2019-2020 Comprehensive Annual Financial Report

Unified School District 259
For the year ending June 30, 2020
Wichita, Kansas

WICHITA PUBLIC SCHOOLS®

Comprehensive Annual Financial Report

of the

Wichita Public Schools

Unified School District 259

Wichita, Sedgwick County, Kansas

For the Year Ended June 30, 2020

Prepared by:

Financial Services Department

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Introductory Section

Alicia Thompson
Superintendent

December 11, 2020

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 Comprehensive Financial Report (CAFR) for the fiscal year ended June 30, 2020. 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 considered to be 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, 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 389,000, where approximately 97% of the students reside. The District covers 152 square miles and serves nearly 50,000 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 2020 fiscal year, these services include educational programs for grades K-12, special education, Federal Title programs, pre-kindergarten, career and technical education, bilingual 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 100 countries and more than 100 languages are spoken in the homes of District students. Over 76% 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 (Board) 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 considered to be financially accountable.

Major Initiatives

Important educational initiatives continued or implemented were:

- The District completed year two of its strategic plan and implemented district wide initiatives for each building and department to align with the District's vision, mission and long-term goals. The five-year plan focuses on third grade reading proficiency, increasing graduation rates, increasing college and career readiness and ensuring schools are safe places. As part of its strategic plan, the District completed the first year of transition to a Standards-Referenced Grading (SRG) system. Kindergarten through

fifth grade transitioned to the new grading system during the 2019-20 school year and sixth grade students will transition in the 2020-21 school year.

- Forty-six freshmen completed the first year of the Early College Academy, a partnership with Friends University, based out of Northwest High School. At the end of their senior year, these students are expected to have enough college credits for the equivalent of an associate's degree by the time they graduate to be able to start post-secondary education as college juniors. Another fifty students were accepted into the program for the 2020-21 school year.
- In June 2020, the District announced the transition of Wichita Virtual School, a program previously used as an alternative learning model, to the new and progressive Education Imagine (EI) Academy. Expanded curriculum and state of the art one-to-one technology will be provided to students who will thrive in a self-didactic learning environment. Along with the expansion of EI Academy, the Board of Education approved the addition of the District's first esports programs.
- In the 2019-20 school year, the District continued participation in a mental health pilot program with the Kansas State Department of Education and local mental health centers. Students in pilot schools had access to behavioral health improvement teams made up of a clinician, a case manager from the community mental health centers, and a school liaison employed by the District. 885 students were served throughout the year, with 45% demonstrating improved behavior and 52% with improved attendance.
- As school districts across the nation were closed during the last quarter of the school year in response to the COVID-19 global pandemic, the Wichita Public Schools continued to serve students. More than 144,000 curriculum packets were provided to students, in addition to specialized packets for targeted high need student populations and course specific packets for high school electives. The District recorded 188,000 website views for the locally-created *WPS Learn Together* teacher video series. The Homework Hotline provided additional support for parents and students. 253,660 breakfasts and 247,864 lunches were served at various school sites.
- The Wichita Public Schools Board of Education made a significant investment in technology, approving a $24 million initiative to provide each student with a personal technology device to support educational opportunities and to upgrade technology for teaching staff. Originally planned for a three year phase-in, the District had to accelerate the plan to less than six months to provide enough student technology for remote learning options in the 2020-21 school year.
- Over the past ten years, District programs and initiatives have resulted in a 19.3% increase in graduation rates.

Financial Information, Management, and Control

The accounts of the District are reported through the use of 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 of 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. However, the first $20,000 of appraised value for residential property under one ownership is exempt from the General fund tax levy. 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. The Kansas legislature dramatically changed the way schools were funded in FY'16 and FY'17. Statutes enacted eliminated the previous school funding formula that included weightings for bilingual students, vocational students, students transported over 2½ miles, low income students, and enrollments of more than 1,622. The funding formula was replaced with a block grant formula that set the spending level for FY'16 and FY'17 while a new funding formula was being developed. The block grant eliminated the calculations for enrollment and set the funding for FY'16 and FY'17 at the same amount as the final legal maximum budget for FY'15 after reductions were made to equalization aid. There were some allowances for virtual education and new facilities, and special education funding calculations remained intact. However, the result was flat funding for the years the block grant was in effect.

3. 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 block grant enacted for FY'16 and FY'17 eliminated the ability of districts to increase the Supplemental General fund budget and set the legal maximum budgets for all districts at the FY'15 level.

4. The school finance formula that was in place through the end of FY'15 required any year-end unencumbered cash balance in the General fund to become a deduction from the following year's state aid. The block grant legislation allowed unencumbered cash

carry-over in the General fund in FY'16 without any reduction in the subsequent year's state aid. On March 2, 2017, the Kansas Supreme Court ruled the block grant financing system unconstitutional. The resulting legislative changes to school funding included reinstating the former requirement that any year-end unencumbered cash balance in the General fund became a deduction from the following year's state aid. This change was applicable to the year-end cash balance of FY'17 and future years.

5. On May 30, 2017, 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.
6. 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.
7. 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 in to address inflation-related issues. The Court retained jurisdiction of the case to ensure continued implementation of scheduled funding.
8. As the focus of the State turned to the COVID-19 pandemic response, very little legislatively occurred during the 2020 legislative session related to school funding. The District lost the Safe and Secure Schools grant and will not receive transportation aid for Career and Technical Education programming for the 2020-21 school year.

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 2020. As previously mentioned, the MD&A follows the Independent Auditor's Report.

Operating Budget Policy

For FY'20 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. The District strategically enacted spending freezes during the COVID-19 shutdown period from March 17, 2020 through May 31, 2020. As a result, the District was able to add funds to its Contingency Reserve for the first time in three years, increasing the reserve by $11.8 million.

Capital Improvement Budget Policy

The District's 5-Year 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'20 initiatives focused primarily on deferred maintenance projects, including upgrades to heating, ventilation and cooling systems, plumbing upgrades, flooring replacement, playground projects, roofing repairs and window, door and lock replacements in buildings across the District. Funding sources for these projects included a Safe and Secure School grant from the Kansas Department of Education and the Capital Outlay fund. The District also began construction on a football stadium at Southeast High school. This stadium, which had been planned as part of the construction of the new Southeast High school, had been put on hold due to budget cuts. The stadium held its first football game in October 2020.

For each of the four fiscal years from FY'17 to FY'20 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 will allow for ongoing vigorous efforts during FY'21 to address deferred maintenance issues.

Economic Outlook and Conditions

State of Kansas Education Funding

- With additional funding provided under the revised finance formula passed during the 2019 legislative session, the District received an additional $18 million increase in state funding for FY'20 in General fund, Supplemental General fund and weighted funds. New funding was targeted toward adding Pre-K classrooms, increasing compensation, continuing to expand learning centers at Towne East and Chester I. Lewis and providing additional support for the Parents as Teachers program.

- The District's FY'21 enrollment was negatively impacted by COVID-19. Overall official enrollment declined by 5%, including 22% in Pre-Kindergarten and 9% in Kindergarten. This decline significantly reduced expected new funding for FY'21. New initiatives were put on hold and planned compensation package increases were reduced in response to funding losses in At Risk, High Density At Risk, Career and Technical Education, Bilingual, and Preschool Aged At Risk weightings.

District Outlook

Budget reduction measures, stagnant population growth 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. Those losses had been somewhat offset by increases in secondary enrollment, virtual and alternative programs. COVID-19 intensified the downward trend, with a loss in FY'21 of 2,621 students. The declines before COVID-19 can partially be attributed to cost-cutting measures under the block grant, including denial of out-of-district students, the consolidation of alternative high school programs, and the combination of a longer school day and shorter school year, which many parents viewed as negatively impacting their students. Further, now that the State fully funds all-day Kindergarten, parents who used to enroll students in the District to obtain all-day Kindergarten services can now receive those same services in the surrounding area districts. Additional FY'19 funding allowed the District to return to the longer school year, but that action did not bring back elementary students to the District for FY'20. With fear of COVID-19 causing parents to seek other educational alternatives, the District's efforts to attract students has become even more challenging. Even as the District continues several promotion and program initiatives to attract students to the District, it remains unclear if the District will see students lost due to COVID-19 returning next fall.

Demographics are also changing. 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.

Social-emotional trauma impacting student behavior continues to be a barrier to improving student achievement. In FY'20, the District expanded support services under the mental health pilot to two additional schools and hired six behavior intervention teachers to support students at high needs buildings. For FY'21, social emotional trauma for both students and staff must be considered as the stress of remote teaching and learning combined with multiple pivots between remote and on-site learning models is tremendous. The long-term implications have yet to be measured.

Another of the District's continuing priorities for FY'21 is to strengthen community and business partnerships. The Wichita community depends on a strong school system in promoting and recruiting new businesses and economic growth.

The oldest District facility was originally built in 1919, and the average age of all facilities is 56 years. 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. Through these bond projects, the District made great strides to bring the facilities up to high standards. Even though the District has some old buildings, all of them have been updated. After nine years of budget

cuts, the District was unable to fully support all bond initiatives. Additionally, the District looked to its Capital Outlay fund to support Information Technology needs as monies in other funds were cut. Even with Capital funds being stretched thin, the District is now focused on deferred maintenance needs at all facilities.

For the Future

During the 2020 Economic Outlook Conference, the Wichita State University Center for Economic Development and Business Research projected:

> *"With the outbreak of the novel coronavirus in April 2020, unemployment spiked to 17.7 percent and more than 27,000 workers in the second quarter. The unemployment rate declined to 10.9 percent in July 2020, still 0.7 percent higher than the highest level recorded prior to 2020."*
>
> *"The economic recovery is expected to continue in the second half of 2020, with 2020 employment projected to be 4.5 percent and 13,600 jobs lower than it was in 2019. Growth is anticipated to continue in 2021, but at a slower rate, with more than 1,100 jobs added. This represents the average of a wide range of possible economic outcomes due to the high economic uncertainty caused by the continuing coronavirus outbreak. 2021 employment is projected to be lower than 2019 employment. It is expected that the economy will take years to fully recover from the economic effects of novel coronavirus outbreak. Production sector employment expected to decline 0.8 percent as growth in the construction industry is outweighed by declines in manufacturing. Wichita's manufacturing sector is projected to contract by 1.6 percent, with losses concentrated in the durable goods sector. Due to Wichita's concentration in aerospace manufacturing, along with uncertainty from the Boeing 737 Max production freeze and low levels of air traffic from the novel coronavirus, Wichita will likely lag the national recovery for durable goods manufacturing. Trade, transportation and utilities employment is expected to grow by 2.2 percent, following a 2.5 percent drop in 2020. The service sector is expected to grow 0.5 percent and the government sector to decline by 0.3 percent."*

In April 2020, the State's Consensus Revenue Estimating Group slashed its tax revenue estimates by 10.8 percent for FY'20 and 5.8 percent for FY'21 in response to the pandemic's anticipated impact on state receipts. State revenues in early FY'21 were better than forecasted, but with the delay in the tax filing deadline, it is difficult to determine if higher than expected revenues represent a positive sign for the Kansas economy or if higher revenues represent delayed FY'20 receipts. The Consensus Revenue Group met again in November 2020 to update their FY'21 forecast and revised FY'21 estimates upward by 6.6 percent, or $477 million. This means the state will use some of its reserves to balance FY'21, but will still carry over an estimated $363.5 million into next year. The FY'22 revenue estimate is also better, but is still 2.9 percent lower than FY'21 revised figures, which would put the state with a negative ending balance for FY'22 without cuts to services or further delays in planned expenditures.

Schools for Fair Funding filed a lawsuit in 2010 against the State for failing to provide suitable funding for education. On June 15, 2019, in its seventh *Gannon vs. the State of Kansas* decision, 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. While it would seem this decision would end the litigation cycle, threats to school funding still exist. Future legislative

action to revise the formula, 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 auditor's report is presented in the financial section of this report. The auditor's 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 Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2019. 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 CAFR also earned the ASBO Certificate of Excellence Award. Both certificates are awarded only to governmental units that publish an easily readable and efficiently organized CAFR. Such a CAFR must comply with both Generally Accepted Accounting Principles and applicable legal requirements.

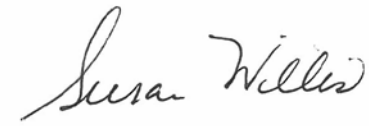
Both a Certificate of Achievement and a Certificate of Excellence are valid for a period of one year only. We believe our current report continues to conform to the requirements of both certificate programs, and we will again submit it for recognition.

Acknowledgments

The timely preparation of this CAFR 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 and the professional manner in which the audit was accomplished. 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.

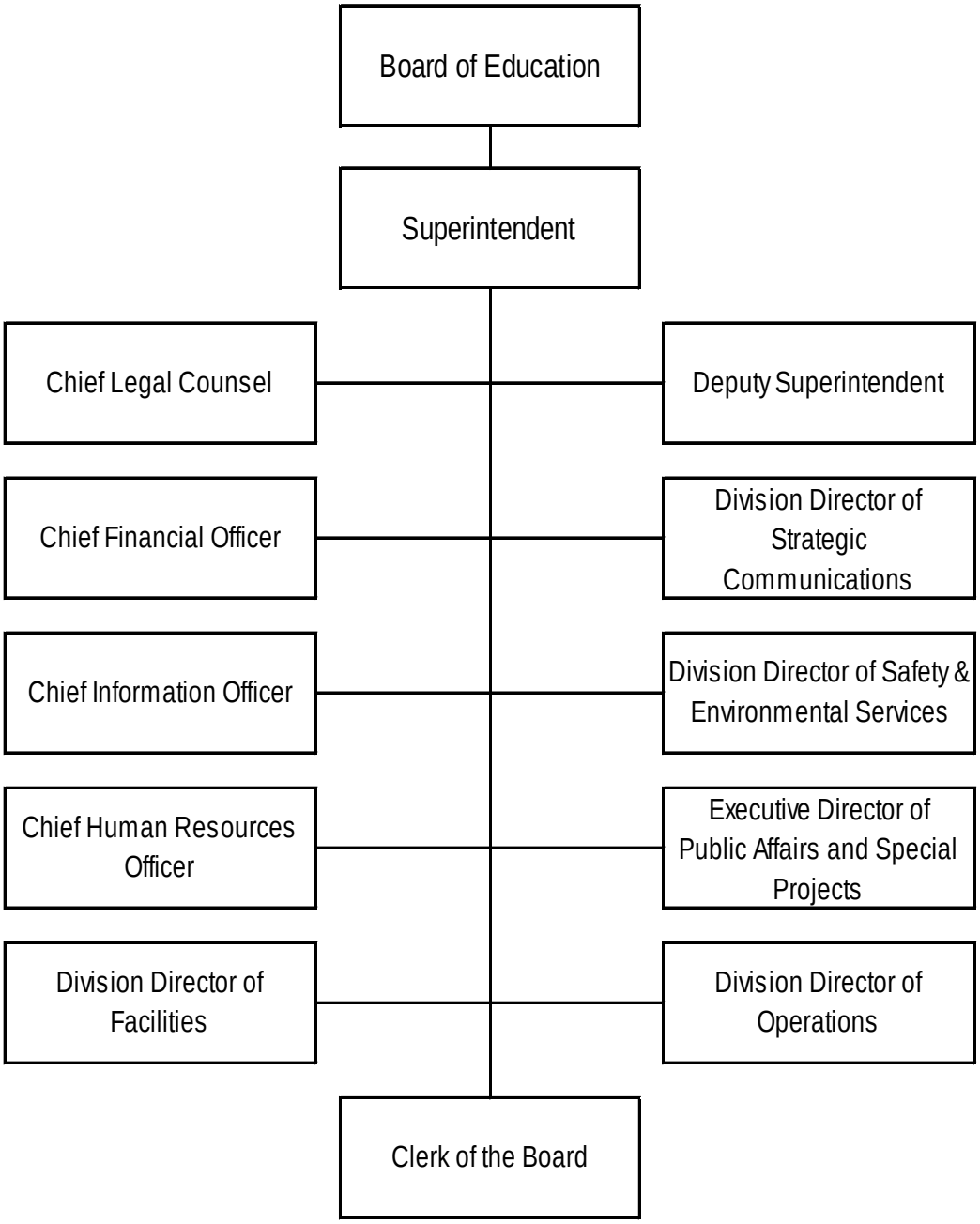
Respectfully submitted,

Dr. Alicia Thompson
Superintendent of Schools



Susan Willis
Chief Financial Officer

WICHITA PUBLIC SCHOOLS
DISTRICT ADMINISTRATION ORGANIZATION CHART



Administration

Dr. Alicia Thompson, *Superintendent of Schools*

Dr. Tiffinie Irving, *Deputy Superintendent*

Michele Ingenthron, *Assistant Superintendent of Elementary Schools*

Gil Alvarez, *Assistant Superintendent of Secondary Schools*

Dr. Andi Giesen, *Assistant Superintendent of Learning Services*

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

Terrell Davis, *Executive Director of Public Affairs and Special Projects*

Susan Willis, *Chief Financial Officer*

Shannon Krysl, *Chief Human Resources Officer*

Rob Dickson, *Chief Information Officer*

Tom Powell*, 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. Mike Willome, *Clerk of the Board*

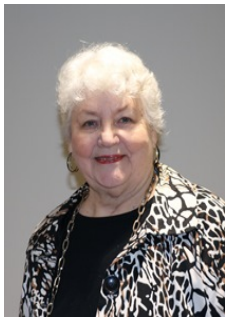
WICHITA BOARD OF EDUCATION AS OF JUNE 30, 2020

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

District 1
Ben Blankley
3404 Country Club Place
Wichita, KS 67208

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

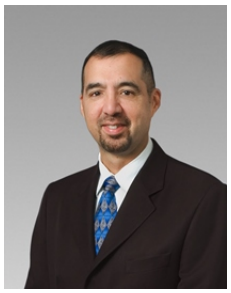
District 3
Ernestine Krehbiel
883 Fabrique St.
Wichita, KS 67226



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

District 5
Mike Rodee
6514 W. Briarwood Cir
Wichita, KS 67212

District 6
Ron Rosales
2349 N. Market
Wichita, KS 67219



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

OFFICERS OF THE BOARD

President .....Sheril Loan
Vice President.....Mike Rodee
Board Counsel..... Tom Powell
Treasurer..... Susan Willis
Clerk of the Board..... Mike Willome

SUPERINTENDENT OF SCHOOLS

Dr. Alicia Thompson

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 Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

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 comprehensive annual financial report for the fiscal year ended June 30, 2019. This was the twenty-eighth consecutive year that the District has achieved this prestigious award.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual 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 comprehensive annual 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

USD No. 259 Wichita Public Schools

for its Comprehensive Annual Financial Report (CAFR) for the Fiscal Year Ended June 30, 2019.

The CAFR meets the criteria established for ASBO International's Certificate of Excellence.

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

Claire Hertz, SFO
President

David J. Lewis
Executive Director

The Association of School Business Officials (ASBO) awarded a Certificate of Excellence in Financial Reporting to the Wichita Public Schools for the comprehensive annual financial report for the fiscal year ended June 30, 2019. This was the twenty-eighth 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 comprehensive annual 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

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

Report on the Financial Statements

We have audited the accompanying 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, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the Kansas Municipal Audit and Accounting Guide, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the 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, 2020, 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.

Allen, Gibbs & Houlik, L.C. ■ aghlc.com ▲ aghemployersolutions.com ● aghuniversity.com ■ 316.267.7231 ■ 301 N. Main, Suite 1700 ■ Wichita, KS 67202-4868

Other Matters

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, 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 auditing standards generally accepted in the United States of America, 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 and Other 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 and the introductory and statistical sections as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 auditing standards generally accepted in the United States of America. 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.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2020 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 the District's internal control over financial reporting and compliance.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

December 11, 2020
Wichita, Kansas

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, 2020. The intent of this discussion and analysis is to look at the School 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

In response to the Kansas Supreme Court's sixth decision in Gannon v. State of Kansas, the 2019 Kansas Legislature amended the Kansas School Equity and Enhancement Act, increasing state aid funding to the District by $18 million for FY'20. The Base Aid for Student Excellence (BASE) increased from $4,165 to $4,436 per pupil. Special education aid remained flat, causing a further decline in funding of special education excess costs, with the State only funding 75.3% instead of the state statutory level of 92% of excess costs. The FY'20 Supplemental General (LOB) state aid increased by $1.9 million. Because an increase in state aid in the LOB fund results in a decrease in local property taxes to fund the maximum LOB budget authority, the LOB mill levy decreased from 16.952 mills to 15.862 mills.

The District was the recipient of special grant funds provided through the Kansas Department of Education. The District received a second Safe and Secure Schools matching grant for $921,475 to purchase security cameras, metal detectors, interior door locks and exterior secured entry doors. The District also received a second Mental Health grant for $1.3 million to fund mental health liaisons for twenty schools to address the growing challenge of social-emotional needs across the District.

In March 2020, in response to the school shutdown order issued by Governor Laura Kelly in response to the COVID-19 pandemic, the District put a freeze on all non-critical operational spending. As a result, the District realized savings in FY'20 in student transportation, fuel, utilities, unfilled positions, travel, professional development and supplemental wages. The District transferred unspent cash at June 30, 2020 to Pre-Kindergarten, At-Risk, Bilingual, and Vocational funds to support anticipated enrollment declines. The District also transferred funds to Professional Development to support training needs as the District prepared for remote instruction options. Additionally, the District was able to increase its Contingency Reserve by over $11.8 million to $26.7 million.

In April 2020, the Kansas Department of Education announced the allocation of Elementary and Secondary School Emergency Relief (ESSER) funds through the Coronavirus Aid, Relief and Economic Security (CARES) Act to address the impact of COIVD-19 on elementary and secondary schools. The District was allocated $17.9 million, part of which must be passed through to non-public schools in the Wichita city limits.

On June 15, 2020, the Board of Education approved a $24 million plan to purchase staff and student technology to prepare for a possible remote learning model in the fall of 2020. The

Board adopted a resolution to enter a $10.7 million financing arrangement to partially fund the technology initiative, with remaining funds to come from the ESSER funds.

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 of the District's assets and liabilities. All of the current year's 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*: All of 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 of the 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, with the exception of long-term debt and other similar 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 $82,166,015. The improvement in net position is the net effect of several changes, as explained in the following bullets:

- Current and other assets increased $45.3 million primarily as a result of increased cash balances in all funds. As the State mandated a shutdown of all public schools in March 2020 to slow the spread of COVID-19, the District put a freeze on all non-emergency spending to intentionally save funds for FY'21. Additionally, almost all summer academic enrichment activities were cancelled. Consequently, the District ended FY'20 with an increase of $11.8 million to Contingency Reserve. The District also recorded the $10.7 million in restricted cash received under the financing arrangement for the purchase of technology previously mentioned. Bond and Interest fund balances increased by $11 million as the District prepares for several years of increasing bond

payments. Capital Outlay ended the year with $6.9 million more than last year as some outside contractors paused work in response to the pandemic. Reserves for health and workers' compensation increased by $4.3 million primarily due to additional transfers made into the reserves at the end of the fiscal year.

- The change to deferred charge on refunding is a result of the 2011A Series deferred refunding being fully amortized in FY'20.
- The changes in deferred outflows – pension and deferred inflows – pension are related to the District's proportionate share of KPERS.
- The changes in deferred outflows – OPEB and deferred inflows – OPEB are primarily due to the difference between expected and actual experience related to the District's Post-Retirement Benefits plan and changes in actuarial assumptions for both the Post-Retirement Benefits plan and the KPERS Death and Disability OPEB plan.
- Current liabilities decreased by $2.5 million with minimal spending occurring at fiscal year-end as a result of school shutdown.
- The $5.9 million increase in long-term liabilities due within one year is due in part to increased bond principal payments due for Series 2015A and the first debt service payment due for the technology direct placement financing arrangement entered into in June 2020.
- Long-term liabilities due in more than one year decreased as a result of a $32.8 million decrease in the District's proportionate share of KPERS collective net pension liability and the $21.5 million reduction in general obligation bond debt. These decreases were partially offset by increases to the early retirement program obligation, the compensated absence liability and the technology direct placement debt.
- The $3.2 million increase in net position restricted for instruction and support services is due to the spending and hiring freezes implemented in response to COVID-19.
- The $2.1 million increase in net position restricted for special education is the result of the spending freeze and the cancellation of almost all onsite special education summer programming, resulting in savings that will be used to cover increasing special education costs in FY'21.
- The $3.3 million decrease in net position restricted for nutrition services is a result of lost revenue during the shutdown period. While the District operated its meal service, over one million fewer meals were served compared to when school is in normal operation.
- The $5.2 million increase in net position restricted for facilities and capital projects is a result of additional cash available from increased tax revenues and $1.5 million due from the federal E-Rate program to reimburse the District for approved internet access expenditures.

Table 1
Net Position
Governmental Activities
As of June 30

	2020	2019	Change %
Assets			
Current and other assets	$ 416,706,118	$ 371,417,215	12.19%
Capital assets	769,168,100	779,115,164	-1.28%
Total Assets	$ 1,185,874,218	$ 1,150,532,379	3.07%
Deferred Outflows of Resources			
Deferred charge on refunding	$ 495,290	$ 912,207	-45.70%
Deferred outflows – OPEB	4,535,823	1,063,551	326.48%

Deferred outflows – pension	125,465,301	115,465,404	8.66%
Total Deferred Outflows of Resources	$ 130,496,414	$ 117,441,162	11.12%
Liabilities			
Current and other liabilities	$ 33,384,709	$ 35,889,414	-6.98%
Long-term liabilities:			
Due within one year	53,402,267	47,531,752	12.35%
Due in more than one year	989,565,148	1,030,667,186	-3.99%
Total Liabilities	$ 1,076,352,124	$ 1,114,088,352	-3.39%
Deferred Inflows of Resources			
Deferred inflows – OPEB	$ 5,607,267	$ 6,383,049	-12.15%
Deferred inflows – pension	47,575,300	42,832,214	11.07%
Total Deferred Inflows of Resources	$ 53,182,567	$ 49,215,263	8.06%
Net Position			
Net investment in capital assets	$ 448,327,253	$ 433,295,015	3.47%
Restricted:			
Instruction and support services	8,977,484	5,823,473	54.16%
Facilities and capital projects	56,821,085	51,647,613	10.02%
Debt service	48,060,706	37,707,231	27.46%
Self-insurance claims	42,751,433	38,091,057	12.23%
Special education	11,933,684	9,789,010	21.91%
Nutrition services	11,830,572	15,143,779	-21.88%
Federal and state grant programs	666,953	671,055	-0.61%
Unrestricted	(442,533,229)	(487,498,307)	-9.22%
Total Net Position	$ 186,835,941	$ 104,669,926	78.50%

Table 2 below shows condensed revenues, expenses, and change in net position for fiscal years 2020 and 2019.

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

	2020	2019	Change Increase (Decrease)
Revenues:			
Program Revenues:			
Charges for services	$ 8,132,166	$ 8,920,230	-8.83%
Operating grants and contributions	313,184,569	279,031,039	12.24%
General Revenues:			
Property taxes	106,744,608	105,213,511	1.46%
State and federal aid not restricted to specific purposes	284,533,850	273,094,964	4.19%
State aid received for debt service (principal)	10,517,850	13,423,500	-21.65%

Other	8,887,349	10,854,501	-18.12%
Total Revenues	$ 732,000,392	$ 690,537,745	6.00%
Program Expenses:			
Instruction	$ 364,635,234	$ 369,457,571	-1.31%
Student and instructional support	86,556,790	92,814,723	-6.74%
Administration	44,617,887	44,460,442	0.35%
Operations and maintenance	84,167,902	84,939,476	-0.91%
Student transportation service	25,005,270	25,615,492	-2.38%
Nutrition services	26,644,625	28,079,211	-5.11%
Interest on long-term debt	18,206,669	18,827,468	-3.30%
Total Expenses	$ 649,834,377	$ 664,194,383	-2.16%
Increase/(Decrease) in Net Position	$ 82,166,015	$ 26,343,362	211.90%
Net Position-Beginning	104,669,926	78,326,564	33.63%
Net Position-Ending	$ 186,835,941	$ 104,669,926	78.50%

- Decreased receipts in Nutrition Services and student fee collections during the shutdown period resulted in a $788,064 decrease in charges for services.
- Revenues in operating grants and contributions increased $34.2 million, primarily due to KPERS employer contributions. In FY'19, the third and fourth quarter KPERS contributions were suspended due to appropriation limitations. In FY'20, all four KPERS contributions were made.
- The increase in property taxes is due to a slight increase in assessed valuation from calendar year 2018 to 2019.
- The increase in state and federal aid not restricted to specific purposes is due to the 6.5% increase in the base aid per pupil. Because the District is declining in enrollment, actual aid received is less than the base aid per pupil increase.
- State aid received for debt service decreased as in FY'19, additional state aid was received on the payment in full of the Series 2009-A bonds in October 2018.
- Other revenues are primarily earnings on investments. Due to interest rates dropping at the beginning of 2020, those earnings decreased by $2 million.
- Nutrition Services expenses decreased as the District served fewer meals, resulting in lower than expected food costs.
- The decreases in almost all program expenses except interest on long-term debt are a result of spending freezes occurring in the last four months of FY'20 as previously noted.

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, 2020, the District governmental funds reported a combined fund balance of $325.4 million, an increase of $43 million from FY'19. This increase is largely due to an increase in cash in all funds, for reasons discussed below.

Table 3
Governmental Fund Balances
As of June 30 Year End

Governmental Funds	2020	2019	Change %
General	$ 48,205,156	$ 36,468,082	32.18%
Special Education	14,896,467	11,752,056	26.76%
Nutrition Services	15,302,818	17,445,583	-12.28%
At Risk (K-12)	849,552	32,347	2526.37%
Supplemental Grants – Federal	136,117	(95,379)	242.71%
Capital Outlay	56,679,826	51,407,030	10.26%
Bond and Interest	170,288,215	159,207,691	6.96%
Nonmajor Governmental	18,994,191	6,084,962	212.15%
Total Governmental Fund Balances	$ 325,352,342	$ 282,302,372	15.25%

General Fund

The District's ending General fund balance increased by $11.7 million primarily due to additional cash reserves placed in the Contingency Reserve fund during FY'20 in order to prepare schools for safe operations during the COVID-19 pandemic.

Special Education Fund

The Special Education fund increased by $3.1 million due exclusively to reductions in expenditures during the shutdown. The $14.9 million FY'20 ending fund balance enables the District to fund the FY'21 program until state aid is received in October and cover unique expenditure needs related to special education remote learning 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 declined $2.1 million as fewer meals were served during the shutdown period leading to revenue losses 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'20 by $817,205 as the District cancelled summer programming serving at risk students for safety reasons. 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 in addition to the federal Title

program funds the District received. As federal funds are drawn down as a reimbursement, the actual fund balances will be relatively small or negative, as in FY'19.

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'20 budget process to take full advantage of the state aid.

The Capital Outlay fund balance increased $5.3 million in FY'20. After beginning FY'20 with a higher beginning balance than the previous year, the District received increased tax revenues with improved assessed valuations and received a higher percentage of equalized state aid resulting in $1.3 million more state aid than in FY'19. Spending slowed in the final quarter of the fiscal year with contractors also feeling the impact of COVID-19.

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 $11.1 million due to increased tax revenues and smaller scheduled bond payments in FY'20.

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 not amended in FY'20. However, the final legal maximum budget was reduced from $381,843,124 to $379,097,676, 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 2020 and 2019, the District had $769,168,100 and $779,115,164, respectively, invested in capital assets (net of depreciation). The FY'20 decreases in building

and improvements as well as machinery and equipment are primarily attributable to increasing accumulated depreciation. Limited capital asset additions occurred as the District focused primarily on deferred maintenance projects. Construction in progress increased $4.4 million as the District continued roof, HVAC, window, turf and track replacement projects in various schools. Intangibles increased due water, street and sewer improvements around Southeast High school.

Table 4
Capital Assets - Net of Depreciation
Governmental Activities

	2020	2019	Change %
Land	$ 20,810,003	$ 20,870,732	-0.29%
Land Improvements	28,367,568	28,321,670	0.16%
Intangibles	4,308,899	3,289,363	30.99%
Construction in progress	14,523,049	10,169,302	42.81%
Buildings and improvements	687,954,168	701,789,270	-1.97%
Machinery and equipment	13,204,413	14,674,827	-10.02%
Total capital assets - net of depreciation	$ 769,168,100	$ 779,115,164	-1.28%

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, 2020, the District had $430,575,000 in bonds outstanding. Table 5 summarizes debt outstanding.

Table 5

Governmental Activities
Outstanding Debt, at Year End

	2020	2019	Change %
General Obligation Bonds	$ 430,575,000	$ 452,040,000	-4.75%

Outstanding bonds are related to the November 2008 bond election, where voters approved $370 million in bond improvements. The outstanding balance also includes the 2017-A General Obligation Refunding Bond proceeds which will be used to crossover advance refund $100 million of the Series 2010-B bonds in October 2020. All bonds have been sold and all construction is substantially completed.

During FY'20, the District paid $21,465,000 in scheduled bond principal 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 2.35% in FY'19 to 2.07% in FY'20, and the net bonded debt per capita

decreased from $1,095 to $1,004. Additionally, net bonded debt per pupil decreased from $8,477 in FY'19 to $7,855 in FY'20.

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'21 in the amount of $22.5 million and the Title IIA allocation of $2.2 million for FY'20.
- In August, the District received notice of the Special Education IDEA VI-B allocation for FY'21 in the amount of $11.4 million for the 3-5 Early Childhood and 3-21 Pass Through programs.
- In August, the Board of Education voted to delay the start of school until Wednesday, September 9 in order to prepare for safety measures necessary to mitigate possible spread of COVID-19 and train teachers on remote instruction strategies. The Board also voted to start secondary schools in full remote, with on-site educational services only for elementary students choosing in person services and special education students.
- In September, the District was awarded $1.4 million of CARES funds from Sedgwick County to use for COVID-19 related expenditures. In October, Sedgwick County awarded the District another $802,559.
- In October, the District was awarded a $1.5 million grant for student internet connectivity through CARES dollars administered by the Department of Commerce.
- In early November, the Board of Education voted to keep secondary students in a full remote setting until the end of the first semester. On November 30, 2020, with over 16% of District staff quarantined, the Board voted to move Elementary to full remote with only certain special education students remaining in on-site settings

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) 973-4529
Nonnie Onyancha, Controller (316) 973-4505
Adrienne Lowell, Director of Budgeting (316) 973-4575

Fax: (316) 973-4600

Basic Financial Statements

Wichita Public Schools
Unified School District No. 259
Statement of Net Position
June 30, 2020

	Governmental Activities
Assets	
Cash, cash equivalents and investments	$ 251,387,917
Restricted cash, cash equivalents and investments	129,031,919
Receivables:	
State aid	20,955,543
Interest	160,276
Intergovernmental	12,133,356
Inventory	3,037,107
Capital assets:	
Land and construction in progress	35,333,052
Other capital assets, net of depreciation	733,835,048
Total assets	1,185,874,218
Deferred outflows of resources	
Deferred charge on refunding	495,290
Deferred outflows - OPEB	4,535,823
Deferred outflows - pension	125,465,301
	130,496,414
Liabilities	
Accounts payable	10,918,264
Accrued payroll	16,847,559
Interest payable	5,036,501
Advance - grants	582,385
Long-term liabilities, including claims payable	
Due within one year	53,402,267
Due in more than one year	989,565,148
Total liabilities	1,076,352,124
Deferred inflows of resources	
Deferred inflows - OPEB	5,607,267
Deferred inflows - pension	47,575,300
	53,182,567
Net Position	
Net investment in capital assets	448,327,253
Restricted for:	
Instruction and support services	8,977,484
Facilities and capital projects	56,821,085
Debt service	48,060,706
Self-insurance claims	42,751,433
Special education	11,933,684
Nutrition service	11,830,572
Federal and state grant programs	666,953
Unrestricted	(442,533,229)
Total net position	$ 186,835,941

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, 2020

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	$ 364,635,234	$ 5,258,820	$ 186,246,655	$ -	$ (173,129,759)
Student and instructional support	86,556,790	127,345	43,403,373	-	(43,026,072)
Administration	44,617,887	-	8,964,577	-	(35,653,310)
Operations and maintenance	84,167,902	-	20,232,310	-	(63,935,592)
Student transportation service	25,005,270	-	20,215,461	-	(4,789,809)
Nutrition services	26,644,625	2,746,001	22,349,301	-	(1,549,323)
Interest on long-term debt	18,206,669	-	11,772,892	-	(6,433,777)
Total primary government	$ 649,834,377	$ 8,132,166	$ 313,184,569	$ -	(328,517,642)
General revenues:					
Property taxes levied for:					
General purposes					52,373,410
Debt service					28,681,202
Capital outlay					25,689,996
State and federal aid not restricted to specific purposes					284,533,850
State aid received for debt service (principal)					10,517,850
Earnings on investments					6,306,340
Miscellaneous					2,581,009
Total general revenues					410,683,657
Change in net position					82,166,015
Net position-beginning					104,669,926
Net position-ending					$ 186,835,941

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, 2020

	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	$ 34,472,398	$ 17,972,398	$ 13,892,791	$ 4,418,746	$ -	$ 61,936,998	$ 51,981,296	$ 9,816,976	$ 194,491,603
Restricted cash, cash equivalents and investments	-	-	-	-	-	-	118,306,919	10,725,000	129,031,919
Intergovernmental receivables	66,008	5,288,279	-	-	4,076,826	1,586,331	1,115,912	-	12,133,356
State aid receivable	20,955,543	-	-	-	-	-	-	-	20,955,543
Interest receivable	-	-	-	-	-	160,276	-	-	160,276
Inventory	766,145	-	2,270,962	-	-	-	-	-	3,037,107
Due from other funds	2,704,911	-	-	-	-	-	-	-	2,704,911
Total assets	$ 58,965,005	$ 23,260,677	$ 16,163,753	$ 4,418,746	$ 4,076,826	$ 63,683,605	$ 171,404,127	$ 20,541,976	$ 362,514,715
Liabilities:									
Accounts payable	$ 2,374,940	$ 191,903	$ 659,344	$ 1,021	$ 268,234	$ 6,845,317	$ -	$ 282,568	$ 10,623,327
Accrued payroll	7,808,659	2,884,028	201,591	3,568,173	961,429	158,462	-	1,265,217	16,847,559
Advance - grants	576,250	-	-	-	6,135	-	-	-	582,385
Due to other funds	-	-	-	-	2,704,911	-	-	-	2,704,911
Total liabilities	10,759,849	3,075,931	860,935	3,569,194	3,940,709	7,003,779	-	1,547,785	30,758,182
Deferred Inflows of Resources:									
Unavailable revenue - receivables	-	5,288,279	-	-	-	-	1,115,912	-	6,404,191
Total deferred inflows of resources	-	5,288,279	-	-	-	-	1,115,912	-	6,404,191
Fund Balances:									
Nonspendable	766,145	-	2,270,962	-	-	-	-	-	3,037,107
Restricted	666,953	14,896,467	13,031,856	849,552	136,117	56,679,826	170,288,215	18,994,191	275,543,177
Assigned	16,642,742	-	-	-	-	-	-	-	16,642,742
Unassigned	30,129,316	-	-	-	-	-	-	-	30,129,316
Total fund balances	48,205,156	14,896,467	15,302,818	849,552	136,117	56,679,826	170,288,215	18,994,191	325,352,342
Total liabilities, deferred inflows of resources and fund balances	$ 58,965,005	$ 23,260,677	$ 16,163,753	$ 4,418,746	$ 4,076,826	$ 63,683,605	$ 171,404,127	$ 20,541,976	$ 362,514,715

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, 2020

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

Total fund balance -- governmental funds		$ 325,352,342
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost	$ 1,214,583,024	
Accumulated Depreciation	(445,414,924)	769,168,100
Other deferred outflows of resources are not due and payable in the current period and therefore are not reported in the funds:		
Deferred Refunding on Bonds Payable	495,290	
Deferred outflows - pension	125,465,301	
Deferred outflows - OPEB	4,535,823	130,496,414
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	(430,575,000)	
Premium on Bonds Payable	(9,070,832)	
Discount on Bonds Payable	2,775	
Notes from Direct Placements	(10,725,000)	
Accrued Interest Payable on the Bonds	(5,036,501)	
Early Retirement Program	(37,238,512)	
Compensated Absences	(11,479,000)	
Total OPEB Liability	(11,496,764)	
Net OPEB Liability	(32,886,351)	
Net Pension Liability	(483,304,919)	
Environmental Liability	(2,343,868)	(1,034,153,972)
Other deferred inflows of resources do not increase net position until a future period and therefore are not reported in the funds.		
Deferred inflows - pension	(47,575,300)	
Deferred inflows - OPEB	(5,607,267)	(53,182,567)
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.		5,288,279
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.		1,115,912
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.		42,751,433
Total net position -- governmental activities		$ 186,835,941

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, 2020

	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	$ 51,618,451	$ -	$ -	$ -	$ -	$ 25,689,996	$ 28,681,202	$ 754,959	$ 106,744,608
Intergovernmental - State	293,870,041	50,071,989	257,305	84,662,835	-	11,294,793	17,834,210	74,813,477	532,804,650
Intergovernmental - Federal	-	17,694,383	20,255,918	-	30,367,745	1,647,616	-	451,434	70,417,096
Interest expense subsidy - Federal	-	-	-	-	-	-	4,456,532	-	4,456,532
Charges for services	584,580	-	2,746,001	30	-	-	-	4,801,555	8,132,166
Earnings on investments	13,181	-	220,730	-	-	2,852,914	2,526,880	17,763	5,631,468
Other	1,609,647	46,113	-	-	-	-	-	332,019	1,987,779
Contributions	573,723	-	-	-	-	-	-	-	573,723
Total revenues	348,269,623	67,812,485	23,479,954	84,662,865	30,367,745	41,485,319	53,498,824	81,171,207	730,748,022
Expenditures:									
Current:									
Instruction	107,605,027	74,369,944	-	89,381,451	12,879,501	4,520,804	-	65,753,261	354,509,988
Student and instructional support	33,454,099	29,796,322	-	4,090,395	14,161,992	-	-	10,077,425	91,580,233
Administration	36,442,499	2,527,628	-	1,072,693	792,716	-	-	7,437,270	48,272,806
Operations and maintenance	58,393,591	4,236,155	-	125,311	1,827,792	15,593,975	-	7,955,641	88,132,465
Student transportation service	13,129,371	11,703,588	-	-	2,016	-	-	268,148	25,103,123
Nutrition services	2,363	-	26,555,932	-	472,232	-	-	1,360,218	28,390,745
Sub-total current expenditures	249,026,950	122,633,637	26,555,932	94,669,850	30,136,249	20,114,779	-	92,851,963	635,989,360
Facility acquisition and construction service	-	-	-	-	-	18,690,974	-	61,953	18,752,927
Debt Service:									
Principal retirement	-	-	-	-	-	-	21,465,000	-	21,465,000
Interest	-	-	-	-	-	-	20,953,300	-	20,953,300
Other	-	-	-	-	-	-	-	93,875	93,875
Total expenditures	249,026,950	122,633,637	26,555,932	94,669,850	30,136,249	38,805,753	42,418,300	93,007,791	697,254,462
			-						
Excess (deficiency) of revenues			-						
over (under) expenditures	99,242,673	(54,821,152)	(3,075,978)	(10,006,985)	231,496	2,679,566	11,080,524	(11,836,584)	33,493,560
Other financing sources (uses):									
Sale of property	-	-	-	-	-	593,230	-	-	593,230
Transfers in	-	57,965,563	-	10,824,190	-	2,000,000	-	14,020,813	84,810,566
Transfers out	(87,210,566)	-	-	-	-	-	-	-	(87,210,566)
Direct placement debt issuance	-	-	-	-	-	-	-	10,725,000	10,725,000
Total other financing sources (uses)	(87,210,566)	57,965,563	-	10,824,190	-	2,593,230	-	24,745,813	8,918,230
Net change in fund balances	12,032,107	3,144,411	(3,075,978)	817,205	231,496	5,272,796	11,080,524	12,909,229	42,411,790
Fund balances at beginning of year	36,468,082	11,752,056	17,445,583	32,347	(95,379)	51,407,030	159,207,691	6,084,962	282,302,372
Change in reserve for inventory	(295,033)	-	933,213	-	-	-	-	-	638,180
Fund balances at end of year	$ 48,205,156	$ 14,896,467	$ 15,302,818	$ 849,552	$ 136,117	$ 56,679,826	$ 170,288,215	$ 18,994,191	$ 325,352,342

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, 2020

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

Net change in fund balances -- total governmental funds		$ 42,411,790
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	$ (31,259,651)	
Capital assets capitalized	22,466,761	(8,792,890)
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.		(1,154,174)
Revenues that do not provide current financial resources in the funds are reported as revenues in the statement of activities.		(12,174)
Direct placement debt proceeds provide current financial resources to governmental funds, but increase long-term liabilities in the statement of net position.		(10,725,000)
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.		3,012,299
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
General obligation bonds		21,465,000
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		241,566
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 earned exceeded benefits paid	(1,377,000)	
Early retirement benefits earned exceeded benefits paid	(4,659,189)	
Reduction in total OPEB liability was less than costs incurred	(667,824)	
Reduction in net OPEB liability was less than costs incurred	(4,898,072)	
Increase in the net pension liability was more than benefits paid	32,767,213	
Environmental liabilities incurred were less than amounts paid	167,966	21,333,094
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 - pensions	9,999,897	
Deferred outflows - OPEB	3,472,272	
Deferred inflows - pensions	(4,743,086)	
Deferred inflows - OPEB	775,782	
Deferred refunding	(416,917)	9,087,948
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.		4,660,376
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.		638,180
Change in net position of governmental activities		$ 82,166,015

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, 2020

	Internal Service Funds
Assets:	
Current assets:	
Cash, cash equivalents and investments	$ 56,896,314
Total current assets	56,896,314
Liabilities:	
Current liabilities:	
Accrued liabilities	294,937
Current portion - claims payable	9,056,025
Total current liabilities	9,350,962
Noncurrent liabilities	
Long-term claims payable	4,793,919
Total liabilities	14,144,881
Net Position:	
Total net position restricted for self-insurance claims	$ 42,751,433

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, 2020

	Internal Service Funds
Operating revenues:	
Charges for services	$ 67,096,939
Total operating revenues	67,096,939
Operating expenses:	
Contractual services	65,511,435
Total operating expenses	65,511,435
Operating income (loss)	1,585,504
Nonoperating revenues:	
Interest	674,872
Total nonoperating revenues	674,872
Income (loss) before transfers	2,260,376
Transfers in	2,400,000
Change in net position	4,660,376
Total net position-beginning of year	38,091,057
Total net position-end of year	$ 42,751,433

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, 2020

	Internal Service Funds
Cash flows from operating activities:	
Cash received from services	$ 67,096,939
Cash payments for claims	(65,859,694)
Net cash flow from operating activities	1,237,245
Cash flows from non-capital financing activities:	
Transfers from other funds	2,400,000
Net cash flow from non-capital financing activities	2,400,000
Cash flows from investing activities:	
Interest on investments	674,872
Net cash flow from investing activities	674,872
Net change in cash and cash equivalents	4,312,117
Cash and cash equivalents-beginning of the year	52,584,197
Cash and cash equivalents-end of the year	$ 56,896,314
Reconciliation of operating income to net cash flow from operating activities:	
Operating income (loss)	$ 1,585,504
Adjustments to reconcile operating income (loss) to net cash flow from operating activities:	
Change in accrued liabilities	(202,129)
Change in claims payable	(146,130)
Net cash flow from operating activities	$ 1,237,245

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, 2020

	Employee Benefit Trust Funds	Agency Funds
Assets:		
Cash and cash equivalents	$ 27,805,217	$ 5,320,438
Repurchase agreement	2,272,723	-
Interest receivable	2,033	-
Total assets	30,079,973	5,320,438
Liabilities:		
Due to others	-	5,320,438
Total liabilities	-	5,320,438
Net Position:		
Restricted for other employee benefits	19,649,739	-
Restricted for other post employment benefits	10,430,234	-
Total net position	$ 30,079,973	$ -

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, 2020

	Employee Benefit Trust Funds
Additions:	
Employer contributions	$ 16,688,079
Interest income	547,160
Total additions	17,235,239
Deductions:	
Benefits	17,809,928
Administration	211,854
Total deductions	18,021,782
Change in net position	(786,543)
Net position - beginning of year	30,866,516
Net position - end of year	$ 30,079,973

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

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WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

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, capital 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, except for agency funds, which have no measurement focus. 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. 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 foundation 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 for 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 three agency funds which are used to account for assets held by the District as an agent for others. The funds include assets held for activities such as student organizations and athletics, funds held for employee payroll withholdings and flexible spending accounts. They are custodial in nature, and do not involve measurement of results of operations.

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.

State statutes provide that in the month of June of each school year, payment (from the State to District) shall be made of the full amount of the general state foundation aid for the year. The State did not make the final state foundation aid payment of $20,955,543 for the fiscal year ended June 2020 until July 2020. The District was instructed by the State to record the final payment as though it had been received on June 30, 2020. This receipt was recorded for the budgetary basis; however it was recorded as a receivable by the General and Supplemental General Funds for the government-wide and fund financial statements.

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. 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. 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 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

5. 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.

6. 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.

7. 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 positon 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.

8. 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.

9. 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 position 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 three items that qualify for reporting in this category, deferred charge on refunding, collective deferred outflows for pensions and deferred outflows for OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. 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 position that applies to future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has three 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. The other 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.

10. 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.

11. Net Position

Net position represents the difference between assets and liabilities. *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.

12. 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 be adopted for all funds, unless exempted by a specific statute. The statutes provide for the following sequence and timetable in the adoption of the legal budget.

1. Preparation of the budget for the current fiscal year on or before August 1.
2. Publication in local newspaper of the proposed budget and notice of hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least 10 days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

Kansas statutes allow school districts to operate from July 1 to August 25 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 agency 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

Capital project funds:
- Bond capital projects
- Equipment purchases

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, 2020, the level of the general fund budget is based on a formula that used $4,436 per full-time equivalent weighted student as of September 20. Additionally, state aid that had been previously unrestricted was deemed to be restricted to a number of funds. Based on this change, certain funds that had previously been reported as part of the General Fund were reclassified and reported as special revenue funds, due to now having revenue sources that were restricted to specific purposes beginning with the fiscal year ended June 30, 2018. This included the Preschool-Aged At-Risk, At Risk (K-12), Bilingual Education, and Vocational Education Funds.

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, 2020, 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, 2020, the securities underlying the District's repurchase agreements include U.S. Treasury 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 and Treasury obligation mutual funds and a Federal Home Loan Bank agency security which comprises 10% 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). As of June 30, 2020, $101,744,431 of investment value represent proceeds of issuance of Series 2017A general obligation refunding bonds and are held by an escrow agent. These funds will be used to make interest payments on the 2017A general obligation refunding bonds until the crossover date of October 1, 2020 at which time the escrow will be used for the defeasance of the 2010B general obligation school building bonds.

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, 2020, 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	$ 47,880,171	$ 47,880,171	$ --	N/A
U.S. Treasury bills	131,699,400	131,699,400	--	Level 1
U.S. Government agencies	24,999,293	24,999,293	--	Level 1
Treasury obligation mutual funds	37,287,489	37,287,489	--	Level 1
Total	$ 241,866,353	$ 241,866,353	$ --	

Deposits and investments at June 30, 2020 appear in the financial statements as summarized below:

Carrying amount of deposits	$ 173,951,861
Carrying amount of investments	241,866,353
Total	$ 415,818,214
Cash and investments - governmental funds, balance sheet	$ 323,523,522
Cash and investments - internal service funds, statement of net position	56,896,314
Cash and investments - governmental activities statement of net position	380,419,836
Cash and investments - fiduciary funds	35,398,378
Total	$ 415,818,214

B. Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

	Balance June 30, 2019	Increases	Decreases	Balance June 30, 2020
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 20,870,732	$ --	$ 60,729	$ 20,810,003
Construction in progress	10,169,302	20,546,786	16,193,039	14,523,049
Total capital assets, not being depreciated	31,040,034	20,546,786	16,253,768	35,333,052
Capital assets, being depreciated:				
Buildings and improvements	1,070,450,053	13,168,585	1,583,370	1,082,035,268
Machinery and equipment	42,604,240	1,884,062	1,626,794	42,861,508
Land improvements	46,877,867	1,818,230	37,063	48,659,034
Intangibles	4,452,025	1,242,137	--	5,694,162
Total capital assets being depreciated	1,164,384,185	18,113,014	3,247,227	1,179,249,972
Less accumulated depreciation for:				
Buildings and improvements	368,660,783	26,313,393	893,076	394,081,100
Machinery and equipment	27,929,413	2,954,298	1,226,616	29,657,095
Land improvements	18,556,197	1,769,359	34,090	20,291,466
Intangibles	1,162,662	222,601	--	1,385,263
Total accumulated depreciation	416,309,055	31,259,651	2,153,782	445,414,924
Total capital assets, being depreciated, net	748,075,130	(13,146,637)	1,093,445	733,835,048
Governmental activities capital assets, net	$ 779,115,164	$ 7,400,149	$ 17,347,213	$ 769,168,100

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

Governmental activities:	
Instruction	$ 28,888,735
Student and Instructional Support	36,758
Administration	4,010
Operations and Maintenance	1,902,093
Transportation	6,126
Nutrition Services	421,929
Total depreciation expense – governmental activities	$ 31,259,651

C. Long-Term Obligations

Long-term liability activity for the year ended June 30, 2020 was as follows:

	Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020	Due within one year
General obligation bonds	$ 452,040,000	$ --	$ 21,465,000	$ 430,575,000	$ 25,125,000
Notes from direct placements	--	10,725,000	--	10,725,000	2,630,000
Early retirement program	32,579,323	17,798,567	13,139,378	37,238,512	13,138,168
Compensated absences	10,102,000	18,146,000	16,769,000	11,479,000	624,000
Premium on bonds	12,085,555	--	3,014,723	9,070,832	2,720,290
Discount on bonds	(5,199)	--	(2,424)	(2,775)	(2,424)
Environmental liability	2,511,834	--	167,966	2,343,868	111,208
Claims payable	13,996,074	62,038,568	62,184,698	13,849,944	9,056,025
Total OPEB liability	10,828,940	3,575,144	2,907,320	11,496,764	--
Net OPEB liability	27,988,279	8,715,110	3,817,038	32,886,351	--
Net pension liability	516,072,132	124,560,892	157,328,105	483,304,919	--
Total	$ 1,078,198,938	$ 245,559,281	$ 280,790,804	$ 1,042,967,415	$ 53,402,267

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, 2020, this sinking fund had a balance of $16,562,489, which is recorded as restricted cash in the Bond and Interest Fund.

On March 3, 2010, the District issued $100,000,000 in Taxable General Obligation School Building Bonds (Build America Bonds), with taxable interest rates from 5.10 – 5.39% (32% of interest cost is subsidized by the federal government) due October 1, 2025. The debt 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 October 1, 2013, the District issued $49,340,000 in General Obligation Refunding and School Building Bonds with interest rates with an average yield of 1.72% due October 1, 2022. The bond proceeds were used to construct, furnish, and equip new school facilities and advance refund $500,000 of the Series 2009 bonds. The net proceeds related to the advance refunding of the Series 2009 bonds of $592,979 were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the Series 2009 bonds. As a result, a portion of the Series 2009 bonds is considered to be defeased and the liability for those bonds has been removed from the government-wide statement of net position.

On November 15, 2015, the District issued $39,400,000 in General Obligation Refunding and Improvement Bonds with interest rates with an average yield of 1.412% due October 1, 2021. The bond proceeds were used to construct, furnish, and equip new school facilities and advance refund $37,995,000 of the Series 2009A bonds. The net proceeds related to the refunding of the Series 2009A bonds of $42,433,450 were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the Series 2009A bonds. As a result, a portion of the Series 2009A bonds is considered to be defeased and the liability for those bonds has been removed from the government-wide statement of net position.

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 District has recorded both the refunding and refunded bonds in the financial statements, as well as the balance of funds held in escrow for their repayment, which totals $101,744,431 as of June 30, 2020. General obligation bond series 2010B has a crossover date of October 1, 2020.

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

Year Ended June 30,	Principal	Interest
2021	$ 25,125,000	$ 20,036,950
2022	26,610,000	19,003,000
2023	38,085,000	17,613,437
2024	66,730,000	15,272,175
2025	70,720,000	12,118,650
2026 – 2030	203,305,000	18,533,563
Total	$ 430,575,000	$ 102,577,775

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 $10,725,000 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
2021	$ 2,630,000	$ 122,277
2022	2,665,000	100,378
2023	2,700,000	67,332
2024	2,730,000	33,852
Total	$ 10,725,000	$ 323,839

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 433 retirees receiving benefits.

For the year ended June 30, 2020, the District paid $13,139,378 in benefits. The liability for the early retirement program includes the expected cash outflows related to future benefit payments, discounted at 3.00%.

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, 2020 were recorded as a reduction to the liability and additional contributions made during 2020 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, 2020 is as follows:

Transfer from:	Special Education	At Risk (K-12)	Capital Outlay	Nonmajor Governmental	Internal Service	Total
General fund	$ 57,965,563	$ 10,824,190	$ 2,000,000	$ 14,020,813	$2,400,000	$ 87,210,566
Total	$ 57,965,563	$ 10,824,190	$ 2,000,000	$ 14,020,813	$2,400,000	$ 87,210,566

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.

The due from other funds reported in the General Fund of $2,704,911 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, 2020 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	$ 766,145	$ --	$ 2,270,962	$ --	$ --	$ --	$ --	$ --	$ 3,037,107
Restricted for:									
Instruction	--	--	--	849,552	--	--	--	7,084,420	7,933,972
Facilities	--	--	--	--	-	56,679,826	--	11,909,771	68,589,597
Debt Svc	--	--	--	--	--	--	170,288,215	--	170,288,215
Spec Ed	--	14,896,467			--	--	--	--	14,896,467
Nutrition	--	--	13,031,856	--	2,133	--	--	--	13,033,989
Fed & State	666,953	--			133,984	--	--	--	800,937
Assigned to:									
Instruction	16,642,742	--	--	--	--	--	--	--	16,642,742
Unassigned	30,129,316	--	--	--	--	--	--	--	30,129,316
Total	$ 48,205,156	$ 14,896,467	$ 15,302,818	$ 849,552	$ 136,117	$ 56,679,826	$ 170,288,215	$ 18,994,191	$ 325,352,342

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, 2018	$ 6,734,000	$ 91,000	$ 7,587,879	$ --
Incurred claims (including IBNR)	52,761,580	1,007,289	3,081,364	889,543
Claim payments	(53,479,580)	(994,289)	(2,793,169)	(889,543)
Unpaid claims, June 30, 2019	6,016,000	104,000	7,876,074	--
Incurred claims (including IBNR)	57,534,591	1,076,573	1,610,886	1,816,518
Claim payments	(57,214,591)	(1,069,573)	(2,084,016)	(1,816,518)
Unpaid claims, June 30, 2020	$ 6,336,000	$ 111,000	$ 7,402,944	$ --

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 $2,343,868. 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.

On March 11, 2020, the World Health Organization declared COVID-19 a global pandemic and recommend worldwide mitigation measures. The extent of COVID-19's effect on the District's operational and financial performance will depend on future developments, including the duration, spread and intensity of the pandemic, all of which are uncertain and difficult to predict considering the rapidly evolving landscape. As a result, it is not currently possible to ascertain the overall impact of COVID-19 on the operations. However, if the pandemic continues to evolve it is likely to have an impact on property tax collections and grant revenues.

D. Encumbrances

As of June 30, 2020, the District has the following outstanding encumbrances:

General	$	4,052,367
Nutrition Services		2,377,528
Supplemental Grants - Federal		7,233,468
Capital Outlay		18,443,773
Nonmajor Governmental		174,256
Total	$	32,281,392

E. Tax Abatements

Due to tax abatements by the following local governments, the District's fiscal year 2020 property tax revenues were reduced by the total reflected below:

Sedgwick County	$	3,885,941
City of Wichita		2,459,950
City of Kechi		97,123
City of Bel Aire		12,654
City of Park City		405,929
Total	$	6,861,597

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 Comprehensive Annual 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 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate (not including 1.00% contribution rate for Death and Disability program) and the statutory contribution rate was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020.

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 $52,663,083 and $21,298,346 for the periods ended June 30, 2020 and 2019, 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.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by $64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be $6.4 million dollars per year. The first year payment of $6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by $194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be

amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be $19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for an additional funding for KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of $115 million for the KPERS school group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

At June 30, 2020, the District recorded $24,044,204 in nonemployer contribution revenue for their proportionate share of payments made for the KPERS school group per the legislation outlined above.

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

At June 30, 2020, the District reported a liability of $483,304,919 for its proportionate share of the KPERS' collective net pension liability. The collective net pension liability was measured by KPERS as of June 30, 2019, and the total pension liability used to calculate the collective net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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, 2019. The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2019, the District's proportion was 7.47%, which was a decrease of 0.44% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized pension expense of $38,683,323. At June 30, 2020, 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	$ 4,199,097	$ 12,500,316
Net difference between projected and actual earnings on pension plan investments	8,032,865	-
Changes in proportionate share	47,590,631	34,897,259
Changes in assumptions	12,979,625	177,725
District contributions subsequent to measurement date	52,663,083	-
Total	$ 125,465,301	$ 47,575,300

The $52,663,083 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, 2020. 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
2021	$ 10,882,368
2022	3,325,912
2023	10,853,736
2024	617,371
2025	(452,469)
	$ 25,226,918

Actuarial assumptions. The total pension liability for KPERS in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.75 percent
Wage inflation	3.50 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	7.75 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.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study conducted for the three-year period beginning January 1, 2013.

The actuarial assumptions changes adopted by the Pension Plan for all groups based on the experience study were as follows:

- Price inflation assumption lowered from 3.00 percent to 2.75 percent
- Investment return assumption was lowered from 8.00 percent to 7.75 percent
- General wage growth assumption was lowered from 4.00 to 3.50 percent
- Payroll growth assumption was lowered from 4.00 percent to 3.00 percent

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 and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, dated November 18, 2016, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	6.85%
Fixed income	13	1.25
Yield driven	8	6.55
Real return	11	1.71
Real estate	11	5.05
Alternatives	8	9.85
Short-term investments	2	(0.25)
Total	100%	

Discount rate. The discount rate used by KPERS to measure the total pension liability was 7.75%. 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 2019 was 1.2%. The expected KPERS employer statutory contribution was modeled for future years, assuming all actuarial assumptions are met in the future. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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 7.75%, 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 (6.75%) or 1-percentage-point higher (8.75%) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
District's proportionate share of the collective net pension liability	$ 661,524,017	$ 483,304,919	$ 333,747,848

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, 2020, the targeted allocation was 100% in cash equivalents for liquidity purposes.

Rate of return. For the year ended June 30, 2020, the annual money-weighted rate of return on investments, net of investment expense, was 0.22%. 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, 2018, the date of the latest actuarial valuation:

Inactive plan members or beneficiaries receiving benefits	773
Active plan members	6,817
Total	7,590

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, 2020, the District contributed $3,671,737 into the Plan.

Total OPEB Liability of the District

The components of the net OPEB liability of the District at June 30, 2020, were as follows:

Total OPEB liability	$ 43,316,585
Plan fiduciary net position	10,430,234
District's net OPEB liability	$ 32,886,351
Plan fiduciary net position as a percentage of the total OPEB liability	24.08%

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2020.

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of July 1, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.00%
Investment rate of return	0.20%
Healthcare cost trend rates	6.25% for 2019 grading to 5.00% over 5 years

Mortality rates were based on the RPH-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.

The actuarial assumptions used in the July 1, 2018 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, 2020, the District only had investments in cash equivalents with a long-term expected real rate of return of 0.20%.

Discount rate. The discount rate used to measure the total OPEB liability was 2.30%. 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 2027. 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 (0.20%) was applied to years 2021 through 2027 of projected benefit payments and the 20-year municipal bond rate of 2.40% was applied to projected benefit payments after 2027 to determine the total OPEB liability. The discount rate decreased from 3.00% on June 30, 2019 to 2.30% on June 30, 2020.

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, 2019	$ 38,219,238	$ 10,230,959	$ 27,988,279
Changes from the prior year:			
Service cost	2,617,033	-	2,617,033
Interest cost	1,207,546	-	1,207,546
Assumption changes	2,450,981	-	2,450,981
Employer contributions	-	3,671,737	(3,671,737)
Employee contributions	2,493,524	-	2,493,524
Projected investment return	-	20,462	(20,462)
Difference between expected and actual experience	-	178,813	(178,813)
Benefit payments	(3,671,737)	(3,671,737)	-
Administrative expenses	-	-	-
Other changes	-	-	-
Total net changes	5,097,347	199,275	4,898,072
Balances at June 30, 2020	$ 43,316,585	$ 10,430,234	$ 32,886,351

Change in assumptions. For June 30, 2020, changes in assumptions were as follows:

- The expected long-term investment rate of return was changed from 2.10% to 0.20%.
- The discount rate was changed from 3.00% to 2.30%.

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 (1.30%) or 1-percentage-point higher (3.30%) than the current discount rate:

	1% Decrease 1.30%	Discount Rate 2.30%	1% Increase 3.30%
Net OPEB Liability	$ 37,072,552	$ 32,886,351	$ 29,021,802

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 (5.25% decreasing to 4.00%) or 1-percentage-point higher (7.25% decreasing to 6.00%) than the current healthcare cost trend rates:

	1% Decrease (5.25% decreasing to 4.00%)	Healthcare Trend Rate (6.25% decreasing to 5.00%)	1% Increase (7.25% decreasing to 6.00%)
Net OPEB liability	$ 26,809,160	$ 32,886,351	$ 40,315,746

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

For the year ended June 30, 2020, the District recognized OPEB expense of $3,245,423. At June 30, 2020, 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	$ -	$ 3,855,664
Net difference between projected and actual earnings on OPEB plan investments	-	149,648
Changes in assumptions	2,144,608	952,959
Total	$ 2,144,608	$ 4,958,271

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
2021	$ (558,695)
2022	(565,439)
2023	(565,299)
2024	(560,943)
2025	(525,180)
Thereafter	(38,107)
	$ (2,813,663)

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, 2020, the following members were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	110
Active employees	7,036
	7,146

Total OPEB Liability

The District's total OPEB liability of $11,496,764 was measured as of June 30, 2019, and was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019.

Actuarial assumptions and other inputs. The total OPEB liability in the December 31, 2018 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	3.50%
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-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on actuarial experience study for the period January 1, 2013 – December 31, 2015. Other demographic assumptions are set to be consistent with the actuarial assumptions reflected in the December 31, 2018 KPERS pension valuation.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at fiscal year-end 6/30/19	$10,828,940
Changes for the year:	
Service cost	659,781
Interest	416,753
Effect of economic/demographic gains or losses	857,613
Effect of assumptions changes or inputs	187,337
Benefit payments	(1,453,660)
Net changes	667,824
Balance at fiscal year-end 6/30/20	$11,496,764

Changes of assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The discount rate decreased from 3.87% on June 30, 2018 to 3.50% on June 30, 2019.

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 (2.50%) or 1-percentage-point higher (4.50%) than the current discount rate:

	1% Decrease (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
Total OPEB liability	$ 12,005,554	$ 11,496,764	$ 10,994,054

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, 2020, the District recognized OPEB expense of $1,094,401. At June 30, 2020, 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	$ 769,472	$ 274,473
Changes in assumptions	168,083	374,523
Benefit payments subsequent to the measurement date	1,453,660	-
Total	$ 2,391,215	$ 648,996

The deferred outflow of resources related to the benefit payments subsequent to the measurement date totaling $1,453,660 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Deferred Outflows (Inflows) of Resources
Year ended June 30:	
2021	$ 17,867
2022	17,867
2023	17,867
2024	17,867
2025	17,867
Thereafter	199,224
	$ 288,559

Summary of OPEB Plans

As of June 30, 2020, 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:

	2020
Total OPEB liability	$ 11,496,764
Net OPEB liability	$ 32,886,351
Deferred outflows of resources	$ 4,535,823
Deferred inflows of resources	$ 5,607,267
OPEB expense	$ 4,339,824

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 condensed financial statements for both trusts.

	Early Retirement Incentive Plan Trust	Retiree Health Benefit Trust	Totals
Total assets	$19,649,739	$ 10,430,234	$ 30,079,973
Total liabilities	-	-	-
Net position	$19,649,739	$ 10,430,234	$ 30,079,973
Additions	$ 13,364,227	$ 3,871,012	$ 17,235,239
Deductions	14,350,045	3,671,737	18,021,782
Change in net position	(985,818)	199,275	(786,543)
Beginning net position	20,635,557	10,230,959	30,866,516
Ending net position	$19,649,739	$ 10,430,234	$ 30,079,973

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. 84, *Fiduciary Activities,* improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when demands for resources has been made or when no further action, approval or condition is required to be taken or met by the beneficiary to release the assets. The provisions of this statement were originally effective for the District's fiscal year ending June 30, 2020 and now are postponed until June 30, 2021 per GASB Statement No. 95.

GASB Statement No. 87, *Leases,* improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resource based on the payment provisions of the contract. It establishes a single model for lease accounting based on foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Provisions of this statement were originally effective for the District's fiscal year ending June 30, 2021 and now are postponed until June 30, 2022 per GASB Statement No. 95.

GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period,* enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period. It also simplifies the accounting for interest cost incurred before the end of a construction period. Provisions of this statement were originally effective for the District's fiscal year ending June 30, 2021 and now are postponed until June 30, 2022 per GASB Statement No. 95.

GASB Statement No. 90, *Major Equity Interests*, improves consistency and comparability of reporting a government's majority equity interest in a legally separate organization, and improves the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment The

provisions of this statement were originally effective for the District's fiscal year ending June 30, 2020 and now are postponed until June 30, 2021 per GASB Statement No. 95.

GASB Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The provisions of this statement were originally effective for the District's fiscal year ending June 30, 2022 and now are postponed until June 30, 2023 per GASB Statement No. 95.

GASB Statement No. 92, *Omnibus 2020,* 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: effective date of GASB 87 for interim financial reports; intra-entity transfers between primary governments and component unit pension or OPEB plans; applicability of Statements No. 73 and 74 for reporting assets accumulated for postemployment benefits; applicability of certain requirements of GASB 84 to postemployment benefit arrangements; measurement of asset retirement obligations in government acquisitions; reporting by public entity risk pools for amounts recoverable from reinsurers or excess insurers; reference to nonrecurring fair value measurements in authoritative literature and terminology used related to derivative instruments. Certain provisions of this statement were effective upon issuance and did not impact the District's financial reporting, other provisions of this statement are were originally effective for the District's fiscal year ending June 30, 2021 and now postponed until June 30, 2022 per GASB Statement No. 95.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, provides guidance where some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR) -most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The provisions of this statement were originally effective for the District's fiscal year ending June 30, 2021 and now postponed until June 30, 2022 per GASB Statement No. 95.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements,* improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset, for a period of time in an exchange or exchange-like transaction. This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs), which is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The provisions of this statement are effective for the District's fiscal year ending June 30, 2023.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, provides new accounting and financial reporting guidance for subscription-based information technology arrangements (SBITAs), which have become increasingly common among state and local governments in recent years. Statement 96 is based on the standards established in Statement 87, *Leases*. The new defines a SBITA as a contract that conveys control of the right to use a SBITA vendor's IT software, alone or in combination with tangible capital assets (the underlying IT assets), as

specified in the contract for a period of time in an exchange or exchange-like transaction. The guidance requires governments with SBITAs to recognize a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability (with an exception for short-term SBITAs, those with a maximum possible term of 12 months) and provides guidance related to outlays other than subscription payments, including implementation costs, and requirements for note disclosures related to a SBITA. The provisions of this statement will be effective for the District's fiscal year ending June 30, 2023.

GASB Statement No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans,* provides the following guidance: 1) increases consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; 2) mitigates costs associated with the reporting of certain defined contribution pension plans, defined contribution OPEB plans and employee benefit plans other than pension or OPEB plans as fiduciary component units in fiduciary fund financial statements; and 3) addresses relevance, consistency and comparability of the accounting and financial reporting for Internal Revenue Code Section 457 deferred compensation plans that meet the definition of a pension plan and for benefit provided through those plans. The first two provisions of this statement are effective immediately. The last provision will be effective for the District's fiscal year ending June 30, 2022.

Required Supplementary Information

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2020

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

	2020	2019	2018	2017
Total OPEB liability				
Service cost	$ 2,617,033	$ 2,210,677	$ 2,186,495	$ 2,417,716
Interest	1,207,546	1,417,567	1,234,422	1,192,288
Assumption changes	2,450,981	(65,956)	(1,445,590)	-
Employee contributions	2,493,524	2,494,566	2,553,421	2,740,447
Differences between expected and actual experience	-	(5,198,577)	-	-
Benefit payments	(3,671,737)	(4,316,549)	(3,779,064)	(5,476,604)
Net change in total OPEB liability	5,097,347	(3,458,272)	749,684	873,847
Total OPEB liability - beginning	38,219,238	41,677,510	40,927,826	40,053,979
Total OPEB liability - ending (a)	$ 43,316,585	$ 38,219,238	$ 41,677,510	$ 40,927,826
Plan fiduciary net position				
Employer contributions	$ 3,671,737	$ 6,816,549	$ 11,115,280	$ -
Net investment income	199,275	179,760	1,558	(10,925)
Benefit payments	(3,671,737)	(4,316,549)	(3,779,064)	(5,476,604)
Net change in plan fiduciary net position	199,275	2,679,760	7,337,774	(5,487,529)
Plan fiduciary net position - beginning	10,230,959	7,551,199	213,425	5,700,954
Plan fiduciary net position - ending (b)	$ 10,430,234	$ 10,230,959	$ 7,551,199	$ 213,425
District's net OPEB liability - ending (a) - (b)	$ 32,886,351	$ 27,988,279	$ 34,126,311	$ 40,714,401
Plan fiduciary net position as a percentage of the total OPEB liability	24.08%	26.77%	18.12%	0.52%
Covered-employee payroll	$ 366,651,053	$ 352,165,029	$ 354,130,642	$ 319,342,479
District's net OPEB liability as a percentage of covered-employee payroll	8.97%	7.95%	9.64%	12.75%

* GASB 74 and 75 requires presentation of ten years. As of June 30, 2020, only four years of information is available.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2020

Changes in assumptions.

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: 2.90%
2018: 3.30%
2019: 3.00%
2020: 2.30%

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 were 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 of 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, 2020

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Actuarially/contractually required contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contributions in relation to the actuarially determined contribution	3,671,737	6,816,549	11,115,280	-	-	2,936,473	2,432,030	2,755,567	1,681,203	10,000,000
Contribution deficiency (excess)	$ 3,671,737	$ 6,816,549	$ 11,115,280	$ -	$ -	$ 2,936,473	$ 2,432,030	$ 2,755,567	$ 1,681,203	$ 10,000,000
District's covered-employee payroll	$366,651,053	$352,165,029	$354,130,642	$319,342,479	$318,036,320	$315,685,482	$311,279,122	$304,023,616	$277,826,766	$305,696,639
Contributions as a percentage of covered-employee payroll	1.00%	1.94%	3.14%	0.00%	0.00%	0.93%	0.78%	0.91%	0.61%	3.27%

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, 2020

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Annual money-weighted rate of return, net of investment expense	0.22%	2.05%	0.77%	0.64%	0.62%	0.41%	0.41%	0.04%	0.14%	0.14%

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2020

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

	2020	2019	2018
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017
Total OPEB liability			
Service cost	$ 659,781	$ 656,571	$ 703,157
Interest	416,753	409,710	343,623
Actuarial gains or losses	857,613	(345,857)	-
Assumption Changes	187,337	(142,864)	(378,424)
Benefit payments	(1,453,660)	(1,063,551)	(1,404,549)
Net change in total OPEB liability	667,824	(485,991)	(736,193)
Total OPEB liability - beginning	10,828,940	11,314,931	12,051,124
Total OPEB liability - ending	$ 11,496,764	$ 10,828,940	$ 11,314,931
Covered payroll	$ 352,165,029	$ 354,130,642	$ 319,342,479
District's total OPEB liability as a percentage of covered payroll	3.26%	3.06%	3.54%

* GASB 74 and 75 require presentation of ten years. As of June 30, 2020, only three years of information is available

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%

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2020

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

	2020	2019	2018	2017	2016	2015	2014
Measurement Date	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	7.473%	7.910%	7.087%	6.617%	7.210%	7.159%	6.997%
District's proportionate share of the collective net pension liability	$ 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	$ 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	137%	146%	149%	140%	158%	147%	167%
Plan fiduciary net position as a percentage of the total pension liability	69.88%	68.88%	67.12%	65.10%	64.95%	66.60%	59.94%

* GASB 68 requires presentation of ten years. As of June 30, 2020 only seven years of information is available.

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, 2020

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

	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 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	(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	$ 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	14.36%	6.05%	11.19%	8.64%	8.31%	9.56%	9.89%

* GASB 68 requires presentation of ten years. As of June 30, 2020, only seven years of information is available.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2020

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 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%.

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, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Taxes	$ -	$ -	$ 490	$ 490
Intergovernmental - State	381,843,124	379,097,676	379,097,186	(490)
Total revenue	381,843,124	379,097,676	379,097,676	-
Expenditures:				
Current:				
Instruction	107,248,558	104,503,110	101,651,237	(2,851,873)
Student and instructional support	29,827,606	29,827,606	29,181,973	(645,633)
Administration	36,450,049	36,450,049	35,561,261	(888,788)
Operations and maintenance	38,597,357	38,597,357	38,072,140	(525,217)
Student transportation service	88,855	88,855	59,766	(29,089)
Total expenditures	212,212,425	209,466,977	204,526,377	(4,940,600)
Revenue over expenditures	169,630,699	169,630,699	174,571,299	4,940,600
Other financing sources (uses):				
Transfer out	(169,630,699)	(169,630,699)	(174,571,299)	4,940,600
Total other financing sources (uses)	(169,630,699)	(169,630,699)	(174,571,299)	4,940,600
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 $1,389,794 of encumbrances	4,243,581
Professional Development, including $47,014 of encumbrances	547,014
Textbook Rental, including $2,178,909 of encumbrances	11,872,357
Non-budgeted general fund subfunds:	
Contingency Reserve	26,719,964
Supplemental Grants - State and Local, including $12,601 of encumbrances	3,632,046
Encumbrances for equipment and supplies ordered but not received are not reported for GAAP purposes until received.	424,049
Inventory purchases are outflows of budgetary resources but are not expenditures for GAAP.	766,145
GAAP fund balance at end of year	$ 48,205,156

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, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Intergovernmental - Federal	$ 20,000,000	$ 20,000,000	$ 17,810,759	$ (2,189,241)
Other	42,000	42,000	91,609	49,609
Total revenues	20,042,000	20,042,000	17,902,368	(2,139,632)
Expenditures:				
Current:				
Instruction	78,826,816	78,826,816	74,244,938	(4,581,878)
Student and instructional support	30,471,634	30,471,634	29,806,739	(664,895)
Administration	2,773,925	2,773,925	2,528,420	(245,505)
Operations and maintenance	7,467,572	7,467,572	4,280,087	(3,187,485)
Student transportation service	12,017,950	12,017,950	11,818,949	(199,001)
Total expenditures	131,557,897	131,557,897	122,679,133	(8,878,764)
Revenues over (under) expenditures	(111,515,897)	(111,515,897)	(104,776,765)	6,739,132
Other financing sources (uses):				
Transfers in	103,774,364	103,774,364	108,037,552	4,263,188
Total other financing sources (uses)	103,774,364	103,774,364	108,037,552	4,263,188
Revenues and other financing sources over (under) expenditures and other uses	(7,741,533)	(7,741,533)	3,260,787	11,002,320
Fund balances at beginning of year	11,635,680	11,635,680	11,635,680	-
Fund balances at end of year	$ 3,894,147	$ 3,894,147	$ 14,896,467	$ 11,002,320

Unified School District No. 259
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Nutrition Services Fund
Year ended June 30, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Intergovernmental - State	$ 217,632	$ 217,632	$ 257,304	$ 39,672
Intergovernmental - Federal	23,297,088	23,297,088	20,255,918	(3,041,170)
Charges for services	5,682,057	5,682,057	2,746,001	(2,936,056)
Earnings on investments	-	-	220,730	220,730
Other	-	-	1,880,485	1,880,485
Total revenues	29,196,777	29,196,777	25,360,438	(3,836,339)
Expenditures:				
Current:				
Nutrition services	34,264,107	34,264,107	24,989,047	(9,275,060)
Total expenditures	34,264,107	34,264,107	24,989,047	(9,275,060)
Revenues over (under) expenditures	(5,067,330)	(5,067,330)	371,391	5,438,721
Fund balances at beginning of year	10,282,937	10,282,937	10,282,937	-
Fund balances at end of year	$ 5,215,607	$ 5,215,607	$ 10,654,328	$ 5,438,721

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.	2,377,528
Inventory purchases are outflows of budgetary resources but are not expenditures for GAAP.	2,270,962
GAAP fund balance at end of year	$ 15,302,818

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, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Charges for services	$ -	$ -	$ 30	$ 30
Other	-	-	18,391	18,391
Total revenues	-	-	18,421	18,421
Expenditures:				
Current:				
Instruction	93,747,112	93,747,112	89,368,109	(4,379,003)
Student and instructional support	4,393,634	4,393,634	4,089,128	(304,506)
Administration	1,080,714	1,080,714	1,073,944	(6,770)
Operations and maintenance	156,346	156,346	124,910	(31,436)
Total expenditures	99,377,806	99,377,806	94,656,091	(4,721,715)
Revenues over (under) expenditures	(99,377,806)	(99,377,806)	(94,637,670)	4,740,136
Other financing sources (uses):				
Transfers in	99,377,608	99,377,608	95,487,024	(3,890,584)
Total other financing sources (uses)	99,377,608	99,377,608	95,487,024	(3,890,584)
Revenues and other financing sources over (under) expenditures and other uses	(198)	(198)	849,354	849,552
Fund balances at beginning of year	198	198	198	-
Fund balances at end of year	$ -	$ -	$ 849,552	$ 849,552

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.

Equipment Purchases – used to pay for laptops for student use

Wichita Public Schools
Unified School District No. 259
Combining Balance Sheet
General Fund
June 30, 2020

	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	$ -	$ 1,277,929	$ 15,702,775	$ 4,418,988	$ 679,953	$ 12,392,753	$ 34,472,398
Intergovernmental receivables	-	-	-	66,008	-	-	66,008
State aid receivable	16,060,331	4,895,212	-	-	-	-	20,955,543
Due from other funds	-	-	11,017,189	-	-	-	11,017,189
Inventory	766,145	-	-	-	-	-	766,145
Total assets	$ 16,826,476	$ 6,173,141	$ 26,719,964	$ 4,484,996	$ 679,953	$ 12,392,753	$ 67,277,283
Liabilities:							
Accounts payable	$ 326,568	$ 1,281,026	$ -	$ 241,033	$ 5,917	$ 520,396	$ 2,374,940
Accrued payroll	6,997,436	648,534	-	35,667	127,022	-	7,808,659
Advance - grants	-	-	-	576,250	-	-	576,250
Due to other funds	8,312,278	-	-	-	-	-	8,312,278
Total liabilities	15,636,282	1,929,560	-	852,950	132,939	520,396	19,072,127
Fund Balances:							
Nonspendable	766,145	-	-	-	-	-	766,145
Restricted	-	-	-	666,953	-	-	666,953
Assigned	424,049	1,389,794	-	2,909,528	47,014	11,872,357	16,642,742
Unassigned	-	2,853,787	26,719,964	55,565	500,000	-	30,129,316
Total fund balances	1,190,194	4,243,581	26,719,964	3,632,046	547,014	11,872,357	48,205,156
Total liabilities and fund balances	$ 16,826,476	$ 6,173,141	$ 26,719,964	$ 4,484,996	$ 679,953	$ 12,392,753	$ 67,277,283

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, 2020

	General Fund Subfunds						
	General	Supplemental General	Contingency Reserve	Supplemental Grants - State and Local	Professional Development	Textbook Rental	**Total General Fund**
Revenues:							
Taxes	$ 490	$ 51,617,961	$ -	$ -	$ -	$ -	$ 51,618,451
Intergovernmental - State	252,485,071	38,085,848	-	3,198,683	100,439	-	293,870,041
Charges for services	-	-	-	76,130	-	508,450	584,580
Earnings on investments	-	-	-	13,181	-	-	13,181
Other	-	19,213	-	1,580,434	10,000	-	1,609,647
Contributions	-	-	-	573,723	-	-	573,723
Total revenues	252,485,561	89,723,022	-	5,442,151	110,439	508,450	348,269,623
Expenditures:							
Current:							
Instruction	102,915,291	543,021	-	560,358	-	3,586,357	107,605,027
Student and instructional support	29,240,381	620,086	-	2,378,109	1,215,523	-	33,454,099
Administration	35,523,431	872,157	-	46,911	-	-	36,442,499
Operations and maintenance	38,402,594	18,120,314	-	1,870,683	-	-	58,393,591
Student transportation service	59,766	13,061,535	-	8,070	-	-	13,129,371
Nutrition services	-	-	-	2,363	-	-	2,363
Total expenditures	206,141,463	33,217,113	-	4,866,494	1,215,523	3,586,357	249,026,950
Excess (deficiency) of revenues over (under) expenditures	46,344,098	56,505,909	-	575,657	(1,105,084)	(3,077,907)	99,242,673
Other financing sources (uses):							
Transfers in	-	-	11,846,213	-	809,653	3,890,796	16,546,662
Transfers out	(47,959,184)	(55,798,044)	-	-	-	-	(103,757,228)
Total other financing sources (uses)	(47,959,184)	(55,798,044)	11,846,213	-	809,653	3,890,796	(87,210,566)
Net change in fund balances	(1,615,086)	707,865	11,846,213	575,657	(295,431)	812,889	12,032,107
Fund balances at beginning of year	3,100,313	3,535,716	14,873,751	3,056,389	842,445	11,059,468	36,468,082
Change in reserve for inventory	(295,033)	-	-	-	-	-	(295,033)
Fund balances at end of year	$ 1,190,194	$ 4,243,581	$ 26,719,964	$ 3,632,046	$ 547,014	$ 11,872,357	$ 48,205,156

Wichita Public Schools
Unified School District No. 259
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2020

	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	$ 488,459	$ 942,359	$ 726,953	$ 1,457,019	$ 452,077	$ 316,034	$ 862,503	$ 1,059,442
Restricted cash, cash equivalents and investments	-	-	-	-	-	-	-	-
Total assets	$ 488,459	$ 942,359	$ 726,953	$ 1,457,019	$ 452,077	$ 316,034	$ 862,503	$ 1,059,442
Liabilities:								
Accounts payable	$ -	$ 114	$ 23,813	$ 2,593	$ -	$ -	$ 14,403	$ 15,930
Accrued payroll	138,459	592,359	6,547	66,194	20,685	7,782	433,191	-
Total liabilities	138,459	592,473	30,360	68,787	20,685	7,782	447,594	15,930
Fund Balances:								
Restricted	350,000	349,886	696,593	1,388,232	431,392	308,252	414,909	1,043,512
Total fund balances	350,000	349,886	696,593	1,388,232	431,392	308,252	414,909	1,043,512
Total liabilities and fund balances	$ 488,459	$ 942,359	$ 726,953	$ 1,457,019	$ 452,077	$ 316,034	$ 862,503	$ 1,059,442

(continued)

Wichita Public Schools
Unified School District No. 259
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2020
(continued)

	Special Revenue Funds				Capital Project Funds			
	Athletic Activity	Music Rental	Student Material Revolving	KPERS Retirement Contributions	Bond Capital Projects	Special Assessments	Equipment Purchases	**Total Nonmajor Governmental Funds**
Assets:								
Cash, cash equivalents and investments	$ 972,067	$ 817,461	$ 1,487,468	$ -	$ -	$ 235,134	$ -	$ 9,816,976
Restricted cash, cash equivalents and investments	-	-	-	-	-	-	10,725,000	10,725,000
Total assets	$ 972,067	$ 817,461	$ 1,487,468	$ -	$ -	$ 235,134	$ 10,725,000	$ 20,541,976
Liabilities:								
Accounts payable	$ 20,064	$ -	$ 111,776	$ -	$ -	$ -	$ 93,875	$ 282,568
Accrued payroll	-	-	-	-	-	-	-	1,265,217
Total liabilities	20,064	-	111,776	-	-	-	93,875	1,547,785
Fund Balances:								
Restricted	952,003	817,461	1,375,692	-	-	235,134	10,631,125	18,994,191
Total fund balances	952,003	817,461	1,375,692	-	-	235,134	10,631,125	18,994,191
Total liabilities and fund balances	$ 972,067	$ 817,461	$ 1,487,468	$ -	$ -	$ 235,134	$ 10,725,000	$ 20,541,976

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, 2020

	Special Revenue Funds							
	Preschool Aged At-Risk	Bilingual Education	Virtual Education	Latchkey	Parents as Teachers	Summer School	Vocational Education	Special Liability Expense
Revenues:								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 751,708
Intergovernmental - State	4,076,685	8,850,263	1,653,150	-	208,293	-	3,707,381	-
Intergovernmental - Federal	-	-	-	451,434	-	-	-	-
Charges for services	-	-	-	2,202,467	-	41,621	958,972	-
Earnings on investments	-	-	-	-	-	-	-	8,017
Other	-	35,180	-	-	-	-	19	-
Total revenues	4,076,685	8,885,443	1,653,150	2,653,901	208,293	41,621	4,666,372	759,725
Expenditures:								
Current:								
Instruction	6,021,617	13,165,755	968,413	2,357,463	-	31,304	9,602,921	-
Student and instructional support	96,671	746,032	166,073	-	392,667	7,674	34,867	-
Administration	65	576,663	151,621	-	-	3,237	631,391	-
Operations and maintenance	97,174	5,667	-	-	21,203	5,545	91,130	200,178
Student transportation service	-	-	15,821	-	-	-	-	-
Nutrition services	-	-	-	-	-	-	-	-
Facility acquisition and construction service	-	-	-	-	-	-	-	-
Debt service:								
Other	-	-	-	-	-	-	-	-
Total expenditures	6,215,527	14,494,117	1,301,928	2,357,463	413,870	47,760	10,360,309	200,178
Net change in fund balance	(2,138,842)	(5,608,674)	351,222	296,438	(205,577)	(6,139)	(5,693,937)	559,547
Other financing sources (uses):								
Transfers in	2,219,692	5,612,800	-	-	465,000	-	5,473,321	-
Direct placement debt issuance	-	-	-	-	-	-	-	-
Total other financing sources (uses)	2,219,692	5,612,800	-	-	465,000	-	5,473,321	-
Net change in fund balances	80,850	4,126	351,222	296,438	259,423	(6,139)	(220,616)	559,547
Fund balances at beginning of year	269,150	345,760	345,371	1,091,794	171,969	314,391	635,525	483,965
Fund balances at end of year	$ 350,000	$ 349,886	$ 696,593	$ 1,388,232	$ 431,392	$ 308,252	$ 414,909	$ 1,043,512

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, 2020
(continued)

	Special Revenue Funds				Capital Project Funds			
	Athletic Activity	Music Rental	Student Material Revolving	KPERS Retirement Contributions	Bond Capital Projects	Special Assessments	Equipment Purchases	**Total Nonmajor Governmental Funds**
Revenues:								
Taxes	$ -	$ -	$ -	$ -	$ -	$ 3,251	$ -	$ 754,959
Intergovernmental - State	-	-	-	56,317,705	-	-	-	74,813,477
Intergovernmental - Federal	-	-	-	-	-	-	-	451,434
Charges for services	321,936	60,459	1,216,100	-	-	-	-	4,801,555
Earnings on investments	9,746	-	-	-	-	-	-	17,763
Other	101,088	-	195,732	-	-	-	-	332,019
Total revenues	432,770	60,459	1,411,832	56,317,705	-	3,251	-	81,171,207
Expenditures:								
Current:								
Instruction	180,079	65,693	704,304	32,655,712	-	-	-	65,753,261
Student and instructional support	-	-	82,378	8,551,063	-	-	-	10,077,425
Administration	-	-	-	6,074,293	-	-	-	7,437,270
Operations and maintenance	-	-	-	7,534,744	-	-	-	7,955,641
Student transportation service	110,652	-	-	141,675	-	-	-	268,148
Nutrition services	-	-	-	1,360,218	-	-	-	1,360,218
Facility acquisition and construction service	-	-	-	-	53,253	8,700	-	61,953
Debt service:								
Other	-	-	-	-	-	-	93,875	93,875
Total expenditures	290,731	65,693	786,682	56,317,705	53,253	8,700	93,875	93,007,791
Net change in fund balance	142,039	(5,234)	625,150	-	(53,253)	(5,449)	(93,875)	(11,836,584)
Other financing sources (uses):								
Transfers in	-	250,000	-	-	-	-	-	14,020,813
Direct placement debt issuance	-	-	-	-	-	-	10,725,000	10,725,000
Total other financing sources (uses)	-	250,000	-	-	-	-	10,725,000	24,745,813
Net change in fund balances	142,039	244,766	625,150	-	(53,253)	(5,449)	10,631,125	12,909,229
Fund balances at beginning of year	809,964	572,695	750,542	-	53,253	240,583	-	6,084,962
Fund balances at end of year	$ 952,003	$ 817,461	$ 1,375,692	$ -	$ -	$ 235,134	$ 10,631,125	$ 18,994,191

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, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Taxes	$ 49,117,332	$ 49,117,332	$ 51,617,961	$ 2,500,629
Intergovernmental - State	64,449,240	64,449,240	64,449,240	-
Other	-	-	353,158	353,158
Total revenues	113,566,572	113,566,572	116,420,359	2,853,787
Expenditures:				
Current:				
Instruction	445,000	445,000	498,572	53,572
Student and instructional support	868,504	868,504	627,724	(240,780)
Administration	1,225,112	1,225,112	884,875	(340,237)
Operations and maintenance	26,067,269	26,067,269	19,430,003	(6,637,266)
Student transportation service	15,580,171	15,580,171	13,089,839	(2,490,332)
Total expenditures	44,186,056	44,186,056	34,531,013	(9,655,043)
Revenues over (under) expenditures	69,380,516	69,380,516	81,889,346	12,508,830
Other financing sources (uses):				
Transfers out	(72,506,393)	(72,506,393)	(82,161,436)	9,655,043
Total other financing sources (uses)	(72,506,393)	(72,506,393)	(82,161,436)	9,655,043
Revenues and other financing sources over (under) expenditures and other uses	(3,125,877)	(3,125,877)	(272,090)	2,853,787
Fund balances at beginning of year	3,125,877	3,125,877	3,125,877	-
Fund balances at end of year	$ -	$ -	$ 2,853,787	$ 2,853,787

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, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Intergovernmental - State	$ 278,198	$ 278,198	$ 100,439	$ (177,759)
Other	-	-	18,579	18,579
Total revenues	278,198	278,198	119,018	(159,180)
Expenditures:				
Current:				
Student and instructional support	2,736,783	2,736,783	1,229,303	(1,507,480)
Total expenditures	2,736,783	2,736,783	1,229,303	(1,507,480)
Revenues over (under) expenditures	(2,458,585)	(2,458,585)	(1,110,285)	1,348,300
Other financing sources (uses):				
Transfers in	1,936,149	1,936,149	809,653	(1,126,496)
Total other financing sources (uses)	1,936,149	1,936,149	809,653	(1,126,496)
Revenues and other financing sources over (under) expenditures and other uses	(522,436)	(522,436)	(300,632)	221,804
Fund balances at beginning of year	800,632	800,632	800,632	-
Fund balances at end of year	$ 278,196	$ 278,196	$ 500,000	$ 221,804

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, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Other	$ -	$ -	$ 37,051	$ 37,051
Total revenues	-	-	37,051	37,051
Expenditures:				
Current:				
Instruction	5,913,930	5,913,930	5,993,574	79,644
Student and instructional support	207,523	207,523	96,671	(110,852)
Administration	300	300	65	(235)
Operations and maintenance	80,657	80,657	97,174	16,517
Total expenditures	6,202,410	6,202,410	6,187,484	(14,926)
Revenues over (under) expenditures	(6,202,410)	(6,202,410)	(6,150,433)	51,977
Other financing sources (uses):				
Transfers in	5,998,353	5,998,353	6,296,376	298,023
Total other financing sources (uses)	5,998,353	5,998,353	6,296,376	298,023
Revenues and other financing sources over (under) expenditures and other uses	(204,057)	(204,057)	145,943	350,000
Fund balances at beginning of year	204,057	204,057	204,057	-
Fund balances at end of year	$ -	$ -	$ 350,000	$ 350,000

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, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Other	$ -	$ -	$ 35,180	$ 35,180
Total revenues	-	-	35,180	35,180
Expenditures:				
Current:				
Instruction	14,939,844	14,939,844	13,164,980	(1,774,864)
Student and instructional support	1,028,733	1,028,733	746,301	(282,432)
Administration	586,433	586,433	576,549	(9,884)
Operations and maintenance	-	-	5,667	5,667
Total expenditures	16,555,010	16,555,010	14,493,497	(2,061,513)
Revenues over (under) expenditures	(16,555,010)	(16,555,010)	(14,458,317)	2,096,693
Other financing sources (uses):				
Transfers in	16,209,870	16,209,870	14,463,063	(1,746,807)
Total other financing sources (uses)	16,209,870	16,209,870	14,463,063	(1,746,807)
Revenues and other financing sources over (under) expenditures and other uses	(345,140)	(345,140)	4,746	349,886
Fund balances at beginning of year	345,140	345,140	345,140	-
Fund balances at end of year	$ -	$ -	$ 349,886	$ 349,886

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, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Charges for services	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures:				
Current:				
Instruction	1,798,352	1,798,352	981,550	(816,802)
Student and instructional support	162,787	162,787	156,266	(6,521)
Administration	197,767	197,767	151,621	(46,146)
Operations and maintenance	27,628	27,628	14,485	(13,143)
Total expenditures	2,186,534	2,186,534	1,303,922	(882,612)
Revenues over (under) expenditures	(2,186,534)	(2,186,534)	(1,303,922)	882,612
Other financing sources (uses):				
Transfers in	1,842,500	1,842,500	1,653,150	(189,350)
Total other financing sources (uses)	1,842,500	1,842,500	1,653,150	(189,350)
Revenues and other financing sources over (under) expenditures and other uses	(344,034)	(344,034)	349,228	693,262
Fund balances at beginning of year	344,034	344,034	344,034	-
Fund balances at end of year	$ -	$ -	$ 693,262	$ 693,262

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, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Intergovernmental - Federal	$ 478,392	$ 478,392	$ 451,434	$ (26,958)
Charges for services	-	-	2,202,467	2,202,467
Other	2,958,754	2,958,754	5,786	(2,952,968)
Total revenues	3,437,146	3,437,146	2,659,687	(777,459)
Expenditures:				
Current:				
Student and instruction support	4,485,959	4,485,959	2,324,705	(2,161,254)
Total expenditures	4,485,959	4,485,959	2,324,705	(2,161,254)
Revenues over (under) expenditures	(1,048,813)	(1,048,813)	334,982	1,383,795
Fund balances at beginning of year	1,048,813	1,048,813	1,048,813	-
Fund balances at end of year	$ -	$ -	$ 1,383,795	$ 1,383,795

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, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Intergovernmental - State & Local	$ 210,738	$ 210,738	$ 208,293	$ (2,445)
Other	-	-	211	211
Total revenues	210,738	210,738	208,504	(2,234)
Expenditures:				
Current:				
Student and instructional support	426,372	426,372	392,928	(33,444)
Operations	21,335	21,335	21,203	(132)
Total expenditures	447,707	447,707	414,131	(33,576)
Revenues over (under) expenditures	(236,969)	(236,969)	(205,627)	31,342
Other financing sources (uses):				
Transfers in	65,000	65,000	465,000	400,000
Total other financing sources (uses)	65,000	65,000	465,000	400,000
Revenues and other financing sources over (under) expenditures and other uses	(171,969)	(171,969)	259,373	431,342
Fund balances at beginning of year	171,969	171,969	171,969	-
Fund balances at end of year	$ -	$ -	$ 431,342	$ 431,342

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, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Charges for services	$ 106,335	$ 106,335	$ 41,621	$ (64,714)
Total revenues	106,335	106,335	41,621	(64,714)
Expenditures:				
Current:				
Instruction	203,109	203,109	31,304	(171,805)
Student and instructional support	11,194	11,194	7,674	(3,520)
Administration	6,579	6,579	3,237	(3,342)
Operations and maintenance	4,348	4,348	5,545	1,197
Total expenditures	225,230	225,230	47,760	(177,470)
Revenues over (under) expenditures	(118,895)	(118,895)	(6,139)	112,756
Fund balances at beginning of year	314,391	314,391	314,391	-
Fund balances at end of year	$ 195,496	$ 195,496	$ 308,252	$ 112,756

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, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Intergovernmental - State	$ 17,022	$ 17,022	$ 46,794	$ 29,772
Charges for services	-	-	958,972	958,972
Other	-	-	28,554	28,554
Total revenues	17,022	17,022	1,034,320	1,017,298
Expenditures:				
Current:				
Instruction	10,387,708	10,387,708	9,601,676	(786,032)
Student and instructional support	-	-	34,867	34,867
Administration	703,542	703,542	631,391	(72,151)
Operations and maintenance	87,577	87,577	91,130	3,553
Total expenditures	11,178,827	11,178,827	10,359,064	(819,763)
Revenues over (under) expenditures	(11,161,805)	(11,161,805)	(9,324,744)	1,837,061
Other financing sources (uses):				
Transfers in	10,567,785	10,567,785	9,133,908	(1,433,877)
Total other financing sources (uses)	10,567,785	10,567,785	9,133,908	(1,433,877)
Revenues and other financing sources over (under) expenditures and other uses	(594,020)	(594,020)	(190,836)	403,184
Fund balances at beginning of year	594,020	594,020	594,020	-
Fund balances at end of year	$ -	$ -	$ 403,184	$ 403,184

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, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Taxes	$ 737,403	$ 737,403	$ 751,709	$ 14,306
Earnings on investments	-	-	8,017	8,017
Other	-	-	40,259	40,259
Total revenues	737,403	737,403	799,985	62,582
Expenditures:				
Current:				
Administration	455,000	455,000	211,032	(243,968)
Total expenditures	455,000	455,000	211,032	(243,968)
Revenues over (under) expenditures	282,403	282,403	588,953	306,550
Other financing sources (uses):				
Transfers out	(125,000)	(125,000)	-	125,000
Total other financing sources (uses)	(125,000)	(125,000)	-	125,000
Revenues and other financing sources over (under) expenditures and other uses	157,403	157,403	588,953	431,550
Fund balances at beginning of year	364,914	364,914	364,914	-
Fund balances at end of year	$ 522,317	$ 522,317	$ 953,867	$ 431,550

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, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Intergovernmental - State	$ 59,474,637	$ 59,474,637	$ 56,317,705	$ (3,156,932)
Total revenues	59,474,637	59,474,637	56,317,705	(3,156,932)
Expenditures:				
Current:				
Instruction	36,883,330	36,883,330	32,655,712	(4,227,618)
Student and instructional support	9,431,356	9,431,356	8,551,063	(880,293)
Administration	5,424,139	5,424,139	6,074,293	650,154
Operations and maintenance	6,459,146	6,459,146	7,534,744	1,075,598
Transportation	131,396	131,396	141,675	10,279
Nutrition services	1,145,270	1,145,270	1,360,218	214,948
Total expenditures	59,474,637	59,474,637	56,317,705	(3,156,932)
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, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Taxes	$ -	$ -	$ 3,251	$ 3,251
Total revenues	-	-	3,251	3,251
Expenditures:				
Current:				
Facility acquisition and construction service	240,583	240,583	8,700	(231,883)
Total expenditures	240,583	240,583	8,700	(231,883)
Revenues over (under) expenditures	(240,583)	(240,583)	(5,449)	235,134
Fund balances at beginning of year	240,583	240,583	240,583	-
Fund balances at end of year	$ -	$ -	$ 235,134	$ 235,134

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, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Taxes	$ 25,041,534	$ 25,041,534	$ 25,689,997	$ 648,463
Intergovernmental - State	11,432,551	11,432,551	11,294,793	(137,758)
Intergovernmental - Federal	-	-	61,285	61,285
Earnings on investments	-	-	3,032,636	3,032,636
Sale of property	-	-	593,230	593,230
Other	-	-	822,957	822,957
Total revenues	36,474,085	36,474,085	41,494,898	5,020,813
Expenditures:				
Current:				
Instruction	4,143,000	4,143,000	3,956,715	(186,285)
Student and instructional support	3,203,000	3,203,000	-	(3,203,000)
Operations and maintenance	12,474,003	12,474,003	18,111,086	5,637,083
Facility acquisition and construction service	29,877,088	29,877,088	20,533,389	(9,343,699)
Total expenditures	49,697,091	49,697,091	42,601,190	(7,095,901)
Revenues over (under) expenditures	(13,223,006)	(13,223,006)	(1,106,292)	12,116,714
Other financing sources (uses):				
Transfers in	-	-	2,000,000	2,000,000
Total other financing sources (uses)	-	-	2,000,000	2,000,000
Revenues and other financing sources over (under) expenditures and other uses	(13,223,006)	(13,223,006)	893,708	14,116,714
Fund balances at beginning of year	35,595,738	35,595,738	35,595,738	-
Fund balances at end of year	$ 22,372,732	$ 22,372,732	$ 36,489,446	$ 14,116,714

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, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
Revenues:				
Taxes	$ 28,013,345	$ 28,013,345	$ 28,681,202	$ 667,857
Intergovernmental - State	17,831,934	17,831,934	17,834,210	2,276
Interest expense subsidy - Federal	4,463,648	4,463,648	4,456,532	(7,116)
Total revenues	50,308,927	50,308,927	50,971,944	663,017
Expenditures:				
Current:				
Principal/Interest on long-term debt	40,855,350	40,855,350	40,855,350	-
Total expenditures	40,855,350	40,855,350	40,855,350	-
Revenues over (under) expenditures	9,453,577	9,453,577	10,116,594	663,017
Fund balances at beginning of year	41,864,702	41,864,702	41,864,702	-
Fund balances at end of year	$ 51,318,279	$ 51,318,279	$ 51,981,296	$ 663,017

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, 2020

	Healthcare	Disability Reserve	Workers' Compensation	Risk Management	Total
Assets:					
Current assets:					
Cash and cash equivalents	$ 41,166,464	$ 4,092,324	$ 9,554,569	$ 2,082,957	$ 56,896,314
Total current assets	41,166,464	4,092,324	9,554,569	2,082,957	56,896,314
Liabilities:					
Current liabilities:					
Accrued liabilities	91,792	-	123,739	79,406	294,937
Current portion - claims payable	6,336,000	111,000	2,609,025	-	9,056,025
Total current liabilities	6,427,792	111,000	2,732,764	79,406	9,350,962
Noncurrent liabilities:					
Long-term claims payable	-	-	4,793,919	-	4,793,919
Total liabilities	6,427,792	111,000	7,526,683	79,406	14,144,881
Net Position:					
Total net position restricted for self-insurance claims	$ 34,738,672	$ 3,981,324	$ 2,027,886	$ 2,003,551	$ 42,751,433

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, 2020

	Healthcare	Disability Reserve	Workers' Compensation	Risk Management	Total
Operating revenues:					
Charges for services	$ 63,114,924	$ 1,211,656	$ 2,754,497	$ 15,862	$ 67,096,939
Total operating revenues	63,114,924	1,211,656	2,754,497	15,862	67,096,939
Operating expenses:					
Contractual services	60,121,160	1,335,716	2,167,347	1,887,212	65,511,435
Total operating expenses	60,121,160	1,335,716	2,167,347	1,887,212	65,511,435
Operating income (loss)	2,993,764	(124,060)	587,150	(1,871,350)	1,585,504
Nonoperating revenues:					
Interest	439,532	55,520	140,220	39,600	674,872
Total nonoperating revenue	439,532	55,520	140,220	39,600	674,872
Income (loss) before transfers	3,433,296	(68,540)	727,370	(1,831,750)	2,260,376
Transfers in	-	500,000	-	1,900,000	2,400,000
Change in net position	3,433,296	431,460	727,370	68,250	4,660,376
Total net position-beginning of year	31,305,376	3,549,864	1,300,516	1,935,301	38,091,057
Total net position-end of year	$ 34,738,672	$ 3,981,324	$ 2,027,886	$ 2,003,551	$ 42,751,433

Wichita Public Schools
Unified School District No. 259
Combining Schedule of Cash Flows
Internal Service Funds
Year ended June 30, 2020

	Healthcare	Disability Reserve	Workers' Compensation	Risk Management	Total
Cash flows from operating activities:					
Cash received for services	$ 63,114,924	$ 1,211,656	$ 2,754,497	$ 15,862	$ 67,096,939
Cash payments for claims	(60,086,450)	(1,329,036)	(2,544,959)	(1,899,249)	(65,859,694)
Net cash flow from operating activities	3,028,474	(117,380)	209,538	(1,883,387)	1,237,245
Cash flows from non-capital financing activities:					
Transfers from other funds	-	500,000	-	1,900,000	2,400,000
Net cash flow from non-capital financing activities	-	500,000	-	1,900,000	2,400,000
Cash flows from investing activities:					
Interest on investments	439,532	55,520	140,220	39,600	674,872
Net cash flow from investing activities	439,532	55,520	140,220	39,600	674,872
Change in cash and cash equivalents	3,468,006	438,140	349,758	56,213	4,312,117
Cash and cash equivalents-beginning of the year	37,698,458	3,654,184	9,204,811	2,026,744	52,584,197
Cash and cash equivalents-end of the year	$ 41,166,464	$ 4,092,324	$ 9,554,569	$ 2,082,957	$ 56,896,314
Reconciliation of operating income (loss) to net cash flow from operating activities:					
Operating income (loss)	$ 2,993,764	$ (124,060)	$ 587,150	$ (1,871,350)	$ 1,585,504
Adjustments to reconcile operating income (loss) to net cash flow from operating activities:					
Change in accrued liabilities	(285,290)	(320)	95,518	(12,037)	(202,129)
Change in claims payable	320,000	7,000	(473,130)	-	(146,130)
Net cash flow from operating activities	$ 3,028,474	$ (117,380)	$ 209,538	$ (1,883,387)	$ 1,237,245

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.

Student Activity – used to account for funds used to support co-curricular and extra-curricular student activities.

Payroll Trust – used to account for payroll taxes and other withholdings from employee wages that are owed to other governmental agencies or others.

Flexible Spending – used to account for elective pre-tax payroll withholdings from employee wages and payment of eligible medical and dependent care costs.

Wichita Public Schools
Unified School District No. 259
Combining Schedule of Fiduciary Net Position
Fiduciary Funds - Employee Benefit Trust Funds
June 30, 2020

	Early Retirement Incentive Plan Trust	Retiree Health Benefit Trust	Total
Assets:			
Cash and cash equivalents	$ 17,375,737	$ 10,429,480	$ 27,805,217
Investments	2,272,723	-	2,272,723
Interest receivable	1,279	754	2,033
Total assets	19,649,739	10,430,234	30,079,973
Liabilities:			
Due to others	-	-	-
Total liabilities	-	-	-
Net Position:			
Restricted for other employee beneftis	19,649,739	-	19,649,739
Restricted for other post employment benefits	-	10,430,234	10,430,234
Total net position	$ 19,649,739	$ 10,430,234	$ 30,079,973

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, 2020

	Early Retirement Incentive Plan Trust	Retiree Health Benefit Trust	Total
Additions:			
Employer contributions	$ 13,016,342	$ 3,671,737	$ 16,688,079
Interest income	347,885	199,275	547,160
Total additions	13,364,227	3,871,012	17,235,239
Deductions:			
Benefits	14,350,045	3,459,883	17,809,928
Administration	-	211,854	211,854
Total deductions	14,350,045	3,671,737	18,021,782
Change in net position	(985,818)	199,275	(786,543)
Net position - beginning of year	20,635,557	10,230,959	30,866,516
Net position - end of year	$ 19,649,739	$ 10,430,234	$ 30,079,973

Wichita Public Schools
Unified School District No. 259
Combining Schedule of Fiduciary Assets and Liabilities
Fiduciary Funds - Agency Funds
June 30, 2020

	Agency Funds			
	Student Activity Funds	Payroll Trust Fund	Flexible Spending	Total Agency Funds
Assets:				
Cash and cash equivalents	$ 3,963,969	$ 447,696	$ 908,773	$ 5,320,438
Total assets	$ 3,963,969	$ 447,696	$ 908,773	$ 5,320,438
Liabilities:				
Due to others	$ 3,963,969	$ 447,696	$ 908,773	$ 5,320,438
Total liabilities	$ 3,963,969	$ 447,696	$ 908,773	$ 5,320,438

Wichita Public Schools
Unified School District No. 259
Combining Schedule of Changes in Assets and Liabilities
Fiduciary Funds - Agency Funds
Year ended June 30, 2020

	Balance, June 30 2019	Additions	Deletions	Balance, June 30 2020
Totals - All Agency Funds				
Assets:				
Cash and cash equivalents	$ 8,770,965	$ 160,389,186	$ 163,839,713	$ 5,320,438
Total assets	$ 8,770,965	$ 160,389,186	$ 163,839,713	$ 5,320,438
Liabilities:				
Due to others	$ 8,770,965	$ 160,389,186	$ 163,839,713	$ 5,320,438
Total liabilities	$ 8,770,965	$ 160,389,186	$ 163,839,713	$ 5,320,438
Student Activity Funds				
Assets:				
Cash and cash equivalents	$ 3,820,621	$ 10,094,042	$ 9,950,694	$ 3,963,969
Total assets	$ 3,820,621	$ 10,094,042	$ 9,950,694	$ 3,963,969
Liabilities:				
Due to others	$ 3,820,621	$ 10,094,042	$ 9,950,694	$ 3,963,969
Total liabilities	$ 3,820,621	$ 10,094,042	$ 9,950,694	$ 3,963,969
Payroll Trust Fund				
Assets:				
Cash and cash equivalents	$ 4,207,278	$ 146,886,409	$ 150,645,991	$ 447,696
Total assets	$ 4,207,278	$ 146,886,409	$ 150,645,991	$ 447,696
Liabilities:				
Due to others	$ 4,207,278	$ 146,886,409	$ 150,645,991	$ 447,696
Total liabilities	$ 4,207,278	$ 146,886,409	$ 150,645,991	$ 447,696
Flexible Spending Fund				
Assets:				
Cash and cash equivalents	$ 743,066	$ 3,408,735	$ 3,243,028	$ 908,773
Total assets	$ 743,066	$ 3,408,735	$ 3,243,028	$ 908,773
Liabilities:				
Due to others	$ 743,066	$ 3,408,735	$ 3,243,028	$ 908,773
Total liabilities	$ 743,066	$ 3,408,735	$ 3,243,028	$ 908,773

Statistical Section

STATISTICAL SECTION

This part of the Wichita Public Schools Comprehensive Annual 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. 132

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. 135

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual 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)

		2011	2012	2013	2014
Revenues:					
Taxes	(4)	$ 148,191,597	$ 152,246,674	$ 151,694,016	$ 152,072,266
Intergovernmental - State	(4)	334,143,207	340,963,641	362,539,736	374,108,949
Intergovernmental - Federal		99,248,416	74,047,748	72,517,008	73,167,160
Interest expense subsidy - Federal	(1)	4,888,103	4,743,515	4,743,515	4,366,406
Charges for services		5,173,988	5,315,600	5,295,618	7,672,429
Earnings on investments	(2)	2,511,719	874,998	208,885	351,946
Other		4,268,316	1,331,039	1,598,306	1,114,157
Contributions		653,523	1,110,602	1,679,427	932,121
Total revenues		599,078,869	580,633,817	600,276,511	613,785,434
Expenditures:					
Current:					
Instruction		301,439,506	291,958,123	304,831,401	317,047,741
Student and instructional support		71,632,655	68,401,079	71,916,610	74,194,422
Administration		45,409,783	38,273,012	40,049,966	41,632,066
Operations and maintenance		60,773,798	65,790,223	71,311,684	79,911,405
Student transportation service		25,105,244	27,369,629	26,645,532	28,767,496
Nutrition services		18,612,253	20,656,227	23,337,086	23,198,725
Sub-total current expenditures		522,973,239	512,448,293	538,092,279	564,751,855
Facility acquisition and construction service	(5)	127,522,666	133,472,994	71,273,321	44,096,432
Debt Service:					
Principal retirement	(3)(6)	20,110,000	17,830,000	42,595,000	17,215,000
Interest		26,852,512	23,386,402	22,084,519	22,387,746
Other		1,075,953	-	190,630	426,671
Total expenditures		698,534,370	687,137,689	674,235,749	648,877,704
Excess (deficiency) of revenues over (under) expenditures		(99,455,501)	(106,503,872)	(73,959,238)	(35,092,270)
Other financing sources (uses):					
Bond issuance		-	-	22,930,000	48,760,000
Refunding bond issuance	(6)	39,960,000	-	-	580,000
Premium on bond issuance		4,557,196	-	3,170,002	6,179,106
Discount on bond issuance		-	-	-	-
Payment to refunded bond escrow		(76,180,000)	(37,790,000)	-	(592,979)
Sale of property		268,111	350,877	1,716,015	1,319,650
Transfers in		45,048,382	62,519,291	58,629,955	59,978,723
Transfers out		(45,180,299)	(62,651,208)	(63,139,942)	(60,110,640)
Direct placement debt issuance		-	-	-	-
Total other financing sources (uses)		(31,526,610)	(37,571,040)	23,306,030	56,113,860
Net change in fund balances		(130,982,111)	(144,074,912)	(50,653,208)	21,021,590
Fund balances at beginning of year		525,706,249	394,799,503	250,382,283	200,125,823
Change in reserve for inventory		75,365	(342,308)	396,748	444,143
Fund balances at end of year		$ 394,799,503	$ 250,382,283	$ 200,125,823	$ 221,591,556
Ratio of total debt service expenditures to noncapital expenditures.		8.17%	7.40%	11.10% (3)	6.71%

(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) Decreases in investment earnings reflect due to lower interest rates and reduced fund balances from reductions in fund balances and increases in FY17 & FY18 reflect higher interest rates and fund balances. Interest rates started dropping in late FY20.

(3) The increase in FY13 is due to the current refunding of general obligation bonds. 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.

(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.

(6) Increased refunding bond issuance in FY18 without corresponding principal retirement is a result of crossover advance refunding in December 2017.

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)

2015	2016	2017	2018	2019	2020
$ 100,385,117	$ 105,863,014	$ 101,669,993	$ 102,840,548	$ 105,213,511	$ 106,744,608
433,219,516	428,761,535	440,023,206	476,130,785	484,107,072	532,804,650
77,701,708	72,386,604	74,265,294	72,045,188	75,858,749	70,417,096
4,399,610	4,409,097	4,418,584	4,423,328	4,440,879	4,456,532
8,412,812	9,139,660	8,424,528	8,446,529	8,920,230	8,132,166
228,736	305,599	762,995	1,762,731	7,372,857	5,631,468
1,223,057	812,279	2,026,116	2,648,933	1,720,811	1,987,779
1,012,126	553,954	624,528	414,380	453,056	573,723
626,582,682	622,231,742	632,215,244	668,712,422	688,087,165	730,748,022
322,726,073	310,551,641	315,814,269	341,986,481	334,129,890	354,509,988
80,675,328	76,344,338	77,042,938	82,407,931	91,491,047	91,580,233
42,353,120	40,560,037	40,907,185	44,932,486	43,598,339	48,272,806
70,759,974	73,930,068	70,751,088	77,775,863	82,441,809	88,132,465
27,114,304	26,407,376	23,321,254	24,159,194	25,597,176	25,103,123
26,431,099	24,864,536	23,313,630	25,107,575	27,905,881	28,390,745
570,059,898	552,657,996	551,150,364	596,369,530	605,164,142	635,989,360
71,362,132	59,998,942	24,110,829	14,374,939	18,373,478	18,752,927
19,450,000	20,775,000	21,915,000	23,085,000	29,830,000	21,465,000
22,617,759	21,378,841	20,486,373	21,105,418	22,032,563	20,953,300
-	194,813	-	-	-	93,875
683,489,789	655,005,592	617,662,566	654,934,887	675,400,183	697,254,462
(56,907,107)	(32,773,850)	14,552,678	13,777,535	12,686,982	33,493,560
-	-	-	-	-	-
-	39,400,000	-	95,080,000	-	-
-	4,610,992	-	10,016,048	-	-
-	-	-	-	-	-
-	(42,433,450)	-	-	-	-
1,648,681	534,492	1,526,463	1,322,478	901,892	593,230
61,255,205	45,627,872	45,098,046	67,503,264	76,570,418	84,810,566
(61,655,205)	(46,027,872)	(45,998,046)	(68,403,264)	(76,970,418)	(87,210,566)
-	-	-	-	-	10,725,000
1,248,681	1,712,034	626,463	105,518,526	501,892	8,918,230
(55,658,426)	(31,061,816)	15,179,141	119,296,061	13,188,874	42,411,790
221,591,556	165,266,866	134,272,564	149,718,934	269,102,327	282,302,372
(666,264)	67,514	267,229	87,332	11,171	638,180
$ 165,266,866	$ 134,272,564	$ 149,718,934	$ 269,102,327	$ 282,302,372	$ 325,352,342
6.93%	7.23%	7.19%	6.95%	7.91%	6.29%

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

		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund											
Nonspendable		$ 1,304,348	$ 1,060,873	$ 935,247	$ 1,027,783	$ 955,551	$ 1,069,429	$ 1,096,668	$ 1,075,447	$ 1,061,179	$ 766,145
Restricted	(3)	1,864,289	2,990,924	1,527,850	984,780	1,605,846	882,256	836,518	462,141	671,055	666,953
Assigned	(4) (5)	15,440,778	13,265,618	13,757,749	6,687,905	5,629,716	18,229,240	18,870,149	13,839,324	15,921,023	16,642,742
Unassigned		16,836,650	19,267,946	17,346,150	20,329,041	18,000,521	18,926,266	19,839,442	18,129,454	18,814,825	30,129,316
Total general fund		35,446,065	36,585,361	33,566,996	29,029,509	26,191,634	39,107,191	40,642,777	33,506,366	36,468,082	48,205,156
All Other Governmental Funds											
Nonspendable		$ 829,014	$ 730,181	$ 1,252,555	$ 1,604,162	$ 1,010,131	$ 963,767	$ 1,203,757	$ 1,312,310	$ 1,337,749	$ 2,270,962
Restricted, reported in:											
Special revenue funds	(5)	47,292,756	46,728,832	40,690,923	35,374,191	34,992,966	28,954,451	30,367,496	34,108,298	33,683,363	37,041,924
Capital projects funds	(1)	247,089,000	139,146,479	93,606,826	123,467,411	66,507,674	24,702,409	29,569,695	44,659,930	51,700,866	67,546,085
Debt service funds	(2)	64,142,668	27,191,430	31,008,523	32,116,572	36,564,585	41,504,964	47,935,209	155,515,423	159,207,691	170,288,215
Unassigned, reported in:											
Special revenue funds		-	-	-	(289)	(124)	(960,218)	-	-	(95,379)	-
Total all other governmental funds		359,353,438	213,796,922	166,558,827	192,562,047	139,075,232	95,165,373	109,076,157	235,595,961	245,834,290	277,147,186
Total Fund Balances		$394,799,503	$250,382,283	$200,125,823	$221,591,556	$165,266,866	$134,272,564	$149,718,934	$269,102,327	$282,302,372	$325,352,342

(1) Decreases in FY12, FY13, 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.
(2) Decrease in FY12 is due to call of the Series 2001 bond. Increase in FY18 is attributed to recording 2017A crossover advance refunding, which totaled $103 million in FY18. General obligation bond series 2010B crossover date is October 1, 2020. Increased balances have allowed the District to exercise its call option on the 2009-A bond series in FY19.
(3) Increase in FY12 is due to increased grant funds.
(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.

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

		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses											
Governmental activities:											
Instruction		$ 324,059,324	$ 304,492,992	$ 310,436,796	$ 346,685,399	$ 361,233,411	$ 346,455,686	$ 342,630,958	$ 364,388,318	$ 369,457,571	$ 364,635,234
Student and instructional support		72,600,464	66,154,324	70,466,957	75,391,283	82,846,535	78,375,866	77,043,654	81,019,951	92,814,723	86,556,790
Administration		42,705,447	36,896,438	39,567,265	42,055,747	43,939,152	42,201,508	41,034,130	43,724,333	44,460,442	44,617,887
Operations and maintenance	(5)	65,617,612	65,131,662	69,226,727	82,520,406	74,032,676	74,830,191	71,650,829	79,825,564	84,939,476	84,167,902
Student transportation services		25,302,589	27,485,148	26,044,801	29,159,038	27,097,070	26,386,173	23,224,462	24,115,802	25,615,492	25,005,270
Nutrition services		18,782,975	20,661,401	20,636,334	20,958,861	26,918,661	24,014,679	23,173,184	24,483,049	28,079,211	26,644,625
Interest on long-term debt	(1)	24,252,596	21,162,287	19,928,885	20,303,268	19,803,124	18,364,528	17,705,215	19,014,877	18,827,468	18,206,669
Total primary government expenses		$ 573,321,007	$ 541,984,252	$ 556,307,765	$ 617,074,002	$ 635,870,629	$ 610,628,631	$ 596,462,432	$ 636,571,894	$ 664,194,383	$ 649,834,377
Program Revenues											
Governmental activities:											
Charges for services											
Instruction	(3)	$ 1,964,420	$ 2,060,864	$ 1,993,694	$ 7,138,221	$ 5,033,829	$ 5,666,170	$ 4,885,971	$ 5,063,816	$ 5,284,329	$ 5,258,820
Student and instructional support		82,619	37,294	108,400	78	21,821	130,760	272,037	97,224	97,828	127,345
Operations and maintenance		-	-	-	-	4,320	4,755	-	-	-	-
Nutrition services		3,126,797	3,217,442	3,193,524	3,281,889	3,352,842	3,337,975	3,266,520	3,285,489	3,538,073	2,746,001
Operating grants and contributions	(7)	270,853,079	245,991,467	249,460,514	256,161,515	268,015,891	172,972,436	178,029,107	283,406,800	279,031,039	313,184,569
Capital grants and contributions	(2)	-	6,487,575	4,145,271	1,211,708	1,673,980	87,111	37,121	-	-	-
Total primary government program revenues		$ 276,026,915	$ 257,794,642	$ 258,901,403	$ 267,793,411	$ 278,102,683	$ 182,199,207	$ 186,490,756	$ 291,853,329	$ 287,951,269	$ 321,316,735
Net (Expense)/Revenue											
Total primary government net expense		$ (297,294,092)	$ (284,189,610)	$ (297,406,362)	$ (349,280,591)	$ (357,767,946)	$ (428,429,424)	$ (409,971,676)	$ (344,718,565)	$ (376,243,114)	$ (328,517,642)
General Revenue and Other Changes in Net Position											
Governmental activities:											
Taxes											
Property taxes levied for general purposes	(6)	$ 102,754,794	$ 107,564,069	$ 110,710,176	$ 116,349,986	$ 51,355,634	$ 56,558,311	$ 51,029,955	$ 53,812,918	$ 53,457,837	$ 52,373,410
Property taxes levied for debt service		25,678,590	27,004,292	27,056,492	22,963,346	27,438,403	27,161,300	26,806,608	24,920,297	26,767,719	28,681,202
Property taxes levied for capital outlay		19,758,213	17,678,313	13,927,348	12,758,934	21,591,080	22,143,403	23,833,430	24,107,333	24,987,955	25,689,996
State and federal aid not restricted to specific purposes	(6) (7)	168,080,171	168,235,282	181,557,719	188,824,383	240,108,713	325,453,330	332,270,972	258,673,488	273,094,964	284,533,850
State aid received for debt service (principal)		-	4,814,100	5,608,500	6,023,100	7,196,500	8,102,250	9,642,600	10,157,400	13,423,500	10,517,850
State aid for nonemployer pension contributions	(8)	-	-	-	-	-	-	66,165,270	-	-	-
Earnings on investments	(4)	2,598,057	919,021	279,178	397,061	274,584	372,350	927,465	2,220,664	8,231,798	6,306,340
Miscellaneous		4,268,466	1,331,039	1,598,306	1,114,160	1,746,413	1,345,377	3,527,578	3,971,412	2,622,703	2,581,009
Total primary government general revenue		$ 323,138,291	$ 327,546,116	$ 340,737,719	$ 348,430,970	$ 349,711,327	$ 441,136,321	$ 514,203,878	$ 377,863,512	$ 402,586,476	$ 410,683,657
Change in Net Position											
Total primary government		$ 25,844,199	$ 43,356,506	$ 43,331,357	$ (849,621)	$ (8,056,619)	$ 12,706,897	$ 104,232,202	$ 33,144,947	$ 26,343,362	$ 82,166,015

(1) Increase in FY18 is due to crossover advance refunding bond issued with interest payable from escrow funds until October 2020 crossover date.
(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.
(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.
(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

		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental Activities:											
Net Investment in Capital Assets	(1)	$ 243,866,697	$ 264,879,340	$ 312,942,740	$ 334,998,662	$ 355,521,886	$ 379,706,034	$ 401,755,601	$ 411,756,706	$ 433,295,015	$ 448,327,253
Restricted for:											
Instruction and Support Services	(6)	15,930,095	13,881,209	11,911,677	9,823,734	10,428,626	3,666,331	3,276,706	5,827,796	5,823,473	8,977,484
Facilities and Capital Projects	(2)	39,494,516	35,472,632	32,701,407	31,760,044	22,162,727	22,077,676	28,749,877	44,294,760	51,647,613	56,821,085
Debt Service		20,876,849	22,492,365	24,403,113	23,254,437	25,973,964	29,282,262	34,005,690	35,812,445	37,707,231	48,060,706
Self-Insurance Claims	(5)	37,992,028	41,601,378	45,230,277	41,545,589	29,107,028	19,940,071	26,306,015	32,631,552	38,091,057	42,751,433
Special Education	(4)	3,370,405	12,472,770	8,568,239	6,028,150	7,246,306	8,104,950	8,798,754	8,213,543	9,789,010	11,933,684
Nutrition Services		10,284,378	12,093,756	11,785,330	12,905,249	12,032,973	13,405,797	14,884,301	14,683,860	15,143,779	11,830,572
Federal and State Grant Programs		1,823,584	2,180,807	1,510,421	948,423	1,572,155	882,256	836,518	462,141	671,055	666,953
Unrestricted	(3)	(19,145,242)	(7,224,441)	(10,164,684)	(23,225,389)	(511,492,309)	(511,805,124)	(462,785,270)	(475,356,239)	(487,498,307)	(442,533,229)
Total Primary Government Net Position		$ 354,493,310	$ 397,849,816	$ 438,888,520	$ 438,038,899	$ (47,446,644)	$ (34,739,747)	$ 55,828,192	$ 78,326,564	$ 104,669,926	$ 186,835,941

(1) Increases in FY11-FY17 are attributable to projects for the 2008 bond election.

(2) The capital outlay mill levy was lowered to 6 mills in FY12, 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 increase in FY12 is due primarily to reduced liabilities as a result of funding retiree obligations in an irrevocable trust.

(5) 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.

(6) 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.

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

		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues:											
Unrestricted state school aid	(3)(4)	$ 161,195,704	$ 166,627,015	$ 175,658,938	$ 183,371,138	$ 239,116,617	$ 332,471,214	$ 337,943,198	$ 256,577,873	$ 267,160,656	$ 281,206,079
Transportation aid	(4)	8,680,691	8,520,120	8,331,530	8,412,896	8,000,604	-	-	8,000,783	8,188,390	8,850,264
New facilities aid		1,686,611	1,327,536	5,742,032	5,288,380	884,804	898,672	2,267,287	2,043,060	805,928	-
Juvenile detention centers aid		1,073,505	901,894	925,691	811,353	696,189	493,029	369,792	471,907	558,110	514,576
Virtual education aid		1,775,587	1,804,194	960,651	867,388	769,630	1,222,628	1,468,767	1,593,020	1,530,810	1,653,150
Unrestricted state grant		174,017	113,942	156,749	157,259	107,292	84,048	57,678	52,376	5,128,390	3,198,683
Special education aid		38,145,500	41,081,697	42,635,958	42,147,885	44,536,009	44,276,340	43,091,851	43,328,346	49,996,381	50,071,989
State intervention aid	(1)(4)	69,893,955	69,194,034	72,091,073	70,684,066	70,576,256	-	-	78,131,422	80,459,470	84,662,835
Capital outlay aid	(3)	-	1,126	-	-	4,525,512	4,525,512	9,325,716	9,534,356	10,009,748	11,294,793
Bond and interest aid		9,885,746	9,607,117	10,758,658	12,313,084	14,677,215	15,500,450	17,592,428	17,698,311	20,641,127	17,834,210
Preschool aged at risk aid	(4)	3,763,772	3,613,680	3,669,128	3,669,129	3,682,512	-	-	4,038,048	3,913,018	4,076,685
Bilingual education aid	(2)(4)	7,764,158	7,774,704	8,485,818	8,960,195	9,080,320	-	-	9,199,378	8,850,208	8,850,263
Latchkey aid		-	2,794	-	-	-	-	-	-	-	-
School food assistance aid		186,769	268,064	265,169	254,700	257,271	256,362	241,267	239,239	239,853	257,305
Parents as teachers aid		505,311	158,388	328,742	467,251	403,507	338,043	60,761	159,146	191,847	208,293
Vocational education aid	(4)	2,970,073	2,823,661	3,015,406	3,079,029	3,049,563	35,486	22,951	3,478,921	3,471,868	3,707,381
KPERS contributions	(6)	26,198,202	27,143,675	29,514,193	33,625,196	32,856,215	28,659,751	27,581,510	41,535,674	22,910,636	56,317,705
New teacher mentoring aid		136,010	-	-	-	-	-	-	-	-	-
State safety aid		107,596	-	-	-	-	-	-	-	-	-
Professional development aid	(5)	-	-	-	-	-	-	-	48,925	50,632	100,439
Total revenues		$ 334,143,207	$ 340,963,641	$ 362,539,736	$ 374,108,949	$ 433,219,516	$ 428,761,535	$ 440,023,206	$ 476,130,785	$ 484,107,072	$ 532,804,650

(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 FY 19.
(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 beginning in 2017-18.
(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

		REAL ESTATE		PERSONAL PROPERTY		UTILITIES	
ASSESSMENT YEAR	FISCAL YEAR	ASSESSED VALUE	ESTIMATED ACTUAL	ASSESSED VALUE	ESTIMATED ACTUAL	ASSESSED VALUE	ESTIMATED ACTUAL
2010	10-11	$ 2,362,820,942	$ 14,649,324,104	$ 170,890,808	$ 693,743,421	$ 96,366,014	$ 292,018,224
2011	11-12	$ 2,365,110,474	$ 14,702,894,910	$ 165,764,736	$ 675,149,506	$ 96,822,040	$ 293,400,121
2012	12-13	$ 2,328,927,428	$ 15,611,009,918	$ 165,057,510	$ 673,661,397	$ 94,402,828	$ 286,069,176
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

ASSESSMENT YEAR	FISCAL YEAR	TOTAL ASSESSED VALUE	TOTAL ESTIMATED ACTUAL	ASSESSED/ACTUAL RATIO	DIRECT TAX RATE (1)
2010	10-11	$ 2,630,077,764	$ 15,635,085,749	16.82%	56.928
2011	11-12	$ 2,627,697,250	$ 15,671,444,537	16.77%	57.017
2012	12-13	$ 2,588,387,766	$ 16,570,740,491	15.62%	57.184
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

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[6]	TOTAL USD 259
2010	10-11	20.000	20.482	7.015	9.431	-	-	56.928
2011	11-12	20.000	21.549	6.014	9.454	-	-	57.017
2012	12-13	20.000	23.154	4.534	9.496	-	-	57.184
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

		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
2010	10-11	30.859	32.272	39.050	57.944	33.774	37.395	48.448
2011	11-12	30.928	32.359	46.118	59.999	33.676	37.792	51.172
2012	12-13	30.946	32.471	46.162	62.073	33.714	39.607	53.630
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

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, a decrease in state aid in the Supplemental General fund results in an increase in the mill levy to fund the maximum budget authority.

(6) Taxes were levied in 2018 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,

	2019[1]			2010		
TAXPAYER	TAXABLE ASSESSED VALUATION	Rank	PERCENT OF TOTAL ASSESSED VALUATION	TAXABLE ASSESSED VALUATION	Rank	PERCENT OF TOTAL ASSESSED VALUATION
Kansas Gas & Elec-A Westar Energy Co [3]	$ 59,118,852	1	2.03%	$ 29,124,854	3	1.11%
Beechcraft Corp. [2]	45,884,238	2	1.57%	33,004,976	2	1.25%
Cessna Aircraft Co.	45,067,536	3	1.55%	35,142,411	1	1.34%
Wesley Medical Center LLC	27,587,005	4	0.95%	27,200,439	4	1.03%
Kansas Gas Service-A Division of Onegas	21,001,139	5	0.72%	18,647,376	7	0.71%
Walmart/Sams	7,136,449	6	0.24%			
Simon Property Group LP	13,910,723	7	0.48%	23,789,066	6	0.90%
Bradley Fair Properties LLC	15,446,611	8	0.53%			
Southwestern Bell Telephone Company	10,684,847	9	0.37%	25,201,200	5	0.96%
Phillips 66 Carrier LLC	9,447,532	10	0.32%			
Sedgwick County				8,148,455	8	0.31%
City of Wichita				6,358,630	9	0.24%
IPC Wichita Properties				5,158,100	10	0.20%
Total	$ 255,284,932		8.76%	$ 211,775,507		8.05%
Total Assessed Value	$ 2,913,854,854			$ 2,630,077,764		

Source: Sedgwick County Clerk
(1) Data for 2020 is not available until December.
(2) Formerly Hawker Beechcraft Corp.
(3) Formerly Kansas Gas & Elec-A Western Resource

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
2010	2011	$ 143,768,168	$ 135,624,083	94.34%
2011	2012	$ 145,056,331	$ 136,021,698	93.77%
2012	2013	$ 143,292,358	$ 135,979,816	94.90%
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	$ 89,040,137 (4)	92.09% (4)

ASSESSMENT YEAR	COLLECTION YEAR	DELINQUENT TAX COLLECTIONS (2) (3)	TOTAL TAX COLLECTED	PERCENT OF TOTAL TAX COLLECTED TO LEVY
2010	2011	$ 3,808,854	$ 139,432,937	96.98%
2011	2012	$ 4,406,040	$ 140,427,738	96.81%
2012	2013	$ 4,403,176	$ 140,382,992	97.97%
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	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 DISTRICT NO. 259
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
For the Year Ended June 30, 2020

GOVERNMENT UNITS	AMOUNT OF DEBT OUTSTANDING [2]	PERCENTAGE APPLICABLE TO TAXPAYERS OF USD 259	TOTAL DIRECT AND OVERLAPPING DEBT
Overlapping Debt:			
Sedgwick County	$ 51,850,000	57.36% [1]	$ 29,741,160
City of Wichita	523,300,000	72.26% [1]	378,136,580
City of Bel Aire	59,885,000	92.25% [1]	55,243,913
City of Eastborough	185,000	100.00% [1]	185,000
City of Kechi	6,895,000	80.12% [1]	5,524,274
City of Park City	19,920,000	71.56% [1]	14,254,752
City of Valley Center	22,805,000	0.28% [1]	63,854
Sub-total			$ 483,149,533
Direct Debt:			
USD 259	439,643,057 [3]	100.00%	439,643,057
Total Direct and Overlapping Debt			$ 922,792,590

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
2010	10-11	383,142	50,033	$ 15,635,085,749	$ 525,674,860	5.88%	$ 1,372
2011	11-12	384,439	50,103	$ 15,671,444,537	$ 468,413,312	5.24%	$ 1,218
2012	12-13	385,586	50,639	$ 16,570,740,491	$ 449,856,476	4.77%	$ 1,167
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

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
2010	10-11	$ 20,876,849	$ 504,798,011	3.23%	$ 1,318	$ 10,089
2011	11-12	$ 22,492,365	$ 445,920,947	2.85%	$ 1,160	$ 8,900
2012	12-13	$ 24,403,113	$ 425,453,363	2.57%	$ 1,103	$ 8,402
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

(1) Source: U.S. Census Bureau, 2019 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.

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Assessed Value (1)	$2,630,077,764	$2,627,697,250	$2,588,387,766	$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
Taxable Value of Motor Vehicles (1)	305,460,828	298,653,431	299,263,978	305,928,045	311,405,014	320,613,950	328,545,821	331,113,672	336,200,148	345,648,863
Total Assessed Valuation (2)	$2,935,538,592	$2,926,350,681	$2,887,651,744	$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
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	$ 410,975,403	$ 409,689,095	$ 404,271,244	$ 404,849,796	$ 407,084,883	$ 412,265,926	$ 420,524,291	$ 429,476,811	$ 440,310,595	$ 456,330,520
Plus: Additional Authority (4)	65,504,597	48,960,905	32,713,615	61,759,717	38,074,086	11,522,279	-	-	-	-
Legal Debt Limit	$ 476,480,000	$ 458,650,000	$ 436,984,859	$ 466,609,513	$ 445,158,969	$ 423,788,205	$ 420,524,291	$ 429,476,811	$ 440,310,595	$ 456,330,520
Amount of Outstanding Debt (5)	$ 514,270,000	$ 458,650,000	$ 438,985,000	$ 470,610,000	$ 451,160,000	$ 431,790,000	$ 409,875,000	$ 481,870,000	$ 452,040,000	$ 430,575,000
Less: Amount in Sinking Fund	-	-	2,000,141	4,000,487	6,001,031	8,001,795	10,015,793	12,117,098	14,369,505	16,562,489
Less: Debt Not Applicable To the Limit (Crossover Advance Refunding)	37,790,000	-	-	-	-	-	-	95,080,000	95,080,000	95,080,000
Total Debt Applicable to the Limit	$ 476,480,000	$ 458,650,000	$ 436,984,859	$ 466,609,513	$ 445,158,969	$ 423,788,205	$ 399,859,207	$ 374,672,902	$ 342,590,495	$ 318,932,511
Legal Debt Margin (6)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 20,665,084	$ 54,803,909	$ 97,720,100	$ 137,398,009
Total Debt Applicable To the Limit as a Percentage of Debt Limit	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	95.09%	87.24%	77.81%	69.89%

(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) As of June 30, 2020.
(6) 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
10-11	$20,110,000	$ 27,928,465	$48,038,465	$ 522,973,239	9.19%
11-12	$17,830,000	$ 23,386,402	$41,216,402	$ 512,448,293	8.04%
12-13	$42,595,000 (2)	$ 22,275,149	$64,870,149	$ 538,092,279	12.06%
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%
19-20	$29,830,000	$ 22,032,563	$51,862,563	$ 605,164,142	8.57%
20-21	$21,465,000	$ 21,047,175	$42,512,175	$ 635,989,360	6.68%

(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]
2010	10-11	383,142	$ 8,942,151,138	$ 23,339	33.9	50,033
2011	11-12	384,439	$ 8,930,902,409	$ 23,231	34.3	50,103
2012	12-13	385,586	$ 9,431,819,146	$ 24,461	35.1	50,639
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

CALENDAR YEAR	FISCAL YEAR	WICHITA TAXABLE RETAIL SALES [4]	WICHITA ELECTRICITY CONSUMED IN KILOWATT HOURS [4]	WICHITA DWIGHT D. EISENHOWER NATIONAL AIRPORT [5]		CITY OF WICHITA UNEMPLOYMENT RATE [2]
				AIR PASSENGERS INBOUND	AIR PASSENGERS OUTBOUND	
2010	10-11	$ 8,193,427,230	6,173,909,000	776,787	772,608	8.9%
2011	11-12	$ 8,685,224,619	6,120,423,000	771,732	764,622	7.8%
2012	12-13	$ 8,965,184,409	5,839,845,000	757,098	752,108	7.0%
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	6.6%

(1) Source: U.S. Census Bureau, 2019 American Community Survey 1-Year Estimate

(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 was unable to obtain information for 2018-2019

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

	2019			2010		
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.	13,000	1	4.18%	10,300	1	3.59%
Textron Aviation	9,350	2	3.00%	-		-
McConnell Air Force Base	5,679	3	1.82%	-		-
Wichita Public Schools USD #259	5,614	4	1.80%	5,420	3	1.89%
Ascension Via Christi Health Inc.	4,413	5	1.42%	5,276	4	1.84%
Steven Enterprises	3,277	6	1.05%	-		
Koch Industries, Inc.	3,100	7	1.00%	2,162	10	0.75%
City of Wichita	2,886	8	0.93%	3,184	7	1.11%
U. S. Government	2,830	9	0.91%	-		
Sedgwick County	2,521	10	0.81%	2,913	8	1.01%
Cessna Aircraft Company				6,193	2	2.16%
Hawker Beechcraft				5,000	5	1.74%
State of Kansas				3,759	6	1.31%
Boeing Defense, Space & Security				2,300	9	0.80%
Totals	52,670		16.92%	46,507		16.20%

Source: Sedgwick County, Kansas 2019 Comprehensive Annual Financial Report
Note: MSA - Wichita Metropolitan Statistical Area
Data for 2020 is not available until December.

(1) Includes Butler, Harvey, Sedgwick, Kingman, and Sumner counties for 2019. Data for 2010 includes Sedgwick, Butler, Harvey, 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

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
STUDENT DATA										
Elementary school enrollment	25,355	25,476	25,915	26,243	26,359	26,459	26,343	25,705	25,145	24,354
Middle school enrollment	9,951	10,181	10,217	10,267	10,105	10,065	10,084	10,264	10,441	10,718
High school enrollment	12,493	12,330	12,339	12,408	12,637	12,706	12,646	12,603	12,639	12,693
Alternative and special school enrollment (5)	2,234	2,116	2,168	2,251	2,229	1,903	1,488	2,088	2,078	2,086
Average daily attendance	94.3%	94.5%	94.1%	94.0%	94.0%	94.0%	93.5%	92.9%	92.9%	93.0%
Composite ACT scores	19.8	19.7	19.8	19.7	19.6	19.7	19.3	19.0	18.1	17.0
STUDENT/TEACHER RATIOS										
Elementary school	20.6	20.4	19.8	19.7	19.0	18.6	18.7	18.5	17.7	17.1
Middle school	13.4	14.9	14.1	16.1	14.3	14.8	15.1	15.2	15.8	16.2
High school	15.2	17.4	17.4	18.8	18.6	18.5	19.4	19.4	19.1	19.0
RACIAL AND ETHNIC PERCENTAGES OF STUDENTS										
African-American	19.2%	18.6%	18.2%	18.3%	18.5%	18.8%	19.1%	19.3%	19.6%	19.8%
Asian	4.8%	4.7%	4.5%	4.5%	4.5%	4.4%	4.5%	4.4%	4.5%	4.4%
Hispanic	29.6%	31.1%	32.1%	33.1%	33.5%	33.7%	34.4%	35.0%	35.2%	35.3%
Native American-Indian	1.6%	1.4%	1.4%	1.2%	1.3%	1.1%	1.0%	1.0%	0.9%	0.9%
Native Hawaiian	0.1%	0.2%	0.2%	0.5%	0.2%	0.2%	0.3%	0.3%	0.2%	0.3%
Multi Racial	8.0%	8.2%	8.6%	8.3%	8.0%	7.8%	7.6%	7.5%	7.5%	7.5%
White or other	36.7%	35.8%	35.1%	34.0%	34.1%	33.9%	33.3%	32.5%	32.0%	31.8%
MALE/FEMALE PERCENTAGES OF STUDENTS										
Male	51.2%	51.3%	51.4%	50.8%	51.0%	51.2%	51.1%	51.0%	51.2%	51.2%
Female	48.8%	48.7%	48.6%	49.2%	49.0%	48.8%	48.9%	49.0%	48.8%	48.8%
EMPLOYEES										
Instruction (3)	5,680	5,511	5,568	5,711	5,848	5,774	5,828	5,848	5,897	6,185
Instructional Support (3)	84	60	56	54	55	54	41	45	50	54
Operations (4)	899	891	975	973	939	956	946	939	955	1,018
Other Commitments/Capital Projects (4)	95	95	24	23	48	48	45	45	43	44
Leadership (6)	17	18	18	18	18	13	13	13	15	15
LATCHKEY CENTERS (1)	45	46	48	48	49	49	48	48	47	47
CHILD DEVELOPMENT CENTERS (2)	9	9	8	8	8	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-Midtown Child Development Center closed at the end of 2009-10; Metro-Boulevard closed in 2012-13; Metro-Meridian closed at the end of 2014-15.

(3) Decreases in 2010-11 and 2011-12 are primarily due to cuts in state and federal aid. 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 2012-2013, 71 positions were moved from Capital Projects to Operations due to the state eliminating funding for capital outlay. In 2014-2015, positions were moved from Operations to Capital Projects due to changes in Capital Outlay regulations.

(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.

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

Function/Program	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Instruction										
District-Wide Enrollment	50,033	50,103	50,639	51,169	51,330	51,133	50,561	50,660	50,303	49,851
Enrollment Percentage Change from Base Year (3)	107.4%	107.6%	108.7%	109.9%	110.2%	109.8%	108.5%	108.8%	108.0%	107.0%
Bilingual Enrollment	7,850	8,181	8,686	9,080	9,560	9,550	9,846	8,931	8,966	7,499
Special Education Enrollment	7,812	7,915	7,895	7,936	7,876	7,967	7,965	8,020	8,136	8,353
At-Risk Enrollment	31,668	32,721	33,303	34,402	33,165	33,171	32,481	33,113	32,798	32,406
Days School in Session (4)	167	173	169	169	173	169	158	158	173	131
Student Attendance Percentage (1)	94.2%	94.5%	94.1%	93.9%	93.9%	94.0%	93.5%	92.9%	92.9%	93.0%
Student and Instructional Support										
Percentage of Seniors Graduating (1) (2)	66.2%	74.1%	76.5%	75.1%	75.3%	73.0%	73.9%	74.0%	75.3%	N/A
Administration										
Number of Student Suspensions (3)	12,773	11,391	10,934	10,300	11,035	10,639	10,945	10,854	12,695	8,301
Number of Student Expulsions (3)	138	92	42	20	30	26	22	48	40	22
Operations and Maintenance										
Number of Work Orders Completed	30,878	29,353	29,976	33,066	33,059	32,111	33,108	35,494	43,078	46,103
Transportation										
Number of Students Transported (1) (5)	18,732	18,621	17,998	18,112	17,904	18,649	17,086	17,239	16,948	17,226
Nutrition Services										
Breakfasts Served	1,645,664	1,827,516	1,881,998	2,008,089	2,163,871	2,228,102	2,073,034	1,965,347	2,514,876	2,421,941
Lunches Served	5,336,254	5,575,561	5,336,982	5,493,014	5,566,753	5,481,155	5,043,529	4,859,686	5,318,760	4,386,946

N/A = Not Available
(1) Source: Kansas Department of Education
(2) Using the Four-Year Adjusted Cohort formulas which are significantly different then the NCES and NCLB formulas.
(3) The base year is 1995-96 enrollment of 46,579. This is the point of the lowest enrollment during the prior 25-year period.
(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.

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

Function/Program	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Instruction										
Elementary Schools (5)	56	56	54	54	54	54	54	54	54	54
K-8 Schools (7)	2	2	3	3	3	3	3	3	3	3
Middle Schools (2)	16	15	15	15	15	15	15	15	15	15
High Schools (3)	10	10	10	10	10	10	9	9	9	9
Alternative and Special Schools (6)	16	13	13	13	11	10	8	8	10	10
Student and Instructional Support										
Number of Computer Servers (9)	438	452	487	476	497	523	400	456	496	499
Number of Microwave Towers (10)	49	49	49	49	49	49	45	0	0	0
Number of Computers (8)	27,053	31,750	37,062	41,368	43,832	45,609	52,511	63,653	69,888	76,936
Administration										
Non-School Buildings (4)	12	11	10	11	13	15	15	15	15	15
Acres of Unimproved Land (1)	349	127	127	127	127	0	0	0	0	0
Operations and Maintenance										
Number of Operational Vehicles Maintained	249	258	251	253	241	256	254	260	270	214
Number of Heavy Equipment Maintained	114	114	115	115	101	94	84	95	95	89
Nutrition Services										
Number of Nutrition Services Vehicles Maintained	23	26	26	26	27	31	26	28	28	22

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 2010-11, 267 acres of unimproved land were purchased for three additional new schools, as well as additions and improvements to existing buildings. The decrease in 2011-12 is due to completion of many of these projects. In 2015-16, construction of a new school eliminated the remaining unimproved land.

(2) Blackbear Bosin Academy closed in 2011-12.

(3) Metro Midtown closed at the end of 2009-10; Metro Meridian closed at the end of 2015-16.

(4) Carter property was sold in 2011-12. Lincoln was sold in 2012-13. Opened Grace Med Clinic at Dodge in 2013-14. Opened Grace Medical Clinics at Cloud and Gardiner in 2014-15. Opened Grace Med Clinics at Jardine and West in 2015-16, and the adult learning center that was previously located in the Dunbar Support Center was moved into another existing facility, so Dunbar is now a non-school building. Additionally, the Alvin E. Morris Administrative Center building was sold in 2015-16. The Alvin E. Morris Administrative Center was moved to the old Southeast High School building during 2017-18.

(5) In 2012-13 Bryant, Lincoln, and Emerson closed, and Ortiz opened.

(6) Leases were not renewed for three sites in 2011-12. Judge Riddel Boys Ranch and Riverside Academy closed in 2014-15. Dunbar Support Center was moved to the non-school buildings count in 2015-16, since 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 was reopened in 2018-19. Bryant Opportunity Academy was also opened in 2018-19.

(7) Christa McAuliffe Academy opened in 2012-13.

(8) The increase in 2012-13 is due to a timing issue. Schools have received their new computers but have not yet discarded their old computers. Beginning in 2016-17, the Information Services & Technology Department continues to purchase more student computers to be used for the new computer-based curriculum.

(9) There was a decrease in servers in 2016-17 due to switching to virtual servers, allowing multiple applications to use the same server.

(10) Microwave towers have been sold.

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
TEACHER SALARY SCHEDULE
2019-2020

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	$ 43,654	$ 44,250	$ 44,846	$ 45,442	$ 46,375	$ 46,971	$ 47,567	$ 48,163	$ 48,759	$ 49,355	$ 49,952	$ 50,548
1	3	$ 44,702	$ 45,299	$ 45,895	$ 46,491	$ 47,760	$ 48,356	$ 48,952	$ 49,549	$ 50,145	$ 50,741	$ 51,337	$ 51,933
2	4	$ 45,751	$ 46,348	$ 46,944	$ 47,540	$ 49,146	$ 49,742	$ 50,338	$ 50,934	$ 51,530	$ 52,126	$ 52,723	$ 53,319
3	5	$ 46,800	$ 47,396	$ 47,993	$ 48,589	$ 50,531	$ 51,127	$ 51,723	$ 52,320	$ 52,916	$ 53,512	$ 54,108	$ 54,704
4	6	$ 47,849	$ 48,445	$ 49,042	$ 49,638	$ 51,917	$ 52,513	$ 53,109	$ 53,705	$ 54,301	$ 54,897	$ 55,494	$ 56,090
5	7	$ 48,898	$ 49,494	$ 50,090	$ 50,687	$ 53,302	$ 53,898	$ 54,494	$ 55,091	$ 55,687	$ 56,283	$ 56,879	$ 57,475
6	8	$ 49,947	$ 50,543	$ 51,139	$ 51,736	$ 54,688	$ 55,284	$ 55,880	$ 56,476	$ 57,072	$ 57,668	$ 58,265	$ 58,861
7	9	$ 50,996	$ 51,592	$ 52,188	$ 52,784	$ 56,073	$ 56,669	$ 57,265	$ 57,862	$ 58,458	$ 59,054	$ 59,650	$ 60,246
8	10		$ 51,641	$ 53,237	$ 53,833	$ 57,459	$ 58,055	$ 58,651	$ 59,247	$ 59,843	$ 60,439	$ 61,036	$ 61,632
9	11			$ 54,286	$ 54,882	$ 58,844	$ 59,440	$ 60,036	$ 60,633	$ 61,229	$ 61,825	$ 62,421	$ 63,017
10	12				$ 55,931	$ 60,230	$ 60,826	$ 61,422	$ 62,018	$ 62,614	$ 63,210	$ 63,807	$ 64,403
11	13					$ 61,615	$ 62,211	$ 62,807	$ 63,404	$ 64,000	$ 54,596	$ 65,192	$ 65,788
12	14							$ 64,193	$ 64,789	$ 65,385	$ 65,981	$ 66,587	$ 67,174
13+	15									$ 66,771	$ 67,367	$ 67,963	$ 68,559

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
2019-2020

Supplemental	2019-20 Annual Amount	Supplemental	2019-20 Annual Amount	Supplemental	2019-20 Annual Amount
Level A		**Level B**		**Level C**	
Untitled Level A	$ 1,528	Untitled Level B	$ 2,401	Untitled Level - C	$ 3,274
All City Music Leader	1,528	Acad Core Team Ldr 3-4 - Middle	2,401	Acad Core Tm Ldr 5 & above Mid	3,274
Area Music Leader - Elementary	1,528	Academy Leader	2,401	Academic Bowl Sponsor - High	3,274
Asst Band	1,528	Athletic Coordinator - Middle	2,401	AVID District Coordinator	3,274
Before School Supervisor	1,528	AVID Site Coordinator	2,401	Cheerleader Head Sponsor High	3,274
Class Head Sponsor - High	1,528	AYP LA/Math Contact	2,401	Detention Rm Monitor-Mid or Hi	3,274
Elementary Chair 4 or more	1,528	Bus Monitor	2,401	Forensic Coach - High	3,274
Exploratory Team Leader - Middle	1,528	Drama Production Middle	2,401	Intensive Support Team	3,274
Extended School Year Team	1,528	Hallway Supervision Lunch	2,401	Newspaper Head Sponsor - High	3,274
EC Event/Club Sponsor - A	1,528	Instrumental Music Leader Middle	2,401	Peer Consultant - Gov Bd Member	3,274
Flag Team/Color Guard Supervisor	1,528	Intervention Tutor - B	2,401	Pom Pon Head Sponsor - High	3,274
Future Educators Club Sponsor	1,528	Intramural Activity - High	2,401	School to Work Academy Leader - High	3,274
Grade Level Lead	1,528	Leadership Sponsor - JROTC Middle	2,401	Social Worker Ldr 3 & above	3,274
Honor Society Sponsor	1,528	Yearbook Head Sponsor-Middle	2,401	Student Council Hd Spons High	3,274
Intervention Tutor - A	1,528	National Academic League Sponsor	2,401	Teacher In Charge	3,274
Lead Teachers - Secondary	1,528	Pep Club Sponsor - High	2,401	PEP Grant Physical Activity Secondary	3,274
Intramural Activity - Middle	1,528	Safety Patrol Sponsor - Elem	2,401		
School Improvement Team	1,528	School Improvement Leader	2,401		
Science Olympiad Coach	1,528	Student Council Sponsor - Middle	2,401		
Shared Inquiry Coach	1,528	Vocal Music Leader - Middle	2,401		
Spirit Club Sponsor - Middle	1,528	EC School Wide Publications/Website Editor - B	2,401		
EC School Wide Publications/Website Editor - A	1,528	EC Event/Club Sponsor - B	2,401		
Family Engagement Contact	1,528				
Circle of Friends Program	1,528				
Textbook Manager	1,528				
Vertical Team Leader	1,528				
Career/Technical Support Org	1,528				
Level D		**Level E**		**Level F**	
Untitled Level - D	$ 4,147	Untitled Level - E	$ 5,020	Untitled Level - F	$ 5,893
Activity Bus Monitor	4,147	Department Chair 3-6 - High	5,020	After School Program Supervisor	5,893
Debate Coach - High	4,147	Head Counselor - High	5,020	Elementary Truancy Specialist	5,893
Drama Activities Leader - High	4,147	Head Library Media Spec - High	5,020	Instrumental Music Leader High	5,893
Site Technology Specialist - D	4,147	In-Service Presenter	5,020	Junior Reserve Officer - Commissioned - High	5,893
Yearbook Sponsor - High	4,147	Lunchroom Monitor	5,020		
		Site Technology Specialist - E	5,020		
		Ticket Specialist - High	5,020		
		Vocal Music Leader - High	5,020		
Level G		**Level H**		**Level I**	
Untitled Level - G	$ 6,766	Untitled Level - H	$ 7,639	Untitled Level - I	$ 8,512
Department Chair 7-8 - High	6,766			Department Chair 9-17 - High	8,512
Junior Reserve Officer - Non-Commissioned - High	6,766			District Curriculum Designer	8,512
Strategic Intervention Trainer	6,766				
Level J		**Level S cont.**		**Level S cont.**	
Untitled Level - J	$ 9,386	Head Volleyball - High	$ 3,996	Asst Swimming - High	$ 2,669
Dept Chair 18 & above - High	9,386	Head Wrestling - High	5,240	Asst Tennis - High	1,817
Peer Consultant - Teacher	9,386	Head Bowling - High	2,655	Asst Track - High	3,364
Level S		MS Head Basketball	3,613	Asst Volleyball - High	2,397
Head Baseball - High	$ 4,248	MS Head Track	3,179	Asst Wrestling - High	3,144
Head Basketball - High	7,255	MS Head Volleyball	2,598	Asst Bowling - High	1,593
Head Cross Country - High	3,391	MS Head Cross Country	1,823	MS Asst Basketball	2,168
Head Football - High	7,255	Asst Baseball - High	2,549	MS Asst Track	1,907
Head Golf - High	2,928	Asst Basketball - High	4,353	MS Asst Volleyball	1,559
Head Gymnastics - High	4,716	Asst Cross Country - High	2,035	MS Asst Cross Country	1,094
Head Soccer - High	4,248	Asst Football - High	4,353	Athletic Coordinator	10,215
Head Softball - High	4,248	Asst Golf - High	1,757		
Head Swimming - High	4,448	Asst Gymnastics - High	2,830		
Head Tennis - High	3,029	Asst Soccer - High	2,549		
Head Track - High	5,607	Asst Softball - High	2,549		

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: 7035
Number of buildings in the feeder pattern: 10
Average school building age: 59 years

	19-20 Enrollment
East High School	2,325
Jardine Middle School	563
Mead Middle School	544
Robinson Middle School	807
College Hill Elementary School	426
Colvin Elementary School	649
Griffith Elementary School	409
Hyde Elementary School	297
Linwood Elementary School	490
Washington Elementary School	525

North High School Feeder Pattern

Number of students in the feeder pattern: 7516
Number of buildings in the feeder pattern: 14
Average school building age: 75 years

	19-20 Enrollment
North High School	2,115
Hadley Middle School	623
Marshall Middle School	544
Pleasant Valley Middle School	646
Black Elementary School	378
Cloud Elementary School	563
Irving Elementary School	394
McLean Elementary School	265
OK Elementary School	348
Ortiz Elementary School	350
Park Elementary School	310
Pleasant Valley Elementary School	404
Riverside Elementary School	251
Woodland Elementary School	325

Southeast High School Feeder Pattern

Number of students in the feeder pattern: 8584
Number of buildings in the feeder pattern: 13
Average school building age: 49 years

	19-20 Enrollment
Southeast High School	1,992
Christa McAuliffe Academy K-8	904
Coleman Middle School	494
Curtis Middle School	869
Adams Elementary School	480
Allen Elementary School	494
Beech Elementary School	576
Caldwell Elementary School	469
Clark Elementary School	327
Jefferson Elementary School	457
Minneha Elementary School	630
Price-Harris Elementary School	345
Seltzer Elementary School	547

Heights High School Feeder Pattern

Number of students in the feeder pattern: 4368
Number of buildings in the feeder pattern: 8
Average school building age: 35 years

	19-20 Enrollment
Heights High School	1,151
Stucky Middle School	597
Buckner Elementary School	353
Chisholm Trail Elementary School	444
Earhart Elementary School	431
Gammon Elementary School	425
Isely Elementary School	553
Jackson Elementary School	414

South High School Feeder Pattern

Number of students in the feeder pattern: 6232
Number of buildings in the feeder pattern: 9
Average school building age: 51 years

	19-20 Enrollment
South High School	1,742
Truesdell Middle School	1,039
Anderson Elementary School	593
Cessna Elementary School	426
Enders Elementary School	440
Enterprise Elementary School	458
Kelly Elementary School	438
White Elementary School	480
Woodman Elementary School	616

West High School Feeder Pattern

Number of students in the feeder pattern: 4898
Number of buildings in the feeder pattern: 9
Average school building age: 75 years

	19-20 Enrollment
West High School	1,311
Hamilton Middle School	658
Dodge Elementary School	517
Franklin Elementary School	346
Gardiner Elementary School	499
Harry Street Elementary School	372
Lawrence Elementary School	442
Payne Elementary School	297
Stanley Elementary School	456

Northwest High School Feeder Pattern

Number of students in the feeder pattern: 3765
Number of buildings in the feeder pattern: 6
Average school building age: 54 years

	19-20 Enrollment
Northwest High School	1,234
Wilbur Middle School	837
Benton Elementary School	326
Kensler Elementary School	516
McCollom Elementary School	408
Peterson Elementary School	444

Pure Magnet Schools

Number of students in the feeder pattern: 3711
Number of buildings in the feeder pattern: 8
Average school building age: 49 years

	19-20 Enrollment
Northeast Magnet High School	720
Allison Middle School	512
Brooks Middle School	567
Gordon Parks Academy K-8	115
Horace Mann Dual Lang Magnet K-8	588
Mayberry Middle School	651
Bostic Elementary School	277
Cleaveland Elementary School	281

Assigned Attendance Area (AAA)

Number of students in the feeder pattern: 1497
Number of buildings in the feeder pattern: 4
Average school building age: 25 years

	19-20 Enrollment
Gordon Parks Academy K-8	295
L'Ouverture Career Exploration & Tech	305
Mueller Aerospace/Engineering Academy	428
Spaght Science/Communications Magnet	469

Special Education Schools

Number of students in the feeder pattern: 353
Number of buildings in the feeder pattern: 5
Average school building age: 52 years

	19-20 Enrollment
Dunlap Transition Campus	92
Greiffenstein Special Education Center	44
Levy Special Education Center	76
Sowers Special Education Center	95
Wells Special Education Center	46

Special Schools & Special Programs

Number of students in the feeder pattern: 1531
Number of buildings in the feeder pattern: 2
Average school building age: 67 years*

	19-20 Enrollment
Bryant Opportunity Academy K-8	56
Wichita Alternative (Chester I Lewis)	103
Learning Centers/Other Sites	1,372

*Excludes age of learning centers/other

Early Childhood Education Schools

Number of students in the feeder pattern: 361
Number of buildings in the feeder pattern: 1
Average school building age: 66 years

	19-20 Enrollment
Little Early Childhood Center	361

19-20 Student Enrollment Total: 49851

Source: Student Records and Enrollment Services - Nine Week Enrollment by Levels for 9/20/2019

WICHITA
PUBLIC SCHOOLS®

The Wichita Public Schools does not discriminate on the basis of race, color, ancestry, national origin, religion, sex, disability, age, veteran status, or any other legally protected classification. Persons having inquiries may contact the School District's Title IX Director/ADA/Section 504 Coordinator. For adults at 316-973-4420, or Section 504 Coordinator for students at 316-973-4702, 903 S. Edgemoor St., Wichita, KS 67218.