PITTSBURG COMMUNITY SCHOOLS
UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS

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

For the Fiscal Year Ended June 30, 2021

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS

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PITTSBURG, KANSAS

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Diehl
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Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying fund summary statement of receipts, expenditures, and unencumbered cash - regulatory basis, of the Unified School District #250 (District), Pittsburg, Kansas, a Municipal Financial Reporting Entity as of and for the fiscal year ended June 30, 2021 and the related notes to the financial statement.

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the **"**Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2021 or changes in financial position and cash flows thereof for the fiscal year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2021, and the aggregate receipts and expenditures for the fiscal year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Required Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the June 30, 2021 summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (financial statement) as a whole. The summary of expenditures – actual and budget – regulatory basis, individual fund schedules of receipts and expenditures – actual and budget – regulatory basis, schedule of receipts and disbursements – agency funds – regulatory basis and schedule of receipts, expenditures, and unencumbered cash – district activity funds – regulatory basis (Schedules 1, 2, 3, and 4 as listed in the table of contents), are presented for purposes of additional analysis and are not a required part of the June 30, 2021 financial statement, however these schedules are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2021 financial statement. The June 30, 2021 information has been subjected to the auditing procedures applied in the audit of the June 30, 2021 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the June 30, 2021 financial statement or to the June 30, 2021 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the June 30, 2021 required supplementary information is fairly stated in all material respects in relation to the June 30, 2021 financial statement as a whole, on the basis of accounting described in Note 1.

The prior year actual column presented in the individual fund schedules of receipts and expenditures – actual and budget – regulatory basis (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the prior year financial statement upon which we rendered an unqualified opinion dated January 19, 2021. The June 30, 2020 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link http://da.ks.gov/ar/muniserv/. Such prior year comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2020 financial statement. The prior year comparative information was subjected to the auditing procedures applied in the audit of the June 30, 2020 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the June 30, 2020 financial statement or to the June 30, 2020 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the prior year comparative information is fairly stated in all material respects in relation to the June 30, 2020 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 March 25, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Diehl, Banwart, Bolton, CPAs PA
DIEHL, BANWART, BOLTON, CPAs PA

March 25, 2022
Pittsburg, Kansas

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General	$ -	$ -	$ 23,613,998	$ 23,613,998	$ -	$ 135,027	$ 135,027
Supplemental General	223,834	-	7,128,675	7,062,438	290,071	62,742	352,813
Special Revenue Funds							
4 Yr Old At Risk	-	-	182,800	182,800	-	-	-
K-12 At Risk	4,956	-	6,443,114	6,374,955	73,114	6,785	79,899
Bilingual Education	2,533	-	585,195	565,604	22,124	2,722	24,846
Virtual Education	1,872	-	200,525	199,412	2,985	-	2,985
Capital Outlay	1,537,479	-	2,185,396	2,563,860	1,159,014	1,186,179	2,345,193
Driver Education	423	-	33,870	33,044	1,250	-	1,250
Food Service	225,141	-	2,068,735	1,991,188	302,688	3,241	305,929
Professional Development	12,898	-	65,279	64,735	13,442	2,851	16,294
Parent Education	-	-	-	-	-	-	-
Special Education	58,169	-	5,311,673	5,054,157	315,685	-	315,685
Career and Postsecondary Education	4,616	-	622,897	617,061	10,452	1,029	11,480
KPERS Special Retirement	-	-	2,586,789	2,586,789	-	-	-
Revolving	97,503	-	311,859	258,959	150,403	20,087	170,489
Contigency Reserve	821,000	-	-	-	821,000	-	821,000
Textbook Rental	47,325	-	3,725	18,915	32,135	130	32,265
Title II Improving Teacher Quality	-	-	138,607	138,607	-	68,152	68,152
Title VI Rural Low Income	-	-	44,005	44,005	-	11,610	11,610
Title I Migrant	-	-	130,000	130,000	-	18,137	18,137
Title I	-	-	931,218	931,218	-	4,176	4,176
Title III English Acquisition	-	-	24,502	24,502	-	1,286	1,286
21st Century Community Learning Center	-	-	74,562	74,562	-	-	-
Safe and Supportive Schools	-	-	50,824	50,824	-	15,330	15,330
CARES	(41,439)	-	788,624	782,177	(34,992)	1,569	(33,423)
After School Program	2,027	-	81,983	83,728	281	-	281
SPARK	-	-	1,599,310	1,599,310	-	-	-
Pritchett Grant	46,625	-	92,327	56,104	82,848	12,468	95,316

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, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Foundation Grants	11,084	-	11,777	20,455	2,406	2,690	5,097
Mini Grants	7,499	-	-	4,932	2,567	-	2,567
Restricted	9,837	-	-	8,423	1,414	-	1,414
Safe Secure Schools	-	-	-	-	-	-	-
District Activity Funds	27,497	-	80,421	85,112	22,806	-	22,806
Bond and Interest Fund	1,809,413	-	3,467,347	3,757,988	1,518,773	-	1,518,773
Capital Project Fund	2,430,205	-	1,248	23	2,431,431	-	2,431,431
Total Entity (Excluding Agency Funds)	$ 7,340,495	$ -	$ 58,861,285	$ 58,979,884	$ 7,221,896	$ 1,556,211	$ 8,778,107

Composition of Cash	
Regular Checking……..	$ 724,305
Food Service……..	38,303
Payroll Checking…….……..	440,024
Money Market Account……	8,339,484
Payroll Liabilities……..	(786,814)
Certificates of Deposit……..	-
MS District and Activity Funds…….	3,826
HS District and Activity Funds……..	82,876
Total Cash	8,842,004
Agency Funds per Schedule 3	(63,897)
Total Reporting Entity	$ 8,778,107

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

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Basis of Presentation - Fund Accounting
A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

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

REGULATORY BASIS FUND TYPES

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Basis of Presentation - Fund Accounting - (continued)

REGULATORY BASIS FUNDS - (Continued)

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

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

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

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

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

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

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

Budgetary Information

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Budgetary Information - (continued)

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments during the fiscal year ended June 30, 2021. The General Fund and Supplemental General Fund budgets were reduced to the maximum legal amount.

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

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

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

Compensated Absences

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Compensated Absences (Continued)

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

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

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

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The financial statement and the regulatory required supplemental schedules have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown, there were no apparent violations with the cash basis and budget laws of Kansas. The negative unencumbered cash balances in the CARES Fund is allowed as this is a reimbursement grant.

3. CASH IN BANK AND DEPOSITORY SECURITY

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

3. CASH IN BANK AND DEPOSITORY SECURITY (Continued)

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2021.

At June 30, 2021 the District's carrying amount of deposits was $8,842,004 and the bank balance was $9,398,851. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $1,256,225 was covered by federal depository insurance, and $8,142,626 was collateralized with securities held by the pledging financial institutions' agents in the District's name with a market value of $9,611,011. The table below details the breakdown between banks.

RISK CATEGORIES	LABETTE BANK	COMMERCE BANK	TOTALS
(1) FDIC Insurance	$ 1,006,225	$ 250,000	$ 1,256,225
(1) Collateralized with pledged securities held in the District's account	4,837,122	3,305,504	8,142,626
(2) Collateralized with pledged securities in Bank's account	-	-	-
(3) Uncollateralized	-	-	-
TOTAL BANK BALANCES	$ 5,843,347	$ 3,555,504	$ 9,398,851
Total Market Value of Pledged Securities	$ 6,238,651	$ 3,372,360	$ 9,611,011

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $1,049,844 subsequent to June 30, 2021, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

5. PENSION PLAN

General Information about the Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15 % and 14.41% respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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.

5. PENSION PLAN (Continued)

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 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 $2,586,789 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $26,877,214. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

6. POST EMPLOYMENT BENEFITS

Retirement

A professional certified employee is eligible for early retirement if such person: (a) is currently a professional certified employee of the District; (b) will be at least 55 years of age on or before June 30 of the retiring year; (c) has 10 years or more of service with the District and were employed before the 2008-09 school year. Retirement is entirely voluntary and at the discretion of an eligible employee. Retirement benefits are 15% of the annual salary in the primary teaching contract for the final year of service for 5 years plus $15 per day of accumulated unused sick leave. The District funds these benefits on a pay as you go basis. The early retirement benefits are paid by making contributions to a section 403(b) Plan. For the year ended June 30, 2021, the District contributed $319,903 to the plan. The District estimates it will have to pay an additional $629,225 for employees which have already retired. In addition, the District allows employees to voluntarily contribute compensation to the 403(b) and will match up to 1.5% of the employees salary.

6. POST EMPLOYMENT BENEFITS (Continued)

Participation in Group Health Insurance Plan

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

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

7. RISK MANAGEMENT/CONTINGENCY

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

8. TRANSFERS

FROM	TO	STATUTORY AUTHORITY	AMOUNT
General	Virtual Education	K.S.A. 72-3715	$ 200,000
General	Special Education	K.S.A. 72-3422	5,308,881
General	Bilingual Education	K.S.A. 72-3613	455,000
General	Career and Post Secondary Education	K.S.A. 72-5162	587,000
General	Professional Development	K.S.A. 72-2552	50,000
General	4 Year Old At Risk	K.S.A. 72-5154	182,800
General	K-12 At Risk	K.S.A. 72-5153	3,743,113
General	Driver Education	K.S.A. 72-5163	25,000
Supplemental General	Bilingual Education	K.S.A. 72-3613	130,000
Supplemental General	K-12 At Risk	K.S.A. 72-5153	2,700,000
Textbook Rental	After School Program	K.S.A. 72-3335	18,500

9. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to June 30, 2021 through March 25, 2022, the date the financial statement was available for issue. During March 2020 the District’s operations were impacted by the COVID-19 virus. Although the overall impact is unknown it is expected to be material. There were no other subsequent events requiring recognition in the financial statement or disclosure in the notes to the financial statement.

10. CAPITAL PROJECTS

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

Project Authorization	Expenditures to Date
$ 32,592,625	$ 31,197,325

11. LONG-TERM OBLIGATIONS

Attached are schedules detailing the District's changes in long-term debt and maturities.

Schedule of Changes in Long-Term Obligations

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions / New Debt	Reductions / PrincipalPaid	Balances End of Year	Interest Paid
General Obligation Bonds									
Series 2008	3.5-4.0%	8/1/2008	6,435,000	9/1/2023	$ 180,000	$ -	$ 20,000	$ 160,000	$ 7,581
Series 2010 Refunding	3.6-5.0%	11/1/2010	8,775,000	9/1/2022	3,590,000	-	870,000	2,720,000	99,000
Series 2016 Refunding	2.0-4.0%	3/22/2016	4,660,000	9/1/2021	1,660,000	-	815,000	845,000	37,575
Series 2016-B Refunding	2.0-3.0%	10/27/2016	4,745,000	9/1/2023	4,280,000	-	480,000	3,800,000	121,200
Series 2017	2.5-5.0%	6/7/2017	31,000,000	9/1/2037	31,000,000	-	-	31,000,000	1,307,631
Capital Leases									
Energy Conservation Equipment Refinance	2.39%	2/20/2013	1,873,693	3/4/2023	471,883	-	188,722	283,161	11,278
Smart Display Lease	7.99%	6/5/2018	83,000	8/10/2022	34,652	-	29,502	5,150	1,703
Vehicle Lease	1.95%	4/6/2020	535,019	4/6/2023	535,019	-	174,906	360,113	10,433
Turf Lease	1.74%	2/12/2020	626,195	2/12/2023	626,195	-	205,122	421,073	10,926
					$ 42,377,749	$ -	$ 2,783,252	$ 39,594,497	$ 1,607,327

Schedule of Maturities in Long-Term Debt

Years Ended June 30	2022	2023	2024	2025	2026	2027 2031	2032 2036	2037 2041	Totals
PRINCIPAL									
General Obligation Bonds									
Series 2008	$ 25,000	$ 30,000	$ 105,000	$ -	$ -	$ -	$ -	$ -	$ 160,000
Series 2010 Refunding	890,000	1,830,000	-	-	-	-	-	-	2,720,000
Series 2016 Refunding	845,000	-	-	-	-	-	-	-	845,000
Series 2016-B Refunding	550,000	675,000	2,575,000	-	-	-	-	-	3,800,000
Series 2017	-	-	-	1,695,000	1,740,000	9,970,000	12,010,000	5,585,000	31,000,000
Capital Leases									
Energy Conservation Equipment	193,232	89,929	-	-	-	-	-	-	283,161
Smart Display Lease	5,149	-	-	-	-	-	-	-	5,149
Vehicle Lease	178,317	181,795	-	-	-	-	-	-	360,113
Turf Lease	208,721	212,352	-	-	-	-	-	-	421,073
Total Principal	2,895,420	3,019,077	2,680,000	1,695,000	1,740,000	9,970,000	12,010,000	5,585,000	39,594,497
INTEREST									
General Obligation Bonds									
Series 2008	$ 6,456	$ 5,081	$ 2,166	$ -	$ -	$ -	$ -	$ -	$ 13,703
Series 2010 Refunding	68,250	27,450	-	-	-	-	-	-	95,700
Series 2016 Refunding	12,675	-	-	-	-	-	-	-	12,675
Series 2016-B Refunding	105,750	87,375	38,625	-	-	-	-	-	231,750
Series 2017	1,307,631	1,307,631	1,307,631	1,286,444	1,221,756	4,857,284	2,754,794	282,625	14,325,797
Capital Leases									
Energy Conservation Equipment	6,768	2,149	-	-	-	-	-	-	8,917
Smart Display Lease	51	-	-	-	-	-	-	-	51
Vehicle Lease	7,022	3,544	-	-	-	-	-	-	10,566
Turf Lease	7,327	3,695	-	-	-	-	-	-	11,022
Total Interest	1,521,930	1,436,925	1,348,422	1,286,444	1,221,756	4,857,284	2,754,794	282,625	14,710,181
Totals	$4,417,350	$4,456,002	$4,028,422	$2,981,444	$2,961,756	$14,827,284	$14,764,794	$ 5,867,625	$54,304,678

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, 2021

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	$ 24,512,226	$ (898,228)	$ -	$ 23,613,998	$ 23,613,998	$ -
Supplemental General	7,335,958	(273,520)	-	7,062,438	7,062,438	-
Special Purpose Funds						
4 Yr Old At Risk	200,000	-	-	200,000	182,800	(17,200)
K-12 At Risk	6,375,256	-	-	6,375,256	6,374,955	(301)
Bilingual Education	577,309	-	-	577,309	565,604	(11,705)
Virtual Education	261,872	-	-	261,872	199,412	(62,460)
Capital Outlay	2,925,000	-	-	2,925,000	2,563,860	(361,140)
Driver Education	69,400	-	-	69,400	33,044	(36,356)
Food Service	2,201,089	-	-	2,201,089	1,991,188	(209,901)
Professional Development	80,500	-	-	80,500	64,735	(15,765)
Parent Education	30,000	-	-	30,000	-	(30,000)
Special Education	5,256,332	-	-	5,256,332	5,054,157	(202,175)
Career and Postsecondary Education	617,756	-	-	617,756	617,061	(695)
KPERS Special Retirement	3,592,874	-	-	3,592,874	2,586,789	(1,006,085)
Bond and Interest Fund						
Bond and Interest	3,762,989	-	-	3,762,989	3,757,988	(5,001)
	57,798,561					

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ -	$ -	$ -	$ -
Delinquent tax	-	-	-	-
Motor vehicle tax	-	-	-	-
Other	14,195	-	-	-
Interest	-	-	-	-
State Sources				
General aid	18,875,831	20,232,077	20,837,426	(605,349)
Supplemental general aid	-	-	-	-
Capital outlay aid	-	-	-	-
Special education aid	3,202,942	3,381,921	3,674,800	(292,879)
KPERS aid	-	-	-	-
Extraordinary need aid	-	-	-	-
Total Cash Receipts	22,092,968	23,613,998	$ 24,512,226	$ (898,228)
Expenditures				
Instruction	5,437,866	5,329,194	$ 6,242,980	$ (913,786)
Support Services				
Student Support	812,566	671,396	690,794	(19,398)
Instructional Support	844,936	885,124	863,944	21,180
General Administration	635,811	687,208	741,325	(54,117)
School Administration	1,299,595	1,335,802	1,309,076	26,726
Operations and Maintenance	2,004,211	2,710,999	2,490,652	220,347
Transportation	706,359	667,038	914,915	(247,877)
Central Services	763,444	775,441	781,564	(6,123)
Operating transfers to Other Funds				
4 Yr Old At Risk	177,440	182,800	200,000	(17,200)
K-12 At Risk	3,370,240	3,743,114	3,685,000	58,114
Bilingual Education	381,000	455,000	460,000	(5,000)
Virtual Education	192,000	200,000	240,000	(40,000)
Driver Education	42,000	25,000	45,000	(20,000)
Professional Development	45,000	50,000	60,000	(10,000)
Parent Education	14,500	-	30,000	(30,000)
Special Education	4,845,000	5,308,881	5,206,976	101,905
Career and Postsecondary Education	500,000	587,000	550,000	37,000
Safe Secure School	21,000	-	-	-
Adjustments to Budget For:				
Legal Max Budget Adjustment	-	-	(898,228)	898,228
Reimbursed Expenses	-	-	-	-
Total Expenditures Subject to Budget	22,092,968	23,613,998	$ 23,613,998	$ -
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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 2,239,958	$ 2,352,752	$ 2,558,105	$ (205,353)
Delinquent tax	80,364	84,369	35,845	48,524
Motor vehicle tax	334,858	311,431	302,431	9,000
Other	-	-	-	-
State Sources				
Supplemental aid	4,068,864	4,380,124	4,549,761	(169,637)
Operating transfers from Other Funds				
General	-	-	-	-
Total Cash Receipts	6,724,044	7,128,675	$ 7,446,142	$ (317,467)
Expenditures				
Instruction	3,607,036	3,916,769	$ 3,555,778	$ 360,991
Support Services				
Student Support	267	-	567,830	(567,830)
Instructional Support	113,359	143,804	150,000	(6,196)
School Administration	156,993	171,865	169,727	2,138
Operating transfer to Other Funds				
Bilingual Education	130,000	130,000	162,623	(32,623)
K-12 At Risk	2,700,000	2,700,000	2,730,000	(30,000)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget	-	-	(273,520)	273,520
Total Expenditures Subject to Budget	6,707,655	7,062,438	$ 7,062,438	$ -
Receipts Over (Under) Expenditures	16,389	66,237		
Unencumbered Cash, Beginning	207,445	223,834		
Unencumbered Cash, Ending	$ 223,834	$ 290,071		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources				
Federal Aid	$ -	$ -	$ -	$ -
Local Sources				
Other Revenue	-	-	-	-
Operating Transfer from Other Funds				
General Fund	177,440	182,800	200,000	(17,200)
Total Cash Receipts	177,440	182,800	$ 200,000	$ (17,200)
Expenditures				
Instruction	177,440	182,800	$ 200,000	$ (17,200)
Other Supplemental Services	-	-	-	-
Total Expenditures Subject to Budget	177,440	182,800	$ 200,000	$ (17,200)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
K-12 AT RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ 10,000	$ -	$ 15,000	$ (15,000)
Operating Transfer from Other Funds				
Supplemental General Fund	2,700,000	2,700,000	2,730,000	(30,000)
General Fund	3,370,240	3,743,114	3,685,000	58,114
Total Cash Receipts	6,080,240	6,443,114	$ 6,430,000	$ 13,114
Expenditures				
Instruction	5,744,158	5,781,016	$ 5,925,511	$ (144,495)
Student Support Services	376,781	548,036	389,745	158,291
Operations and Maintenance	12,205	45,904	60,000	(14,096)
Total Expenditures Subject to Budget	6,133,144	6,374,955	$ 6,375,256	$ (301)
Receipts Over (Under) Expenditures	(52,904)	68,158		
Unencumbered Cash, Beginning	57,860	4,956		
Unencumbered Cash, Ending	$ 4,956	$ 73,114		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ 195	$ -	$ 195
Operating Transfer from Other Funds				
Supplemental General Fund	130,000	130,000	162,623	(32,623)
General Fund	381,000	455,000	460,000	(5,000)
Total Cash Receipts	511,000	585,195	$ 622,623	$ (37,428)
Expenditures				
Instruction	509,646	565,604	$ 574,309	$ (8,705)
Student Support Services	-	-	-	-
Instructional Support	1,130	-	3,000	(3,000)
Total Expenditures Subject to Budget	510,776	565,604	$ 577,309	$ (11,705)
Receipts Over (Under) Expenditures	224	19,591		
Unencumbered Cash, Beginning	2,309	2,533		
Unencumbered Cash, Ending	$ 2,533	$ 22,124		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ 1,290	$ 525	$ 25,000	$ (24,475)
Operating Transfer from Other Funds				
General	192,000	200,000	240,000	(40,000)
Supplemental General	-	-	-	-
Total Cash Receipts	193,290	200,525	$ 265,000	$ (64,475)
Expenditures				
Instruction	192,417	199,412	$ 261,872	$ (62,460)
Student Support Services	-	-	-	-
Total Expenditures Subject to Budget	192,417	199,412	$ 261,872	$ (62,460)
Receipts Over (Under) Expenditures	873	1,113		
Unencumbered Cash, Beginning	999	1,872		
Unencumbered Cash, Ending	$ 1,872	$ 2,985		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 1,174,910	$ 1,235,904	$ 1,209,950	$ 25,954
Delinquent tax	20,801	27,197	19,508	7,689
Motor vehicle tax	49,387	101,480	98,320	3,160
Interest on idle funds	54,524	10,171	50,000	(39,829)
Miscellaneous	116,435	86,719	200,000	(113,281)
State Sources				
State aid	714,868	723,925	739,274	(15,349)
Operating Transfer from Other Funds				
General fund	-	-	-	-
Total Cash Receipts	2,130,925	2,185,396	$ 2,317,052	$ (131,656)
Expenditures				
Instruction	332,062	205,055	$ 750,000	$ (544,945)
Student Support	-	-	-	-
Operations & Maintenance	697,705	277,033	825,000	(547,967)
Transportation	-	225,205	-	225,205
Facility Acquisition and Construction	249,881	1,856,567	1,350,000	506,567
Total Expenditures Subject to Budget	1,279,648	2,563,860	$ 2,925,000	$ (361,140)
Receipts Over (Under) Expenditures	851,277	(378,465)		
Unencumbered Cash, Beginning	686,202	1,537,479		
Unencumbered Cash, Ending	$ 1,537,479	$ 1,159,014		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Local Sources				
User Charges	$ 2,300	$ 200	$ 25,000	$ (24,800)
State Sources				
State aid	14,690	8,670	15,000	(6,330)
Operating Transfer from Other Funds				
General Fund	42,000	25,000	45,000	(20,000)
Total Cash Receipts	58,990	33,870	$ 85,000	$ (51,130)
Expenditures				
Instruction	61,181	33,044	$ 67,400	$ (34,356)
Vehicle Operation and Maintenance	-	-	2,000	(2,000)
Total Expenditures Subject to Budget	61,181	33,044	$ 69,400	$ (36,356)
Receipts Over (Under) Expenditures	(2,191)	826		
Unencumbered Cash, Beginning	2,614	423		
Unencumbered Cash, Ending	$ 423	$ 1,250		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Food Receipts	$ 161,304	$ 23,822	$ 232,213	$ (208,391)
Interest on idle funds	1,042	8	1,500	(1,492)
Other	48,574	17,683	150,000	(132,317)
State Sources				
State Aid	15,175	16,369	12,860	3,509
Federal Sources				
Child nutrition aid	1,415,498	1,893,230	1,546,548	346,682
Fresh fruits and vegetables aid	60,946	117,623	75,000	42,623
Operating Transfer from Other Funds				
General Fund	-	-	-	-
Total Cash Receipts	1,702,539	2,068,735	$ 2,018,121	$ 50,614
Expenditures				
Support Services				
Operations and Maintenance	1,882,832	1,991,188	$ 2,201,089	$ (209,901)
Total Expenditures Subject to Budget	1,882,832	1,991,188	$ 2,201,089	$ (209,901)
Receipts Over (Under) Expenditures	(180,293)	77,547		
Unencumbered Cash, Beginning	405,434	225,141		
Unencumbered Cash, Ending	$ 225,141	$ 302,688		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ -	$ -
State Sources				
State Aid	9,558	15,279	11,250	4,029
Operating Transfer from Other Funds				
General Fund	45,000	50,000	60,000	(10,000)
Total Cash Receipts	54,558	65,279	$ 71,250	$ (5,971)
Expenditures				
Support Services				
Instructional Support Staff	59,991	64,735	$ 80,500	$ (15,765)
Other Supplemental Services	-	-	-	-
Total Expenditures Subject to Budget	59,991	64,735	$ 80,500	$ (15,765)
Receipts Over (Under) Expenditures	(5,433)	544		
Unencumbered Cash, Beginning	18,331	12,898		
Unencumbered Cash, Ending	$ 12,898	$ 13,442		

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
PARENT EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ 2,000	$ (2,000)
State Sources				
State Aid	-	-	-	-
Operating Transfer from Other Funds				
General Fund	14,500	-	30,000	(30,000)
Total Cash Receipts	14,500	-	$ 32,000	$ (32,000)
Expenditures				
Support Services				
Instructional Support	14,500	-	$ 30,000	$ (30,000)
Other Supplemental Services	-	-	-	-
Total Expenditures Subject to Budget	14,500	-	$ 30,000	$ (30,000)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Interest on Idle Funds	$ -	$ -	$ -	$ -
Miscellaneous	647	2,792	250,000	(247,208)
Federal Sources				
Federal Aid	-	-	-	-
Operating Transfer from Other Funds				
Supplemental General Fund	-			
General Fund	4,845,000	5,308,881	5,206,976	101,905
Total Cash Receipts	4,845,647	5,311,673	$ 5,456,976	$ (145,303)
Expenditures				
Instruction	4,425,090	4,654,917	$ 4,902,819	$ (247,902)
Support Services				
Instructional Support	-	-	-	-
Transportation	377,131	399,240	353,513	45,727
Total Expenditures Subject to Budget	4,802,221	5,054,157	$ 5,256,332	$ (202,175)
Receipts Over (Under) Expenditures	43,426	257,516		
Unencumbered Cash, Beginning	14,743	58,169		
Unencumbered Cash, Ending	$ 58,169	$ 315,685		

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
CAREER AND POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ 25,000	$ (25,000)
State Sources				
State aid	4,702	-	-	-
Federal Sources				
Federal aid	49,564	35,897	42,349	(6,452)
Operating Transfer from Other Funds				
General Fund	500,000	587,000	550,000	37,000
Total Cash Receipts	554,266	622,897	$ 617,349	$ 5,548
Expenditures				
Instruction	543,868	616,082	$ 603,916	$ 12,166
Student Support Services	2,859	980	8,640	(7,661)
Instructional Support Staff	5,198	-	5,200	(5,200)
Total Expenditures Subject to Budget	551,925	617,061	$ 617,756	$ (695)
Receipts Over (Under) Expenditures	2,341	5,836		
Unencumbered Cash, Beginning	2,275	4,616		
Unencumbered Cash, Ending	$ 4,616	$ 10,452		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources				
State aid	$ 2,683,251	$ 2,586,789	$ 3,592,874	$ 1,006,085
Operating transfers from other funds				
General	-	-	-	-
Total Cash Receipts	2,683,251	2,586,789	$ 3,592,874	$ 1,006,085
Expenditures				
Instruction	1,829,353	1,790,641	$ 2,158,554	$ (367,913)
Student support	117,732	100,773	200,000	(99,227)
Instructional support	99,205	96,522	150,000	(53,478)
General administration	28,778	29,446	148,455	(119,009)
School administration	184,460	173,465	250,865	(77,400)
Central services	57,598	58,330	180,000	(121,670)
Operations and maintenance	173,199	172,261	205,000	(32,739)
Trasnportation	111,108	90,951	200,000	(109,049)
Food service	81,818	74,400	100,000	(25,600)
Total Expenditures Subject to Budget	2,683,251	2,586,789	$ 3,592,874	$ (1,006,085)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Miscellaneous	$ 334,912	$ 311,859
Total Cash Receipts	334,912	311,859
Expenditures		
Program Expenditures	318,234	258,959
Total Expenditures	318,234	258,959
Receipts Over (Under) Expenditures	16,678	52,900
Unencumbered Cash, Beginning	80,825	97,503
Unencumbered Cash, Ending	$ 97,503	$ 150,403

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Textbook rental	$ 5,812	$ 3,725
Miscellaneous	-	-
Total Cash Receipts	5,812	3,725
Expenditures		
Instruction	-	415
Operating transfer to Other Funds		
After School Program	25,000	18,500
Total Expenditures	25,000	18,915
Receipts Over (Under) Expenditures	(19,188)	(15,190)
Unencumbered Cash, Beginning	66,513	47,325
Unencumbered Cash, Ending	$ 47,325	$ 32,135

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 133,099	$ 138,607
Total Cash Receipts	133,099	138,607
Expenditures		
Instruction	133,099	138,607
Total Expenditures	133,099	138,607
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
TITLE VI RURAL LOW INCOME FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 40,471	$ 44,005
Total Cash Receipts	40,471	44,005
Expenditures		
Instruction	40,471	44,005
Total Expenditures	40,471	44,005
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
TITLE I MIGRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 118,404	$ 130,000
Total Cash Receipts	118,404	130,000
Expenditures		
Instruction	118,404	130,000
Total Expenditures	118,404	130,000
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 890,498	$ 931,218
Total Cash Receipts	890,498	931,218
Expenditures		
Instruction	890,498	931,218
Total Expenditures	890,498	931,218
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
TITLE III ENGLISH LANGUAGE ACQUISITION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 24,645	$ 24,502
Total Cash Receipts	24,645	24,502
Expenditures		
Instruction	24,645	24,502
Total Expenditures	24,645	24,502
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
21ST CENTURY COMMUNITY LEARNING CENTER FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
SAFE AND SUPPORTIVE SCHOOLS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 43,857	$ 50,824
Total Cash Receipts	43,857	50,824
Expenditures		
Instruction	43,857	50,824
Total Expenditures	43,857	50,824
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
CARES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal Awards	$ 303,000	$ 788,624
Total Cash Receipts	303,000	788,624
Expenditures		
Program Expenditures	344,439	782,177
Total Expenditures	344,439	782,177
Receipts Over (Under) Expenditures	(41,439)	6,447
Unencumbered Cash, Beginning	-	(41,439)
Unencumbered Cash, Ending	$ (41,439)	$ (34,992)

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Fees	$ 61,883	$ 63,483
Operating Transfer from Other Funds		
Textbook Rental Fund	25,000	18,500
Total Cash Receipts	86,883	81,983
Expenditures		
Program Expenditures	85,568	83,728
Total Expenditures	85,568	83,728
Receipts Over (Under) Expenditures	1,315	(1,745)
Unencumbered Cash, Beginning	712	2,027
Unencumbered Cash, Ending	$ 2,027	$ 281

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
SPARK FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
PRITCHETT GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Grants	$ 102,514	$ 92,327
Total Cash Receipts	102,514	92,327
Expenditures		
Program Expenditures	71,433	56,104
Total Expenditures	71,433	56,104
Receipts Over (Under) Expenditures	31,081	36,223
Unencumbered Cash, Beginning	15,544	46,625
Unencumbered Cash, Ending	$ 46,625	$ 82,848

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Grants	$ 23,078	$ 11,777
Total Cash Receipts	23,078	11,777
Expenditures		
Program Expenditures	12,114	20,455
Total Expenditures	12,114	20,455
Receipts Over (Under) Expenditures	10,964	(8,677)
Unencumbered Cash, Beginning	120	11,084
Unencumbered Cash, Ending	$ 11,084	$ 2,406

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Grants	$ 8,412	$ -
Total Cash Receipts	8,412	-
Expenditures		
Program Expenditures	4,341	4,932
Total Expenditures	4,341	4,932
Receipts Over (Under) Expenditures	4,071	(4,932)
Unencumbered Cash, Beginning	3,428	7,499
Unencumbered Cash, Ending	$ 7,499	$ 2,567

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
RESTRICTED FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Special Purpose Donations	$ 5,000	$ -
Total Cash Receipts	5,000	-
Expenditures		
Program Expenditures	33,845	8,423
Total Expenditures	33,845	8,423
Receipts Over (Under) Expenditures	(28,845)	(8,423)
Unencumbered Cash, Beginning	38,682	9,837
Unencumbered Cash, Ending	$ 9,837	$ 1,414

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
SAFE SECURE SCHOOL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Sources		
State aid	$ 21,000	$ -
Operating Transfers from Other Funds		
General Fund	21,000	-
Total Cash Receipts	42,000	-
Expenditures		
Program Expenditures	42,000	-
Total Expenditures	42,000	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 1,461,868	$ 1,415,934	$ 1,380,053	$ 35,881
Delinquent tax	56,000	54,525	22,601	31,924
Motor vehicle tax	227,025	273,278	265,733	7,545
Interest on idle funds	-	-	5,000	(5,000)
Miscellaneous	-	-	325,000	(325,000)
State Sources				
State aid	1,664,271	1,723,611	1,723,611	-
Total Cash Receipts	3,409,164	3,467,347	$ 3,721,998	$ (254,651)
Expenditures				
Debt Service				
Principal	2,055,000	2,185,000	$ 2,185,000	$ -
Interest	1,645,422	1,572,988	1,572,989	(1)
Other	-	-	5,000	(5,000)
Total Expenditures Subject to Budget	3,700,422	3,757,988	3,762,989	(5,001)
Receipts Over (Under) Expenditures	(291,258)	(290,640)		
Unencumbered Cash, Beginning	2,100,671	1,809,413		
Unencumbered Cash, Ending	$ 1,809,413	$ 1,518,773		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Other Revenues	$ 58,795	$ 1,248
Total Cash Receipts	58,795	1,248
Expenditures		
Project Expenditures	122,457	23
Total Expenditures	122,457	23
Receipts Over (Under) Expenditures	(63,662)	1,226
Unencumbered Cash, Beginning	2,312,617	2,430,205
Prior Cancelled Encumbrances	181,250	-
Unencumbered Cash, Ending	$ 2,430,205	$ 2,431,431

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Beginning Cash Balances	Cash Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
Pittsburg High School	$ 62,542	$ 65,893	$ 67,368	$ 61,066
Pittsburg Middle School	3,535	11,100	11,804	2,831
Totals	$ 66,077	$ 76,993	$ 79,172	$ 63,897

Schedule 4

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June, 30 2021
Pittsburg High School	$ 23,803	$ 69,779	$ 71,772	$ 21,810	$ -	$ 21,810
Pittsburg Middle School	3,694	10,641	13,340	996	-	996
Totals	$ 27,497	$ 80,421	$ 85,112	$ 22,806	$ -	$ 22,806

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS

Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	AMOUNT RECEIVED	AMOUNT EXPENDED
U.S. Department of Agriculture			
Passed Through the State of Kansas Department of Education			
COVID-19 National School Lunch Program (See Note 2)	10.553	$ 396,830	$ 319,396
COVID-19 Summer Food Service (See Note 2)	10.559	1,496,400	1,554,169
Fresh Fruits and Vegetables Grant	10.582	117,623	117,623
		2,010,853	1,991,188
U.S. Department of Treasury			
Passed Through the Kansas Department of Commerce			
COVID-19 Coronavirus Relief Fund	21.019	1,000,000	1,000,000
Passed Through Crawford County Kansas			
COVID-19 Coronavirus Relief Fund	21.019	599,310	599,310
		1,599,310	1,599,310
U.S. Department of Education			
Passed Through the State of Kansas Department of Education			
Title I	84.010	931,218	931,218
Title I Migrant	84.011	130,000	130,000
Career and Technical Education - Basic Grants to States	84.048	35,897	35,897
Twenty-First Century Community Learning Centers	84.287	74,562	74,562
Rural Education	84.358	44,005	44,005
English Language Acquisition	84.365	24,502	24,502
Title II Improving Teacher Quality	84.367	138,607	138,607
Student Support and Academic Enrichment Program	84.424	50,824	50,824
COVID-19 Elementary and Secondary School Emergency Relief (See Note 4)	84.425	788,624	782,177
		2,218,239	2,211,792
TOTALS		$ 5,828,402	$ 5,802,290

Notes:

1. The Schedule of Expenditures of Federal Awards has been prepared using the regulatory basis of accounting as established in the Kansas Municipal Audit and Accounting Guide. Under the regulatory basis of accounting, revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable, and encumbrances. Encumbrances are commitments of the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract.

2. Part of Child Nutrition Cluster. Total Child Nutrition Cluster expenditures were $1,873,202.

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

4. $51,612 of the expenditures were passed through to the Southeast Kansas Sepecial Education Inerlocal #637, a subrecepient.

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2021

Finding 2019-001 and 2020-001 Drafting Financial Statements

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

Recommendation: None

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

Diehl
Banwart
Bolton
Certified Public Accountants PA

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the regulatory basis financial statement of Unified School District #250 as of and for the year ended June 30, 2021, and the related notes to the regulatory basis financial statement and have issued our report thereon dated March 25, 2022.

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be significant deficiencies.

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

We noted certain other matters that we reported to Management of the District in a separate letter dated March 25, 2022.

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

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

Diehl, Banwart, Bolton, CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

March 25, 2022
Pittsburg, Kansas

Diehl
Banwart
Bolton
Certified Public Accountants PA

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

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

Report on Compliance for Each Major Federal Program
We have audited the Pittsburg Unified School District #250's (District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

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

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

Opinion on Each Major Federal Program
In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

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

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

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

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

Diehl, Banwart, Bolton, CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

March 25, 2022
Pittsburg, Kansas

PITTSBURG UNIFIED SCHOOL DISTRICT #250
PITTSBURG, KANSAS

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2021

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS:

Type of auditors' report issued:

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

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? _ *YES* _X_ *NO*

FEDERAL AWARDS:

Internal control over major programs:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:

CFDA #	NAME OF PROGRAM
21.019	Coronavirus Relief Fund
84.425	Elementary and Secondary School Emergency Relief

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

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

SECTION II - FINANCIAL STATEMENT FINDINGS

Significant Deficiency
2021-001 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, 2020 and was identified in that report as 2020-001.

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

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

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

Recommendation: None

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

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

PITTSBURG COMMUNITY SCHOOLS, USD #250

June 30, 2021 Financial Statements

Corrective Action Plan

Audit Finding 2021-001

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