FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
LANGDON, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2024

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FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
TABLE OF CONTENTS
JUNE 30, 2024

	Page
Independent Auditors' Report	1 – 4
Financial Statement	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	5
Notes to Financial Statement	6 – 12
Regulatory-Required Supplementary Information	
Summary of Expenditures - Actual and Budget	13
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	14
Supplemental General Fund	15
Preschool-Aged At-Risk Fund	16
At Risk (K-12) Fund	17
Bilingual Education Fund	18
Capital Outlay Fund	19
Driver Training Fund	20
Food Service Fund	21
Professional Development Fund	22
Special Education Fund	23
Career and Postsecondary Education Fund	24
KPERS Contribution Fund	25
Bond & Interest Fund	26
Schedule of Cash Receipts and Expenditures - Actual	
Federal Funds	27
Gifts and Grants Fund	28
Contingency Reserve Fund	29
Textbook & Student Material Revolving Fund	30
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	31
Schedule of Cash Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	32

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INDEPENDENT AUDITORS' REPORT

Board of Education
Fairfield Unified School District No. 310
Langdon, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Fairfield Unified School District No. 310, Langdon, Kansas**, as of and for the year ended **June 30, 2024,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
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 **Fairfield Unified School District No. 310, Langdon, Kansas,** or changes in financial position and cash flows thereof for the 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 **Fairfield Unified School District No. 310, Langdon, Kansas,** as of **June 30, 2024**, and the aggregate receipts and expenditures for the 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, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Fairfield Unified School District No. 310, Langdon, Kansas,** 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.

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Fairfield Unified School District No. 310, Langdon, 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.

Responsibilities of Management 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 **Fairfield Unified School District No. 310, Langdon, Kansas'** 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.

Auditors' 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 auditors' 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America, 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 **Fairfield Unified School District No. 310, Langdon, Kansas'** 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 **Fairfield Unified School District No. 310, Langdon, Kansas'** 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, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information 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*. 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 is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Fairfield Unified School District No. 310

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Fairfield Unified School District No. 310, Langdon, Kansas**, as of and for the year ended June 30, 2023, and have issued our report thereon dated December 1, 2023, which contained an unmodified opinion on the basic financial statement.

The 2023 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/oar/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
November 1, 2024

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 3,355,077	$ 3,355,077	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	68,916	0	1,058,441	1,032,957	94,400	0	94,400
Preschool-Aged At-Risk	0	0	72,000	72,000	0	0	0
At Risk (K-12)	0	0	642,913	642,913	0	0	0
Bilingual Education	0	0	1,033	1,033	0	0	0
Capital Outlay	391,926	0	519,777	560,310	351,393	207,694	559,087
Driver Training	0	0	15,233	15,233	0	0	0
Food Service	81,730	0	235,994	268,475	49,249	0	49,249
Professional Development	0	0	3,672	3,672	0	0	0
Special Education	68,022	0	503,553	497,155	74,420	0	74,420
Career and Postsecondary Educatior	0	0	56,051	56,051	0	0	0
KPERS Contribution	0	0	339,802	339,802	0	0	0
Federal Funds	(111,546)	0	449,440	371,348	(33,454)	0	(33,454)
Gifts and Grants	17,128	0	207,771	155,770	69,129	0	69,129
Contingency Reserve	350,000	0	0	0	350,000	0	350,000
Textbook & Student Material Revolving	79,676	0	0	9,465	70,211	0	70,211
District Activity Funds	15,175	0	25,107	39,462	820	0	820
Bond & Interest Fund	462,757	0	424,036	419,737	467,056	0	467,056
	$ 1,423,784	$ 0	$ 7,909,900	$ 7,840,460	$ 1,493,224	$ 207,694	$ 1,700,918

Composition of Cash:	
Checking Accounts	$ 68,698
Money Market Account	698,509
Certificates of Deposit	1,000,000
	1,767,207
Agency Funds	(66,289)
	$ 1,700,918

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

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2024

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Fairfield Unified School District No. 310 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Langdon, Sylvia, Arlington, Plevna, Abbyville, and Turon, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-the chief operating fund. Used to account for all 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 regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Agency Funds-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 accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Tax Cycle

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 & interest funds. 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 calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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 statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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 budget amendments for the year ending June 30, 2024.

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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the District 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 projects funds, trust funds, and the following special purpose funds:

Federal Funds
Contingency Reserve Fund
District Activity Funds
Gifts and Grants Fund
Textbook & Student Material Revolving Fund

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.

Note 2 - Defined Benefit 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 of 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 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds were transferred to the System.

The 2021 Legislature passed Senate Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. 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 paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

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 $339,802 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $3,209,101. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this 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.

Note 3 - Deposits:

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 or in an adjoining county if such institution has been designated as an official depository, 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.

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, 2024.

At June 30, 2024, the District's carrying amount of deposits was $1,767,207 and the bank balance was $2,006,726. The bank balance was held by one bank resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance.

Note 4 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:									
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Capital Outlay	Driver Training	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 0	$ 347,510	$ 0	$ 64,313	$ 0	$ 381	$ 0	$ 347,261	$ 0	$ 759,465
Supplemental General Fund	72,000	295,403	1,033	0	13,348	0	3,349	156,292	44,021	585,446
	$ 72,000	$ 642,913	$ 1,033	$ 64,313	$ 13,348	$ 381	$ 3,349	$ 503,553	$ 44,021	$ 1,344,911

Note 5 - Post Employment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. 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 of premium regardless of age. However, the cost of this subsidy has not been quantified in the 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.

Certified personnel are eligible to participate in the District's early retirement program if certain eligibility requirements are met. The employee must have completed fifteen years of service with the District of which the last ten years are consecutive, have a minimum of twenty years of credited service as recognized by KPERS, and be eligible for retirement benefits from KPERS. Eligibility continues until the employee's 65th birthday.

Note 6 - Other Post Employment Benefits:

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2024.

Note 7 - Reimbursed Expenditures:

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 comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

Note 8 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 9 - Contingencies:

Grant Programs
The District participates in various federal and state grant programs. These 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.

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

Note 10 - Litigation:

The District is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

Note 11 - Subsequent Events:

The District has evaluated subsequent events through November 1, 2024, the date which the financial statement was available to be issued.

Note 12 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Principal payments are due annually for the qualified school construction bonds on June 1. Interest payments are due semi-annually on June 1 and December 1.

Terms for long-term liabilities for the District for the year ended June 30, 2024, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds Series 2016	3.00 - 4.00	12/29/2016	$ 5,895,000	9/1/2037
Qualified School Construction Bonds Series 2010	(0.794)	6/15/2010	$ 2,580,000	6/1/2026

Changes in long-term liabilities for the District for the year ended June 30, 2024, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds Series 2016	$ 5,035,000	$ 0	$ 245,000	$ 4,790,000	$ 174,737
Qualified School Construction Bonds Series 2010	919,003	0	127,769	791,234	16,151
	$ 5,954,003	$ 0	$ 372,769	$ 5,581,234	$ 190,888

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	Principal			Interest			
	General Obligation Bonds	Qualified School Construction Bonds	Total	General Obligation Bonds	Qualified School Construction Bonds	Total	Total Principal and Interest
2025	$ 255,000	$ 127,769	$ 382,769	$ 167,238	$ 16,151	$ 183,389	$ 566,158
2026	270,000	663,465	933,465	159,363	16,150	175,513	1,108,978
2027	280,000	0	280,000	151,113	0	151,113	431,113
2028	295,000	0	295,000	142,487	0	142,487	437,487
2029	305,000	0	305,000	133,488	0	133,488	438,488
2030 - 2034	1,725,000	0	1,725,000	503,055	0	503,055	2,228,055
2035 - 2038	1,660,000	0	1,660,000	136,200	0	136,200	1,796,200
	$ 4,790,000	$ 791,234	$ 5,581,234	$ 1,392,944	$ 32,301	$ 1,425,245	$ 7,006,479

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 3,344,851	$ (152,640)	$ 162,866	$ 3,355,077	$ 3,355,077	$ 0
Special Purpose Funds						
Supplemental General	1,072,238	(39,281)	0	1,032,957	1,032,957	0
Preschool-Aged At-Risk	72,000	0	0	72,000	72,000	0
At Risk (K-12)	775,700	0	0	775,700	642,913	(132,787)
Bilingual Education	2,800	0	0	2,800	1,033	(1,767)
Capital Outlay	937,086	0	0	937,086	560,310	(376,776)
Driver Training	16,100	0	0	16,100	15,233	(867)
Food Service	377,148	0	0	377,148	268,475	(108,673)
Professional Development	33,500	0	0	33,500	3,672	(29,828)
Special Education	626,253	0	0	626,253	497,155	(129,098)
Career and Postsecondary Education	82,430	0	0	82,430	56,051	(26,379)
KPERS Contribution	373,305	0	0	373,305	339,802	(33,503)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	371,348	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	155,770	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	9,465	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	39,462	XXXXXXXXXX
Bond & Interest Fund	419,737	0	0	419,737	419,737	0
	$ 8,133,148	$ (191,921)	$ 162,866	$ 8,104,093	$ 7,840,460	$ (839,678)

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 149,492	$ 162,866	$ 0	$ 162,866
State Sources	3,035,333	3,192,211	3,344,851	(152,640)
	3,184,825	3,355,077	$ 3,344,851	$ 10,226
Expenditures				
Instruction	1,210,100	1,219,842	$ 1,261,441	$ (41,599)
Student Support Services	1,997	0	0	0
Instructional Support Staff	1,277	696	0	696
General Administration	122,724	202,607	203,160	(553)
School Administration	238,652	297,844	249,760	48,084
Central Services	1,715	38,543	0	38,543
Operations & Maintenance	551,136	541,228	432,980	108,248
Student Transportation Services	326,607	294,852	347,510	(52,658)
Transfers	730,617	759,465	850,000	(90,535)
Adjustment to Comply With Legal Max	0	0	(152,640)	152,640
Adjustment for Qualifying Budget Credits	0	0	162,866	(162,866)
	3,184,825	3,355,077	$ 3,355,077	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 995,583	$ 999,406	$ 949,720	$ 49,686
County Sources	53,613	59,035	53,602	5,433
	1,049,196	1,058,441	$ 1,003,322	$ 55,119
Expenditures				
Instruction	39,784	165,317	$ 201,520	$ (36,203)
Instructional Support Staff	23,821	32,863	25,210	7,653
General Administration	101,621	102,550	108,450	(5,900)
Central Services	300,201	146,781	61,663	85,118
Operations & Maintenance	0	0	100,000	(100,000)
Transfers	609,768	585,446	575,395	10,051
Adjustment to Comply With Legal Max	0	0	(39,281)	39,281
	1,075,195	1,032,957	$ 1,032,957	$ 0
Receipts Over (Under) Expenditures	(25,999)	25,484		
Unencumbered Cash, Beginning	94,915	68,916		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 68,916	$ 94,400		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 63,000	$ 72,000	$ 72,000	$ 0
	63,000	72,000	$ 72,000	$ 0
Expenditures				
Instruction	63,000	72,000	$ 72,000	$ 0
	63,000	72,000	$ 72,000	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 717,994	$ 642,913	$ 775,700	$ (132,787)
	717,994	642,913	$ 775,700	$ (132,787)
Expenditures				
Instruction	717,994	642,913	$ 775,700	$ (132,787)
	717,994	642,913	$ 775,700	$ (132,787)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 2,051	$ 1,033	$ 2,800	$ (1,767)
	2,051	1,033	$ 2,800	$ (1,767)
Expenditures				
Instruction	2,051	1,033	$ 2,800	$ (1,767)
	2,051	1,033	$ 2,800	$ (1,767)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 518,242	$ 429,796	$ 526,552	$ (96,756)
County Sources	20,562	25,668	18,608	7,060
Transfers	0	64,313	0	64,313
	538,804	519,777	$ 545,160	$ (25,383)
Expenditures				
Instruction	318,197	300,225	$ 120,000	$ 180,225
School Administration	1,509	0	0	0
Central Services	0	7,352	0	7,352
Operations & Maintenance	11,100	0	12,000	(12,000)
Transportation	32,672	227,628	50,000	177,628
Facility Acquisition & Construction Services	357,931	25,105	755,086	(729,981)
	721,409	560,310	$ 937,086	$ (376,776)
Receipts Over (Under) Expenditures	(182,605)	(40,533)		
Unencumbered Cash, Beginning	574,531	391,926		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 391,926	$ 351,393		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,680	$ 1,885	$ 2,700	$ (815)
Transfers	13,079	13,348	13,400	(52)
	14,759	15,233	$ 16,100	$ (867)
Expenditures				
Instruction	14,759	15,233	$ 15,600	$ (367)
Vehicle Operations, Maintenance Services	0	0	500	(500)
	14,759	15,233	$ 16,100	$ (867)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 41,507	$ 66,404	$ 63,103	$ 3,301
State Sources	1,967	1,727	2,260	(533)
Federal Sources	224,536	167,482	230,055	(62,573)
Transfers	0	381	0	381
	268,010	235,994	$ 295,418	$ (59,424)
Expenditures				
Operations & Maintenance	23,886	9,513	$ 24,500	$ (14,987)
Food Service Operation	271,672	258,962	352,648	(93,686)
	295,558	268,475	$ 377,148	$ (108,673)
Receipts Over (Under) Expenditures	(27,548)	(32,481)		
Unencumbered Cash, Beginning	109,278	81,730		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 81,730	$ 49,249		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 653	$ 323	$ 5,017	$ (4,694)
Transfers	1,318	3,349	28,483	(25,134)
	1,971	3,672	$ 33,500	$ (29,828)
Expenditures				
Instructional Support Staff	2,636	3,672	$ 33,500	$ (29,828)
	2,636	3,672	$ 33,500	$ (29,828)
Receipts Over (Under) Expenditures	(665)	0		
Unencumbered Cash, Beginning	665	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 100,000	$ (100,000)
Federal Sources	14,784	0	0	0
Transfers	475,522	503,553	458,232	45,321
	490,306	503,553	$ 558,232	$ (54,679)
Expenditures				
Instruction	478,881	462,202	$ 581,413	$ (119,211)
Student Transportation Services	43,403	34,953	44,840	(9,887)
	522,284	497,155	$ 626,253	$ (129,098)
Receipts Over (Under) Expenditures	(31,978)	6,398		
Unencumbered Cash, Beginning	100,000	68,022		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 68,022	$ 74,420		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 5,458	$ 0	$ 5,458
State Sources	7,203	6,572	7,650	(1,078)
Federal Sources	2,600	0	0	0
Transfers	67,421	44,021	74,780	(30,759)
	77,224	56,051	$ 82,430	$ (26,379)
Expenditures				
Instruction	59,677	40,601	$ 63,130	$ (22,529)
Student Transportation Services	17,547	15,450	19,300	(3,850)
	77,224	56,051	$ 82,430	$ (26,379)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 339,368	$ 339,802	$ 373,305	$ (33,503)
	339,368	339,802	$ 373,305	$ (33,503)
Expenditures				
Instruction	210,151	210,421	$ 231,166	$ (20,745)
Student Support Services	4,953	4,959	5,448	(489)
Instructional Support Staff	4,963	4,969	5,460	(491)
General Administration	27,604	27,639	30,364	(2,725)
School Administration	39,257	39,307	43,183	(3,876)
Operations & Maintenance	19,250	19,275	21,175	(1,900)
Student Transportation Services	16,595	16,616	18,255	(1,639)
Food Service Operation	16,595	16,616	18,254	(1,638)
	339,368	339,802	$ 373,305	$ (33,503)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 419,108	$ 398,625	$ 381,118	$ 17,507
County Sources	25,743	25,411	23,910	1,501
	444,851	424,036	$ 405,028	$ 19,008
Expenditures				
Debt Service	411,862	419,737	$ 419,737	$ 0
	411,862	419,737	$ 419,737	$ 0
Receipts Over (Under) Expenditures	32,989	4,299		
Unencumbered Cash, Beginning	429,768	462,757		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 462,757	$ 467,056		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 410,052	$ 449,440
	410,052	449,440
Expenditures		
Instruction	106,339	119,517
Instructional Support Staff	13,334	10,163
General Administration	360,465	228,769
Central Services	14,121	12,899
	494,259	371,348
Receipts Over (Under) Expenditures	(84,207)	78,092
Unencumbered Cash, Beginning	(27,339)	(111,546)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (111,546)	$ (33,454)

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 113,181	$ 79,193
State Sources	50,907	52,824
Federal Sources	88,375	75,754
	252,463	207,771
Expenditures		
Instruction	202,353	63,907
Student Support Services	52,491	81,253
School Administration	23,742	0
Operations & Maintenance	11,215	0
Community Service Operations	11,495	10,610
	301,296	155,770
Receipts Over (Under) Expenditures	(48,833)	52,001
Unencumbered Cash, Beginning	65,961	17,128
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 17,128	$ 69,129

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	350,000	350,000
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 350,000	$ 350,000

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Instruction	1,961	9,465
	1,961	9,465
Receipts Over (Under) Expenditures	(1,961)	(9,465)
Unencumbered Cash, Beginning	81,637	79,676
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 79,676	$ 70,211

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
FHS Cheerleaders	$ 415	$ 7,790	$ 7,782	$ 423
F.A.C.	3,647	1,387	1,485	3,549
FACS Class	0	1,900	769	1,131
Daycare	1,906	0	0	1,906
FFA	19,978	23,682	23,052	20,608
Library Fund Raising	0	425	0	425
Music Club	1,342	4,803	5,541	604
Band	1,890	3,105	3,850	1,145
N.H.S. Club	203	69	252	20
HS STUCO	2,729	1,128	2,050	1,807
Impact	1,386	0	0	1,386
Fairfield Livestock	1,541	2,703	773	3,471
Class of 2025	8,213	445	4,431	4,227
Basketball Team	818	1,914	894	1,838
Class of 2027	583	1,434	94	1,923
Class of 2024	4,990	5,622	10,612	0
Class of 2026	2,853	2,762	147	5,468
Graduated Class Funds	926	0	926	0
Football Team	1,804	2,585	3,657	732
FHS Girls Basketball	2,256	8,338	7,384	3,210
FHS Girls Volleyball	1,227	0	0	1,227
FMS Girls Volleyball	1,316	475	200	1,591
FMS STUCO	1,336	2,079	2,064	1,351
FMS Cheerleaders	1,992	2,943	3,657	1,278
Fairfield Elementary STUCO	2,001	65	406	1,660
Concession Committee	1,650	19,057	19,189	1,518
Track	453	483	31	905
FMS Girls Basketball	774	598	647	725
Shooting Sports	3,059	475	1,373	2,161
	$ 71,288	$ 96,267	$ 101,266	$ 66,289

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Play	$ 3,071	$ 0	$ 473	$ 3,544	$ 0	$ 0	$ 0
Scholars Bowl	901	0	315	1,216	0	0	0
Athletics	10,225	0	23,747	33,972	0	0	0
Fairfield Elementary	205	0	0	0	205	0	205
Social Fund	373	0	572	730	215	0	215
Teacher Fund	400	0	0	0	400	0	400
	$ 15,175	$ 0	$ 25,107	$ 39,462	$ 820	$ 0	$ 820