FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
LANGDON, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2022

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FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
TABLE OF CONTENTS
JUNE 30, 2022

	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 Fund (K-12)	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 and Interest Fund	26
Schedule of Cash Receipts and Expenditures - Actual	
Federal Funds	27
Contingency Reserve Fund	28
Textbook and Student Material Revolving Fund	29
Gifts and Grants Fund	30
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	31
Schedule of Cash Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	32
Federal Award Information	
Schedule of Expenditures of Federal Awards	33

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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, 2022,** 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, 2022**, 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.

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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.

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. According, 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 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) and schedule of expenditures of federal awards (Federal Award 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, 2021, and have issued our report thereon dated September 28, 2021, which contained an unmodified opinion on the basic financial statement.

The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (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 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
October 3, 2022

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

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	$ 3,152,280	$ 3,152,280	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	53,318	0	1,006,360	964,763	94,915	2,050	96,965
Preschool-Aged At-Risk	0	0	47,060	47,060	0	0	0
At Risk (K-12)	0	0	744,085	744,085	0	0	0
Bilingual Education	0	0	13,500	13,500	0	0	0
Capital Outlay	450,358	0	627,855	503,682	574,531	0	574,531
Driver Training	0	0	14,931	14,931	0	0	0
Food Service	75,364	0	297,167	263,253	109,278	0	109,278
Professional Development	0	665	0	0	665	0	665
Special Education	80,000	0	493,343	473,343	100,000	0	100,000
Career and Postsecondary Education	0	0	56,800	56,800	0	2,820	2,820
KPERS Contribution	0	0	349,898	349,898	0	0	0
Federal Funds	(108,153)	0	349,665	268,851	(27,339)	0	(27,339)
Contingency Reserve	350,000	0	0	0	350,000	0	350,000
Textbook and Student Material Revolving	84,253	0	0	2,616	81,637	1,518	83,155
Gifts and Grants	49,096	0	162,865	146,000	65,961	0	65,961
District Activity Funds	4,948	0	20,598	21,380	4,166	0	4,166
Bond and Interest Fund	388,490	0	449,890	408,612	429,768	0	429,768
	$ 1,427,674	$ 665	$ 7,786,297	$ 7,431,054	$ 1,783,582	$ 6,388	$ 1,789,970

Composition of Cash:		
	Checking Accounts	$ 1,801,752
	Money Market Account	53,027
		1,854,779
	Agency Funds	(64,809)
		$ 1,789,970

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, 2022

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 and 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 and 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 ended June 30, 2022.

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
Textbook and Student Material Revolving Fund	Gifts and Grants Fund
District Activity Funds	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 2 - In Substance Receipt in Transit:

The District received $129,913 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 3 - 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 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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

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

The 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 $349,898 for the year ended June 30, 2022.

Net Pension Liability
At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $2,919,882. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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 4 - 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 be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $1,854,779 and the bank balance was $1,986,048. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,080 was covered by federal depository insurance and the remaining $1,735,968 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 5 - 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	Special Education	Career and Postsecondary Education	Total
General Fund	$ 0	$ 374,261	$ 0	$ 144,344	$ 0	$ 316,423	$ 0	$ 835,028
Supplemental General Fund	47,060	369,824	13,500	0	13,955	169,550	53,184	667,073
	$ 47,060	$ 744,085	$ 13,500	$ 144,344	$ 13,955	$ 485,973	$ 53,184	$ 1,502,101

Note 6 - Postemployment 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 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 - Subsequent Events:

The District has evaluated subsequent events through October 3, 2022, the date which the financial statement was available to be issued.

Note 10 - 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 11 - 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 December 1 and June 1.

Lease payments are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2022, 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
Capital Leases				
65 Passenger Bus	3.50	4/10/2018	$ 82,494	4/10/2022
84 Passenger Bus	2.85	12/5/2019	$ 123,537	12/5/2021

Changes in long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2016	$ 5,485,000	$ 0	$ 220,000	$ 5,265,000	$ 188,612
Qualified School Construction Bonds					
Series 2010	1,174,541	0	127,769	1,046,772	16,151
Capital Leases					
65 Passenger Bus	21,707		21,707	0	751
84 Passenger Bus	41,261	0	41,261	0	1,197
	62,968	0	62,968	0	1,948
	$ 6,722,509	$ 0	$ 410,737	$ 6,311,772	$ 206,711

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
2023	$ 230,000	$ 127,769	$ 357,769	$ 181,863	$ 16,151	$ 198,014	$ 555,783
2024	245,000	127,769	372,769	174,737	16,151	190,888	563,657
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 - 2032	1,590,000	0	1,590,000	616,530	0	616,530	2,206,530
2033 - 2037	1,955,000	0	1,955,000	289,900	0	289,900	2,244,900
2038	440,000	0	440,000	8,800	0	8,800	448,800
	$ 5,265,000	$ 1,046,772	$ 6,311,772	$ 1,749,544	$ 64,603	$ 1,814,147	$ 8,125,919

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

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	$ 3,111,607	$ (68,237)	$ 108,910	$ 3,152,280	$ 3,152,280	$ 0
Special Purpose Funds						
Supplemental General	974,392	(9,629)	0	964,763	964,763	0
Preschool-Aged At-Risk	47,060	0	0	47,060	47,060	0
At Risk (K-12)	806,000	0	0	806,000	744,085	(61,915)
Bilingual Education	13,500	0	0	13,500	13,500	0
Capital Outlay	919,425	0	0	919,425	503,682	(415,743)
Driver Training	15,300	0	0	15,300	14,931	(369)
Food Service	350,634	0	0	350,634	263,253	(87,381)
Professional Development	0	0	0	0	0	0
Special Education	580,000	0	0	580,000	473,343	(106,657)
Career and Postsecondary Education	56,800	0	0	56,800	56,800	0
KPERS Contribution	420,525	0	0	420,525	349,898	(70,627)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	268,851	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,616	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	146,000	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	21,380	XXXXXXXXXX
Bond and Interest Fund	408,612	0	0	408,612	408,612	0
	$ 7,703,855	$ (77,866)	$ 108,910	$ 7,734,899	$ 7,431,054	$ (742,692)

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 157,608	$ 108,910	$ 0	$ 108,910
State Sources	3,005,945	3,043,370	3,111,607	(68,237)
	3,163,553	3,152,280	$ 3,111,607	$ 40,673
Expenditures				
Instruction	1,157,678	1,152,628	$ 944,143	$ 208,485
Student Support Services	394	1,136	0	1,136
Instructional Support Staff	203	1,885	0	1,885
General Administration	132,886	176,102	256,210	(80,108)
School Administration	231,940	216,604	240,100	(23,496)
Central Services	2,322	1,700	0	1,700
Operations & Maintenance	471,815	470,630	372,894	97,736
Student Transportation Services	241,710	296,567	269,300	27,267
Other Support Services	0	0	0	0
Transfers	924,605	835,028	1,028,960	(193,932)
Adjustment to Comply With Legal Max	0	0	(68,237)	68,237
Adjustment for Qualifying Budget Credits	0	0	108,910	(108,910)
	3,163,553	3,152,280	$ 3,152,280	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 845,744	$ 956,475	$ 871,140	$ 85,335
County Sources	57,803	49,885	49,934	(49)
	903,547	1,006,360	$ 921,074	$ 85,286
Expenditures				
Instruction	63,862	37,578	$ 327,707	$ (290,129)
Student Support Services	0	0	0	0
Instructional Support Staff	66,479	29,756	70,650	(40,894)
General Administration	92,318	94,977	95,335	(358)
School Administration	38	215	0	215
Central Services	105,487	135,164	76,500	58,664
Operations & Maintenance	0	0	0	0
Other Supplemental Services	0	0	0	0
Transfers	594,227	667,073	404,200	262,873
Adjustment to Comply With Legal Max	0	0	(9,629)	9,629
	922,411	964,763	$ 964,763	$ 0
Receipts Over (Under) Expenditures	(18,864)	41,597		
Unencumbered Cash, Beginning	72,182	53,318		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 53,318	$ 94,915		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 36,552	$ 47,060	$ 47,060	$ 0
	36,552	47,060	$ 47,060	$ 0
Expenditures				
Instruction	36,552	47,060	$ 47,060	$ 0
	36,552	47,060	$ 47,060	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

At Risk Fund (K-12)	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 819,883	$ 744,085	$ 806,000	$ (61,915)
	819,883	744,085	$ 806,000	$ (61,915)
Expenditures				
Instruction	819,883	744,085	$ 806,000	$ (61,915)
	819,883	744,085	$ 806,000	$ (61,915)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 13,000	$ 13,500	$ 13,500	$ 0
	13,000	13,500	$ 13,500	$ 0
Expenditures				
Instruction	13,000	13,500	$ 13,500	$ 0
	13,000	13,500	$ 13,500	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 585,326	$ 462,676	$ 448,210	$ 14,466
County Sources	22,640	20,835	20,857	(22)
Transfers	81,426	144,344	0	144,344
	689,392	627,855	$ 469,067	$ 158,788
Expenditures				
Instruction	301,220	317,542	$ 100,000	$ 217,542
General Administration	0	0	20,000	(20,000)
School Administration	0	0	20,000	(20,000)
Central Services	0	0	20,000	(20,000)
Operations & Maintenance	4,585	11,556	10,000	1,556
Transportation	196,263	65,742	200,000	(134,258)
Facility Acquisition & Construction Services	56,736	108,842	549,425	(440,583)
	558,804	503,682	$ 919,425	$ (415,743)
Receipts Over (Under) Expenditures	130,588	124,173		
Unencumbered Cash, Beginning	319,770	450,358		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 450,358	$ 574,531		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 2,500	$ (2,500)
State Sources	918	976	3,000	(2,024)
Transfers	13,352	13,955	9,800	4,155
	14,270	14,931	$ 15,300	$ (369)
Expenditures				
Instruction	14,270	14,931	$ 15,300	$ (369)
	14,270	14,931	$ 15,300	$ (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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 20,984	$ 13,299	$ 11,100	$ 2,199
State Sources	2,267	1,742	1,820	(78)
Federal Sources	259,388	282,126	262,350	19,776
	282,639	297,167	$ 275,270	$ 21,897
Expenditures				
Operations & Maintenance	16,236	25,048	$ 0	$ 25,048
Food Service Operations	228,972	238,205	350,634	(112,429)
	245,208	263,253	$ 350,634	$ (87,381)
Receipts Over (Under) Expenditures	37,431	33,914		
Unencumbered Cash, Beginning	37,933	75,364		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 75,364	$ 109,278		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 174	$ 0	$ 0	$ 0
	174	0	$ 0	$ 0
Expenditures				
Instructional Support Staff	174	0	$ 0	$ 0
	174	0	$ 0	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	665		
Unencumbered Cash, Ending	$ 0	$ 665		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 6,244	$ 0	$ 6,244
Federal Sources	5,499	1,126	0	1,126
Transfers	503,092	485,973	500,000	(14,027)
	508,591	493,343	$ 500,000	$ (6,657)
Expenditures				
Instruction	464,335	430,332	$ 580,000	$ (149,668)
Student Transportation Services	39,256	43,011	0	43,011
	503,591	473,343	$ 580,000	$ (106,657)
Receipts Over (Under) Expenditures	5,000	20,000		
Unencumbered Cash, Beginning	75,000	80,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 80,000	$ 100,000		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Career and Postsecondary Education Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 3,807	$ 3,616	$ 0	$ 3,616
Transfers	51,353	53,184	56,800	(3,616)
	55,160	56,800	$ 56,800	$ 0
Expenditures				
Instruction	55,160	56,800	$ 56,800	$ 0
	55,160	56,800	$ 56,800	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 355,624	$ 349,898	$ 420,525	$ (70,627)
	355,624	349,898	$ 420,525	$ (70,627)
Expenditures				
Instruction	220,217	216,672	$ 260,463	$ (43,791)
Student Support Services	5,190	5,106	6,135	(1,029)
Instructional Support Staff	5,201	5,117	6,148	(1,031)
General Administration	28,926	28,460	34,193	(5,733)
School Administration	41,138	40,476	48,628	(8,152)
Operations and Maintenance	20,172	19,847	23,845	(3,998)
Student Transportation Services	17,390	17,110	20,556	(3,446)
Food Service	17,390	17,110	20,557	(3,447)
	355,624	349,898	$ 420,525	$ (70,627)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Bond and Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 417,196	$ 425,074	$ 398,605	$ 26,469
County Sources	26,001	24,816	24,843	(27)
	443,197	449,890	$ 423,448	$ 26,442
Expenditures				
Debt Service	405,063	408,612	$ 408,612	$ 0
	405,063	408,612	$ 408,612	$ 0
Receipts Over (Under) Expenditures	38,134	41,278		
Unencumbered Cash, Beginning	350,356	388,490		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 388,490	$ 429,768		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 398,257	$ 349,665
	398,257	349,665
Expenditures		
Instruction	341,899	106,761
Instructional Support Staff	0	13,346
General Administration	164,511	118,006
Central Services	0	30,738
	506,410	268,851
Receipts Over (Under) Expenditures	(108,153)	80,814
Unencumbered Cash, Beginning	0	(108,153)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (108,153)	$ (27,339)

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures	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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Instruction	689	2,616
	689	2,616
Receipts Over (Under) Expenditures	(689)	(2,616)
Unencumbered Cash, Beginning	84,942	84,253
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 84,253	$ 81,637

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 94,963	$ 103,452
State Sources	64,208	59,413
	159,171	162,865
Expenditures		
Instruction	170,974	49,242
Student Support Services	0	96,758
	170,974	146,000
Receipts Over (Under) Expenditures	(11,803)	16,865
Unencumbered Cash, Beginning	60,899	49,096
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 49,096	$ 65,961

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cheerleaders	$ 1,729	$ 1,976	$ 2,422	$ 1,283
Falcons Athletic Club	4,021	1,761	1,939	3,843
F.A.D.D.	127	1,445	0	1,572
FFA	17,447	25,954	22,699	20,702
Music Club	6,110	18,296	20,990	3,416
National Honor Society	382	116	220	278
STUCO	1,147	5,785	4,535	2,397
Impact	1,311	378	303	1,386
Fairfield Livestock	1,746	0	59	1,687
Basketball Team	183	906	325	764
Class of 2023	5,316	2,396	3,345	4,367
Class of 2024	1,409	3,377	174	4,612
Class of 2025	0	2,642	140	2,502
Class of 2026	2,008	3,929	5,937	0
Graduated Class Funds	781	145	0	926
Football Team	472	2,886	3,114	244
FHS Girls Basketball Team	2,125	5,916	6,848	1,193
FHS Girls Volleyball Team	2,048	600	813	1,835
FMS Girls Volleyball Team	0	515	100	415
FMS STUCO	634	1,089	1,129	594
FMS Cheerleaders	818	1,102	520	1,400
Fairfield Elementary STUCO	1,725	390	534	1,581
Concession Committee	3,208	1,790	1,083	3,915
Track	53	1,659	1,220	492
MS Girls BB	262	472	68	666
Shooting Sports	2,088	1,400	749	2,739
	$ 57,150	$ 86,925	$ 79,266	$ 64,809

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, 2022

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	$ 3,731	$ 0	$ 70	$ 402	$ 3,399	$ 0	$ 3,399
Scholars Bowl	0	0	1,366	1,260	106	0	106
Athletics	0	0	18,384	18,384	0	0	0
Fairfield Elementary	143	0	0	0	143	0	143
Teacher Fund	1,040	0	332	948	424	0	424
Social Fund	34	0	446	386	94	0	94
	$ 4,948	$ 0	$ 20,598	$ 21,380	$ 4,166	$ 0	$ 4,166

FEDERAL AWARD INFORMATION

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2021	Receipts	Expenditures	Unencumbered Cash 6/30/2022
Department of Education						
Rural Education	84.358	$ 30,738	$ 0	$ 30,738	$ 30,738	$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	73,837				
National School Lunch Program	10.555	177,721				
Summer Food Service Program for Children	10.559	22,862				
Fresh Fruit and Vegetable Program	10.582	7,092				
Pandemic EBT Administrative Costs	10.649	614				
		282,126	0	282,126	263,253	18,873
Department of Education						
Title I Grants to Local Educational Agencies	84.010	75,938	0	75,938	75,938	0
Supporting Effective Instruction State Grants	84.367	13,632	0	10,205	13,632	(3,427)
Student Support and Academic Enrichment Program	84.424	13,649	0	13,649	13,649	0
Education Stabilization Fund	84.425	120,842	(108,153)	205,083	120,842	(23,912)
		224,061	(108,153)	304,875	224,061	(27,339)
Department of Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	178	0	178	178	0
Temporary Assistance for Needy Families	93.558	15,000	0	15,000	15,000	0
		15,178	0	15,178	15,178	0
Total Federal Awards		$ 552,103	$ (108,153)	$ 632,917	$ 533,230	$ (8,466)