KS 67218
(316) 973-4420

Section 504 Coordinator for Students
903 South Edgemoor
Wichita, KS 67218
(316) 973-4475