

**PITTSBURG COMMUNITY SCHOOLS  
UNIFIED SCHOOL DISTRICT #250  
PITTSBURG, KANSAS**

Regulatory Basis Financial Statement and  
Independent Auditors' Report with  
Regulatory Required Supplemental Information

For the Fiscal Year Ended June 30, 2019

**PITTSBURG UNIFIED SCHOOL DISTRICT #250  
PITTSBURG, KANSAS**

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**PITTSBURG UNIFIED SCHOOL DISTRICT #250  
PITTSBURG, KANSAS**

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# Diehl Banwart Bolton

*Certified Public Accountants PA*

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## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
Unified School District #250  
Pittsburg, Kansas 66762

We have audited the accompanying fund summary statement of receipts, expenditures, and unencumbered cash - regulatory basis, of the Unified School District #250 (District), Pittsburg, Kansas, a Municipal Financial Reporting Entity as of and for the fiscal year ended June 30, 2019 and the related notes to the financial statement.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

Board of Education  
Unified School District #250  
Pittsburg, Kansas

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

### **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note 1 of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2019 or changes in financial position and cash flows thereof for the fiscal year then ended.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2019, and the aggregate receipts and expenditures for the fiscal year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Report on Required Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the June 30, 2019 summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (financial statement) as a whole. The summary of expenditures – actual and budget – regulatory basis, individual fund schedules of receipts and expenditures – actual and budget – regulatory basis, schedule of receipts and disbursements – agency funds – regulatory basis and schedule of receipts, expenditures, and unencumbered cash – district activity funds – regulatory basis (Schedules 1, 2, 3, and 4 as listed in the table of contents), are presented for purposes of additional analysis and are not a required part of the June 30, 2019 financial statement, however these schedules are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2019 financial statement. The June 30, 2019 information has been subjected to the auditing procedures applied in the audit of the June 30, 2019 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the June 30, 2019 financial statement or to the June 30, 2019 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the June 30, 2019 required supplementary information is fairly stated in all material respects in relation to the June 30, 2019 financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education  
Unified School District #250  
Pittsburg, Kansas

The prior year actual column presented in the individual fund schedules of receipts and expenditures – actual and budget – regulatory basis (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the prior year financial statement upon which we rendered an unqualified opinion dated December 7, 2018. The June 30, 2018 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such prior year comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2018 financial statement. The prior year comparative information was subjected to the auditing procedures applied in the audit of the June 30, 2018 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the June 30, 2018 financial statement or to the June 30, 2018 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the prior year comparative information is fairly stated in all material respects in relation to the June 30, 2018 financial statement as a whole, on the basis of accounting described in Note 1.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2019 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 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 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.

*Diehl, Banwart, Bolton, CPAs PA*

DIEHL, BANWART, BOLTON, CPAs PA

December 6, 2019  
Pittsburg, Kansas

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**

Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2019

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds						
General	\$ -	\$ 21,229,558	\$ 21,229,558	\$ -	\$ 149,186	\$ 149,185
Supplemental General	390,882	6,517,777	6,701,215	207,445	4,526	211,971
Special Revenue Funds						
4 Yr Old At Risk	-	170,560	170,560	-	-	-
K-12 At Risk	7,610	5,735,098	5,684,849	57,860	822	58,682
Bilingual Education	2,897	470,000	470,588	2,309	150	2,459
Virtual Education	4,861	195,500	199,362	999	-	999
Capital Outlay	810,837	892,049	1,016,684	686,202	58,062	744,264
Driver Education	2,813	32,948	33,146	2,614	-	2,614
Food Service	416,547	1,777,547	1,788,660	405,434	-	405,434
Professional Development	3,334	63,996	48,999	18,331	363	18,694
Parent Education	-	14,500	14,500	-	-	-
Special Education	68,407	4,881,462	4,935,125	14,743	664	15,407
Vocational Education	1,817	597,079	596,621	2,275	2,362	4,637
KPERs Special Retirement	-	1,768,950	1,768,950	-	-	-
Revolving	101,264	331,208	351,648	80,825	119	80,944
Contingency Reserve	821,000	-	-	821,000	-	821,000
Textbook Rental	59,879	6,638	4	66,513	-	66,513
Title II Improving Teacher Quality	-	154,840	154,840	-	7,129	7,129
Title VI Rural Low Income	-	39,232	39,232	-	18,803	18,803
Title I Migrant	-	120,838	120,838	-	5,073	5,073
Title I	2,672	898,873	901,545	-	926	926
Title III English Acquisition	-	22,661	22,661	-	7,718	7,718
21st Century Community Learning Center	-	74,562	74,562	-	-	-
Safe and Supportive Schools	-	49,170	49,170	-	22,434	22,434
Educational Service Center Mini Grants	-	-	-	-	-	-
After School Program	4,432	85,955	89,675	712	-	712
Homeless Education	-	2,100	2,100	-	-	-
Pritchett Grant	10,378	71,472	66,306	15,544	15,422	30,966
Foundation Grants	8,209	18,099	26,187	120	146	266
Mini Grants	5,357	2,900	4,830	3,428	-	3,428
Restricted	38,138	6,450	5,906	38,682	-	38,682
Safe and Secure Schools	-	24,417	24,417	-	-	-

The notes to the financial statement are an integral part of this statement.

**PITTSBURG UNIFIED SCHOOL DISTRICT #250  
PITTSBURG, KANSAS**

Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2019

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Save the Children	(19,569)	19,708	139	-	-	-
Kansas Reading Roadmap	(32,788)	32,788	-	-	-	-
District Activity Funds	5,722	193,667	182,402	16,987	-	16,987
Bond and Interest Fund	1,958,176	3,769,462	3,626,968	2,100,671	-	2,100,671
Capital Project Fund	5,203,960	284,503	3,175,847	2,312,617	2,153,355	4,465,971
<b>Total Entity (Excluding Agency Funds)</b>	<b>\$ 9,876,836</b>	<b>\$ 50,556,569</b>	<b>\$ 53,578,094</b>	<b>\$ 6,855,311</b>	<b>\$ 2,447,258</b>	<b>\$ 9,302,569</b>

Composition of Cash

Regular Checking.....	\$ 284,913
Food Service.....	205,588
Payroll Checking.....	744,069
Money Market Account.....	2,790,040
Payroll Liabilities.....	(996,849)
Certificates of Deposit.....	6,257,821
MS District and Activity Funds.....	3,511
HS District and Activity Funds.....	99,740
<b>Total Cash</b>	<b>9,388,833</b>
<b>Agency Funds per Schedule 3</b>	<b>(86,263)</b>
<b>Total Reporting Entity</b>	<b>\$ 9,302,569</b>

The notes to the financial statement are an integral part of this statement.



**PITTSBURG UNIFIED SCHOOL DISTRICT #250  
PITTSBURG, KANSAS**

NOTES TO THE FINANCIAL STATEMENTS  
For the Fiscal Year Ended June 30, 2019

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statement of Unified School District #250, Pittsburg, Kansas (District), has been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents USD #250 (the primary government). The District has developed criteria to determine whether outside agencies, with activities which benefit the members of the District, should be included within its financial reporting entity. This criteria include but are not limited to, whether the District exercises financial accountability, selection of governing authority, designation of management, ability to significantly influence operations, scope of public service and special financing relationships. Based on the above criteria, the District has determined that no outside agency meets the criteria; therefore, no outside agency has been included as a related municipal entity in this financial statement.

Basis of Presentation - Fund Accounting

A fund is defined as an independent 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.

The following types of funds comprise the financial activities of the District:

REGULATORY BASIS FUND TYPES

General Fund – to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds – to account for the proceeds of specific tax levies and other specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)  
Basis of Presentation - Fund Accounting - (continued)

REGULATORY BASIS FUNDS - (Continued)

Bond and Interest Fund -- to account for the accumulation of resources including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds – to account for debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (ie. Pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest fund. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)  
**Budgetary Information** - (continued)

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments during the fiscal year ended June 30, 2019. The General Fund and Supplemental General Fund budgets were reduced to the maximum legal amount.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented as supplemental information for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances. Encumbrances are commitments of the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds and the following special purpose funds (Revolving, Contingency Reserve, Textbook Rental, Title II Improving Teacher Quality, Title VI Rural Low Income, Title I Migrant, Title I, Title III English Language Acquisition, 21<sup>st</sup> Century Community Learning Center, Safe and Supportive Schools, Educational Service Center Mini Grant, After School Program, Homeless Education, Pritchett Grant, Foundation Grants, Mini Grants, Restricted, Safe Secure School, Save the Children, and Kansas Reading Roadmap. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body.

**Compensated Absences**

Employees may accrue 10 days of sick leave each year. An employee may accumulate up to 120 days of sick leave. At retirement the District pays \$15 per day of accumulated unused sick leave to employees that qualify under the early retirement program. No other payments are made for unused sick leave.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)  
**Compensated Absences** (Continued)

Full time, twelve-month employees accrue vacation days each year on June 30, which is to be taken within twelve months after year end.

The District determines a liability for compensated absences when the following conditions are met:

1. The District's obligation relating to the employee's rights to receive compensation for future absences is attributable to employee's services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material to the financial statements.

In accordance with the above criteria, the District has not accrued a liability for sick pay or vacation pay.

**Property Taxes**

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. 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 taxing 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. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Compliance with Kansas Statutes**

The financial statement and the regulatory required supplemental schedules have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown, there were no apparent violations with the cash basis and budget laws of Kansas. The negative beginning unencumbered cash balances in the Save the Children Fund and Kansas Reading Roadmap Fund are allowed as these are reimbursement grants.

3. **CASH IN BANK AND DEPOSITORY SECURITY**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

3. **CASH IN BANK AND DEPOSITORY SECURITY** (Continued)

K.S.A. 12-1675 limits the District’s investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*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.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. State statutes require the District’s deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated “peak periods” when required coverage is 50%. All deposits were legally secured at June 30, 2019.

At June 30, 2019 the District’s carrying amount of deposits was \$9,388,833 and the bank balance was \$10,440,494. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance, and \$9,940,494 was collateralized with securities held by the pledging financial institutions’ agents in the District’s name with a market value of \$21,568,775. The table below details the breakdown between banks.

RISK CATEGORIES	LABETTE BANK	COMMERCE BANK	TOTALS
(1) FDIC Insurance	\$ 250,000	\$ 250,000	\$ 500,000
(1) Collateralized with pledged securities held in the District's account	4,668,322	5,272,172	9,940,494
(2) Collateralized with pledged securities in Bank's account	-	-	-
(3) Uncollateralized	-	-	-
<b>TOTAL BANK BALANCES</b>	<b>\$ 4,918,322</b>	<b>\$ 5,522,172</b>	<b>\$ 10,440,494</b>
Total Market Value of Pledged Securities	\$ 5,297,542	\$ 16,271,233	\$ 21,568,775

4. **IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$940,784 subsequent to June 30, 2019, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

5. **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 [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending 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 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. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38 % and 12.01% respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 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 payment of \$6.4 million was received in July 2017.

**5. PENSION PLAN (Continued)**

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 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.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$1,768,950 for the year ended June 30, 2019.

Net Pension Liability

At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$23,069,002. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**6. POST EMPLOYMENT BENEFITS**

Retirement

A professional certified employee is eligible for early retirement if such person: (a) is currently a professional certified employee of the District; (b) will be at least 55 years of age on or before June 30 of the retiring year; (c) has 10 years or more of service with the District and were employed before the 2008-09 school year. Retirement is entirely voluntary and at the discretion of an eligible employee. Retirement benefits are 15% of the annual salary in the primary teaching contract for the final year of service for 5 years plus \$15 per day of accumulated unused sick leave. The District funds these benefits on a pay as you go basis. The early retirement benefits are paid by making contributions to a section 403(b) Plan. For the year ended June 30, 2019, the District contributed \$427,904 to the plan. The District estimates it will have to pay an additional \$822,067 for employees which have already retired. In addition, the District allows employees to voluntarily contribute compensation to the 403(b) and will match up to 1.5% of the employees salary.

6. **POST EMPLOYMENT BENEFITS** (Continued)

Participation in Group Health Insurance Plan

As provided by K.S. A. 12-5040, retired employees are eligible to participate in the District's group health insurance plan until they have reached the age of 65. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

7. **RISK MANAGEMENT/CONTINGENCY**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The District continues to carry commercial insurance for these risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

8. **TRANSFERS**

FROM	TO	STATUTORY AUTHORITY	AMOUNT
General	Virtual Education	K.S.A. 72-3715	\$ 195,500
General	Special Education	K.S.A. 72-3422	4,700,000
General	Bilingual Education	K.S.A. 72-3613	340,000
General	Vocational Education	K.S.A. 72-5162	550,062
General	Professional Development	K.S.A. 72-2552	57,500
General	4 Year Old At Risk	K.S.A. 72-5154	170,560
General	K-12 At Risk	K.S.A. 72-5153	3,150,000
General	Parent Education	K.S.A. 72-4165	14,500
General	Driver Education	K.S.A. 72-5163	17,000
Supplemental General	Bilingual Education	K.S.A. 72-3613	130,000
Supplemental General	K-12 At Risk	K.S.A. 72-5153	2,575,098

9. **SUBSEQUENT EVENTS**

Management has evaluated events and transactions occurring subsequent to June 30, 2019 through December 6, 2019, the date the financial statement was available for issue. During this period, there were no other subsequent events requiring recognition in the financial statement or disclosure in the notes to the financial statement.



**10. CAPITAL PROJECTS**

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

Project Authorization	Expenditures to Date
\$ 32,592,625	\$ 31,074,845

**11. LONG-TERM OBLIGATIONS**

Attached are schedules detailing the District's changes in long-term debt and maturities. These include a lease purchase which began 36 monthly payments of \$2,600.39 on September 10, 2018.

**Schedule of Changes in Long-Term Obligations**

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balances Beginning of Year</u>	<u>Additions / New Debt</u>	<u>Reductions / Principal Paid</u>	<u>Balances End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds									
Series 2008	3.5-4.0%	8/1/2008	6,435,000	9/1/2023	\$ 555,000	\$ -	\$ 360,000	\$ 195,000	\$ 15,311
Series 2010 Refunding	3.6-5.0%	11/1/2010	8,775,000	9/1/2022	5,230,000	-	795,000	4,435,000	166,100
Series 2016 Refunding	2.0-4.0%	3/22/2016	4,660,000	9/1/2021	3,195,000	-	755,000	2,440,000	76,975
Series 2016-B Refunding	2.0-3.0%	10/27/2016	4,745,000	9/1/2023	4,705,000	-	10,000	4,695,000	140,950
Series 2017	2.5-5.0%	6/7/2017	31,000,000	9/1/2037	31,000,000	-	-	31,000,000	1,307,631
Capital Leases									
Energy Conservation Equipment Refinance	2.39%	2/20/2013	1,873,693	3/4/2023	836,214	-	180,014	656,200	19,986
Smart Display Lease	7.99%	6/5/2018	83,000	8/10/2022	<u>83,000</u>	<u>-</u>	<u>21,104</u>	<u>61,896</u>	<u>4,899</u>
					<u>\$ 45,604,214</u>	<u>\$ -</u>	<u>\$ 2,121,118</u>	<u>\$43,483,096</u>	<u>\$1,731,853</u>

11. LONG TERM OBLIGATIONS (Continued)

**Schedule of Maturities in Long-Term Debt**

**11. LONG TERM OBLIGATIONS (Continued)**

Years Ended June 30	2020	2021	2022	2023	2024	2025 2029	2030 2034	2035 2039	Totals
<b>PRINCIPAL</b>									
General Obligation Bonds									
Series 2008	\$ 15,000	\$ 20,000	\$ 25,000	\$ 30,000	\$ 105,000	\$ -	\$ -	\$ -	\$ 195,000
Series 2010 Refunding	845,000	870,000	890,000	1,830,000	-	-	-	-	4,435,000
Series 2016 Refunding	780,000	815,000	845,000	-	-	-	-	-	2,440,000
Series 2016-B Refunding	415,000	480,000	550,000	675,000	2,575,000	-	-	-	4,695,000
Series 2017	-	-	-	-	-	9,190,000	11,135,000	10,675,000	31,000,000
Capital Leases									
Energy Conservation Equipment	184,317	188,722	193,232	89,929	-	-	-	-	656,200
Smart Display Lease	27,244	29,502	5,149	-	-	-	-	-	61,895
<b>Total Principal</b>	<b><u>2,266,561</u></b>	<b><u>2,403,224</u></b>	<b><u>2,508,381</u></b>	<b><u>2,624,929</u></b>	<b><u>2,680,000</u></b>	<b><u>9,190,000</u></b>	<b><u>11,135,000</u></b>	<b><u>10,675,000</u></b>	<b><u>43,483,095</u></b>
<b>INTEREST</b>									
General Obligation Bonds									
Series 2008	\$ 8,366	\$ 7,581	\$ 6,456	\$ 5,081	\$ 2,166	\$ -	\$ -	\$ -	\$ 29,650
Series 2010 Refunding	133,300	99,000	68,250	27,450	-	-	-	-	328,000
Series 2016 Refunding	60,900	37,575	12,675	-	-	-	-	-	111,150
Series 2016-B Refunding	134,625	121,200	105,750	87,375	38,625	-	-	-	487,575
Series 2017	1,307,631	1,307,631	1,307,631	1,307,631	1,307,631	5,639,734	3,677,519	1,085,650	16,941,058
Capital Leases									
Energy Conservation Equipment	15,683	11,278	6,768	2,149	-	-	-	-	35,878
Smart Display Lease	3,960	1,703	51	-	-	-	-	-	5,714
<b>Total Interest</b>	<b><u>1,664,465</u></b>	<b><u>1,585,968</u></b>	<b><u>1,507,581</u></b>	<b><u>1,429,686</u></b>	<b><u>1,348,422</u></b>	<b><u>5,639,734</u></b>	<b><u>3,677,519</u></b>	<b><u>1,085,650</u></b>	<b><u>17,939,025</u></b>
<b>Totals</b>	<b><u>\$ 3,931,026</u></b>	<b><u>\$ 3,989,192</u></b>	<b><u>\$ 4,015,962</u></b>	<b><u>\$ 4,054,615</u></b>	<b><u>\$ 4,028,422</u></b>	<b><u>\$ 14,829,734</u></b>	<b><u>\$ 14,812,519</u></b>	<b><u>\$ 11,760,650</u></b>	<b><u>\$ 61,422,120</u></b>

**REGULATORY-REQUIRED  
SUPPLEMENTAL INFORMATION**

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**

Schedule of and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Fiscal Year Ended June 30, 2019

Funds	Certified Budget	Adjustment to Comply with Legal Maximum	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Funds						
General	\$ 21,364,482	\$ (146,506)	\$ 11,582	\$ 21,229,558	\$ 21,229,558	\$ -
Supplemental General	6,726,117	(24,901)	-	6,701,216	6,701,215	(1)
Special Purpose Funds						
4 Yr Old At Risk	200,000	-	-	200,000	170,560	(29,440)
K-12 At Risk	5,755,989	-	-	5,755,989	5,684,849	(71,140)
Bilingual Education	515,176	-	-	515,176	470,588	(44,588)
Virtual Education	315,405	-	-	315,405	199,362	(116,043)
Capital Outlay	1,649,000	-	-	1,649,000	1,016,684	(632,316)
Driver Education	84,030	-	-	84,030	33,146	(50,884)
Food Service	2,632,422	-	-	2,632,422	1,788,660	(843,762)
Professional Development	50,000	-	-	50,000	48,999	(1,001)
Parent Education	20,000	-	-	20,000	14,500	(5,500)
Special Education	5,087,390	-	-	5,087,390	4,935,125	(152,265)
Vocational Education	649,676	-	-	649,676	596,621	(53,055)
KPERs Special Retirement	3,379,641	-	-	3,379,641	1,768,950	(1,610,691)
Bond and Interest Fund						
Bond and Interest	<u>3,676,969</u>	-	-	3,676,969	3,626,968	(50,001)
	<u><u>52,106,297</u></u>					

PITTSBURG UNIFIED SCHOOL DISTRICT #250  
PITTSBURG, KANSAS  
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Ad valorem tax	\$ -	\$ -	\$ -	\$ -
Delinquent tax	-	-	-	-
Motor vehicle tax	-	-	-	-
Other	3,961	11,582	-	11,582
Interest	-	-	-	-
State Sources				
General aid	17,317,623	17,904,719	17,889,648	15,071
Supplemental general aid	-	-	-	-
Capital outlay aid	-	-	-	-
Special education aid	2,862,885	3,313,257	3,474,834	(161,577)
KPERS aid	-	-	-	-
Extraordinary need aid	-	-	-	-
Total Cash Receipts	<u>20,184,469</u>	<u>21,229,558</u>	<u>\$ 21,364,482</u>	<u>\$ (134,924)</u>
Expenditures				
Instruction	3,158,631	4,707,644	\$ 3,149,883	\$ 1,557,761
Support Services				
Student Support	873,027	938,513	751,276	187,237
Instructional Support	775,886	810,810	750,127	60,683
General Administration	599,020	630,935	742,202	(111,267)
School Administration	1,242,785	1,285,505	1,223,639	61,866
Operations and Maintenance	2,241,520	2,240,544	2,576,774	(336,230)
Transportation	738,612	738,197	982,198	(244,001)
Central Services	643,754	682,289	698,383	(16,094)
Operating transfers to Other Funds				
Supplemental General	-	-	-	-
4 Yr Old At Risk	114,114	170,560	200,000	(29,440)
K-12 At Risk	4,235,000	3,150,000	4,000,000	(850,000)
Adult Education	-	-	-	-
Bilingual Education	450,000	340,000	375,000	(35,000)
Virtual Education	175,000	195,500	300,000	(104,500)
Capital Outlay	-	-	-	-
Driver Education	10,000	17,000	45,000	(28,000)
Food Service	-	-	-	-
Professional Development	37,520	57,500	55,000	2,500
Parent Education	12,100	14,500	15,000	(500)
Special Education	4,350,000	4,700,000	4,850,000	(150,000)
Vocational Education	527,500	550,062	650,000	(99,938)
KPERS	-	-	-	-
Adjustments to Budget For:				
Legal Max Budget Adjustment	-	-	(146,506)	146,506
Reimbursed Expenses	-	-	11,582	(11,582)
Total Expenditures Subject to Budget	<u>20,184,469</u>	<u>21,229,558</u>	<u>\$ 21,229,558</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**SUPPLEMENTAL GENERAL FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Ad valorem tax	\$ 2,490,019	\$ 2,081,154	\$ 1,946,249	\$ 134,905
Delinquent tax	58,587	104,668	40,756	63,912
Motor vehicle tax	366,048	309,215	310,541	(1,326)
Other	-	-	-	-
State Sources				
Supplemental aid	3,769,187	4,022,740	4,037,688	(14,948)
Operating transfers from Other Funds				
General	-	-	-	-
<b>Total Cash Receipts</b>	<b>6,683,841</b>	<b>6,517,777</b>	<b>\$ 6,335,234</b>	<b>\$ 182,543</b>
Expenditures				
Instruction	6,303,259	3,737,151	\$ 4,633,317	\$ (896,166)
Support Services				
Student Support	-	-	-	-
Instructional Support	134,709	105,554	150,000	(44,446)
School Administration	149,419	153,412	152,800	612
Operating transfer to Other Funds				
Bilingual Education	-	130,000	90,000	40,000
K-12 At Risk	-	2,575,098	1,700,000	875,098
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget	-	-	(24,901)	24,901
<b>Total Expenditures Subject to Budget</b>	<b>6,587,387</b>	<b>6,701,215</b>	<b>\$ 6,701,216</b>	<b>\$ (1)</b>
Receipts Over (Under) Expenditures	96,454	(183,438)		
Unencumbered Cash, Beginning	294,428	390,882		
Unencumbered Cash, Ending	\$ 390,882	\$ 207,445		

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**4 YR OLD AT RISK FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Federal Sources				
Federal Aid	\$ 109,620	\$ -	\$ -	\$ -
Local Sources				
Other Revenue	-	-	-	-
Operating Transfer from Other Funds				
General Fund	114,114	170,560	200,000	(29,440)
<b>Total Cash Receipts</b>	<b>223,734</b>	<b>170,560</b>	<b>\$ 200,000</b>	<b>\$ (29,440)</b>
Expenditures				
Instruction	223,734	170,560	\$ 200,000	\$ (29,440)
Other Supplemental Services	-	-	-	-
<b>Total Expenditures</b>	<b>223,734</b>	<b>170,560</b>	<b>\$ 200,000</b>	<b>\$ (29,440)</b>
Subject to Budget				
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		



**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**K-12 AT RISK FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Miscellaneous	\$ -	\$ 10,000	\$ 50,000	\$ (40,000)
Operating Transfer from Other Funds				
Supplemental General Fund	-	2,575,098	1,700,000	875,098
General Fund	4,235,000	3,150,000	4,000,000	(850,000)
<b>Total Cash Receipts</b>	<b>4,235,000</b>	<b>5,735,098</b>	<b>\$ 5,750,000</b>	<b>\$ (14,902)</b>
Expenditures				
Instruction	3,916,183	5,239,055	\$ 5,402,209	\$ (163,154)
Student Support Services	337,411	445,793	353,780	92,013
<b>Total Expenditures Subject to Budget</b>	<b>4,253,594</b>	<b>5,684,849</b>	<b>\$ 5,755,989</b>	<b>\$ (71,140)</b>
Receipts Over (Under) Expenditures	(18,594)	50,249		
Unencumbered Cash, Beginning	26,204	7,610		
Unencumbered Cash, Ending	\$ 7,610	\$ 57,860		

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**BILINGUAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Miscellaneous	\$ -	\$ -	\$ 50,000	\$ (50,000)
Operating Transfer from Other Funds				
Supplemental General Fund	-	130,000	90,000	40,000
General Fund	450,000	340,000	375,000	(35,000)
<b>Total Cash Receipts</b>	<b>450,000</b>	<b>470,000</b>	<b>\$ 515,000</b>	<b>\$ (45,000)</b>
Expenditures				
Instruction	451,308	470,208	\$ 512,176	\$ (41,968)
Student Support Services	1,958	-	-	-
Instructional Support	-	379	3,000	(2,621)
<b>Total Expenditures</b>				
Subject to Budget	453,266	470,588	\$ 515,176	\$ (44,588)
Receipts Over (Under) Expenditures	(3,266)	(588)		
Unencumbered Cash, Beginning	6,163	2,897		
Unencumbered Cash, Ending	\$ 2,897	\$ 2,309		

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**VIRTUAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Miscellaneous	\$ 2,750	\$ -	\$ 25,000	\$ (25,000)
Operating Transfer from Other Funds				
General	175,000	195,500	300,000	(104,500)
Supplemental General	-	-	-	-
Total Cash Receipts	<u>177,750</u>	<u>195,500</u>	<u>\$ 325,000</u>	<u>\$ (129,500)</u>
Expenditures				
Instruction	220,661	199,362	\$ 315,405	\$ (116,043)
Student Support Services	-	-	-	-
Total Expenditures Subject to Budget	<u>220,661</u>	<u>199,362</u>	<u>\$ 315,405</u>	<u>\$ (116,043)</u>
Receipts Over (Under) Expenditures	(42,911)	(3,862)		
Unencumbered Cash, Beginning	<u>47,772</u>	<u>4,861</u>		
Unencumbered Cash, Ending	<u>\$ 4,861</u>	<u>\$ 999</u>		

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**CAPITAL OUTLAY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Ad valorem tax	\$ 358,605	\$ 434,290	\$ 418,349	\$ 15,941
Delinquent tax	18,607	22,294	5,087	17,207
Motor vehicle tax	109,028	127,265	127,274	(9)
Interest on idle funds	6,329	28,762	50,000	(21,238)
Miscellaneous	45,504	44,234	200,000	(155,766)
State Sources				
State aid	172,319	235,204	235,389	(185)
Operating Transfer from Other Funds				
General fund	-	-	-	-
<b>Total Cash Receipts</b>	<b>710,392</b>	<b>892,049</b>	<b>\$ 1,036,099</b>	<b>\$ (144,050)</b>
Expenditures				
Instruction	348,648	327,318	\$ 474,000	\$ (146,682)
Student Support	-	-	200,000	(200,000)
Operations & Maintenance	519,163	452,944	600,000	(147,056)
Facility Acquisition and Construction	353,547	236,423	375,000	(138,577)
<b>Total Expenditures</b>				
Subject to Budget	1,221,358	1,016,684	\$ 1,649,000	\$ (632,316)
Receipts Over (Under) Expenditures	(510,966)	(124,635)		
Unencumbered Cash, Beginning	1,321,803	810,837		
Unencumbered Cash, Ending	\$ 810,837	\$ 686,202		

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**DRIVER EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
User Charges	\$ 9,200	\$ 3,600	\$ 25,000	\$ (21,400)
State Sources				
State aid	12,800	12,348	13,000	(652)
Operating Transfer from Other Funds				
General Fund	10,000	17,000	45,000	(28,000)
Total Cash Receipts	32,000	32,948	\$ 83,000	\$ (50,052)
Expenditures				
Instruction	31,965	33,146	\$ 83,030	\$ (49,884)
Vehicle Operation and Maintenance	-	-	1,000	(1,000)
Total Expenditures				
Subject to Budget	31,965	33,146	\$ 84,030	\$ (50,884)
Receipts Over (Under) Expenditures	35	(198)		
Unencumbered Cash, Beginning	2,778	2,813		
Unencumbered Cash, Ending	\$ 2,813	\$ 2,614		

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**FOOD SERVICE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Food Receipts	\$ 217,995	\$ 198,827	\$ 434,550	\$ (235,723)
Interest on idle funds	680	1,285	250	1,035
Other	55,352	61,694	150,000	(88,306)
State Sources				
State Aid	14,864	14,247	16,000	(1,753)
Federal Sources				
Child nutrition aid	1,572,186	1,435,999	1,777,951	(341,952)
Fresh fruits and vegetables aid	41,933	65,496	75,000	(9,504)
Operating Transfer from Other Funds				
General Fund	-	-	-	-
<b>Total Cash Receipts</b>	<b>1,903,010</b>	<b>1,777,547</b>	<b>\$ 2,453,751</b>	<b>\$ (676,204)</b>
Expenditures				
Support Services				
Operations and Maintenance	1,719,300	1,788,660	\$ 2,632,422	\$ (843,762)
<b>Total Expenditures</b>				
Subject to Budget	1,719,300	1,788,660	\$ 2,632,422	\$ (843,762)
Receipts Over (Under) Expenditures	183,710	(11,113)		
Unencumbered Cash, Beginning	232,837	416,547		
Unencumbered Cash, Ending	\$ 416,547	\$ 405,434		

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**PROFESSIONAL DEVELOPMENT FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
State Sources				
State Aid	7,480	6,496	6,250	246
Operating Transfer from Other Funds				
General Fund	37,520	57,500	55,000	2,500
<b>Total Cash Receipts</b>	<b>45,000</b>	<b>63,996</b>	<b>\$ 61,250</b>	<b>\$ 2,746</b>
Expenditures				
Support Services				
Instructional Support Staff	41,666	48,999	\$ 50,000	\$ (1,001)
Other Supplemental Services	-	-	-	-
<b>Total Expenditures</b>	<b>41,666</b>	<b>48,999</b>	<b>\$ 50,000</b>	<b>\$ (1,001)</b>
Receipts Over (Under) Expenditures	3,334	14,997		
Unencumbered Cash, Beginning	-	3,334		
Unencumbered Cash, Ending	\$ 3,334	\$ 18,331		

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**PARENT EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Miscellaneous	\$ -	\$ -	\$ 5,000	\$ (5,000)
State Sources				
State Aid	-	-	-	-
Operating Transfer from Other Funds				
General Fund	12,100	14,500	15,000	(500)
<b>Total Cash Receipts</b>	<b>12,100</b>	<b>14,500</b>	<b>\$ 20,000</b>	<b>\$ (5,500)</b>
Expenditures				
Support Services				
Instructional Support	12,100	14,500	\$ 20,000	\$ (5,500)
Other Supplemental Services	-	-	-	-
<b>Total Expenditures</b>	<b>12,100</b>	<b>14,500</b>	<b>\$ 20,000</b>	<b>\$ (5,500)</b>
Subject to Budget				
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		



**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**SPECIAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Interest on Idle Funds	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	181,462	173,000	8,462
Federal Sources				
Federal Aid	17,745	-	-	-
Operating Transfer from Other Funds				
Supplemental General Fund	-			
General Fund	4,350,000	4,700,000	4,850,000	(150,000)
<b>Total Cash Receipts</b>	<b>4,367,745</b>	<b>4,881,462</b>	<b>\$ 5,023,000</b>	<b>\$ (141,538)</b>
Expenditures				
Instruction	3,963,348	4,309,717	\$ 4,428,966	\$ (119,249)
Support Services				
Instructional Support	-	181,462	173,942	7,520
Transportation	440,303	443,947	484,482	(40,535)
<b>Total Expenditures</b>	<b>4,403,651</b>	<b>4,935,125</b>	<b>\$ 5,087,390</b>	<b>\$ (152,265)</b>
Receipts Over (Under) Expenditures	(35,906)	(53,663)		
Unencumbered Cash, Beginning	104,313	68,407		
Unencumbered Cash, Ending	<u>\$ 68,407</u>	<u>\$ 14,743</u>		

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**VOCATIONAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Miscellaneous	\$ -	\$ -	\$ 25,000	\$ (25,000)
State Sources				
State aid	1,708	2,126	580	1,546
Federal Sources				
Federal aid	33,909	44,891	34,847	10,044
Operating Transfer from Other Funds				
General Fund	527,500	550,062	650,000	(99,938)
<b>Total Cash Receipts</b>	<b>563,117</b>	<b>597,079</b>	<b>\$ 710,427</b>	<b>\$ (113,348)</b>
Expenditures				
Instruction	568,088	586,033	\$ 641,694	\$ (55,661)
Student Support Services	7,133	7,588	7,982	(394)
Instructional Support Staff	11,700	3,000	-	3,000
<b>Total Expenditures</b>				
Subject to Budget	586,921	596,621	\$ 649,676	\$ (53,055)
Receipts Over (Under) Expenditures	(23,804)	458		
Unencumbered Cash, Beginning	25,621	1,817		
Unencumbered Cash, Ending	\$ 1,817	\$ 2,275		

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**KPERS SPECIAL RETIREMENT FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
State Sources				
State aid	\$ 2,047,027	\$ 1,768,950	\$ 3,379,641	\$ 1,610,691
Operating transfers from other funds				
General	-	-	-	-
<b>Total Cash Receipts</b>	<u>2,047,027</u>	<u>1,768,950</u>	<u>\$ 3,379,641</u>	<u>\$ 1,610,691</u>
Expenditures				
Instruction	1,374,079	1,193,445	\$ 2,206,186	\$ (1,012,741)
Student support	118,561	88,104	250,000	(161,896)
Instructional support	75,201	65,027	150,000	(84,973)
General administration	29,603	19,167	48,455	(29,288)
School administration	143,806	123,195	250,000	(126,805)
Central services	42,204	37,382	60,000	(22,618)
Operations and maintenance	124,959	110,004	205,000	(94,996)
Trasnportation	76,863	74,456	110,000	(35,544)
Food service	61,751	58,170	100,000	(41,830)
<b>Total Expenditures</b>				
Subject to Budget	<u>2,047,027</u>	<u>1,768,950</u>	<u>\$ 3,379,641</u>	<u>\$ (1,610,691)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**REVOLVING FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources		
Miscellaneous	\$ 289,574	\$ 331,208
Total Cash Receipts	<u>289,574</u>	<u>331,208</u>
Expenditures		
Program Expenditures	<u>301,115</u>	<u>351,648</u>
Total Expenditures	<u>301,115</u>	<u>351,648</u>
Receipts Over (Under) Expenditures	(11,541)	(20,439)
Unencumbered Cash, Beginning	<u>112,805</u>	<u>101,264</u>
Unencumbered Cash, Ending	<u>\$ 101,264</u>	<u>\$ 80,825</u>

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**CONTINGENCY RESERVE FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating transfer from General Fund	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	821,000	821,000
Unencumbered Cash, Ending	<u>\$ 821,000</u>	<u>\$ 821,000</u>

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**TEXTBOOK RENTAL FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Textbook rental	\$ 9,425	\$ 6,638
Miscellaneous	-	-
Total Cash Receipts	<u>9,425</u>	<u>6,638</u>
Expenditures		
Instruction	<u>6,671</u>	<u>4</u>
Total Expenditures	<u>6,671</u>	<u>4</u>
Receipts Over (Under) Expenditures	2,754	6,634
Unencumbered Cash, Beginning	<u>57,125</u>	<u>59,879</u>
Unencumbered Cash, Ending	<u>\$ 59,879</u>	<u>\$ 66,513</u>

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**TITLE II IMPROVING TEACHER QUALITY FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	\$ 140,323	\$ 154,840
Total Cash Receipts	<u>140,323</u>	<u>154,840</u>
Expenditures		
Instruction	<u>145,157</u>	<u>154,840</u>
Total Expenditures	<u>145,157</u>	<u>154,840</u>
Receipts Over (Under) Expenditures	(4,834)	-
Unencumbered Cash, Beginning	<u>4,834</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**TITLE VI RURAL LOW INCOME FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	\$ 41,228	\$ 39,232
Total Cash Receipts	41,228	39,232
Expenditures		
Instruction	41,228	39,232
Total Expenditures	41,228	39,232
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -



**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**TITLE I MIGRANT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	\$ 138,412	\$ 120,838
Total Cash Receipts	<u>138,412</u>	<u>120,838</u>
Expenditures		
Instruction	<u>138,412</u>	<u>120,838</u>
Total Expenditures	<u>138,412</u>	<u>120,838</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**TITLE I FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	\$ 928,340	\$ 898,873
Total Cash Receipts	<u>928,340</u>	<u>898,873</u>
Expenditures		
Instruction	<u>937,893</u>	<u>901,545</u>
Total Expenditures	<u>937,893</u>	<u>901,545</u>
Receipts Over (Under) Expenditures	(9,553)	(2,672)
Unencumbered Cash, Beginning	<u>12,225</u>	<u>2,672</u>
Unencumbered Cash, Ending	<u>\$ 2,672</u>	<u>\$ -</u>

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**TITLE III ENGLISH LANGUAGE ACQUISITION FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	\$ 22,493	\$ 22,661
Total Cash Receipts	<u>22,493</u>	<u>22,661</u>
Expenditures		
Instruction	<u>22,493</u>	<u>22,661</u>
Total Expenditures	<u>22,493</u>	<u>22,661</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**21ST CENTURY COMMUNITY LEARNING CENTER FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	\$ -	\$ 74,562
Total Cash Receipts	-	74,562
Expenditures		
Instruction	-	74,562
Total Expenditures	-	74,562
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**SAFE AND SUPPORTIVE SCHOOLS FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Fiscal Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	\$ 27,551	\$ 49,170
 Total Cash Receipts	27,551	49,170
 Expenditures		
Instruction	27,551	49,170
 Total Expenditures	27,551	49,170
 Receipts Over (Under) Expenditures	-	-
 Unencumbered Cash, Beginning	-	-
 Unencumbered Cash, Ending	\$ -	\$ -

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**EDUCATIONAL SERVICE CENTER MINI GRANT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Grants	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures		
Program Expenditures	1,904	-
Total Expenditures	1,904	-
Receipts Over (Under) Expenditures	(1,904)	-
Unencumbered Cash, Beginning	1,904	-
Unencumbered Cash, Ending	\$ -	\$ -

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**AFTER SCHOOL PROGRAM FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Fees	\$ 90,339	\$ 85,955
Total Cash Receipts	90,339	85,955
Expenditures		
Program Expenditures	100,233	89,675
Total Expenditures	100,233	89,675
Receipts Over (Under) Expenditures	(9,894)	(3,720)
Unencumbered Cash, Beginning	14,326	4,432
Unencumbered Cash, Ending	\$ 4,432	\$ 712

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**HOMELESS EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal Aid	\$ -	\$ 2,100
Total Cash Receipts	-	2,100
Expenditures		
Program Expenditures	-	2,100
Total Expenditures	-	2,100
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -



**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**PRITCHETT GRANT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Grants	\$ 62,350	\$ 71,472
Total Cash Receipts	<u>62,350</u>	<u>71,472</u>
Expenditures		
Program Expenditures	<u>66,809</u>	<u>66,306</u>
Total Expenditures	<u>66,809</u>	<u>66,306</u>
Receipts Over (Under) Expenditures	(4,459)	5,166
Unencumbered Cash, Beginning	<u>14,837</u>	<u>10,378</u>
Unencumbered Cash, Ending	<u><u>\$ 10,378</u></u>	<u><u>\$ 15,544</u></u>

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**FOUNDATION GRANTS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Grants	\$ 24,668	\$ 18,099
Total Cash Receipts	<u>24,668</u>	<u>18,099</u>
Expenditures		
Program Expenditures	<u>21,133</u>	<u>26,187</u>
Total Expenditures	<u>21,133</u>	<u>26,187</u>
Receipts Over (Under) Expenditures	3,535	(8,088)
Unencumbered Cash, Beginning	<u>4,674</u>	<u>8,209</u>
Unencumbered Cash, Ending	<u><u>\$ 8,209</u></u>	<u><u>\$ 120</u></u>

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**MINI GRANTS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Grants	\$ 33,194	\$ 2,900
Total Cash Receipts	<u>33,194</u>	<u>2,900</u>
Expenditures		
Program Expenditures	<u>32,545</u>	<u>4,830</u>
Total Expenditures	<u>32,545</u>	<u>4,830</u>
Receipts Over (Under) Expenditures	649	(1,930)
Unencumbered Cash, Beginning	<u>4,708</u>	<u>5,357</u>
Unencumbered Cash, Ending	<u><u>\$ 5,357</u></u>	<u><u>\$ 3,428</u></u>

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**RESTRICTED FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources		
Special Purpose Donations	\$ 52,550	\$ 6,450
Total Cash Receipts	<u>52,550</u>	<u>6,450</u>
Expenditures		
Program Expenditures	<u>18,564</u>	<u>5,906</u>
Total Expenditures	<u>18,564</u>	<u>5,906</u>
Receipts Over (Under) Expenditures	33,986	544
Unencumbered Cash, Beginning	<u>4,152</u>	<u>38,138</u>
Unencumbered Cash, Ending	<u>\$ 38,138</u>	<u>\$ 38,682</u>

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**SAFE SECURE SCHOOL FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Sources		
State aid	\$ -	\$ 24,417
Total Cash Receipts	-	24,417
Expenditures		
Program Expenditures	-	24,417
Total Expenditures	-	24,417
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**SAVE THE CHILDREN FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Grant	\$ 33,023	\$ 19,708
Total Cash Receipts	<u>33,023</u>	<u>19,708</u>
Expenditures		
Program expenditures	<u>43,921</u>	<u>139</u>
Total Expenditures	<u>43,921</u>	<u>139</u>
Receipts Over (Under) Expenditures	(10,898)	19,569
Unencumbered Cash, Beginning	<u>(8,671)</u>	<u>(19,569)</u>
Unencumbered Cash, Ending	<u>\$ (19,569)</u>	<u>\$ -</u>

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**KANSAS READING ROADMAP FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Grant	\$ 283,031	\$ 32,788
Total Cash Receipts	283,031	32,788
Expenditures		
Program expenditures	238,797	-
Total Expenditures	238,797	-
Receipts Over (Under) Expenditures	44,234	32,788
Unencumbered Cash, Beginning	(77,022)	(32,788)
Unencumbered Cash, Ending	\$ (32,788)	\$ -

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**BOND AND INTEREST FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Ad valorem tax	\$ 1,417,248	\$ 2,024,660	\$ 1,912,308	\$ 112,352
Delinquent tax	29,282	52,903	23,237	29,666
Motor vehicle tax	144,852	169,054	169,571	(517)
Interest on idle funds	-	-	5,000	(5,000)
State Sources				
State aid	1,458,544	1,522,845	1,522,845	-
Total Cash Receipts	3,049,926	3,769,462	\$ 3,632,961	\$ 136,501
Expenditures				
Debt Service				
Principal	1,845,000	1,920,000	\$ 1,920,000	\$ -
Interest	1,400,721	1,706,968	1,706,969	(1)
Other	63,324	-	50,000	(50,000)
Total Expenditures Subject to Budget	3,309,045	3,626,968	3,676,969	(50,001)
Receipts Over (Under) Expenditures	(259,119)	142,494		
Unencumbered Cash, Beginning	2,217,295	1,958,176		
Unencumbered Cash, Ending	\$ 1,958,176	\$ 2,100,671		



**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**CAPITAL PROJECT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources		
Other Revenues	\$ 63,481	\$ 284,503
Total Cash Receipts	<u>63,481</u>	<u>284,503</u>
Expenditures		
Project Expenditures	<u>21,836,259</u>	<u>3,175,847</u>
Total Expenditures	<u>21,836,259</u>	<u>3,175,847</u>
Receipts Over (Under) Expenditures	(21,772,778)	(2,891,344)
Unencumbered Cash, Beginning	<u>26,976,738</u>	<u>5,203,960</u>
Unencumbered Cash, Ending	<u>\$ 5,203,960</u>	<u>\$ 2,312,617</u>

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**AGENCY FUNDS**

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Beginning Cash Balances</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balances</u>
Agency Funds				
Student Organizations				
Pittsburg High School	\$ 83,791	\$ 177,720	\$ 177,430	\$ 84,080
Pittsburg Middle School	821	20,484	19,121	2,183
Totals	<u>\$ 84,611</u>	<u>\$ 198,203</u>	<u>\$ 196,551</u>	<u>\$ 86,263</u>

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**  
**DISTRICT ACTIVITY FUNDS**  
 Schedule of Receipts, Expenditures, and Unencumbered Cash  
 Regulatory Basis  
 For the Fiscal Year Ended June 30, 2019

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June, 30 2019
Pittsburg High School	\$ 3,638	\$ 154,584	\$ 142,561	\$ 15,660	\$ -	\$ 15,660
Pittsburg Middle School	2,085	39,083	39,841	1,327	-	1,327
<b>Totals</b>	<b>\$ 5,722</b>	<b>\$ 193,667</b>	<b>\$ 182,402</b>	<b>\$ 16,987</b>	<b>\$ -</b>	<b>\$ 16,987</b>

**PITTSBURG UNIFIED SCHOOL DISTRICT #250**  
**PITTSBURG, KANSAS**

Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2019

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	AMOUNT RECEIVED	AMOUNT EXPENDED
<u>U.S. Department of Agriculture</u>			
Passed Through the State of Kansas Department of Education			
School Breakfast Program (See Note 2)	10.553	\$ 471,702	\$ 471,702
National School Lunch Program (See Note 2)	10.555	903,645	903,645
Summer Food Service (See Note 2)	10.559	60,652	60,652
Team Nutrition Grants	10.574	200	200
Fresh Fruits and Vegetables Grant	10.582	65,496	65,496
		<u>1,501,695</u>	<u>1,501,695</u>
<u>U.S. Department of Education</u>			
Passed Through the State of Kansas Department of Education			
Title I	84.010	898,873	901,545
Title I Migrant	84.011	120,838	120,838
Program Improvement	84.048	44,891	44,891
Education for Homeless Children and Youth	84.196	2,100	2,100
Twenty-First Century Community Learning Centers	84.287	74,562	74,562
Rural Low Income Schools	84.358	39,232	39,232
English Language Acquisition	84.365	22,661	22,661
Title II Improving Teacher Quality	84.367	154,840	154,840
Grants for State Assessments and Related Activities	84.369	100	100
Student Support and Academic Enrichment Program	84.424	49,170	49,170
		<u>1,407,267</u>	<u>1,409,939</u>
<u>U.S. Department of Health and Human Services</u>			
Passed Through Kansas Reading Roadmap			
Temporary Assistance for Needy Families (See Note 4)	93.558	32,788	-
		<u>32,788</u>	<u>-</u>
TOTALS		<u>\$ 2,941,750</u>	<u>\$ 2,911,634</u>

Notes:

1. The Schedule of Expenditures of Federal Awards has been prepared using the regulatory basis of accounting as established in the Kansas Municipal Audit and Accounting Guide. Under the regulatory basis of accounting, revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable, and encumbrances. Encumbrances are commitments of the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract.
2. Part of Child Nutrition Cluster. Total Child Nutrition Cluster expenditures were \$1,435,999.
3. The District did not elect to use the 10% de minimis indirect cost rate.
4. Part of the TANF and 477 Clusters. Total expenditures were \$0.

**PITTSBURG UNIFIED SCHOOL DISTRICT #250  
PITTSBURG, KANSAS**

Summary Schedule of Prior Audit Findings  
For the Fiscal Year Ended June 30, 2019

Finding 2017-001 and 2018-001 Drafting Financial Statements

Condition: The District's auditors, provide significant assistance with preparing their financial statement in the regulatory basis format as well as determining which disclosures are required.

Recommendation: None

Current Status: The District continues to rely on their auditors to assist in preparing the financial statement and disclosures. The District periodically reviews the situation. The District continues to believe this is the most cost-effective way to produce their financial statement. This remains a current year audit finding.

# Diehl Banwart Bolton

*Certified Public Accountants PA*

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Education  
Pittsburg Unified School District #250  
Pittsburg, Kansas 66762

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the regulatory basis financial statement of Unified School District #250 as of and for the year ended June 30, 2019, and the related notes to the regulatory basis financial statement and have issued our report thereon dated December 6, 2019.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the regulatory basis financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstance for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be significant deficiencies.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of regulatory basis financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to Management of the District in a separate letter dated December 6, 2019.

### **District's Response to Findings**

The District's response to the findings identified in our audit is described in the Corrective Action Plan. We did not audit the District's response and accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

*Diehl, Banwart, Bolton, CPAs PA*

DIEHL, BANWART, BOLTON, CPAs PA

December 6, 2019

Pittsburg, Kansas

# Diehl Banwart Bolton

*Certified Public Accountants PA*

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education  
Pittsburg Unified School District #250  
Pittsburg, Kansas 66762

### **Report on Compliance for Each Major Federal Program**

We have audited the Pittsburg Unified School District #250's (District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

### **Auditors' Responsibilities**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.



### **Opinion on Each Major Federal Program**

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

### **Report on Internal Control Over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Diehl, Banwart, Bolton, CPAs PA*

DIEHL, BANWART, BOLTON, CPAs PA

December 6, 2019  
Pittsburg, Kansas

**PITTSBURG UNIFIED SCHOOL DISTRICT #250  
PITTSBURG, KANSAS**

Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2019

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS:

Type of auditors' report issued:

- Adverse for departures from accounting principles generally accepted in the United States of America due to preparation of financial statements in accordance with the regulatory basis of accounting.
- Unqualified opinion on the regulatory basis financial statements.

Internal control over financial reporting:

- Material weakness(es) identified? \_\_ YES X NO
- Significant deficiency(ies) identified that are not considered to be material weaknesses? NONE  
X YES \_\_ REPORTED

Noncompliance material to financial statements noted? \_\_ YES X NO

FEDERAL AWARDS:

Internal control over major programs:

- Material weakness(es) identified? \_\_ YES X NO
- Significant deficiency(ies) identified that are not considered to be material weaknesses? NONE  
\_\_ YES X REPORTED

Type of auditors' report issued on compliance for major programs: UNQUALIFIED

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of the Uniform Guidance \_\_ YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:

<u>CFDA #</u>	<u>NAME OF PROGRAM</u>
10.553, 10.555, & 10.559	Child Nutrition Cluster

Auditee qualified as low-risk auditee? \_\_ YES X NO

The dollar threshold used to distinguish between Type A and Type B Programs was \$750,000.

## SECTION II - FINANCIAL STATEMENT FINDINGS

### Significant Deficiency 2019-001 Drafting Financial Statements

Condition: As auditors, we provide significant assistance with preparing the regulatory basis financial statement, as well as determining which disclosures are required under generally accepted accounting standards and the regulatory basis of accounting. This is a repeat finding from June 30, 2018 and was identified in that report as 2018-001.

Criteria: Internal controls should be in place that provide a reasonable assurance that the financial statements are appropriate in form and contain the required disclosures.

Cause: Relying upon the independent auditors for an area that should have internal controls in place.

Effect: The District relies on independent auditors to determine the financial statements are in the correct form and include the proper disclosures.

Recommendation: None

Response: The District agrees with the finding. The District's response is in the attached Corrective Action Plan.

## SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

PITTSBURG COMMUNITY SCHOOLS, USD #250

June 30, 2019 Financial Statements

Corrective Action Plan

Audit Finding 2019-001

USD #250 has always relied upon its auditors to provide significant assistance with preparing the regulatory basis financial statement and with determining which disclosures were required under the regulatory basis of accounting. While the USD #250 understands that this is a significant deficiency in our internal controls, we believe it is the most cost-effective manner for us to produce our financial statements. Our accounting staff concentrate on providing the reports needed for management and regulatory purposes. We believe it would be inefficient and cost prohibitive for our staff to attempt to stay current on all the disclosure requirements of the regulatory basis of accounting. We do not plan on making any changes at this time. However, we will monitor this situation and periodically determine if it is cost effective for us to perform these functions.