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, 2022

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS

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PITTSBURG, KANSAS

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Diehl
Banwart
Bolton
Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

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

Adverse and Unmodified Opinions
We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of the Unified School District #250 (District), Pittsburg, Kansas as of and for the fiscal year ended June 30, 2022 and the related notes to the financial statement.

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 and Unmodified Opinions section of our report, the accompanying 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, 2022 or changes in financial positions and cash flows thereof for the fiscal year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District #250, Pittsburg, Kansas as of June 30, 2022, 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.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide.* Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District 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.

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 in the circumstances. 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 Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the June 30, 2022 summary statement of receipts, expenditures, and unencumbered cash balances – 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 expenditures – agency funds – regulatory basis and the 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 financial statement, however they 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 basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the 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 February 10, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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.

Prior Year Comparative Numbers

The 2021 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2021 financial statement upon which we rendered an unmodified opinion dated March 25, 2022. The 2021 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 at the following link http://admin.ks.gov/offices/chief-financial-officer/municipal-services. Such 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

Diehl, Banwart, Bolton, CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

May 15, 2023
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, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General	$ -	$ -	$ 24,955,731	$ 24,955,731	$ -	$ 370,274	$ 370,274
Supplemental General	290,071	-	7,243,857	7,378,141	155,788	324,976	480,763
Special Revenue Funds							
4 Yr Old At Risk	-	-	289,419	289,419	-	-	-
K-12 At Risk	73,114	-	6,000,000	6,023,045	50,069	8,931	58,999
Bilingual Education	22,124	-	603,788	603,408	22,504	50	22,554
Virtual Education	2,985	-	169,500	167,771	4,714	4,200	8,914
Capital Outlay	1,159,014	-	2,498,197	2,219,888	1,437,323	1,422,079	2,859,402
Driver Education	1,250	-	39,420	21,386	19,283	10,000	29,283
Food Service	302,688	-	2,856,997	2,190,657	969,028	709	969,737
Professional Development	13,442	-	63,000	61,839	14,603	-	14,603
Parent Education	-	-	-	-	-	-	-
Special Education	315,685	-	5,231,451	5,417,712	129,424	-	129,424
Career and Postsecondary Education	10,452	-	623,165	612,257	21,359	5,125	26,485
KPERS Special Retirement	-	-	2,782,227	2,782,227	-	-	-
Revolving	150,403	-	247,204	197,615	199,992	1,761	201,753
Contigency Reserve	821,000	-	250,000	-	1,071,000	-	1,071,000
Textbook Rental	32,135	-	9,818	5,116	36,836	-	36,836
Title II Improving Teacher Quality	-	-	142,435	142,435	-	40,086	40,086
Title VI Rural Low Income	-	-	47,701	47,701	-	3,696	3,696
Title I Migrant	-	-	83,300	83,300	-	8,776	8,776
Title I	-	-	919,397	919,397	-	24,791	24,791
Title III English Acquisition	-	-	29,303	29,303	-	8,897	8,897
21st Century Community Learning Center	-	-	74,562	74,562	-	266	266
Safe and Supportive Schools	-	-	54,180	54,180	-	3,693	3,693
CARES	(34,992)	-	1,716,616	1,901,071	(219,447)	113,790	(105,658)
After School Program	281	-	93,316	93,300	298	-	298
SPARK	-	-	-	-	-	-	-
COVID Testing Grant	-	-	73,962	82,713	(8,750)	-	(8,750)

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, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Pritchett Grant	82,848	-	101,961	164,363	20,446	70,676	91,122
Foundation Grants	2,407	-	15,000	15,145	2,262	2,613	4,875
Mini Grants	2,567	-	1,000	2,391	1,176	-	1,176
Restricted	1,414	-	30,000	27,761	3,653	1,653	5,306
District Activity Funds	22,806	-	114,079	113,070	23,815	198	24,012
Bond and Interest Fund	1,518,773	-	3,653,721	3,810,763	1,361,731	-	1,361,731
Capital Project Fund	2,431,431	-	18,629,866	1,428,193	19,633,104	889,023	20,522,126
Total Entity (Excluding Agency Funds)	$ 7,221,897	$ -	$ 79,644,173	$ 61,915,861	$ 24,950,209	$ 3,316,261	$ 28,266,469

Composition of Cash	
Regular Checking……..	$ 986,451
Food Service……..	58,776
Payroll Checking…….……..	2,831,604
Money Market Account……	15,564,902
Payroll Liabilities……..	(790,244)
Certificates of Deposit……..	1,000,307
Investments in Treasury Securities….....	8,590,662
MS District and Activity Funds……	5,264
HS District and Activity Funds……..	88,242
Total Cash	28,335,964
Agency Funds per Schedule 3	(69,495)
Total Reporting Entity	$ 28,266,469

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, 2022

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.

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District held a revenue neutral rate hearing for this year.

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. The District amended their budgets in the General, K-12 At Risk, and 4 Year Old At Risk funds on April 11, 2022. The amended General Fund budget was 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, 21st Century Community Learning Center, Safe and Supportive Schools, CARES, After School Program, SPARK, COVID Testing, Pritchett Grant, Foundation Grants, Mini Grants, Restricted, and District Activity Funds. 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 unencumbered cash balances in the CARES and COVID Testing Funds are allowed as these are reimbursement grants.

3. BANK DEPOSITS AND INVESTMENTS

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. BANK DEPOSITS AND INVESTMENTS (Continued)

As of June 30, 2022, the District had the following investments and maturities:

	Investment Maturities			
	Fair Value	Less than 1	1-2	Rating U.S.
US Treasury Securities	$ 8,556,487	$ 6,261,189	$ 2,329,473	N/A

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. The District's allocation of investments at June 30, 2022, is as follows:

Investments	Percentage of Investments
US Treasury Securities	100%

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, 2022.

At June 30, 2022 the District's carrying amount of deposits was $19,745,302 and the bank balance was $21,146,961. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $1,257,863 was covered by federal depository insurance, and $19,889,098 was collateralized with securities held by the pledging financial institutions' agents in the District's name with a market value of $26,962,661. The table below details the breakdown between banks.

RISK CATEGORIES	LABETTE BANK	COMMERCE BANK	TOTALS
(1) FDIC Insurance	$ 1,007,863	$ 250,000	$ 1,257,863
(1) Collateralized with pledged securities held in the District's account	7,056,661	12,832,437	19,889,098
(2) Collateralized with pledged securities in Bank's account	-	-	-
(3) Uncollateralized	-	-	-
TOTAL BANK BALANCES	$ 8,064,524	$ 13,082,437	$ 21,146,961
Total Market Value of Pledged Securities	$ 9,023,254	$ 17,939,407	$ 26,962,661

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $889,890 subsequent to June 30, 2022, 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, 2022.

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 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 15.59 % and 14.23% respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

5. PENSION PLAN (Continued)

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 $2,782,227 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $26,896,183. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021. 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 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. 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. Total contributions to the 403(b) Plan for the year ended June 30, 2022, were $416,372.

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	Contingency Reserve	K.S.A. 72-3715	$ 250,000
General	Virtual Education	K.S.A. 72-3422	169,500
General	Special Education	K.S.A. 72-3422	5,148,149
General	Bilingual Education	K.S.A. 72-3613	485,000
General	Career and Postsecondary Education	K.S.A. 72-5162	585,000
General	Professional Development	K.S.A. 72-2552	63,000
General	4 Year Old At Risk	K.S.A. 72-5154	289,419
General	K-12 At Risk	K.S.A. 72-5153	4,790,000
General	Driver Education	K.S.A. 72-5163	10,000
Supplemental General	Bilingual Education	K.S.A. 72-3613	118,788
Supplemental General	K-12 At Risk	K.S.A. 72-5153	1,210,000

9. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to June 30, 2022 through May 15, 2023, the date the financial statement was available for issue. There were no 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
2017 Bonds	$ 32,592,625	$ 31,197,345
2022 Bonds	18,910,784	1,182,152

11. AMENDED BUDGETS

On April 11, 2022, the budgets for the General Fund, K-12 At Risk Fund, and 4 Year Old At Risk Fund were amended. The original budgeted amounts and the amended amounts are listed below:

Fund	Original Budget	Amended Budget
General	$24,878,752	$25,184,072
K-12 At Risk	7,495,682	7,657,814
4 Yr Old At Risk	250,000	350,000

12. LONG-TERM OBLIGATIONS

Attached are schedules detailing the District's changes in long-term debt and maturities. The District issued $16,500,000 Series 2022A and $5,365,000 Series 2022B bonds on March 1, 2022. The Series 2022B are a refunding issue. The Series B bonds were used to refund $4,690,000 in Series 2017 Bonds. The net present value of the costs of the refunding are $636,467. The issue costs of the bonds were $117,678 (Series A) and $51,959 (Series B). The proceeds of the 2022 Series B bonds will be placed in Escrow until the Series 2017 Bonds are called on September 1, 2027. The District is contingently liable on the 2017 Bonds until they are called. The schedule of maturities does not include any amounts for bonds that will be paid by refunding proceeds.

Schedule of Changes in Long-Term Obligations

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions / New Debt	Reductions / PrincipalPaid	Balances End of Year	Interest Paid
General Obligation Bonds									
Series 2008	3.5-4.0%	8/1/2008	6,435,000	9/1/2023	$ 160,000	$ -	$ 25,000	$ 135,000	$ 6,456
Series 2010 Refunding	3.6-5.0%	11/1/2010	8,775,000	9/1/2022	2,720,000	-	890,000	1,830,000	68,250
Series 2016 Refunding	2.0-4.0%	3/22/2016	4,660,000	9/1/2021	845,000	-	845,000	-	12,675
Series 2016-B Refunding	2.0-3.0%	10/27/2016	4,745,000	9/1/2023	3,800,000	-	550,000	3,250,000	105,750
Series 2017	2.5-5.0%	6/7/2017	31,000,000	9/1/2037	31,000,000	-	4,690,000	26,310,000	1,307,631
Series 2022A		3/1/2022	16,500,000		-	16,500,000	-	16,500,000	-
Series 2022B	3.3-3.5%	3/1/2022	5,365,000	9/1/2039	-	5,365,000	-	5,365,000	-
Capital Leases									
Energy Conservation Equipment Refinance	2.39%	2/20/2013	1,873,693	3/4/2023	283,161	-	193,232	89,929	6,768
Smart Display Lease	7.99%	6/5/2018	83,000	8/10/2022	5,150	-	5,150	(0)	51
Vehicle Lease	1.95%	4/6/2020	535,019	4/6/2023	360,113	-	178,317	181,796	7,022
Turf Lease	1.74%	2/12/2020	626,195	2/12/2023	421,073	-	208,721	212,352	7,327
					$ 39,594,497	$ 21,865,000	$ 7,585,420	$ 53,874,077	$ 1,521,930

Schedule of Maturities in Long-Term Debt

Years Ended June 30	2023	2024	2025	2026	2027	2028 2032	2033 2037	2038 2042	2043 2047	Totals
PRINCIPAL										
General Obligation Bonds										
Series 2008	$ 30,000	$ 105,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 135,000
Series 2010 Refunding	1,830,000	-	-	-	-	-	-	-	-	1,830,000
Series 2016 Refunding	-	-	-	-	-	-	-	-	-	-
Series 2016-B Refunding	675,000	2,575,000	-	-	-	-	-	-	-	3,250,000
Series 2017	-	-	1,695,000	1,740,000	1,825,000	8,015,000	10,375,000	2,660,000	-	26,310,000
Series 2022A	-	-	-	-	-	-	-	7,490,000	9,010,000	16,500,000
Series 2022B	-	-	-	-	-	-	-	5,365,000	-	5,365,000
	2,535,000	2,680,000	1,695,000	1,740,000	1,825,000	8,015,000	10,375,000	15,515,000	9,010,000	53,390,000
Capital Leases										
Energy Conservation Equipment	89,929	-	-	-	-	-	-	-	-	89,929
Smart Display Lease	-	-	-	-	-	-	-	-	-	-
Vehicle Lease	181,796	-	-	-	-	-	-	-	-	181,796
Turf Lease	212,352	-	-	-	-	-	-	-	-	212,352
	484,077	-	-	-	-	-	-	-	-	484,077
Total Principal	3,019,077	2,680,000	1,695,000	1,740,000	1,825,000	8,015,000	10,375,000	15,515,000	9,010,000	53,874,077
INTEREST										
General Obligation Bonds										
Series 2008	$ 6,456	$ 5,081	$ 2,166	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,703
Series 2010 Refunding	68,250	27,450	-	-	-	-	-	-	-	95,700
Series 2016 Refunding	12,675	-	-	-	-	-	-	-	-	12,675
Series 2016-B Refunding	105,750	87,375	38,625	-	-	-	-	-	-	231,750
Series 2017	1,123,281	1,123,281	1,123,281	1,102,094	1,037,406	4,071,109	2,493,594	277,625	-	12,351,672
Series 2022A	660,000	660,000	660,000	660,000	660,000	3,300,000	3,300,000	2,967,400	433,600	13,301,000
Series 2022B	177,046	177,046	177,046	177,046	177,046	885,230	885,230	346,749	-	3,002,439
	2,153,458	2,080,233	2,001,118	1,939,140	1,874,452	8,256,339	6,678,824	3,591,774	433,600	29,008,939
Capital Leases										
Energy Conservation Equipment	6,768	2,149	-	-	-	-	-	-	-	8,917
Smart Display Lease	51	-	-	-	-	-	-	-	-	51
Vehicle Lease	7,022	3,544	-	-	-	-	-	-	-	10,566
Turf Lease	7,327	3,695	-	-	-	-	-	-	-	11,022
	21,168	9,388	-	-	-	-	-	-	-	30,556
Total Interest	2,174,626	2,089,621	2,001,118	1,939,140	1,874,452	8,256,339	6,678,824	3,591,774	433,600	29,039,495
Totals	$ 5,193,703	$ 4,769,621	$ 3,696,118	$ 3,679,140	$ 3,699,452	$ 16,271,339	$ 17,053,824	$ 19,106,774	$ 9,443,600	$ 82,913,572

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, 2022

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	$ 25,184,072	$ (237,941)	$ 9,600	$ 24,955,731	$ 24,955,731	$ -
Supplemental General	7,378,141	-	-	7,378,141	7,378,141	-
Special Purpose Funds						
4 Yr Old At Risk	350,000	-	-	350,000	289,419	(60,581)
K-12 At Risk	7,657,814	-	-	7,657,814	6,023,045	(1,634,769)
Bilingual Education	701,542	-	-	701,542	603,408	(98,134)
Virtual Education	227,000	-	-	227,000	167,771	(59,229)
Capital Outlay	2,898,314	-	-	2,898,314	2,219,888	(678,426)
Driver Education	70,272	-	-	70,272	21,386	(48,886)
Food Service	2,363,667	-	-	2,363,667	2,190,657	(173,010)
Professional Development	69,200	-	-	69,200	61,839	(7,361)
Parent Education	28,000	-	-	28,000	-	(28,000)
Special Education	5,179,021	-	-	5,179,021	5,417,712	238,691
Career and Postsecondary Education	663,488	-	-	663,488	612,257	(51,231)
KPERS Special Retirement	3,414,562	-	-	3,414,562	2,782,227	(632,335)
Bond and Interest Fund						
Bond and Interest	3,815,764	-	-	3,815,764	3,810,763	(5,001)
	60,000,857					

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ -	$ -	$ -	$ -
Delinquent tax	-	-	-	-
Motor vehicle tax	-	-	-	-
Other	-	9,600	-	9,600
Interest	-	-	-	-
State Sources				
General aid	20,232,077	21,356,849	21,369,142	(12,293)
Supplemental general aid	-	-	-	-
Capital outlay aid	-	-	-	-
Special education aid	3,381,921	3,589,282	3,814,930	(225,648)
KPERS aid	-	-	-	-
Extraordinary need aid	-	-	-	-
Total Cash Receipts	23,613,998	24,955,731	$ 25,184,072	$ (228,341)
Expenditures				
Instruction	5,329,194	4,749,454	$ 5,495,051	$ (745,597)
Support Services				
Student Support	671,396	740,644	700,289	40,355
Instructional Support	885,124	895,128	906,200	(11,072)
General Administration	687,208	878,418	741,448	136,970
School Administration	1,335,802	1,396,623	1,362,950	33,673
Operations and Maintenance	2,711,000	3,064,459	2,881,333	183,126
Transportation	667,038	714,124	940,764	(226,640)
Central Services	775,441	726,813	791,037	(64,224)
Operating transfers to Other Funds				
4 Yr Old At Risk	182,800	289,419	300,000	(10,581)
K-12 At Risk	3,743,114	4,790,000	4,870,000	(80,000)
Bilingual Education	455,000	485,000	560,000	(75,000)
Virtual Education	200,000	169,500	200,000	(30,500)
Driver Education	25,000	10,000	45,000	(35,000)
Professional Development	50,000	63,000	60,000	3,000
Parent Education	-	-	30,000	(30,000)
Special Education	5,308,881	5,148,149	4,700,000	448,149
Career and Postsecondary Education	587,000	585,000	600,000	(15,000)
Contingency Reserve	-	250,000	-	250,000
Adjustments to Budget For:				
Legal Max Budget Adjustment	-	-	(237,941)	237,941
Reimbursed Expenses	-	-	9,600	(9,600)
Total Expenditures Subject to Budget	23,613,998	24,955,731	$ 24,955,731	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 2,352,752	$ 2,185,110	$ 2,085,557	$ 99,553
Delinquent tax	84,369	81,236	37,202	44,034
Motor vehicle tax	311,430	313,788	301,589	12,199
Other	-	-	-	-
State Sources				
Supplemental aid	4,380,124	4,663,723	4,663,723	-
Operating transfers from Other Funds				
General	-	-	-	-
Total Cash Receipts	7,128,675	7,243,857	$ 7,088,071	$ 155,786
Expenditures				
Instruction	3,916,769	5,613,577	$ 3,630,186	$ 1,983,391
Support Services				
Student Support	-	-	591,000	(591,000)
Instructional Support	143,804	263,911	150,000	113,911
School Administration	171,865	171,865	176,955	(5,090)
Operating transfer to Other Funds				
Bilingual Education	130,000	118,788	130,000	(11,212)
K-12 At Risk	2,700,000	1,210,000	2,700,000	(1,490,000)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget	-	-	-	-
Total Expenditures Subject to Budget	7,062,438	7,378,141	$ 7,378,141	$ -
Receipts Over (Under) Expenditures	66,237	(134,284)		
Unencumbered Cash, Beginning	223,834	290,071		
Unencumbered Cash, Ending	$ 290,071	$ 155,788		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources				
Federal Aid	$ -	$ -	$ -	$ -
Local Sources				
Other Revenue	-	-	50,000	(50,000)
Operating Transfer from Other Funds				
General Fund	182,800	289,419	300,000	(10,581)
Total Cash Receipts	182,800	289,419	$ 350,000	$ (60,581)
Expenditures				
Instruction	182,800	289,419	$ 350,000	$ (60,581)
Other Supplemental Services	-	-	-	-
Total Expenditures Subject to Budget	182,800	289,419	$ 350,000	$ (60,581)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ 15,000	$ (15,000)
Operating Transfer from Other Funds				
Supplemental General Fund	2,700,000	1,210,000	2,700,000	(1,490,000)
General Fund	3,743,114	4,790,000	4,870,000	(80,000)
Total Cash Receipts	6,443,114	6,000,000	$ 7,585,000	$ (1,585,000)
Expenditures				
Instruction	5,781,016	5,406,962	$ 6,745,074	$ (1,338,112)
Student Support Services	548,036	549,676	749,740	(200,064)
Central Services	-	52,069	150,000	(97,931)
Operations and Maintenance	45,904	14,339	13,000	1,339
Total Expenditures Subject to Budget	6,374,956	6,023,045	$ 7,657,814	$ (1,634,769)
Receipts Over (Under) Expenditures	68,158	(23,045)		
Unencumbered Cash, Beginning	4,956	73,114		
Unencumbered Cash, Ending	$ 73,114	$ 50,069		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ 195	$ -	$ -	$ -
Operating Transfer from Other Funds				
Supplemental General Fund	130,000	118,788	130,000	(11,212)
General Fund	455,000	485,000	560,000	(75,000)
Total Cash Receipts	585,195	603,788	$ 690,000	$ (86,212)
Expenditures				
Instruction	565,604	603,408	$ 698,542	$ (95,134)
Student Support Services	-	-	-	-
Instructional Support	-	-	3,000	(3,000)
Total Expenditures Subject to Budget	565,604	603,408	$ 701,542	$ (98,134)
Receipts Over (Under) Expenditures	19,591	380		
Unencumbered Cash, Beginning	2,533	22,124		
Unencumbered Cash, Ending	$ 22,124	$ 22,504		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ 525	$ -	$ 25,000	$ (25,000)
Operating Transfer from Other Funds				
General	200,000	169,500	200,000	(30,500)
Supplemental General	-	-	-	-
Total Cash Receipts	200,525	169,500	$ 225,000	$ (55,500)
Expenditures				
Instruction	199,412	167,771	$ 227,000	$ (59,229)
Student Support Services	-	-	-	-
Total Expenditures Subject to Budget	199,412	167,771	$ 227,000	$ (59,229)
Receipts Over (Under) Expenditures	1,113	1,729		
Unencumbered Cash, Beginning	1,872	2,985		
Unencumbered Cash, Ending	$ 2,985	$ 4,714		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 1,235,904	$ 1,216,418	$ 1,192,807	$ 23,611
Delinquent tax	27,197	33,854	19,504	14,350
Motor vehicle tax	101,480	168,740	162,151	6,589
Interest on idle funds	10,171	9,084	50,000	(40,916)
Miscellaneous	86,719	266,482	200,000	66,482
State Sources				
State aid	723,925	803,619	825,154	(21,535)
Operating Transfer from Other Funds				
General fund	-	-	-	-
Total Cash Receipts	2,185,396	2,498,197	$ 2,449,616	$ 48,581
Expenditures				
Instruction	205,055	49,241	$ 397,614	$ (348,373)
Student Support	-	-	-	-
Operations & Maintenance	277,033	50,659	350,700	(300,041)
Transportation	225,205	-	-	-
Facility Acquisition and Construction	1,856,568	2,119,988	2,150,000	(30,012)
Total Expenditures Subject to Budget	2,563,861	2,219,888	$ 2,898,314	$ (678,426)
Receipts Over (Under) Expenditures	(378,465)	278,308		
Unencumbered Cash, Beginning	1,537,479	1,159,014		
Unencumbered Cash, Ending	$ 1,159,014	$ 1,437,323		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Local Sources				
User Charges	$ 200	$ 16,000	$ 25,000	$ (9,000)
State Sources				
State aid	8,670	13,420	18,000	(4,580)
Operating Transfer from Other Funds				
General Fund	25,000	10,000	45,000	(35,000)
Total Cash Receipts	33,870	39,420	$ 88,000	$ (48,580)
Expenditures				
Instruction	33,044	21,386	$ 69,272	$ (47,886)
Vehicle Operation and Maintenance	-	-	1,000	(1,000)
Total Expenditures Subject to Budget	33,044	21,386	$ 70,272	$ (48,886)
Receipts Over (Under) Expenditures	826	18,034		
Unencumbered Cash, Beginning	424	1,250		
Unencumbered Cash, Ending	$ 1,250	$ 19,283		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Food Receipts	$ 23,822	$ 31,899	$ -	$ 31,899
Interest on idle funds	8	7	1,500	(1,493)
Other	17,683	20,609	150,000	(129,391)
State Sources				
State Aid	16,369	16,439	-	16,439
Federal Sources				
Child nutrition aid	1,893,230	2,625,946	2,190,668	435,278
Fresh fruits and vegetables aid	117,623	162,097	75,000	87,097
Other federal aid				
Operating Transfer from Other Funds				
General Fund	-	-	-	-
Total Cash Receipts	2,068,735	2,856,997	$ 2,417,168	$ 439,829
Expenditures				
Support Services				
Operations and Maintenance	1,991,188	2,190,657	$ 2,363,667	$ (173,010)
Total Expenditures Subject to Budget	1,991,188	2,190,657	$ 2,363,667	$ (173,010)
Receipts Over (Under) Expenditures	77,547	666,340		
Unencumbered Cash, Beginning	225,141	302,688		
Unencumbered Cash, Ending	$ 302,688	$ 969,028		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ -	$ -
State Sources				
State Aid	15,279	-	-	-
Operating Transfer from Other Funds				
General Fund	50,000	63,000	60,000	3,000
Total Cash Receipts	65,279	63,000	$ 60,000	$ 3,000
Expenditures				
Support Services				
Instructional Support Staff	64,735	61,839	$ 69,200	$ (7,361)
Other Supplemental Services	-	-	-	-
Total Expenditures Subject to Budget	64,735	61,839	$ 69,200	$ (7,361)
Receipts Over (Under) Expenditures	544	1,161		
Unencumbered Cash, Beginning	12,898	13,442		
Unencumbered Cash, Ending	$ 13,442	$ 14,603		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ -	$ -
State Sources				
State Aid	-	-	-	-
Operating Transfer from Other Funds				
General Fund	-	-	30,000	(30,000)
Total Cash Receipts	-	-	$ 30,000	$ (30,000)
Expenditures				
Support Services				
Instructional Support	-	-	$ 28,000	$ (28,000)
Other Supplemental Services	-	-	-	-
Total Expenditures Subject to Budget	-	-	$ 28,000	$ (28,000)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Interest on Idle Funds	$ -	$ -	$ -	$ -
Miscellaneous	2,792	2,971	250,000	(247,029)
Federal Sources				
Federal Aid	-	80,331	-	80,331
Operating Transfer from Other Funds				
Supplemental General Fund	-			
General Fund	5,308,881	5,148,149	4,700,000	448,149
Total Cash Receipts	5,311,673	5,231,451	$ 4,950,000	$ 281,451
Expenditures				
Instruction	4,654,917	5,001,877	$ 4,774,321	$ 227,556
Support Services				
Instructional Support	-	-	-	-
Transportation	399,240	415,836	404,700	11,136
Total Expenditures Subject to Budget	5,054,157	5,417,712	$ 5,179,021	$ 238,691
Receipts Over (Under) Expenditures	257,516	(186,261)		
Unencumbered Cash, Beginning	58,169	315,685		
Unencumbered Cash, Ending	$ 315,685	$ 129,424		

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
CAREER AND POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ 25,000	$ (25,000)
State Sources				
State aid	-	-	-	-
Federal Sources				
Federal aid	35,897	38,165	35,897	2,268
Operating Transfer from Other Funds				
General Fund	587,000	585,000	600,000	(15,000)
Total Cash Receipts	622,897	623,165	$ 660,897	$ (37,732)
Expenditures				
Instruction	616,082	600,937	$ 661,908	$ (60,971)
Student Support Services	979	-	1,500	(1,500)
Instructional Support Staff	-	11,321	80	11,241
Total Expenditures Subject to Budget	617,061	612,257	$ 663,488	$ (51,231)
Receipts Over (Under) Expenditures	5,836	10,908		
Unencumbered Cash, Beginning	4,616	10,452		
Unencumbered Cash, Ending	$ 10,452	$ 21,359		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources				
State aid	$ 2,586,789	$ 2,782,227	$ 3,414,562	$ 632,335
Operating transfers from other funds				
General	-	-	-	-
Total Cash Receipts	2,586,789	2,782,227	$ 3,414,562	$ 632,335
Expenditures				
Instruction	1,790,641	1,896,005	$ 1,980,242	$ (84,237)
Student support	100,773	140,980	200,000	(59,020)
Instructional support	96,522	114,034	150,000	(35,966)
General administration	29,446	28,500	148,455	(119,955)
School administration	173,465	179,341	250,865	(71,524)
Central services	58,330	60,880	180,000	(119,120)
Operations and maintenance	172,261	186,344	205,000	(18,657)
Trasnportation	90,951	98,412	200,000	(101,588)
Food service	74,400	77,732	100,000	(22,268)
Total Expenditures Subject to Budget	2,586,789	2,782,227	$ 3,414,562	$ (632,335)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
REVOLVING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Miscellaneous	$ 311,859	$ 247,204
Total Cash Receipts	311,859	247,204
Expenditures		
Program Expenditures	258,959	197,615
Total Expenditures	258,959	197,615
Receipts Over (Under) Expenditures	52,900	49,589
Unencumbered Cash, Beginning	97,503	150,403
Unencumbered Cash, Ending	$ 150,403	$ 199,992

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating transfer from General Fund	$ -	$ 250,000
Total Cash Receipts	-	250,000
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	250,000
Unencumbered Cash, Beginning	821,000	821,000
Unencumbered Cash, Ending	$ 821,000	$ 1,071,000

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Textbook rental	$ 3,725	$ 9,818
Miscellaneous	-	-
Total Cash Receipts	3,725	9,818
Expenditures		
Instruction	415	5,116
Operating transfer to Other Funds		
After School Program	18,500	-
Total Expenditures	18,915	5,116
Receipts Over (Under) Expenditures	(15,190)	4,701
Unencumbered Cash, Beginning	47,325	32,135
Unencumbered Cash, Ending	$ 32,135	$ 36,836

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 138,607	$ 142,435
Total Cash Receipts	138,607	142,435
Expenditures		
Instruction	138,607	142,435
Total Expenditures	138,607	142,435
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 44,005	$ 47,701
Total Cash Receipts	44,005	47,701
Expenditures		
Instruction	44,005	47,701
Total Expenditures	44,005	47,701
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 130,000	$ 83,300
Total Cash Receipts	130,000	83,300
Expenditures		
Instruction	130,000	83,300
Total Expenditures	130,000	83,300
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 931,218	$ 919,397
Total Cash Receipts	931,218	919,397
Expenditures		
Instruction	931,218	919,397
Total Expenditures	931,218	919,397
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 24,502	$ 29,303
Total Cash Receipts	24,502	29,303
Expenditures		
Instruction	24,502	29,303
Total Expenditures	24,502	29,303
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 74,562	$ 74,562
Total Cash Receipts	74,562	74,562
Expenditures		
Instruction	74,562	74,562
Total Expenditures	74,562	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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 50,824	$ 54,180
Total Cash Receipts	50,824	54,180
Expenditures		
Instruction	50,824	54,180
Total Expenditures	50,824	54,180
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
CARES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal Awards	$ 788,624	$ 1,716,616
Total Cash Receipts	788,624	1,716,616
Expenditures		
Program Expenditures	782,177	1,901,071
Total Expenditures	782,177	1,901,071
Receipts Over (Under) Expenditures	6,447	(184,455)
Unencumbered Cash, Beginning	(41,439)	(34,992)
Unencumbered Cash, Ending	$ (34,992)	$ (219,447)

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Fees	$ 63,483	$ 93,316
Operating Transfer from Other Funds		
Textbook Rental Fund	18,500	-
Total Cash Receipts	81,983	93,316
Expenditures		
Program Expenditures	83,728	93,300
Total Expenditures	83,728	93,300
Receipts Over (Under) Expenditures	(1,745)	16
Unencumbered Cash, Beginning	2,026	281
Unencumbered Cash, Ending	$ 281	$ 298

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
SPARK FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Grant	$ 1,599,310	$ -
Total Cash Receipts	1,599,310	-
Expenditures		
Program Expenditures	1,599,310	-
Total Expenditures	1,599,310	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
COVID TESTING GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ -	$ 73,962
Total Cash Receipts	-	73,962
Expenditures		
Instruction	-	82,713
Total Expenditures	-	82,713
Receipts Over (Under) Expenditures	-	(8,750)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (8,750)

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Grants	$ 92,327	$ 101,961
Total Cash Receipts	92,327	101,961
Expenditures		
Program Expenditures	56,104	164,363
Total Expenditures	56,104	164,363
Receipts Over (Under) Expenditures	36,223	(62,401)
Unencumbered Cash, Beginning	46,625	82,848
Unencumbered Cash, Ending	$ 82,848	$ 20,446

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Grants	$ 11,777	$ 15,000
Total Cash Receipts	11,777	15,000
Expenditures		
Program Expenditures	20,455	15,145
Total Expenditures	20,455	15,145
Receipts Over (Under) Expenditures	(8,678)	(145)
Unencumbered Cash, Beginning	11,084	2,407
Unencumbered Cash, Ending	$ 2,406	$ 2,262

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Grants	$ -	$ 1,000
Total Cash Receipts	-	1,000
Expenditures		
Program Expenditures	4,932	2,391
Total Expenditures	4,932	2,391
Receipts Over (Under) Expenditures	(4,932)	(1,391)
Unencumbered Cash, Beginning	7,499	2,567
Unencumbered Cash, Ending	$ 2,567	$ 1,176

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
RESTRICTED FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Special Purpose Donations	$ -	$ 30,000
Total Cash Receipts	-	30,000
Expenditures		
Program Expenditures	8,423	27,761
Total Expenditures	8,423	27,761
Receipts Over (Under) Expenditures	(8,423)	2,239
Unencumbered Cash, Beginning	9,837	1,414
Unencumbered Cash, Ending	$ 1,414	$ 3,653

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 1,415,934	$ 1,510,670	$ 1,482,527	$ 28,143
Delinquent tax	54,525	56,261	22,334	33,927
Motor vehicle tax	273,278	194,866	187,107	7,759
Interest on idle funds	-	-	5,000	(5,000)
Miscellaneous	-	-	365,000	(365,000)
State Sources				
State aid	1,723,611	1,891,925	1,891,925	-
Total Cash Receipts	3,467,348	3,653,721	$ 3,953,893	$ (300,172)
Expenditures				
Debt Service				
Principal	2,185,000	2,310,000	$ 2,310,000	$ -
Interest	1,572,988	1,500,763	1,500,764	(1)
Other	-	-	5,000	(5,000)
Total Expenditures Subject to Budget	3,757,988	3,810,763	3,815,764	(5,001)
Receipts Over (Under) Expenditures	(290,640)	(157,041)		
Unencumbered Cash, Beginning	1,809,413	1,518,773		
Unencumbered Cash, Ending	$ 1,518,773	$ 1,361,731		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Bond Proceeds	$ -	$ 18,628,106
Other Revenues	1,248	1,760
Total Cash Receipts	1,248	18,629,866
Expenditures		
Project Expenditures	22	1,428,193
Total Expenditures	22	1,428,193
Receipts Over (Under) Expenditures	1,226	17,201,673
Unencumbered Cash, Beginning	2,430,205	2,431,431
Prior Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 2,431,431	$ 19,633,104

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Beginning Cash Balances	Cash Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
Pittsburg High School	$ 61,066	$ 138,454	$ 134,837	$ 64,683
Pittsburg Middle School	2,831	27,893	25,913	4,811
Totals	$ 63,897	$ 166,347	$ 160,750	$ 69,495

Schedule 4

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, 2022

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June, 30 2022
Pittsburg High School	$ 21,810	$ 92,376	$ 90,727	$ 23,459	$ 100	$ 23,559
Pittsburg Middle School	996	21,703	22,342	356	98	454
Totals	$ 22,806	$ 114,079	$ 113,070	$ 23,815	$ 198	$ 24,012

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS

Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2022

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	AMOUNT RECEIVED	AMOUNT EXPENDED
U.S. Department of Agriculture			
Passed Through the State of Kansas Department of Education			
COVID-19 School Breakfast Program (See Note 2)	10.553	$ 704,393	$ 704,393
COVID-19 National School Lunch Program (See Note 2)	10.555	1,738,325	1,738,325
COVID-19 Summer Food Service (See Note 2)	10.559	183,227	183,227
Fresh Fruits and Vegetables Grant (See Note 2)	10.582	159,034	159,034
COVID-19 Pandemic EBT Administrative Costs	10.649	3,063	3,063
		2,788,042	2,788,042
U.S. Department of Education			
Passed Through the State of Kansas Department of Education			
Title I	84.010A	919,397	919,397
Title I Migrant	84.011A	83,300	83,300
Career and Technical Education - Basic Grants to States	84.048 A	38,165	38,165
Twenty-First Century Community Learning Centers	84.287C	74,562	74,562
Rural Education	84.358B	47,701	47,701
English Language Acquisition	84.365A	29,303	29,303
Title II Improving Teacher Quality	84.367A	142,435	142,435
Student Support and Academic Enrichment Program	84.424A	54,180	54,180
COVID-19 Elementary and Secondary School Emergency Relief (See Note 4)	84.425D	1,796,947	1,981,402
		3,185,990	3,370,445
U.S. Department of Health and Human Services			
Passed Through State of Kansas Department of Education			
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	73,962	82,713
TOTALS		$ 6,047,994	$ 6,241,200

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 $2,784,979

3. The District did not elect to use the 10% de minimis indirect cost rate.

4. $80,331 of the expenditures were passed through to the Southeast Kansas Special Education Inerlocal #637, a subrecepient.

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2022

Finding 2021-001 and 2020-001 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

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, 2022, and the related notes to the regulatory basis financial statement and have issued our report thereon dated May 15, 2023.

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 2022-001 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 May 15, 2023.

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

May 15, 2023
Pittsburg, Kansas

Diehl
Banwart
Bolton
Certified Public Accountants PA

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 Unified School District #250's (District) compliance with the types of compliance requirements identified as subject to audit 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, 2022. Unified District #250's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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, 2022.

Basis for Opinion on Each Major Federal Program
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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards,

Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

May 15, 2023
Pittsburg, Kansas

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2022

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:

CFDA #	NAME OF PROGRAM
10.553, 10.555, 10.559, and 10.582	Child Nutrition Cluster
84.425	Elementary and Secondary School Emergency Relief

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
2022-001 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, 2021 and was identified in that report as 2021-001.

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, 2022 Financial Statements

Corrective Action Plan

Audit Finding 2022-001

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.