FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
LANGDON, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2025

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
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INDEPENDENT AUDITOR'S 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, 2025,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

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, 2025**, 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.

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 Auditor's 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.

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Board of Education
Fairfield Unified School District No. 310

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.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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, and 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, 2024, and have issued our report thereon dated November 1, 2024, which contained an unmodified opinion on the basic financial statement.

The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2024 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
April 20, 2026

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

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	$ 3,361,385	$ 3,361,385	$ 0	$ 9,215	$ 9,215
Special Purpose Funds							
Supplemental General	94,400	0	1,067,343	1,068,624	93,119	23,894	117,013
Preschool-Aged At-Risk	0	0	29,213	29,213	0	0	0
At Risk (K-12)	0	0	591,497	591,497	0	0	0
Bilingual Education	0	0	2,030	2,030	0	0	0
Capital Outlay	351,393	0	774,109	633,786	491,716	0	491,716
Driver Training	0	0	15,323	15,323	0	0	0
Food Service	49,249	0	209,205	248,824	9,630	0	9,630
Professional Development	0	0	2,167	2,167	0	0	0
Special Education	74,420	0	441,335	406,790	108,965	0	108,965
Career and Postsecondary Educatior	0	0	50,531	50,531	0	0	0
KPERS Contribution	0	0	258,122	258,122	0	0	0
Federal Funds	(33,454)	0	137,147	141,942	(38,249)	0	(38,249)
Gifts and Grants	69,129	0	105,822	120,982	53,969	0	53,969
Contingency Reserve	350,000	0	0	0	350,000	0	350,000
Textbook & Student Material Revolving	70,211	0	0	1,698	68,513	0	68,513
District Activity Funds	820	0	35,234	34,362	1,692	0	1,692
Bond & Interest Fund	467,056	0	408,581	422,237	453,400	0	453,400
	$ 1,493,224	$ 0	$ 7,489,044	$ 7,389,513	$ 1,592,755	$ 33,109	$ 1,625,864

Composition of Cash:	Checking Accounts	$ 72,038
	Money Market Account	1,624,171
		1,696,209
	Agency Funds	(70,345)
		$ 1,625,864

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, 2025

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, 2025.

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 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 13.60% and 11.54% for the fiscal year ended June 30, 2025.

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 2024. 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 $258,122 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $3,209,101. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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, 2025.

At June 30, 2025, the District's carrying amount of deposits was $1,696,209 and the bank balance was $2,311,847. 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. 72-5167 and K.S.A. 72-7143 were as follows:

	Transfer to:								
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Driver Training	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 29,213	$ 489,871	$ 0	$ 14,308	$ 2,626	$ 2,069	$ 306,134	$ 38,650	$ 882,871
Supplemental General Fund	0	101,626	2,030	0	0	0	103,122	0	206,778
	$ 29,213	$ 591,497	$ 2,030	$ 14,308	$ 2,626	$ 2,069	$ 409,256	$ 38,650	$ 1,089,649

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, 2025.

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 - Budget Violation:

Expenditures in the Bilingual Education Fund were in excess of the budgeted amount by $473 in violation of K.S.A. 79-2935.

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, 2025, 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
Lease Purchase Agreement				
School Bus	5.459	7/24/2024	$ 137,221	1/1/2027

Changes in long-term liabilities for the District for the year ended June 30, 2025, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2016	$ 4,790,000	$ 0	$ 255,000	$ 4,535,000	$ 167,237
Qualified School Construction Bonds					
Series 2010	791,234	0	139,252	651,982	156,987
Lease Purchase Agreement					
School Bus	0	137,221	73,155	64,066	2,337
	$ 5,581,234	$ 137,221	$ 467,407	$ 5,251,048	$ 326,561

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	Lease Purchase Agreement	Total	General Obligation Bonds	Qualified School Construction Bonds	Lease Purchase Agreement	Total	Total Principal and Interest
2026	$ 270,000	$ 651,982	$ 31,159	$ 953,141	$ 159,363	$ 27,634	$ 3,593	$ 190,590	$ 1,143,731
2027	280,000	0	32,907	312,907	151,113	0	1,845	152,958	465,865
2028	295,000	0	0	295,000	142,487	0	0	142,487	437,487
2029	305,000	0	0	305,000	133,488	0	0	133,488	438,488
2030	315,000	0	0	315,000	124,187	0	0	124,187	439,187
2031 - 2035	1,800,000	0	0	1,800,000	437,468	0	0	437,468	2,237,468
2036 - 2038	1,270,000	0	0	1,270,000	77,600	0	0	77,600	1,347,600
	$ 4,535,000	$ 651,982	$ 64,066	$ 5,251,048	$ 1,225,706	$ 27,634	$ 5,438	$ 1,258,778	$ 6,509,826

Note 13 - Subsequent Events:

The District has evaluated subsequent events through April 20, 2026, the date which the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

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	$ 3,434,929	$ (214,583)	$ 141,039	$ 3,361,385	$ 3,361,385	$ 0
Special Purpose Funds						
Supplemental General	1,112,470	(43,846)	0	1,068,624	1,068,624	0
Preschool-Aged At-Risk	80,670	0	0	80,670	29,213	(51,457)
At Risk (K-12)	645,000	0	0	645,000	591,497	(53,503)
Bilingual Education	1,557	0	0	1,557	2,030	473
Capital Outlay	927,882	0	0	927,882	633,786	(294,096)
Driver Training	17,170	0	0	17,170	15,323	(1,847)
Food Service	300,052	0	0	300,052	248,824	(51,228)
Professional Development	30,000	0	0	30,000	2,167	(27,833)
Special Education	608,531	0	0	608,531	406,790	(201,741)
Career and Postsecondary Education	60,900	0	0	60,900	50,531	(10,369)
KPERS Contribution	373,782	0	0	373,782	258,122	(115,660)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	141,942	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	120,982	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,698	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	34,362	XXXXXXXXXX
Bond & Interest Fund	422,237	0	0	422,237	422,237	0
	$ 8,015,180	$ (258,429)	$ 141,039	$ 7,897,790	$ 7,389,513	$ (807,261)

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

General Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 162,866	$ 141,039	$ 0	$ 141,039
State Sources	3,192,211	3,220,346	3,434,929	(214,583)
	3,355,077	3,361,385	$ 3,434,929	$ (73,544)
Expenditures				
Instruction	1,219,842	970,231	$ 1,207,768	$ (237,537)
Student Support Services	0	8,553	0	8,553
Instructional Support Staff	696	3,209	900	2,309
General Administration	337,024	401,038	344,150	56,888
School Administration	297,844	355,159	296,500	58,659
Central Services	38,543	42,159	41,800	359
Operations & Maintenance	406,811	377,273	422,100	(44,827)
Student Transportation Services	294,852	320,892	317,600	3,292
Transfers	759,465	882,871	804,111	78,760
Adjustment to Comply With Legal Max	0	0	(214,583)	214,583
Adjustment for Qualifying Budget Credits	0	0	141,039	(141,039)
	3,355,077	3,361,385	$ 3,361,385	$ 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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 999,406	$ 1,015,739	$ 965,394	$ 50,345
County Sources	59,035	51,604	52,676	(1,072)
	1,058,441	1,067,343	$ 1,018,070	$ 49,273
Expenditures				
Instruction	165,317	630,952	$ 267,565	$ 363,387
Instructional Support Staff	32,863	73,347	36,500	36,847
General Administration	102,550	139,948	102,790	37,158
Central Services	146,781	17,599	0	17,599
Operations & Maintenance	0	0	131,543	(131,543)
Student Transportation Services	0	0	30,000	(30,000)
Transfers	585,446	206,778	544,072	(337,294)
Adjustment to Comply With Legal Max	0	0	(43,846)	43,846
	1,032,957	1,068,624	$ 1,068,624	$ 0
Receipts Over (Under) Expenditures	25,484	(1,281)		
Unencumbered Cash, Beginning	68,916	94,400		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 94,400	$ 93,119		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 72,000	$ 29,213	$ 80,670	$ (51,457)
	72,000	29,213	$ 80,670	$ (51,457)
Expenditures				
Instruction	72,000	29,213	$ 80,670	$ (51,457)
	72,000	29,213	$ 80,670	$ (51,457)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 642,913	$ 591,497	$ 645,000	$ (53,503)
	642,913	591,497	$ 645,000	$ (53,503)
Expenditures				
Instruction	642,913	591,497	$ 631,400	$ (39,903)
Student Transportation Services	0	0	13,600	(13,600)
	642,913	591,497	$ 645,000	$ (53,503)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,033	$ 2,030	$ 1,557	$ 473
	1,033	2,030	$ 1,557	$ 473
Expenditures				
Instruction	1,033	2,030	$ 1,557	$ 473
	1,033	2,030	$ 1,557	$ 473
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Capital Outlay Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 429,796	$ 754,091	$ 555,639	$ 198,452
County Sources	25,668	20,018	20,469	(451)
Transfers	64,313	0	0	0
	519,777	774,109	$ 576,108	$ 198,001
Expenditures				
Instruction	300,225	328,363	$ 200,000	$ 128,363
School Administration	0	1,569	0	1,569
Central Services	7,352	113,726	0	113,726
Operations & Maintenance	0	17,507	50,000	(32,493)
Transportation	227,628	137,668	150,000	(12,332)
Facility Acquisition & Construction Services	25,105	34,953	527,882	(492,929)
	560,310	633,786	$ 927,882	$ (294,096)
Receipts Over (Under) Expenditures	(40,533)	140,323		
Unencumbered Cash, Beginning	391,926	351,393		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 351,393	$ 491,716		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,885	$ 1,015	$ 2,025	$ (1,010)
Transfers	13,348	14,308	15,145	(837)
	15,233	15,323	$ 17,170	$ (1,847)
Expenditures				
Instruction	15,233	15,323	$ 17,170	$ (1,847)
	15,233	15,323	$ 17,170	$ (1,847)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 66,404	$ 55,158	$ 67,755	$ (12,597)
State Sources	1,727	1,663	2,184	(521)
Federal Sources	167,482	149,758	181,245	(31,487)
Transfers	381	2,626	0	2,626
	235,994	209,205	$ 251,184	$ (41,979)
Expenditures				
Operations & Maintenance	9,513	0	$ 9,500	$ (9,500)
Food Service Operation	258,962	248,824	290,552	(41,728)
	268,475	248,824	$ 300,052	$ (51,228)
Receipts Over (Under) Expenditures	(32,481)	(39,619)		
Unencumbered Cash, Beginning	81,730	49,249		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 49,249	$ 9,630		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 323	$ 98	$ 4,500	$ (4,402)
Transfers	3,349	2,069	25,500	(23,431)
	3,672	2,167	$ 30,000	$ (27,833)
Expenditures				
Instructional Support Staff	3,672	2,167	$ 30,000	$ (27,833)
	3,672	2,167	$ 30,000	$ (27,833)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 32,079	$ 0	$ 32,079
Transfers	503,553	409,256	534,111	(124,855)
	503,553	441,335	$ 534,111	$ (92,776)
Expenditures				
Instruction	462,202	369,086	$ 572,071	$ (202,985)
Student Transportation Services	34,953	37,704	36,460	1,244
	497,155	406,790	$ 608,531	$ (201,741)
Receipts Over (Under) Expenditures	6,398	34,545		
Unencumbered Cash, Beginning	68,022	74,420		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 74,420	$ 108,965		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Career and Postsecondary Education Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 5,458	$ 4,035	$ 6,000	$ (1,965)
State Sources	6,572	7,846	8,700	(854)
Transfers	44,021	38,650	46,200	(7,550)
	56,051	50,531	$ 60,900	$ (10,369)
Expenditures				
Instruction	40,601	32,559	$ 44,700	$ (12,141)
Student Transportation Services	15,450	17,972	16,200	1,772
	56,051	50,531	$ 60,900	$ (10,369)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 339,802	$ 258,122	$ 373,782	$ (115,660)
	339,802	258,122	$ 373,782	$ (115,660)
Expenditures				
Instruction	210,421	159,841	$ 231,463	$ (71,622)
Student Support Services	4,959	3,767	5,455	(1,688)
Instructional Support Staff	4,969	3,775	5,466	(1,691)
General Administration	27,639	20,995	30,403	(9,408)
School Administration	39,307	29,859	43,238	(13,379)
Operations & Maintenance	19,275	14,642	21,202	(6,560)
Student Transportation Services	16,616	12,622	18,278	(5,656)
Food Service Operation	16,616	12,621	18,277	(5,656)
	339,802	258,122	$ 373,782	$ (115,660)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 398,625	$ 380,734	$ 376,701	$ 4,033
County Sources	25,411	27,847	22,739	5,108
	424,036	408,581	$ 399,440	$ 9,141
Expenditures				
Debt Service	419,737	422,237	$ 422,237	$ 0
	419,737	422,237	$ 422,237	$ 0
Receipts Over (Under) Expenditures	4,299	(13,656)		
Unencumbered Cash, Beginning	462,757	467,056		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 467,056	$ 453,400		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 449,440	$ 137,147
	449,440	137,147
Expenditures		
Instruction	119,517	95,038
Instructional Support Staff	10,163	25,840
General Administration	228,769	3,757
Central Services	12,899	17,307
	371,348	141,942
Receipts Over (Under) Expenditures	78,092	(4,795)
Unencumbered Cash, Beginning	(111,546)	(33,454)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (33,454)	$ (38,249)

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 79,193	$ 74,435
State Sources	52,824	25,904
Federal Sources	75,754	5,483
	207,771	105,822
Expenditures		
Instruction	63,907	120,706
Student Support Services	81,253	247
School Administration	0	0
Operations & Maintenance	0	0
Community Service Operations	10,610	29
	155,770	120,982
Receipts Over (Under) Expenditures	52,001	(15,160)
Unencumbered Cash, Beginning	17,128	69,129
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 69,129	$ 53,969

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

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

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Instruction	9,465	1,698
	9,465	1,698
Receipts Over (Under) Expenditures	(9,465)	(1,698)
Unencumbered Cash, Beginning	79,676	70,211
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 70,211	$ 68,513

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
FHS Cheerleaders	$ 423	$ 5,856	$ 5,908	$ 371
F.A.C.	3,549	254	0	3,803
FACS Class	1,131	880	162	1,849
Daycare	1,906	1,985	1,985	1,906
FFA	20,608	22,413	27,094	15,927
Library Fund Raising	425	3,565	3,815	175
Music Club	604	3,118	3,696	26
Art	0	271	0	271
After Prom	0	3,550	3,525	25
Band	1,145	2,114	410	2,849
N.H.S. Club	20	83	103	0
HS STUCO	1,807	2,155	1,925	2,037
Impact	1,386	0	0	1,386
Fairfield Livestock	3,471	405	286	3,590
Class of 2025	4,227	8,112	12,339	0
Basketball Team	1,838	661	1,022	1,477
Class of 2028	0	3,916	205	3,711
Class of 2027	1,923	5,620	338	7,205
Class of 2026	5,468	1,030	3,089	3,409
Graduated Class Funds	0	0	0	0
Football Team	732	4,768	4,158	1,342
FHS FCA	0	400	284	116
FHS Girls Basketball	3,210	2,338	1,425	4,123
FHS Girls Volleyball	1,227	100	423	904
FMS Girls Volleyball	1,591	0	780	811
FMS STUCO	1,351	1,069	738	1,682
FMS Cheerleaders	1,278	4,436	2,961	2,753
Fairfield Elementary STUCO	1,660	0	157	1,503
Concession Committee	1,518	26,276	25,272	2,522
Track	905	566	845	626
FMA Bosy Basketball	0	1,131	0	1,131
FMS Girls Basketball	725	0	646	79
Shooting Sports	2,161	1,203	628	2,736
	$ 66,289	$ 108,275	$ 104,219	$ 70,345

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, 2025

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	$ 0	$ 0	$ 246	$ 246	$ 0	$ 0	$ 0
Scholars Bowl	0	0	692	229	463	0	463
Athletics	0	0	33,326	33,326	0	0	0
Fairfield Elementary	205	0	0	0	205	0	205
Social Fund	215	0	970	561	624	0	624
Teacher Fund	400	0	0	0	400	0	400
	$ 820	$ 0	$ 35,234	$ 34,362	$ 1,692	$ 0	$ 1,692