

REPORTING ENTITY AND ITS SERVICES

USD No. 259 is located in Sedgwick County of south central Kansas. The major city within the school district is Wichita with a population of more than 344,631. Approximately 97 percent of the students reside in the city of Wichita. The school district covers more than 152 square miles and serves more than 48,000 students. The district consists of more than 100 schools and other administrative or attendance centers.

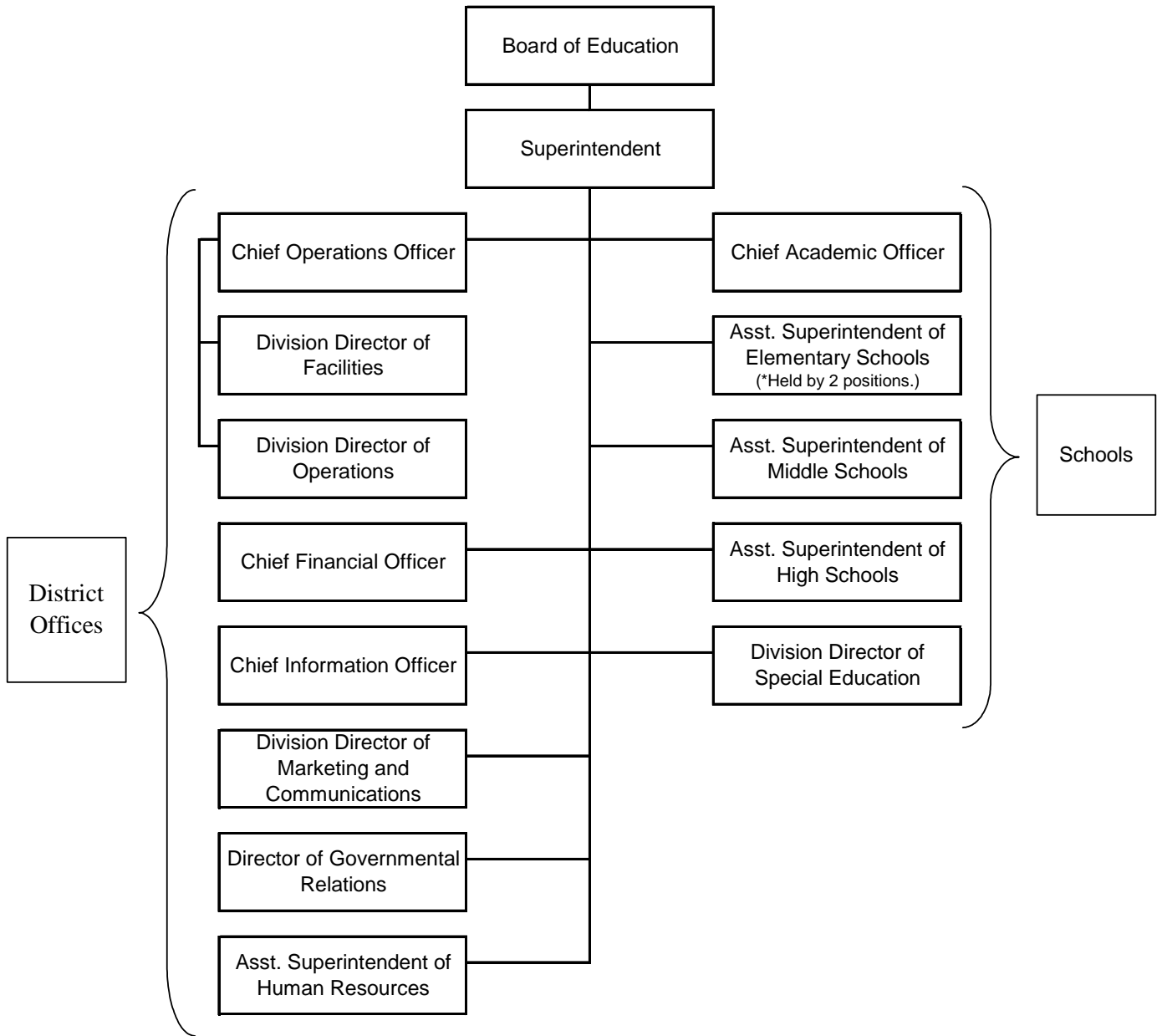
USD No. 259 is the largest school district in the state. The district provides a full range of school programs and services authorized by Kansas state statutes. These services include educational programs for grades kindergarten through twelfth grades, special education, Title 1, Even Start, pre-kindergarten, vocational education, transportation, nutrition services, health services, support services, and professional development activities for educators. USD No. 259 also supervises the use of district facilities to ensure that individuals and community groups may utilize those facilities.

Unified School District No. 259 was established on July 1, 1965. The district is governed by a seven member elected School Board. The majority of district funding comes from the state of Kansas. The district also receives funds from local and federal government sources and must comply with the accompanying requirements of those entities. However, USD No. 259 is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board. Board of Education members are elected by the public, have policy setting authority, and have primary responsibility for fiscal matters.

The Board of Education meets at 6:00 p.m. the second and fourth Monday of each month at the North High School Lecture Hall, 1437 Rochester, Wichita, Kansas. The Board welcomes the public's input and will permit anyone to bring matters before the Board.

The community has held strong concern for and support of the educational opportunities made available through the Wichita Public Schools. This concern has been enhanced by the quality and enthusiasm of the professionals who work in the school system. Continued cooperation between local citizens and professional educators will maximize future educational opportunities to ensure that all students learn the skills and acquire the knowledge necessary for success at continuing stages of their lives.

**WICHITA PUBLIC SCHOOLS
DISTRICT ADMINISTRATION ORGANIZATIONAL CHART**



WICHITA BOARD OF EDUCATION

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Organizational Section

Wichita Public Schools Unified School District 259 Board of Education Strategic Goal Targets Based on State AYP Targets School Years 2005-06 through 2008-09

The Wichita Public Schools Board of Education identifies the following areas and targets for current emphasis:

1. Increase Student Achievement:

| READING | | | | | | |
|--|---|-----------------|----------------------|------------------|----------------------|----------------------|
| Objective | Measure | Grade | AYP Goal for 2005-06 | Met Goal 2005-06 | AYP goal for 2006-07 | AYP Goal for 2007-08 |
| Students will be proficient on the Kansas State Reading Assessment | * Percent of students achieving met standard or higher in reading comprehension | 3 rd | 63.4% | Yes (65.7%) | 69.5% | 75.6% |
| | | 4 th | 63.4% | Yes (72.5%) | 69.5% | 75.6% |
| | | 5 th | 63.4% | Yes (70.0%) | 69.5% | 75.6% |
| | | 6 th | 63.4% | Yes (67.1%) | 69.5% | 75.6% |
| | | 7 th | 63.4% | Yes (69.5%) | 69.5% | 75.6% |
| | | 8 th | 63.4% | Yes (67.8%) | 69.5% | 75.6% |
| | | H.S.OTL | 58.0% | Yes (71.2%) | 65.0% | 72.0% |

| MATHEMATICS | | | | | | |
|---|--|-----------------|----------------------|------------------|----------------------|----------------------|
| Objective | Measure | Grade | AYP Goal for 2005-06 | Met Goal 2005-06 | AYP goal for 2006-07 | AYP Goal for 2007-08 |
| Students will be proficient on the Kansas State Math Assessment | * Percent of students achieving met standard or higher in math | 3 rd | 60.1% | Yes (68.0%) | 66.8% | 73.4% |
| | | 4 th | 60.1% | Yes (68.8%) | 66.8% | 73.4% |
| | | 5 th | 60.1% | Yes (67.4%) | 66.8% | 73.4% |
| | | 6 th | 60.1% | Yes (60.2%) | 66.8% | 73.4% |
| | | 7 th | 60.1% | Yes (61.7%) | 66.8% | 73.4% |
| | | 8 th | 60.1% | No (57.6%) | 66.8% | 73.4% |
| | | H.S.OTL | 46.8% | Yes (48.7%) | 55.7% | 64.6% |

| ATTENDANCE | | | | | | |
|-----------------------------------|--------------------------------|--------|----------------------|------------------|----------------------|----------------------|
| Objective | Measure | Grade | AYP Goal for 2005-06 | Met Goal 2005-06 | AYP goal for 2006-07 | AYP Goal for 2007-08 |
| Attendance will increase annually | Average Daily Attendance (ADA) | Elem. | 90.0% | Yes (95.2%) | 90.0% | 90.0% |
| | | Middle | 90.0% | Yes (94.5%) | 90.0% | 90.0% |
| | | H.S. | 90.0% | Yes (92.5%) | 90.0% | 90.0% |

| GRADUATION | | | | | | |
|--|--|-------|----------------------|------------------|----------------------|----------------------|
| Objective | Measure | Grade | AYP Goal for 2005-06 | Met Goal 2005-06 | AYP goal for 2006-07 | AYP Goal for 2007-08 |
| The graduation rate will increase annually | Graduation rate for comprehensive high schools | H.S. | 75.0% | Yes (77.7%) | 75.0% | 75.0% |

* Percentages above are the aggregate of all students who met the standard or above.

Organizational Section

| ACHIEVEMENT GAP | | | | | | |
|---|---|-------------------------|--------------------------|-----------------------|-----------------------|-----------------------|
| Objective | Measure | Grade | Achievement Gap 2005-06* | District Goal 2006-07 | District Goal 2007-08 | District Goal 2008-09 |
| The Academic Achievement Gap between Minority and Non-Minority students will be eliminated. | The difference in the percentage of African American and Caucasian students scoring as proficient on the Kansas State Assessments will continue to decrease until it is eliminated. | 3 rd Reading | 24.1% | 21% | 18% | 15% |
| | | 3 rd Math | 24.0% | 21% | 18% | 15% |
| | | 4 th Reading | 25.6% | 23% | 20% | 17% |
| | | 4 th Math | 27.2% | 24% | 21% | 18% |
| | | 5 th Reading | 25.7% | 23% | 20% | 17% |
| | | 5 th Math | 25.9% | 23% | 20% | 17% |
| | | 6 th Reading | 24.0% | 21% | 18% | 15% |
| | | 6 th Math | 30.4% | 27% | 24% | 21% |
| | | 7 th Reading | 25.1% | 22% | 19% | 16% |
| | | 7 th Math | 29.8% | 27% | 24% | 21% |
| | | 8 th Reading | 22.6% | 20% | 17% | 14% |
| | | 8 th Math | 26.6% | 24% | 21% | 18% |
| | | H.S. Reading | 22.0% | 19% | 16% | 13% |
| H.S. Math | 26.7% | 24% | 21% | 18% | | |

* Figures are the difference in the percent of students scoring proficient or better between the two groups. Similar achievement gap decreases are expected for all state identified subgroups.

| PERCENT OF STUDENTS TAKING THE KANSAS STATE ASSESSMENTS | | | | | | |
|---|---|-------------------------|----------------------|------------------|----------------------|----------------------|
| Objective | Measure | Grade | AYP Goal for 2005-06 | Met Goal 2005-06 | AYP goal for 2006-07 | AYP Goal for 2007-08 |
| All students in Grades 3 through 8 and High School will take the Kansas State Assessments | Percentage of students in tested grades completing the Kansas State Assessments with a valid score. | 3 rd Reading | 95% | Yes (99.1%) | 95% | 95% |
| | | 3 rd Math | 95% | Yes (99.8%) | 95% | 95% |
| | | 4 th Reading | 95% | Yes (99.0%) | 95% | 95% |
| | | 4 th Math | 95% | Yes (99.6%) | 95% | 95% |
| | | 5 th Reading | 95% | Yes (99.3%) | 95% | 95% |
| | | 5 th Math | 95% | Yes (99.9%) | 95% | 95% |
| | | 6 th Reading | 95% | Yes (99.0%) | 95% | 95% |
| | | 6 th Math | 95% | Yes (99.0%) | 95% | 95% |
| | | 7 th Reading | 95% | Yes (99.1%) | 95% | 95% |
| | | 7 th Math | 95% | Yes (99.2%) | 95% | 95% |
| | | 8 th Reading | 95% | Yes (98.7%) | 95% | 95% |
| | | 8 th Math | 95% | Yes (99.1%) | 95% | 95% |
| | | H.S. Reading | 95% | Yes (95.7%) | 95% | 95% |
| H.S. Math | 95% | Yes (96.5%) | 95% | 95% | | |

2. Technology Implementation Target:

| Objective | Measure | Actual 2005-06 | Goal 2006-07 | Goal 2007-08 | Goal 2008-09 | Goal 2009-10 | Goal 2010-11 |
|--|---|----------------|--------------|--------------|--------------|--------------|--------------|
| Achieve at least a 2:1 ratio of students with access to multi-media computers less than 5 years old. | Ratio of students to computers less than 5 years old. | 3.28:1 | 3:1 | 2.75:1 | 2.5:1 | 2.25:1 | 2:1 |

3. Sound financial Stewardship Target:

| Objective | Measure | Actual 2006 | Goal 2007 | Goal 2008 | Goal 2009 | Goal 2010 | Goal 2011 |
|---|--|-----------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Instructional sites will be fully staffed at the beginning of the year with highly qualified teachers | Number of licensed vacancies on September 20th | 53.4 FTE | 44 FTE | 32 FTE | 20 FTE | 10 FTE | 0 FTE |
| Instructional sites will maintain appropriate class sizes | Class size: ratio of classroom teachers to students | Elem. 21.3:1 Sec. 23.3:1 | Elem. 20.5:1 Sec. 23:1 | Elem. 20.1:1 Sec. 22.8:1 | Elem. 19.2:1 Sec. 22.6:1 | Elem. 18.6:1 Sec. 22.4:1 | Elem. 18:1 Sec. 22:1 |
| Resources spent on administration will be at or below the state average | percent of resources spend on current general administration | District 1% State 3% | District 1% State 3% | District 1% State 3% | District 1% State 3% | District 1% State 3% | District 1% State 3% |



District of Achievers
Strategic Plan **Wichita Public Schools**

Strategies

1. We will deliver an aligned curriculum based on challenging standards, measure achievement, and ensure all students meet the standards.
2. We will recruit, develop, support and retain a high-quality, diverse teaching, administrative and support staff to improve staff performance and enhance student achievement.
3. We will provide educational programs from pre-kindergarten through post-secondary that promote life-long learning to enhance the quality of life for all students.
4. We will have safe, positive, disciplined, and drug-free schools.
5. We will build and maintain strong relationships with parents, families, the community, and businesses.
6. We will develop, implement, and maintain a scheduled plan to upgrade district technology.
7. We will design and implement a plan that lifts the burden of desegregation from any one segment of our community, removes the effects of racial isolation, and increases programs of choice.
8. We will upgrade and maintain district facilities to support and enhance student achievement.
9. We will ensure sound financial stewardship throughout the system.
10. District leadership will continuously evaluate the performance of the district in reaching district goals.

Beliefs

- We believe that...
- Public education is the community's responsibility
 - Public education is essential for the improvement of society and democracy
 - Everyone has worth and dignity
 - Everyone can and wants to learn
 - We will teach everyone and it is worth the effort it takes to help them learn
 - Families are the foundation for learning and want their children to be successful
 - Learning is a life-long process
 - Everyone is entitled to a safe, supportive, and nurturing learning environment
 - Every student is entitled to equitable resources and services
 - Everyone has the obligation to participate and contribute as a responsible citizen



Objectives

- The high school graduation rate will be continually increased until it reaches 100 percent of the students
- The achievement gap among the student populations with respect to socio-economics, ethnicity, and gender will be continually reduced as measured by multiple assessments
- The achievement level of all students will be continually increased as measured by multiple assessments
- The percentage of graduates rated as prepared and competent will continually increase as measured by the survey of students, parents, and business representatives

**"The mission of the
 Wichita Public Schools is to
 provide a safe learning
 environment, where all students
 acquire the skills and knowledge
 necessary for success in a global
 community, and cultural
 differences are honored."**

June 2007



Strategic Plan
 approved
 April 2003

DESCRIPTION OF FUNDS

For accounting purposes a state or local government is not treated as a single, integral entity. Rather, a government is viewed as a collection of smaller, separate entities known as “funds”. The Governmental Accounting Standards Board’s (GASB) Codification of Governmental Accounting and Financial Reporting Standards (Codification), Section 1300, defines a fund as:

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, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

All of the funds used by a government must be classified into one of seven “fund types”. Four of these fund types are used to account for a state or local government’s “governmental-type” activities and are known as “Governmental funds”. Two fund types are used to account for a government’s “business-type” activities and are known as “Proprietary funds”. Finally, the seventh fund-type has been reserved for a government’s “fiduciary-type” activities and are known as “Fiduciary funds”.

Governmental Funds:

Four fund types are used to account for governmental-type activities. These are the General fund, Special Revenue funds, Debt Service funds, and Capital Projects funds.

- The **General fund** is the district’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The **Special Revenue funds** are used to account for revenue sources that are legally restricted to expenditures for specific purposes. Budgeted Special Revenue funds are shown on page 46. Non-budgeted Special Revenue funds can be found on page 40C.
- The **Debt Service fund** is used for the servicing of general long-term debt not being financed by the Proprietary funds.
- The **Capital Project fund** is used to account for financial resources to be used for the acquisition, construction, remodeling, and equipping of major capital facilities. See page 42 for a schedule of Capital Project funds.

USD 259’s Adopted Budget includes the following **Governmental funds**: General fund, Capital Outlay fund, and the Bond and Interest fund. Descriptions of these funds can be found on page 46 as well as within the Financial Section under each fund’s name.

USD 259’s Adopted Budget also includes the following **Special Revenue funds**: Supplemental General fund (LOB), Adult Education fund, Bilingual Education fund, Driver Education fund, Nontraditional School Program fund, Nutrition Services fund, Professional Development fund, Parents As Teachers fund, Summer School fund, Special Education fund, Vocational Education fund, Wichita Area Technical College (WATC) fund, Special Liability Expense fund, and Special Assessments fund. Descriptions of these funds can be found on page 46 as well as within the Financial Section under each fund’s name.

Organizational Section

Proprietary Funds:

Two fund types are used to account for a government's business-type activities (activities that receive a significant portion of their funding through user fees). These are Enterprise funds and Internal Service funds. The district does not have any **Enterprise 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 governments, on a cost-reimbursement basis. These funds are not required by the state to have adopted budgets. See page 53 for a schedule of Internal Service funds.

Fiduciary Funds:

These funds are used when a government holds or manages financial resources in an agent or fiduciary capacity. This single fund type is subdivided into four "sub-fund types" to account for various types of fiduciary obligations. These are Nonexpendable Trust funds, Expendable Trust funds, Pension Trust funds, and Agency funds. The district does not have any **Nonexpendable, Expendable, or Pension Trust funds**.

- **Agency Trust funds** typically involve some degree of financial management. Agency funds are used when the government plays a more limited role by just collecting funds on behalf of some third party. These funds are not required by the state to have adopted budgets.

USD 259's Adopted Budget does not supply information on Agency Trust funds. If you are interested in knowing more about these funds please see the USD 259's Comprehensive Annual Financial Report (CAFR). The Fiduciary funds schedule can be found in the Financial Section of the CAFR.

DESCRIPTION OF FUND TYPES

Classification of Revenues:

Although local property tax and state aid revenues account for the majority of school district revenues, other sources must be considered in completing a district's overall annual revenue estimate. Federal funds and private sources should be forecasted as well. In addition, school districts should examine delinquent tax collections, fees, and other revenue sources.

Classification of Categories:

For purposes of our budget book presentation, we have reported the expenditures in the following expenditures categories:

- *Management Salaries* – the salaries paid to school district employees involved in the daily management activities of the various administrative centers. This would include such employees designated as Superintendent, Assistant Superintendents, Chief Financial Officer, directors, and clerical help assigned to managerial personnel.
- *Instructional Salaries* – the salaries paid to school district employees involved in the daily instructional activities of the various instructional centers. This would include such employees designated as teachers, paraeducators, lunch period aides, and clerical help assigned to instructional personnel.
- *Operational Salaries* – the salaries paid to school district employees involved in the daily operational activities of the various facilities. This would include such employees designated as custodians, engineers, security, and clerical help assigned to operational personnel.
- *Maintenance Salaries* – the salaries paid to the school district's employees directly involved in the repair and upkeep of facilities and equipment.
- *Extra Duty Pay* – amounts paid for additional work days and supplement pay for extra duties. Examples would include supplemental pay for coaches and bus monitors, as well as, pay for extra days for librarians to organize the library.
- *Employee Benefits* – amounts paid by the district on behalf of employees over and above the gross salary. Employee benefits include early retirement, social security tax, health cash option in lieu of health insurance, workers compensation, disability insurance, unemployment insurance, supplemental annuity, uniform allowance, life insurance, and employee assistance program.
- *Purchased Services* – services which by their nature can be performed only by persons or firms with specialized skills and knowledge; services purchased to operate, repair, maintain, and rent property owned or used by the district; amounts paid for services rendered by organizations or personnel not on the payroll of the district. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, special education service providers, and accountants.
- *Utilities* – Telephone, heating fuel, electricity, water and sewer are included here.
- *Transportation Services* – expenditures for transporting children to and from school and other activities.
- *Supplies & Materials* – amounts paid for items that are consumed, worn out, or deteriorated through use.
- *Property & Equipment* – expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.
- *Other Expenditures* – amounts paid for goods and services not otherwise classified above.
- *Fund Transfers* – includes all transactions conveying money from one fund to another.

