UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS

Regulatory Basis Financial Statement and
Independent Auditors' Report with
Regulatory Required Supplemental Information
And Federal Compliance Section

For the Fiscal Year Ended June 30, 2025

UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS

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PITTSBURG, KANSAS

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D B B

D B B INC.
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

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

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District #250, Pittsburg, Kansas (the District) as of and for the fiscal year ended June 30, 2025 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, 2025, 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 District as of June 30, 2025, 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 Statement
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; 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.

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

Auditor's Responsibilities for the Audit of the Financial 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, and the schedule of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (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 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic 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 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the 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 basic financial statement or to the 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 accompanying supplementary information and schedule of expenditures of federal awards are fairly stated in all material respects, in relation to the basic 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 29, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Prior Year Comparative Numbers

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the fiscal year ended June 30, 2024 (not presented herein), and have issued our report thereon dated July 10, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic 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 https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

DBB Inc.

DBB Inc.

January 8, 2026
Fort Scott, 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, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds						
General	$ -	$ 29,958,201	$ 29,958,201	$ -	$ 768,770	$ 768,770
Supplemental General	191,843	9,584,225	9,655,890	120,179	221,233	341,412
Special Revenue Funds						
4 Yr Old At Risk	28,828	949,632	502,910	475,550	717	476,267
K-12 At Risk	2,638,249	8,328,169	10,547,665	418,752	835,981	1,254,733
Bilingual Education	238,319	495,393	654,212	79,500	61,803	141,303
Virtual Education	164,487	119,218	95,018	188,687	-	188,687
Capital Outlay	3,761,618	4,477,057	1,708,069	6,530,607	873,116	7,403,723
Driver Education	33,970	15,025	9,242	39,753	-	39,753
Food Service	1,442,791	2,465,896	2,354,490	1,554,197	60,972	1,615,169
Professional Development	38,032	177,611	124,526	91,116	3,984	95,100
Special Education	65,130	7,791,234	5,808,234	2,048,130	30,931	2,079,062
Career & Postsecondary Education	4,072	592,515	587,388	9,199	42,844	52,043
Perkins-Career & Postsecondary Education	-	61,767	52,899	8,868	3,437	12,305
KPERS Special Retirement	-	2,844,878	2,844,878	-	-	-
Revolving	367,295	180,781	199,257	348,820	-	348,820
Contigency Reserve	1,371,000	629,000	-	2,000,000	-	2,000,000
Textbook Rental	29,812	6,688	30,500	6,000	-	6,000
Title II Improving Teacher Quality	(95,244)	165,762	175,262	(104,744)	29,417	(75,328)
Title VI Rural Low Income	(39,179)	47,596	68,231	(59,814)	-	(59,814)
Title I Migrant	17,715	69,774	109,038	(21,550)	40,807	19,258
Title I	(793,259)	1,293,608	1,161,177	(660,828)	83,766	(577,062)
Title III English Language Acquisition	(31,848)	39,974	39,953	(31,826)	7,613	(24,213)
21st Century Community Learning Center	(126,339)	211,374	152,083	(67,048)	62,353	(4,695)
Safe and Supportive Schools	(43,815)	66,866	76,855	(53,804)	-	(53,804)
CARES	(1,067,438)	3,007,753	1,940,315	-	-	0
After School Program	(30,893)	154,410	122,581	936	2,646	3,582
ARP - HCY	(41,171)	41,171	-	-	-	-
COVID Testing Grant	(99,832)	109,006	9,174	-	-	-
Pritchett Grant	29,808	63,949	59,088	34,669	-	34,669
Foundation Grants	5,663	28,000	24,904	8,759	584	9,343

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, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Mini Grants	4,045	-	1,999	2,046	-	2,046
Gifts and Grants	-	76,352	68,563	7,789	-	7,789
Restricted	30,046	30,000	14,977	45,070	-	45,070
District Activity Funds	30,580	101,736	111,558	20,758	-	20,758
Bond and Interest Fund	2,769,395	3,045,820	3,634,139	2,181,076	-	2,181,076
Capital Project Fund	3,369,874	95,351	1,574,160	1,891,065	1,454,693	3,345,758
Total Entity (Excluding Agency Funds)	$ 14,263,553	$ 77,325,792	$ 74,477,435	$ 17,111,910	$ 4,585,669	$ 21,697,579

Composition of Cash	
Regular Checking	$ 13,798,975
Food Service/After School Program	1,816,660
Payroll Checking	688,995
Money Market Account	3,536,449
Certificates of Deposit	1,835,743
MS District and Activity Funds	35,026
HS District and Activity Funds	134,707
Total Cash	21,846,555
Agency Funds per Schedule 3	(148,976)
Total Reporting Entity	$ 21,697,579

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

UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of Unified School District #250, Pittsburg, Kansas, 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 – the chief operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds – used 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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Basis of Presentation - Fund Accounting - (continued)

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Budgetary Information - (continued)
Kansas Statutes require that an annual operating budget be legally adopted for the general fund. If the municipality 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 municipality did hold a revenue neutral rate hearing 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 General and 4 Year Old At-Risk funds budgets were amended.

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: Perkins-Career & Postsecondary Education, 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, ARP-HCY, COVID Testing, Pritchett Grant, Foundation Grants, Mini Grants, Gifts and 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.

Qualifying Budget Credits
Expenditures in various funds include expenditures not subject to the budget laws of the State of Kansas, which include reimbursed expenses and grant expenditures.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

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

Expenditures in the General Fund include expenditures in connection with reimbursements and/or grants received by the District. These are reimbursement type grants whereby grant money is received to reimburse the District for actual grant expenditures paid. These expenditures are similar to reimbursed expenses as discussed in the preceding paragraph.

Deposits and Investments

Deposits and investments are comprised of interest-bearing checking accounts and certificates of deposit. Kansas statutes permit investment in savings accounts, certificates of deposit, repurchase agreements, and obligations of the U.S. Treasury.

Compensated Absences

Employees may accrue 8 days of sick leave and 2 discretionary days each year. Any unused sick leave may be accumulated.

Employees may accrue 2 days of personal leave per year. Personal leave may accumulate to a maximum of 10 days.

Employees shall be entitled to 2 days of discretionary leave time per year. Unused discretionary leave days will be rolled over to sick leave days that the end of the year.

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.

Termination and Post Employment Benefits

No termination benefits are provided to District employees when employment with the District ends except for the accrued compensated absences as discussed above and early retirement 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Retirement (Continued)
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' salaries. Total contributions to the 403(b) Plan for the year ended June 30, 2025, were $262,480.

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 this financial statement.

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.

Reimbursements
The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparison, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

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 1st 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 31st 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 are prepared in order to show compliance with the cash basis and budget laws of Kansas. The District was in apparent compliance with the cash basis and budget laws of Kansas.

The apparent cash violations in the 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, and Safe and Supportive Schools are not actual violations due to grant money receivable at year end.

3. DEPOSITS AND INVESTMENTS WITH FINANCIAL INSTITUTIONS

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.

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, but has limited the investments to time deposits at local banks.

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, 2025.

On June 30, 2025 the District's carrying amount of deposits was $21,782,834 and the bank balance was $19,424,663. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $750,100 was covered by federal depository insurance, and $18,674,563 was collateralized with securities held by the pledging financial institutions' agents in the District's name with a market value of $20,957,029.

At June 30, 2025, the District had purchased repurchase agreements totaling $3,190,292, secured by U.S. Treasury Obligations held in a repurchase trust account for the District. The repurchase agreement matures daily.

4. 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.

4. PENSION PLAN (Continued)

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 13.38 % and 12.57% respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

4. 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 $2,844,878 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $25,055,587. The total net pension liability was $10,290,856,809. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statement.

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.

5. 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.

6. CONTINGENCIES

In the normal course of operations, the District participates in various federal or state grant programs from year to year. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

7. TRANSFERS

Operating transfers are routinely made from the General and Supplemental General Funds to other funds as allowed by Kansas Statues. Operating transfers were as follows:

FROM	TO	STATUTORY AUTHORITY	AMOUNT
General	Virtual Education	K.S.A. 72-3715	$ 119,218
General	Special Education	K.S.A. 72-3422	4,533,789
General	Bilingual Education	K.S.A. 72-3613	277,123
General	Career and Postsecondary Education	K.S.A. 72-5162	573,195
General	Professional Development	K.S.A. 72-2552	79,808
General	4 Year Old At Risk	K.S.A. 72-5154	439,000
General	K-12 At Risk	K.S.A. 72-5153	6,563,311
General	Capital Outlay	K.S.A 72-53, 113	929,209
General	Contingency Reserve	K.S.A 72-5165	629,000
Supplemental General	Special Education	K.S.A. 72-3422	3,257,445
Supplemental General	Bilingual Education	K.S.A. 72-3613	218,270
Supplemental General	K-12 At Risk	K.S.A. 72-5153	1,764,858
Supplemental General	4 Year Old At Risk	K.S.A 72-5154	465,000
Supplemental General	Professional Development	K.S.A. 72-2552	81,665
Revolving	After School Program	K.S.A 72-3239	39,500
Textbook Rental	After School Program	K.S.A 72-3239	30,500
Capital Project	Bond and Interest	K.S.A 10-113	197,528

8. 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	$ 31,394,873
2022 Bonds	18,910,784	17,091,178

9. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to June 30, 2025 through January 8, 2026, the date the financial statement was available for issue. During this period, there were no subsequent events requiring recognition in the financial statement or disclosure in the notes to the financial statement.

10. 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 were a refunding issue. The Series 2022B bonds were used to refund $4,690,000 in Series 2017 Bonds. The proceeds of the Series 2022B bonds are held 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 2017	2.5-5.0%	6/7/2017	31,000,000	9/1/2037	$ 26,310,000	$ -	$ 1,695,000	$ 24,615,000	$ 1,102,094
Series 2022A	4.00%	3/1/2022	16,500,000	9/1/2039	16,500,000	-	-	16,500,000	660,000
Series 2022B	3.30%	3/1/2022	5,365,000	9/1/2044	5,365,000	-	-	5,365,000	177,045
					48,175,000	-	1,695,000	46,480,000	1,939,139
Lease Purchase Equipment	4.95%	12/5/2023	421,000	12/5/2026	421,000	-	133,611	287,389	20,839
Total					$ 48,596,000	$ -	$ 1,828,611	$ 46,767,389	$ 1,959,978

Schedule of Maturities in Long-Term Debt

Years Ended June 30	2026	2027	2028	2029	2030	2031 2035	2036 2040	2041 2045	Totals
PRINCIPAL									
General Obligation Bonds									
Series 2017	$1,740,000	$1,825,000	$1,915,000	$1,735,000	$1,340,000	$ 8,720,000	$ 7,340,000	$ -	$24,615,000
Series 2022A	-	-	-	-	-	-	630,000	15,870,000	16,500,000
Series 2022B	-	-	-	-	-	-	5,365,000	-	5,365,000
Total GO Bonds	1,740,000	1,825,000	1,915,000	1,735,000	1,340,000	8,720,000	13,335,000	15,870,000	46,480,000
Lease Purchase									
Equipment	140,224	139,881	-	-	-	-	-	-	280,105
Total Principal	$1,880,224	$1,964,881	$1,915,000	$1,735,000	$1,340,000	$ 8,720,000	$13,335,000	$15,870,000	$46,760,105
INTEREST									
General Obligation Bonds									
Series 2017	$1,037,406	$ 948,281	$ 854,781	$ 779,797	$ 732,588	$ 2,771,282	$ 571,250	$ -	$ 7,695,385
Series 2022A	660,000	660,000	660,000	660,000	660,000	3,300,000	3,287,400	1,433,600	11,321,000
Series 2022B	177,045	177,045	177,045	177,045	177,045	885,225	700,838	-	2,471,288
Total GO Bonds	1,874,451	1,785,326	1,691,826	1,616,842	1,569,633	6,956,507	4,559,488	1,433,600	21,487,673
Lease Purchase									
Equipment	14,225	7,285	-	-	-	-	-	-	21,510
Total Interest	$1,888,676	$1,792,611	$1,691,826	$1,616,842	$1,569,633	$ 6,956,507	$ 4,559,488	$ 1,433,600	$21,509,182
Totals	$3,768,901	$3,757,491	$3,606,826	$3,351,842	$2,909,633	$15,676,507	$17,894,488	$ 17,303,600	$68,269,287

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, 2025

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	$ 30,373,482	$ (426,990)	$ 11,709	$ 29,958,201	$ 29,958,201	$ -
Supplemental General	9,664,608	(9,718)	1,000	9,655,890	9,655,890	-
Special Purpose Funds						
4 Yr Old At Risk	463,828	-	45,632	509,460	502,910	(6,550)
K-12 At Risk	10,877,076	-	-	10,877,076	10,547,665	(329,411)
Bilingual Education	963,048	-	-	963,048	654,212	(308,836)
Virtual Education	472,287	-	-	472,287	95,018	(377,269)
Capital Outlay	6,990,622	-	-	6,990,622	1,708,069	(5,282,553)
Driver Education	40,000	-	-	40,000	9,242	(30,758)
Food Service	3,500,689	-	-	3,500,689	2,354,490	(1,146,199)
Professional Development	136,183	-	-	136,183	124,526	(11,657)
Special Education	5,808,234	-	-	5,808,234	5,808,234	-
Career and Postsecondary Education	815,558	-	-	815,558	587,388	(228,170)
KPERS Special Retirement	3,384,639	-	-	3,384,639	2,844,878	(539,761)
Bond and Interest Fund						
Bond and Interest	3,634,140	-	-	3,634,140	3,634,139	(1)
	77,124,394					

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Reimbursement	$ 2,550	$ 835	$ -	$ 835
State Sources				
General aid	24,313,059	26,051,966	26,075,124	(23,158)
Special education aid	3,567,903	3,894,526	4,298,358	(403,832)
Mentor Teacher	-	10,574	-	10,574
Professional Practices Comission	-	240	-	240
Teacher Licensure	-	60	-	60
Total Cash Receipts	27,883,512	29,958,201	$ 30,373,482	$ (415,281)
Expenditures				
Instruction	5,492,869	5,668,002	$ 6,266,907	$ (598,905)
Support Services				
Student Support Services	516,685	611,751	729,067	(117,316)
Instructional Support Staff	844,462	799,486	962,685	(163,199)
General Administration	1,173,543	1,166,317	1,337,840	(171,523)
School Administration	1,835,968	1,943,109	2,093,003	(149,894)
Central Services	686,631	765,051	782,416	(17,365)
Operations and Maintenance	3,454,177	3,754,411	3,937,812	(183,401)
Student Transportation Services	1,095,892	1,167,951	1,249,242	(81,291)
Operating transfers to Other Funds				
4 Yr Old At Risk	300,000	439,000	435,000	4,000
K-12 At Risk	6,185,482	6,563,311	6,563,311	-
Bilingual Education	495,000	277,123	575,446	(298,323)
Virtual Education	270,000	119,218	307,800	(188,582)
Capital Outlay	-	867,679	42,295	825,384
Professional Development	75,000	79,808	85,500	(5,692)
Special Education	4,837,803	4,533,789	4,298,358	235,431
Career and Postsecondary Education	620,000	573,195	706,800	(133,605)
Contingency Reserve	-	629,000	-	629,000
Total Expenditures	27,883,512	29,958,201	30,373,482	(415,281)
Adjustments to Budget For:				
Legal Max Budget Adjustment	-	-	(426,990)	426,990
Reimbursed Expenses/Unbudgeted Grants	-	-	11,709	(11,709)
Total Expenditures Subject to Budget	27,883,512	29,958,201	$ 29,958,201	$ -
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 2,640,847	$ 2,893,944	$ 2,804,022	$ 89,922
Delinquent tax	83,539	56,310	27,681	28,629
Motor vehicle tax	313,389	328,328	318,389	9,939
Miscellaneous	38,709	-	5,362	(5,362)
State Sources				
Supplemental aid	5,797,138	6,304,643	6,310,989	(6,346)
Governor's Teaching Excellence	-	1,000	-	1,000
Operating Transfer from Other Funds				
Contingency Reserve	-	-	50,000	(50,000)
Total Cash Receipts	8,873,623	9,584,225	$ 9,516,443	$ 67,782
Expenditures				
Instruction	6,372,009	3,435,307	$ 6,350,614	$ (2,915,307)
Support Services				
Instructional Support Staff	230,224	151,046	-	151,046
School Administration	199,832	273,126	-	273,126
Operating Transfer to Other Funds				
Pre-K At Risk	-	465,000	-	465,000
K-12 At Risk	1,642,508	1,764,858	1,746,395	18,463
Bilingual Education	251,570	218,270	160,432	57,838
Professional Development	-	81,665	-	81,665
Special Education	160,377	3,266,619	1,407,167	1,859,452
Career and Postsecondary Education	17,103	-	-	-
Total Expenditures	8,873,623	9,655,890	9,664,608	(8,718)
Adjustment to Comply with				
Legal Max Budget Adjustment	-	-	(9,718)	9,718
Unbudgeted Grant	-	-	1,000	(1,000)
Total Expenditures Subject to Budget	8,873,623	9,655,890	$ 9,655,890	$ -
Receipts Over (Under) Expenditures	-	(71,665)		
Unencumbered Cash, Beginning	191,843	191,843		
Unencumbered Cash, Ending	$ 191,843	$ 120,179		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Reimbursements	$ -	$ 45,632	$ -	$ 45,632
Operating Transfer from Other Funds				
General	-	439,000	435,000	4,000
Supplement General	300,000	465,000	-	465,000.00
Total Cash Receipts	300,000	949,632	$ 435,000	$ 514,632
Expenditures				
Instruction	271,376	312,170	$ 463,828	$ (151,658)
Support Services				
Student Support	-	58,045	-	58,045
Central Services	-	92,782	-	92,782
Operations and Maintenance	-	39,913	-	39,913
Total Expenditures	271,376	502,910	463,828	39,082
Adjustments to Budget for:				
Reimbursed Expenses	-	-	45,632	(45,632)
Total Expenditures	271,376	502,910	$ 509,460	$ (6,550)
Receipts Over (Under) Expenditures	28,624	446,722		
Unencumbered Cash, Beginning	204	28,828		
Unencumbered Cash, Ending	$ 28,828	$ 475,550		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Operating Transfer from Other Funds				
General	$ 6,185,482	$ 6,563,311	$ 6,501,464	$ 61,847
Supplemental General	1,642,508	1,764,858	1,746,395	18,463
Total Cash Receipts	7,827,990	8,328,169	$ 8,247,859	$ 80,310
Expenditures				
Instruction	5,865,193	9,762,728	$ 9,026,495	$ 736,233
Support Services				
Student Support Services	547,775	770,329	865,532	(95,203)
Support Staff	-	-	809,500	(809,500)
School Administration	-	-	15,000	(15,000)
Central Services	73,700	-	84,755	(84,755)
Operations and Maintenance	12,635	14,608	75,794	(61,186)
Total Expenditures	6,499,304	10,547,665	$ 10,877,076	$ (329,411)
Receipts Over (Under) Expenditures	1,328,686	(2,219,496)		
Unencumbered Cash, Beginning	1,309,562	2,638,249		
Unencumbered Cash, Ending	$ 2,638,249	$ 418,752		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Operating Transfer from Other Funds				
General	$ 495,000	$ 277,123	$ 564,300	$ (287,177)
Supplemental General	251,570	218,270	160,432	57,838
Total Cash Receipts	746,570	495,393	$ 724,732	$ (229,339)
Expenditures				
Instruction	554,761	654,082	$ 881,895	$ (227,813)
Support Services				
Student Support	-	-	66,153	(66,153)
Instructional Support Staff	4,809	130	15,000	(14,870)
Total Expenditures	559,570	654,212	$ 963,048	$ (308,836)
Receipts Over (Under) Expenditures	187,000	(158,819)		
Unencumbered Cash, Beginning	51,319	238,319		
Unencumbered Cash, Ending	$ 238,319	$ 79,500		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Operating Transfer from Other Funds				
General	$ 270,000	$ 119,218	$ 307,800	$ (188,582)
Total Cash Receipts	270,000	119,218	$ 307,800	$ (188,582)
Expenditures				
Instruction	106,986	95,018	$ 472,287	$ (377,269)
Total Expenditures	106,986	95,018	$ 472,287	$ (377,269)
Receipts Over (Under) Expenditures	163,014	24,200		
Unencumbered Cash, Beginning	1,473	164,487		
Unencumbered Cash, Ending	$ 164,487	$ 188,687		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 1,459,151	$ 1,551,408	$ 1,515,420	$ 35,988
Delinquent tax	44,243	30,811	15,162	15,649
Motor vehicle tax	171,843	175,828	170,512	5,316
Interest on idle funds	452,544	528,849	306,000	222,849
Lease Purchase Proceeds	421,000	-	-	-
Miscellaneous	274,385	116,590	2,872	113,718
State Sources				
State aid	1,091,070	1,205,442	1,216,686	(11,244)
USD Contribution Checkoff	-	450	-	450
Operating Transfers from Other Funds				
General	-	867,679	42,295	825,384
Total Cash Receipts	3,914,236	4,477,057	$ 3,268,947	$ 1,208,110
Expenditures				
Instruction	122,660	194,212	$ 575,000	$ (380,788)
Support Services				
Operations & Maintenance	778,259	372,470	4,035,552	(3,663,082)
Student Transportation Services	541,049	221,561	450,500	(228,939)
Facility Acquisition and Construction				
Building Improvements	1,126,592	765,377	1,464,570	(699,193)
Debt Service	-	154,450	465,000	(310,550)
Total Expenditures	2,568,560	1,708,069	$ 6,990,622	$ (5,282,553)
Receipts Over (Under) Expenditures	1,345,676	2,768,988		
Unencumbered Cash, Beginning	2,415,942	3,761,618		
Unencumbered Cash, Ending	$ 3,761,618	$ 6,530,607		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Local Sources				
User Charges	$ 2,784	$ 2,990	$ 3,000	$ (10)
State Sources				
State aid	13,775	12,035	12,825	(790)
Total Cash Receipts	16,559	15,025	$ 15,825	$ (800)
Expenditures				
Instruction	4,657	9,242	$ 30,550	$ (21,308)
Support Services				
Instructional Support Staff	-	-	2,200	(2,200)
Operations & Maintenance	-	-	7,250	(7,250)
Total Expenditures	4,657	9,242	$ 40,000	$ (30,758)
Receipts Over (Under) Expenditures	11,902	5,783		
Unencumbered Cash, Beginning	22,068	33,970		
Unencumbered Cash, Ending	$ 33,970	$ 39,753		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Food Receipts	$ 234,278	$ 251,052	$ 229,147	$ 21,905
Interest on idle funds	17,708	33,076	-	33,076
Other	47,832	48,017	-	48,017
State Sources				
State Aid	18,399	18,295	13,898	4,397
Federal Sources				
Child nutrition aid	2,235,422	2,114,456	1,983,642	130,814
Fresh fruits and vegetables aid	400	-	-	-
Farm to school formula grant	-	1,000	-	1,000
Total Cash Receipts	2,554,039	2,465,896	$ 2,226,687	$ 239,209
Expenditures				
Support Services				
Operations and Maintenance	7,874	3,640	$ 420,519	$ (416,879)
Operation and Non Instructional Services				
Food Service Operation	2,340,330	2,350,850	3,080,170	(729,320)
Total Expenditures	2,348,204	2,354,490	$ 3,500,689	$ (1,146,199)
Receipts Over (Under) Expenditures	205,835	111,406		
Unencumbered Cash, Beginning	1,236,956	1,442,791		
Unencumbered Cash, Ending	$ 1,442,791	$ 1,554,197		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources				
State Aid	$ 10,844	$ 16,138	$ 11,250	$ 4,888
Operating Transfer from Other Funds				
General	75,000	79,808	85,500	(5,692)
Supplemental General	-	81,665	-	81,665
Total Cash Receipts	85,844	177,611	$ 96,750	$ 80,861
Expenditures				
Support Services				
Instructional Support Staff	76,400	124,526	$ 136,183	$ (11,657)
Total Expenditures	76,400	124,526	$ 136,183	$ (11,657)
Receipts Over (Under) Expenditures	9,444	53,085		
Unencumbered Cash, Beginning	28,588	38,032		
Unencumbered Cash, Ending	$ 38,032	$ 91,116		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Source Sources				
Miscellaneous	$ -	$ -	$ 100,000	$ (100,000)
Operating Transfer from Other Funds				
General	4,837,803	4,533,789	4,298,358	235,431
Supplemental General	160,377	3,257,445	1,407,167	1,850,278
Total Cash Receipts	4,998,180	7,791,234	$ 5,805,525	$ 1,985,709
Expenditures				
Instruction	4,977,782	5,335,197	$ 5,339,901	$ (4,704)
Support Services				
Student Transportation Services	454,984	473,037	468,333	4,704
Total Expenditures	5,432,766	5,808,234	$ 5,808,234	$ -
Receipts Over (Under) Expenditures	(434,586)	1,983,000		
Unencumbered Cash, Beginning	499,717	65,130		
Unencumbered Cash, Ending	$ 65,130	$ 2,048,130		

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
CAREER & POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ 100,000	$ (100,000)
State Sources				
State aid	4,916	4,749	7,110	(2,361)
Federal Sources				
Federal aid	31,574	5,398	-	5,398
Operating Transfer from Other Funds				
General	620,000	573,195	706,800	(133,605)
Supplemental General	17,103	9,174	-	9,174
Total Cash Receipts	673,593	592,515	$ 813,910	$ (221,395)
Expenditures				
Instruction	654,543	587,388	$ 803,558	$ (216,170)
Support Services				
Student Support Services	3,356	-	12,000	(12,000)
Instructional Support Staff	14,004	-	-	-
Total Expenditures	671,903	587,388	$ 815,558	$ (228,170)
Receipts Over (Under) Expenditures	1,690	5,127		
Unencumbered Cash, Beginning	2,382	4,072		
Unencumbered Cash, Ending	$ 4,072	$ 9,199		

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
PERKINS-CAREER & POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ -	$ 61,767
Total Cash Receipts	-	61,767
Expenditures		
Instruction	-	48,177
Support Services		
Student Support Services	-	2,350
Instructional Support Staff	-	2,372
Total Expenditures	-	52,899
Receipts Over (Under) Expenditures	-	8,868
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 8,868

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources				
State aid	$ 2,943,164	$ 2,844,878	$ 3,384,639	$ 539,761
Total Cash Receipts	2,943,164	2,844,878	$ 3,384,639	$ 539,761
Expenditures				
Instruction	1,506,880	1,692,014	$ 1,732,912	$ (40,898)
Support Services				
Student Support Services	95,310	97,086	109,607	(12,521)
Instructional Support Staff	92,238	84,433	106,074	(21,641)
General Administration	19,407	29,450	22,318	7,132
School Administration	880,574	537,768	1,012,660	(474,892)
Central Services	52,057	71,054	59,867	11,187
Operations and Maintenance	154,491	176,013	177,665	(1,652)
Student Trasnportation Services	86,983	87,992	100,030	(12,038)
Food Service	55,225	69,069	63,506	5,563
Total Expenditures	2,943,164	2,844,878	$ 3,384,639	$ (539,761)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Miscellaneous	$ 202,252	$ 180,781
State Sources		
USD Contribution Checkoff	411.08	-
Total Cash Receipts	202,663	180,781
Expenditures		
Revolving Expenditures	97,043	159,757
Operating Transfer to Other Funds		
After School Program	-	39,500
Total Expenditures	97,043	199,257
Receipts Over (Under) Expenditures	105,620	(18,475)
Unencumbered Cash, Beginning	261,675	367,295
Unencumbered Cash, Ending	$ 367,295	$ 348,820

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating transfer from Other Funds		
General	$ -	$ 629,000
Total Cash Receipts	-	629,000
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	629,000
Unencumbered Cash, Beginning	1,371,000	1,371,000
Unencumbered Cash, Ending	$ 1,371,000	$ 2,000,000

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Textbook rental	$ 7,060	$ 6,688
Total Cash Receipts	7,060	6,688
Expenditures		
Instruction	-	-
Operating Transfer to Other Funds		
After School Program	-	30,500
Total Expenditures	-	30,500
Receipts Over (Under) Expenditures	7,060	(23,812)
Unencumbered Cash, Beginning	22,752	29,812
Unencumbered Cash, Ending	$ 29,812	$ 6,000

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Sources		
Mentor teacher aid	$ 5,856	$ -
Professional Practices Comission	-	120.00
Federal Sources		
Federal aid	138,666	165,642
Total Cash Receipts	144,522	165,762
Expenditures		
Instruction	15,761	21,203
Support Services		
Instructional Support Staff	153,979	154,059
Total Expenditures	169,741	175,262
Receipts Over (Under) Expenditures	(25,219)	(9,500)
Unencumbered Cash, Beginning	(70,026)	(95,244)
Unencumbered Cash, Ending	$ (95,244)	$ (104,744)

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 45,937	$ 47,596
Total Cash Receipts	45,937	47,596
Expenditures		
Instruction	-	58,733
Support Services		
Student Support Services	67,778	9,498
Total Expenditures	67,778	68,231
Receipts Over (Under) Expenditures	(21,841)	(20,635)
Unencumbered Cash, Beginning	(17,338)	(39,179)
Unencumbered Cash, Ending	$ (39,179)	$ (59,814)

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 100,793	$ 69,774
Total Cash Receipts	100,793	69,774
Expenditures		
Instruction	36,968	67,142
Support Services		
Student Support Services	15,233	19,136
General Administration	30,877	22,760
Total Expenditures	83,078	109,038
Receipts Over (Under) Expenditures	17,715	(39,264)
Unencumbered Cash, Beginning	-	17,715
Unencumbered Cash, Ending	$ 17,715	$ (21,550)

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 831,654	$ 1,293,608
Total Cash Receipts	831,654	1,293,608
Expenditures		
Instruction	1,002,726	1,092,372
Support Services		
Student Support Services	7,036	5,912
Instructional Support Staff	1,551	62,892
School Administration	181,986	-
Total Expenditures	1,193,298	1,161,177
Receipts Over (Under) Expenditures	(361,644)	132,431
Unencumbered Cash, Beginning	(431,615)	(793,259)
Unencumbered Cash, Ending	$ (793,259)	$ (660,828)

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 15,858	$ 39,974
Total Cash Receipts	15,858	39,974
Expenditures		
Instruction	30,607	39,835
Support Services		
Instructional Support Staff	-	118
Total Expenditures	30,607	39,953
Receipts Over (Under) Expenditures	(14,749)	21
Unencumbered Cash, Beginning	(17,099)	(31,848)
Unencumbered Cash, Ending	$ (31,848)	$ (31,826)

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 83,266	$ 211,374
Total Cash Receipts	83,266	211,374
Expenditures		
Instruction	7,494	135,706
Support Services		
Student Support Services	124,509	-
Instructional Support Staff	17,409	16,377
Total Expenditures	149,412	152,083
Receipts Over (Under) Expenditures	(66,146)	59,291
Unencumbered Cash, Beginning	(60,193)	(126,339)
Unencumbered Cash, Ending	$ (126,339)	$ (67,048)

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 32,985	$ 66,866
Total Cash Receipts	32,985	66,866
Expenditures		
Instruction	-	2,261
Support Services		
Student Support Services	64,891	74,594
Total Expenditures	64,891	76,855
Receipts Over (Under) Expenditures	(31,906)	(9,989)
Unencumbered Cash, Beginning	(11,909)	(43,815)
Unencumbered Cash, Ending	$ (43,815)	$ (53,804)

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
CARES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal Awards	$ 2,709,324	$ 3,007,753
Total Cash Receipts	2,709,324	3,007,753
Expenditures		
Instruction	2,677,042	1,460,311
Support Services		
Student Support Services	363,122	107,600
Instructional Support Staff	326,655	372,404
Total Expenditures	3,366,819	1,940,315
Receipts Over (Under) Expenditures	(657,495)	1,067,438
Unencumbered Cash, Beginning	(409,943)	(1,067,438)
Unencumbered Cash, Ending	$ (1,067,438)	$ -

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Fees	$ 79,442	$ 84,410
Operating Transfer from Other Funds		
Revolving	-	39,500
Textbook Rental	-	30,500
Total Cash Receipts	79,442	154,410
Expenditures		
Support Services		
Instructional Support Staff	112,671	122,581
Total Expenditures	112,671	122,581
Receipts Over (Under) Expenditures	(33,229)	31,829
Unencumbered Cash, Beginning	2,336	(30,893)
Unencumbered Cash, Ending	$ (30,893)	$ 936

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
ARP - HCY Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Grant	$ 26,500	$ 41,171
Total Cash Receipts	26,500	41,171
Expenditures		
Support Services		
Student Support Services	41,171	-
Total Expenditures	41,171	-
Receipts Over (Under) Expenditures	(14,671)	41,171
Unencumbered Cash, Beginning	(26,500)	(41,171)
Unencumbered Cash, Ending	$ (41,171)	$ -

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 462,222	$ 109,006
Total Cash Receipts	462,222	109,006
Expenditures		
Support Services		
Student Support Services	290,081	9,174
Total Expenditures	290,081	9,174
Receipts Over (Under) Expenditures	172,141	99,832
Unencumbered Cash, Beginning	(271,973)	(99,832)
Unencumbered Cash, Ending	$ (99,832)	$ -

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Grants	$ 52,841	$ 63,949
Total Cash Receipts	52,841	63,949
Expenditures		
Instruction	68,441	53,938
Support Services		
Student Support Services	4,645	-
Instructional Support Staff	-	5,150
Total Expenditures	73,086	59,088
Receipts Over (Under) Expenditures	(20,245)	4,861
Unencumbered Cash, Beginning	50,053	29,808
Unencumbered Cash, Ending	$ 29,808	$ 34,669

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Grants	$ 18,633	$ 28,000
Total Cash Receipts	18,633	28,000
Expenditures		
Instruction	19,075	24,904
Total Expenditures	19,075	24,904
Receipts Over (Under) Expenditures	(442)	3,096
Unencumbered Cash, Beginning	6,105	5,663
Unencumbered Cash, Ending	$ 5,663	$ 8,759

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Grants	$ 3,000	$ -
Total Cash Receipts	3,000	-
Expenditures		
Instruction	1,381	1,999
Total Expenditures	1,381	1,999
Receipts Over (Under) Expenditures	1,619	(1,999)
Unencumbered Cash, Beginning	2,426	4,045
Unencumbered Cash, Ending	$ 4,045	$ 2,046

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Sources		
State aid	$ -	$ 47,401
Local Sources		
Donations	-	28,951
Total Cash Receipts	-	76,352
Expenditures		
Instruction	-	65,153
Support Services		
Student Support Services	-	3,411
Total Expenditures	-	68,563
Receipts Over (Under) Expenditures	-	7,789
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 7,789

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
RESTRICTED FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Special Purpose Donations	$ -	$ 30,000
Total Cash Receipts	-	30,000
Expenditures		
Instruction	4,822	14,977
Total Expenditures	4,822	14,977
Receipts Over (Under) Expenditures	(4,822)	15,023
Unencumbered Cash, Beginning	34,868	30,046
Unencumbered Cash, Ending	$ 30,046	$ 45,070

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 1,813,235	$ 1,934,515	$ 1,910,450	$ 24,065
Delinquent tax	55,322	38,261	19,037	19,224
Motor vehicle tax	214,901	221,371	214,551	6,820
Other	-	-	403,613	(403,613)
State Sources				
State aid	2,409,845	654,145	654,145	-
Operating Transfer from Other Funds				
Capital Project	-	197,528	-	197,528
Total Cash Receipts	4,493,303	3,045,820	$ 3,201,796	$ (155,976)
Expenditures				
Debt Service				
Principal	2,680,000	1,695,000	$ 1,695,000	$ -
Interest	2,001,117	1,939,139	1,939,140	(1)
Total Expenditures Subject to Budget	4,681,117	3,634,139	3,634,140	(1)
Receipts Over (Under) Expenditures	(187,814)	(588,319)		
Unencumbered Cash, Beginning	2,957,209	2,769,395		
Unencumbered Cash, Ending	$ 2,769,395	$ 2,181,076		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Interest on idle funds	$ 163,524	$ 95,351
Total Cash Receipts	163,524	95,351
Expenditures		
Instruction	3,141,134	1,376,632
Operating Expenditures to Other Funds		
Bond and Interest	-	197,528
Total Expenditures	3,141,134	1,574,160
Receipts Over (Under) Expenditures	(2,977,610)	(1,478,809)
Unencumbered Cash, Beginning	6,347,484	3,369,874
Unencumbered Cash, Ending	$ 3,369,874	$ 1,891,065

Schedule 3

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

	Beginning Cash Balances	Cash Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
Pittsburg High School	$ 107,710	$ 177,866	$ 162,019	$ 123,557
Pittsburg Middle School	26,926	36,772	38,279	25,419
Totals	$ 134,636	$ 214,638	$ 200,298	$ 148,976

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, 2025

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June, 30 2025
Pittsburg High School	$ 20,965	$ 74,118	$ 83,933	$ 11,150	$ -	$ 11,150
Pittsburg Middle School	9,614	27,619	27,625	9,608	-	9,608
Totals	$ 30,580	$ 101,736	$ 111,558	$ 20,758	$ -	$ 20,758

FEDERAL COMPLIANCE SECTION

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS

Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2025

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	AMOUNT RECEIVED	AMOUNT EXPENDED
U.S. Department of Agriculture			
Passed Through the State of Kansas Department of Education			
Agricultural Marketing Service			
Local Food for Schools Cooperative Agreement Program	10.185	$ (17,669)	$ (17,669)
Child Nutrition Cluster			
COVID-19 School Breakfast Program	10.553	625,596	625,596
COVID-19 National School Lunch Program	10.555	1,308,050	1,308,050
COVID-19 Summer Food Service	10.559	198,479	198,479
Total Child Nutrition Cluster			2,132,125
ARPA - Farm to School Grant Formula Grant	10.645	1,000	1,000
Total U.S. Department of Agriculture			2,115,456
U.S. Department of Education			
Passed Through the State of Kansas Department of Education			
Title I	84.010A	1,293,608	1,161,177
Migrant Education State Grant Program	84.011A	69,774	109,038
Career and Technical Education - Basic Grants to States	84.048A	67,165	58,297
Twenty-First Century Community Learning Centers	84.287C	211,374	152,083
Rural Education	84.358B	47,596	68,231
English Language Acquisition	84.365A	39,974	39,953
Improving Teacher Quality State Grants	84.367A	165,642	175,262
Student Support and Academic Enrichment Program	84.424A	66,866	66,866
COVID-19 Education Stabilization Fund	84.425U	3,007,753	1,940,315
COVID-19 Education Stabilization Fund	84.425W	41,171	-
			3,771,222
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	109,006	9,174
Total Expenditure of Federal Awards			$ 5,895,851

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

UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS

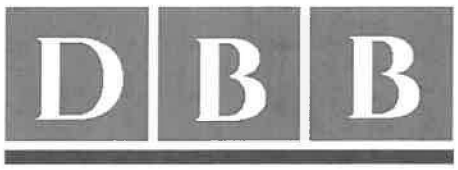
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2025

Finding 2025-001 and 2024-001 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 continued to rely on their auditors to assist in preparing the financial statement and disclosures. The District periodically reviews the situation. The District believes that they currently have staff that are capable of preparing the financial statements and required disclosures. The District plans to prepare their financial statements beginning fiscal year ending June 30, 2026. This remains a current year audit finding.



D B B INC.
Certified Public Accountants

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
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 financial statement of Unified School District #250 as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statement, and have issued our report thereon dated January 8, 2026.

Internal Control Over Financial Reporting
In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) as a basis for designating audit procedures that are appropriate in the circumstance for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement 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. 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 2025-001 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 financial statement. 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*.

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the response.

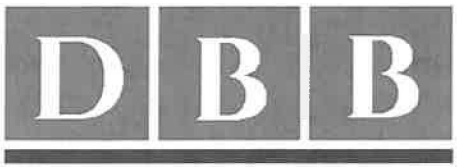
Purpose of this Report

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DBB Inc.

DBB Inc.

January 8, 2026
Fort Scott, Kansas



D B B INC.
Certified Public Accountants

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

Opinion on Each Major Federal Program

We have audited the Unified School District #250's (the 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 fiscal year ended June 30, 2025. 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.

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 fiscal year ended June 30, 2025.

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.

DBB Inc.

DBB Inc.

January 8, 2026
Fort Scott, Kansas

UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2025

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENT

Type of auditors' report issued:

The auditor's report was adverse for departures from accounting principles generally accepted in the United State of America due to the preparation of the financial statement in accordance with the Kansas regulatory basis of accounting. An unmodified opinion on the regulatory basis of accounting financial statement of the government was issued.

Internal control over financial reporting:

- Material weakness(es) identified? _ *YES* _X_ *NO*
- Significant deficiency(ies) identifies? *NONE*
  _ *YES* _X_ *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: UNMODIFIED

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 NUMBERS	NAME OF FEDERAL PROGRAM
10.553, 10.555, 10.559, and 10.582	Child Nutrition Cluster
84.425	COVID-19 Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B Programs: $750.000

Auditee qualified as low-risk auditee? __ *YES* _X_ *NO*

SECTION II - FINANCIAL STATEMENT FINDINGS

Significant Deficiency
2025-001 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, 2024 and was identified in that report as 2024-001.

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

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.

PITTSBURG COMMUNITY SCHOOLS, USD #250

June 30, 2025 Financial Statements

Corrective Action Plan

Audit Finding 2025-001

USD #250 has always relied upon our 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. We believe that we currently have staff that is capable of preparing the financial statement and required disclosures. We plan to prepare our financial statements beginning fiscal year ending June 30, 2026.