# FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
# LANGDON, KANSAS

## FINANCIAL STATEMENT
## JUNE 30, 2023

BFR

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**
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**JUNE 30, 2023**


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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, 2023,** 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, 2023**, 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Fairfield Unified School District No. 310, Langdon, Kansas'** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Fairfield Unified School District No. 310, Langdon, Kansas'** ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents), 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*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information 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, 2022, and have issued our report thereon dated October 3, 2022, which contained an unmodified opinion on the basic financial statement.

The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

*Other Reporting Required by Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2023, on our consideration of **Fairfield Unified School District No. 310, Langdon, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Fairfield Unified School District No. 310, Langdon, Kansas'** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Fairfield Unified School District No. 310, Langdon, Kansas'** internal control over financial reporting and compliance.

BFR CPA, LLC
December 1, 2023

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**
**AND UNENCUMBERED CASH**
**REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2023**

| 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 | $ 3,184,825 | $ 3,184,825 | $ 0 | $ 0 | $ 0 |
| Special Purpose Funds | | | | | | | |
| Supplemental General | 94,915 | 0 | 1,049,196 | 1,075,195 | 68,916 | 0 | 68,916 |
| Preschool-Aged At-Risk | 0 | 0 | 63,000 | 63,000 | 0 | 0 | 0 |
| At Risk (K-12) | 0 | 0 | 717,994 | 717,994 | 0 | 0 | 0 |
| Bilingual Education | 0 | 0 | 2,051 | 2,051 | 0 | 0 | 0 |
| Capital Outlay | 574,531 | 0 | 538,804 | 721,409 | 391,926 | 139,805 | 531,731 |
| Driver Training | 0 | 0 | 14,759 | 14,759 | 0 | 0 | 0 |
| Food Service | 109,278 | 0 | 268,010 | 295,558 | 81,730 | 0 | 81,730 |
| Professional Development | 665 | 0 | 1,971 | 2,636 | 0 | 0 | 0 |
| Special Education | 100,000 | 0 | 490,306 | 522,284 | 68,022 | 0 | 68,022 |
| Career and Postsecondary Educatior | 0 | 0 | 77,224 | 77,224 | 0 | 0 | 0 |
| KPERS Contribution | 0 | 0 | 339,368 | 339,368 | 0 | 0 | 0 |
| Federal Funds | (27,339) | 0 | 410,052 | 494,259 | (111,546) | 0 | (111,546) |
| Gifts and Grants | 65,961 | 0 | 252,463 | 301,296 | 17,128 | 0 | 17,128 |
| Contingency Reserve | 350,000 | 0 | 0 | 0 | 350,000 | 0 | 350,000 |
| Textbook & Student Material Revolving | 81,637 | 0 | 0 | 1,961 | 79,676 | 0 | 79,676 |
| District Activity Funds | 4,166 | 0 | 36,277 | 25,268 | 15,175 | 0 | 15,175 |
| Bond & Interest Fund | 429,768 | 0 | 444,851 | 411,862 | 462,757 | 0 | 462,757 |
| | $ 1,783,582 | $ 0 | $ 7,891,151 | $ 8,250,949 | $ 1,423,784 | $ 139,805 | $ 1,563,589 |

| Composition of Cash: | | |
|---|---|---|
| | Checking Accounts | $ 1,579,893 |
| | Money Market Account | 54,984 |
| | | 1,634,877 |
| | Agency Funds | (71,288) |
| | | $ 1,563,589 |

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, 2023**

## 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. The budget was amended for the following fund:

General Fund

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 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $339,368 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $3,386,567. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. 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 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, 2023.

At June 30, 2023, the District's carrying amount of deposits was $1,634,877 and the bank balance was $1,998,431. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,218 was covered by federal depository insurance and the remaining $1,748,213 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**Note 4 - Interfund Transactions:**

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

| | Transfer to: | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Transfer from: | Preschool-Aged At-Risk | At Risk (K-12) | Bilingual Education | Driver Training | Professional Development | Special Education | Career and Postsecondary Education | Total |
| General Fund | $ 0 | $ 401,249 | $ 0 | $ 0 | $ 0 | $ 329,368 | $ 0 | $ 730,617 |
| Supplemental General Fund | 63,000 | 316,745 | 2,051 | 13,079 | 1,318 | 146,154 | 67,421 | 609,768 |
| | $ 63,000 | $ 717,994 | $ 2,051 | $ 13,079 | $ 1,318 | $ 475,522 | $ 67,421 | $ 1,340,385 |

**Note 5 - 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 6 - 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 7 - 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 8 - 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 9 - Subsequent Events:**

The District has evaluated subsequent events through December 1, 2023, the date which the financial statement was available to be issued.

## Note 10 - 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, 2023, were as follows:

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

Changes in long-term liabilities for the District for the year ended June 30, 2023, were as follows:

| Issue | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|---|---|---|---|---|---|
| General Obligation Bonds Series 2016 | $ 5,265,000 | $ 0 | $ 230,000 | $ 5,035,000 | $ 181,862 |
| Qualified School Construction Bonds Series 2010 | 1,046,772 | 0 | 127,769 | 919,003 | 16,151 |
| | $ 6,311,772 | $ 0 | $ 357,769 | $ 5,954,003 | $ 198,013 |

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 |
| 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 | 295,000 | 0 | 295,000 | 142,487 | 0 | 142,488 | 437,488 |
| 2029 - 2033 | 1,655,000 | 0 | 1,655,000 | 562,643 | 0 | 562,643 | 2,217,643 |
| 2034 - 2038 | 2,035,000 | 0 | 2,035,000 | 210,100 | 0 | 210,100 | 2,245,100 |
| | $ 5,035,000 | $ 919,003 | $ 5,954,003 | $ 1,567,681 | $ 48,452 | $ 1,616,134 | $ 7,570,137 |

# REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**
**REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2023**

| 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 | $ 3,201,268 | $ (165,935) | $ 149,492 | $ 3,184,825 | $ 3,184,825 | $ 0 |
| Special Purpose Funds | | | | | | |
| Supplemental General | 976,645 | 0 | 98,550 | 1,075,195 | 1,075,195 | 0 |
| Preschool-Aged At-Risk | 63,000 | 0 | 0 | 63,000 | 63,000 | 0 |
| At Risk (K-12) | 750,000 | 0 | 0 | 750,000 | 717,994 | (32,006) |
| Bilingual Education | 13,500 | 0 | 0 | 13,500 | 2,051 | (11,449) |
| Capital Outlay | 1,081,289 | 0 | 0 | 1,081,289 | 721,409 | (359,880) |
| Driver Training | 16,000 | 0 | 0 | 16,000 | 14,759 | (1,241) |
| Food Service | 345,768 | 0 | 0 | 345,768 | 295,558 | (50,210) |
| Professional Development | 31,500 | 0 | 0 | 31,500 | 2,636 | (28,864) |
| Special Education | 507,500 | 0 | 14,784 | 522,284 | 522,284 | 0 |
| Career and Postsecondary Education | 77,224 | 0 | 0 | 77,224 | 77,224 | 0 |
| KPERS Contribution | 391,886 | 0 | 0 | 391,886 | 339,368 | (52,518) |
| Federal Funds | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | 494,259 | XXXXXXXXX |
| Gifts and Grants | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | 301,296 | XXXXXXXXX |
| Contingency Reserve | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | 0 | XXXXXXXXX |
| Textbook & Student Material Revolving | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | 1,961 | XXXXXXXXX |
| District Activity Funds | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | 25,268 | XXXXXXXXX |
| Bond & Interest Fund | 411,862 | 0 | 0 | 411,862 | 411,862 | 0 |
| | $ 7,867,442 | $ (165,935) | $ 262,826 | $ 7,964,333 | $ 8,250,949 | $ (536,168) |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**
**ACTUAL AND BUDGET**
**REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2023**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

| General Fund | Prior Year Actual | Current Year Actual | Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Local Sources | $ 108,910 | $ 149,492 | $ 0 | $ 149,492 |
| State Sources | 3,043,370 | 3,035,333 | 3,104,832 | (69,499) |
| | 3,152,280 | 3,184,825 | $ 3,104,832 | $ 79,993 |
| Expenditures | | | | |
| Instruction | 1,152,628 | 1,210,100 | $ 1,131,967 | $ 78,133 |
| Student Support Services | 1,136 | 1,997 | 1,200 | 797 |
| Instructional Support Staff | 1,885 | 1,277 | 1,200 | 77 |
| General Administration | 176,102 | 260,119 | 138,980 | 121,139 |
| School Administration | 216,604 | 238,652 | 220,953 | 17,699 |
| Central Services | 1,700 | 1,715 | 1,760 | (45) |
| Operations & Maintenance | 470,630 | 413,741 | 501,440 | (87,699) |
| Student Transportation Services | 296,567 | 326,607 | 312,372 | 14,235 |
| Transfers | 835,028 | 730,617 | 891,396 | (160,779) |
| Adjustment to Comply With Legal Max | 0 | 0 | (165,935) | 165,935 |
| Adjustment for Qualifying Budget Credits | 0 | 0 | 149,492 | (149,492) |
| | 3,152,280 | 3,184,825 | $ 3,184,825 | $ 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

| Supplemental General Fund | Prior Year Actual | Current Year Actual | Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Local Sources | $ 956,475 | $ 995,583 | $ 833,495 | $ 162,088 |
| County Sources | 49,885 | 53,613 | 48,235 | 5,378 |
| | 1,006,360 | 1,049,196 | $ 881,730 | $ 167,466 |
| Expenditures | | | | |
| Instruction | 37,578 | 39,784 | $ 159,320 | $ (119,536) |
| Instructional Support Staff | 29,756 | 23,821 | 26,360 | (2,539) |
| General Administration | 94,977 | 101,621 | 120,918 | (19,297) |
| School Administration | 215 | 0 | 0 | 0 |
| Central Services | 135,164 | 44,714 | 123,550 | (78,836) |
| Operations & Maintenance | 0 | 255,487 | 15,000 | 240,487 |
| Student Transportation Services | 0 | 0 | 20,000 | (20,000) |
| Transfers | 667,073 | 609,768 | 511,497 | 98,271 |
| Adjustment for Qualifying Budget Credits | 0 | 0 | 98,550 | (98,550) |
| | 964,763 | 1,075,195 | $ 1,075,195 | $ 0 |
| Receipts Over (Under) Expenditures | 41,597 | (25,999) | | |
| Unencumbered Cash, Beginning | 53,318 | 94,915 | | |
| Prior Year Canceled Encumbrances | 0 | 0 | | |
| Unencumbered Cash, Ending | $ 94,915 | $ 68,916 | | |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**
**ACTUAL AND BUDGET**
**REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2023**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

| Preschool-Aged At-Risk Fund | Prior Year Actual | Current Year Actual | Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Transfers | $ 47,060 | $ 63,000 | $ 63,000 | $ 0 |
| | 47,060 | 63,000 | $ 63,000 | $ 0 |
| Expenditures | | | | |
| Instruction | 47,060 | 63,000 | $ 63,000 | $ 0 |
| | 47,060 | 63,000 | $ 63,000 | $ 0 |
| Receipts Over (Under) Expenditures | 0 | 0 | | |
| Unencumbered Cash, Beginning | 0 | 0 | | |
| Prior Year Canceled Encumbrances | 0 | 0 | | |
| Unencumbered Cash, Ending | $ 0 | $ 0 | | |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**
**ACTUAL AND BUDGET**
**REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2023**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

| At Risk (K-12) Fund | Prior Year Actual | Current Year Actual | Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Transfers | $ 744,085 | $ 717,994 | $ 750,000 | $ (32,006) |
| | 744,085 | 717,994 | $ 750,000 | $ (32,006) |
| Expenditures | | | | |
| Instruction | 744,085 | 717,994 | $ 750,000 | $ (32,006) |
| | 744,085 | 717,994 | $ 750,000 | $ (32,006) |
| 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

| Bilingual Education Fund | Prior Year Actual | Current Year Actual | Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Transfers | $ 13,500 | $ 2,051 | $ 13,500 | $ (11,449) |
| | 13,500 | 2,051 | $ 13,500 | $ (11,449) |
| Expenditures | | | | |
| Instruction | 13,500 | 2,051 | $ 13,500 | $ (11,449) |
| | 13,500 | 2,051 | $ 13,500 | $ (11,449) |
| 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

| Capital Outlay Fund | Prior Year Actual | Current Year Actual | Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Local Sources | $ 462,676 | $ 518,242 | $ 488,168 | $ 30,074 |
| County Sources | 20,835 | 20,562 | 18,590 | 1,972 |
| Transfers | 144,344 | 0 | 0 | 0 |
| | 627,855 | 538,804 | $ 506,758 | $ 32,046 |
| Expenditures | | | | |
| Instruction | 317,542 | 318,197 | $ 305,000 | $ 13,197 |
| School Administration | 0 | 1,509 | 0 | 1,509 |
| Operations & Maintenance | 11,556 | 11,100 | 40,000 | (28,900) |
| Transportation | 65,742 | 32,672 | 150,000 | (117,328) |
| Facility Acquisition & Construction Services | 108,842 | 357,931 | 586,289 | (228,358) |
| | 503,682 | 721,409 | $ 1,081,289 | $ (359,880) |
| Receipts Over (Under) Expenditures | 124,173 | (182,605) | | |
| Unencumbered Cash, Beginning | 450,358 | 574,531 | | |
| Prior Year Canceled Encumbrances | 0 | 0 | | |
| Unencumbered Cash, Ending | $ 574,531 | $ 391,926 | | |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**
**ACTUAL AND BUDGET**
**REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2023**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

| Driver Training Fund | Prior Year Actual | Current Year Actual | Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| State Sources | $ 976 | $ 1,680 | $ 1,350 | $ 330 |
| Transfers | 13,955 | 13,079 | 14,650 | (1,571) |
| | 14,931 | 14,759 | $ 16,000 | $ (1,241) |
| Expenditures | | | | |
| Instruction | 14,931 | 14,759 | $ 16,000 | $ (1,241) |
| | 14,931 | 14,759 | $ 16,000 | $ (1,241) |
| 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

| Food Service Fund | Prior Year Actual | Current Year Actual | Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Local Sources | $ 13,299 | $ 41,507 | $ 66,370 | $ (24,863) |
| State Sources | 1,742 | 1,967 | 1,700 | 267 |
| Federal Sources | 282,126 | 224,536 | 168,420 | 56,116 |
| | 297,167 | 268,010 | $ 236,490 | $ 31,520 |
| Expenditures | | | | |
| Operations & Maintenance | 25,048 | 23,886 | $ 25,500 | $ (1,614) |
| Food Service Operation | 238,205 | 271,672 | 320,268 | (48,596) |
| | 263,253 | 295,558 | $ 345,768 | $ (50,210) |
| Receipts Over (Under) Expenditures | 33,914 | (27,548) | | |
| Unencumbered Cash, Beginning | 75,364 | 109,278 | | |
| Prior Year Canceled Encumbrances | 0 | 0 | | |
| Unencumbered Cash, Ending | $ 109,278 | $ 81,730 | | |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**
**ACTUAL AND BUDGET**
**REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2023**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

| Professional Development Fund | Prior Year Actual | Current Year Actual | Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| State Sources | $ 0 | $ 653 | $ 4,657 | $ (4,004) |
| Transfers | 0 | 1,318 | 26,178 | (24,860) |
| | 0 | 1,971 | $ 30,835 | $ (28,864) |
| Expenditures | | | | |
| Instructional Support Staff | 0 | 2,636 | $ 31,500 | $ (28,864) |
| | 0 | 2,636 | $ 31,500 | $ (28,864) |
| Receipts Over (Under) Expenditures | 0 | (665) | | |
| Unencumbered Cash, Beginning | 0 | 665 | | |
| Prior Year Canceled Encumbrances | 665 | 0 | | |
| Unencumbered Cash, Ending | $ 665 | $ 0 | | |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**
**ACTUAL AND BUDGET**
**REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2023**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

| Special Education Fund | Prior Year Actual | Current Year Actual | Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Local Sources | $ 6,244 | $ 0 | $ 7,500 | $ (7,500) |
| Federal Sources | 1,126 | 14,784 | 0 | 14,784 |
| Transfers | 485,973 | 475,522 | 400,000 | 75,522 |
| | 493,343 | 490,306 | $ 407,500 | $ 82,806 |
| Expenditures | | | | |
| Instruction | 430,332 | 478,881 | $ 463,646 | $ 15,235 |
| Student Transportation Services | 43,011 | 43,403 | 43,854 | (451) |
| Adjustment for Qualifying Budget Credits | 0 | 0 | 14,784 | (14,784) |
| | 473,343 | 522,284 | $ 522,284 | $ 0 |
| Receipts Over (Under) Expenditures | 20,000 | (31,978) | | |
| Unencumbered Cash, Beginning | 80,000 | 100,000 | | |
| Prior Year Canceled Encumbrances | 0 | 0 | | |
| Unencumbered Cash, Ending | $ 100,000 | $ 68,022 | | |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**
**ACTUAL AND BUDGET**
**REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2023**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

Career and Postsecondary Education Fund

| | Prior Year Actual | Current Year Actual | Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Local Sources | $ 3,616 | $ 0 | $ 4,200 | $ (4,200) |
| State Sources | 0 | 7,203 | 9,677 | (2,474) |
| Federal Sources | 0 | 2,600 | 0 | 2,600 |
| Transfers | 53,184 | 67,421 | 63,347 | 4,074 |
| | 56,800 | 77,224 | $ 77,224 | $ 0 |
| Expenditures | | | | |
| Instruction | 56,800 | 59,677 | $ 60,000 | $ (323) |
| Student Transportation Services | 0 | 17,547 | 17,224 | 323 |
| | 56,800 | 77,224 | $ 77,224 | $ 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

| KPERS Contribution Fund | Prior Year Actual | Current Year Actual | Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| State Sources | $ 349,898 | $ 339,368 | $ 391,886 | $ (52,518) |
| | 349,898 | 339,368 | $ 391,886 | $ (52,518) |
| Expenditures | | | | |
| Instruction | 216,672 | 210,151 | $ 242,672 | $ (32,521) |
| Student Support Services | 5,106 | 4,953 | 5,719 | (766) |
| Instructional Support Staff | 5,117 | 4,963 | 5,731 | (768) |
| General Administration | 28,460 | 27,604 | 31,876 | (4,272) |
| School Administration | 40,476 | 39,257 | 45,333 | (6,076) |
| Operations & Maintenance | 19,847 | 19,250 | 22,229 | (2,979) |
| Student Transportation Services | 17,110 | 16,595 | 19,163 | (2,568) |
| Food Service Operation | 17,110 | 16,595 | 19,163 | (2,568) |
| | 349,898 | 339,368 | $ 391,886 | $ (52,518) |
| 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

| Bond & Interest Fund | Prior Year Actual | Current Year Actual | Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Local Sources | $ 425,074 | $ 419,108 | $ 389,665 | $ 29,443 |
| County Sources | 24,816 | 25,743 | 23,069 | 2,674 |
| | 449,890 | 444,851 | $ 412,734 | $ 32,117 |
| Expenditures | | | | |
| Debt Service | 408,612 | 411,862 | $ 411,862 | $ 0 |
| | 408,612 | 411,862 | $ 411,862 | $ 0 |
| Receipts Over (Under) Expenditures | 41,278 | 32,989 | | |
| Unencumbered Cash, Beginning | 388,490 | 429,768 | | |
| Prior Year Canceled Encumbrances | 0 | 0 | | |
| Unencumbered Cash, Ending | $ 429,768 | $ 462,757 | | |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**
**REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2023**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

Federal Funds

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Federal Sources | $ 349,665 | $ 410,052 |
| | 349,665 | 410,052 |
| Expenditures | | |
| Instruction | 106,761 | 106,339 |
| Instructional Support Staff | 13,346 | 13,334 |
| General Administration | 118,006 | 360,465 |
| Central Services | 30,738 | 14,121 |
| | 268,851 | 494,259 |
| Receipts Over (Under) Expenditures | 80,814 | (84,207) |
| Unencumbered Cash, Beginning | (108,153) | (27,339) |
| Prior Year Canceled Encumbrances | 0 | 0 |
| Unencumbered Cash, Ending | $ (27,339) | $ (111,546) |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**
**REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2023**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

Gifts and Grants Fund

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Local Sources | $ 103,452 | $ 113,181 |
| State Sources | 59,413 | 50,907 |
| Federal Sources | 0 | 88,375 |
| | 162,865 | 252,463 |
| Expenditures | | |
| Instruction | 49,242 | 202,353 |
| Student Support Services | 96,758 | 52,491 |
| School Administration | 0 | 23,742 |
| Operations & Maintenance | 0 | 11,215 |
| Community Service Operations | 0 | 11,495 |
| | 146,000 | 301,296 |
| Receipts Over (Under) Expenditures | 16,865 | (48,833) |
| Unencumbered Cash, Beginning | 49,096 | 65,961 |
| Prior Year Canceled Encumbrances | 0 | 0 |
| Unencumbered Cash, Ending | $ 65,961 | $ 17,128 |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**
**REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2023**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

Textbook & Student Material Revolving Fund

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Transfers | $ 0 | $ 0 |
| | 0 | 0 |
| Expenditures | | |
| Instruction | 2,616 | 1,961 |
| | 2,616 | 1,961 |
| Receipts Over (Under) Expenditures | (2,616) | (1,961) |
| Unencumbered Cash, Beginning | 84,253 | 81,637 |
| Prior Year Canceled Encumbrances | 0 | 0 |
| Unencumbered Cash, Ending | $ 81,637 | $ 79,676 |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**
**AGENCY FUNDS**
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**
**REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2023**

| Fund | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| FHS Cheerleaders | $ 1,283 | $ 2,715 | $ 3,583 | $ 415 |
| F.A.C. | 3,843 | 1,447 | 1,643 | 3,647 |
| Daycare | 1,572 | 2,201 | 1,867 | 1,906 |
| FFA | 20,702 | 19,451 | 20,175 | 19,978 |
| Music Club | 3,416 | 8,319 | 10,393 | 1,342 |
| Band | 0 | 3,169 | 1,279 | 1,890 |
| N.H.S. Club | 278 | 113 | 188 | 203 |
| HS STUCO | 2,397 | 3,808 | 3,476 | 2,729 |
| Impact | 1,386 | 0 | 0 | 1,386 |
| Fairfield Livestock | 1,687 | 0 | 146 | 1,541 |
| Weightlifting Class | 0 | 20 | 20 | 0 |
| Class of 2025 | 2,502 | 6,051 | 340 | 8,213 |
| Basketball Team | 764 | 317 | 263 | 818 |
| Class of 2027 | 4,367 | 4,059 | 7,843 | 583 |
| Class of 2024 | 4,612 | 4,729 | 4,351 | 4,990 |
| Class of 2026 | 0 | 3,020 | 167 | 2,853 |
| Graduated Class Funds | 926 | 0 | 0 | 926 |
| Football Team | 244 | 3,596 | 2,036 | 1,804 |
| FHS Girls Basketball Team | 1,193 | 4,201 | 3,138 | 2,256 |
| FHS Girls Volleyball Team | 1,835 | 140 | 748 | 1,227 |
| FMS Girls Volleyball Team | 415 | 1,099 | 198 | 1,316 |
| FMS STUCO | 594 | 1,560 | 818 | 1,336 |
| FMS Cheerleaders | 1,400 | 2,449 | 1,857 | 1,992 |
| Fairfield Elementary STUCO | 1,581 | 878 | 458 | 2,001 |
| Concession Committee | 3,915 | 3,214 | 5,479 | 1,650 |
| Track | 492 | 1,746 | 1,785 | 453 |
| MS Girls BB | 666 | 108 | 0 | 774 |
| Shooting Sports | 2,739 | 344 | 24 | 3,059 |
| | $ 64,809 | $ 78,754 | $ 72,275 | $ 71,288 |

**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, 2023**

| 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 | $ 3,399 | $ 0 | $ 450 | $ 778 | $ 3,071 | $ 0 | $ 3,071 |
| Scholars Bowl | 106 | 0 | 1,813 | 1,018 | 901 | 0 | 901 |
| Athletics | 0 | 0 | 33,164 | 22,939 | 10,225 | 0 | 10,225 |
| Fairfield Elementary | 143 | 0 | 122 | 60 | 205 | 0 | 205 |
| Social Fund | 94 | 0 | 728 | 449 | 373 | 0 | 373 |
| Teacher Fund | 424 | 0 | 0 | 24 | 400 | 0 | 400 |
| | $ 4,166 | $ 0 | $ 36,277 | $ 25,268 | $ 15,175 | $ 0 | $ 15,175 |

# FEDERAL AWARD INFORMATION

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Fairfield Unified School District No. 310, Langdon, Kansas**, as of and for the year ended **June 30, 2023**, and the related notes to the financial statement, which collectively comprise **Fairfield Unified School District No. 310, Langdon, Kansas'** basic financial statement, and have issued our report thereon dated December 1, 2023. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Fairfield Unified School District No. 310, Langdon, Kansas'** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Fairfield Unified School District No. 310, Langdon, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Fairfield Unified School District No. 310, Langdon, Kansas'** internal control.

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

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**Board of Education**
**Fairfield Unified School District No. 310**

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether **Fairfield Unified School District No. 310, Langdon, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

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

*BFR CPA, LLC*

BFR CPA, LLC
December 1, 2023

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

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

### Report on Compliance for Each Major Federal Program

### Opinion on Each Major Federal Program

We have audited **Fairfield Unified School District No. 310, Langdon, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Fairfield Unified School District No. 310, Langdon, Kansas'** major federal programs for the year ended **June 30, 2023**. **Fairfield Unified School District No. 310, Langdon, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Fairfield Unified School District No. 310, Langdon, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2023**.

### Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Fairfield Unified School District No. 310, Langdon, Kansas'** compliance with the compliance requirements referred to above.

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**Board of Education**
**Fairfield Unified School District No. 310**

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **Fairfield Unified School District No. 310, Langdon, Kansas'** major federal programs.

**Auditors' Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Fairfield Unified School District No. 310, Langdon, Kansas'** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Fairfield Unified School District No. 310, Langdon, Kansas'** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards,* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Fairfield Unified School District No. 310, Langdon, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **Fairfield Unified School District No. 310, Langdon, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Fairfield Unified School District No. 310, Langdon, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Board of Education**
**Fairfield Unified School District No. 310**

**Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weakness or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance, Accordingly, no such opinion is expressed.

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

*BFR CPA, LLC*

BFR CPA, LLC
December 1, 2023

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
**FOR THE YEAR ENDED JUNE 30, 2023**

| Grant Title | Assistance Listing Number | Program Amount | Expenditures |
|---|---|---|---|
| Department of Education | | | |
| Rural Education | 84.358 | $ 14,121 | $ 14,121 |
| (Passes Through Kansas Department of Education) | | | |
| Department of Agriculture | | | |
| Child Nutrition Cluster-Cluster | | | |
| School Breakfast Program | 10.553 | 54,232 | 54,232 |
| National School Lunch Program | 10.555 | 159,315 | 159,315 |
| Summer Food Service Program for Children | 10.559 | 23,226 | 23,226 |
| Fresh Fruit and Vegetable Program | 10.582 | 6,636 | 6,636 |
| | | 243,409 | 243,409 |
| Department of Education | | | |
| Title I Grants to Local Educational Agencies | 84.010 | 68,871 | 68,871 |
| Career and Technical Education - Basic Grants to States | 84.048 | 2,600 | 2,600 |
| Supporting Effective Instruction State Grants | 84.367 | 13,334 | 13,334 |
| Student Support and Academic Enrichment Program | 84.424 | 6,700 | 6,700 |
| COVID-19 Education Stabilization Fund | 84.425D | 14,934 | 14,934 |
| COVID-19 Education Stabilization Fund | 84.425U | 579,345 | 361,084 |
| COVID-19 Education Stabilization Fund | 84.425V | 30,000 | 30,000 |
| | | 715,784 | 497,523 |
| Department of Health and Human Services | | | |
| Epidemiology and Laboratory Capacity for Infectious Diseases | 93.323 | 88,375 | 88,375 |
| Total Federal Awards | | $ 1,061,689 | $ 843,428 |

The accompanying notes are an integral part of this schedule.

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
**FOR THE YEAR ENDED JUNE 30, 2023**

**Note 1 - Basis of Presentation:**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Fairfield Unified School District No. 310, Langdon, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**Note 2 - Indirect Cost Rate:**

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**FOR THE YEAR ENDED JUNE 30, 2023**

## SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Fairfield Unified School District No. 310, Langdon, Kansas**.

2. No significant deficiencies or material weaknesses were reported in the Independent Auditors' Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statement of **Fairfield Unified School District No. 310, Langdon, Kansas**, were disclosed during the audit.

4. No significant deficiencies or material weakness were reported in the Independent Auditors' Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.

5. The independent auditors' report on compliance for the major federal award programs for **Fairfield Unified School District No. 310, Langdon, Kansas**, expresses an unmodified opinion on all major federal programs.

6. There were no audit findings relative to the major federal award programs for **Fairfield Unified School District No. 310, Langdon, Kansas**.

7. The programs tested as major programs were:

| | |
|---|---|
| COVID-19 Education Stabilization Fund | 84.425D |
| COVID-19 Education Stabilization Fund | 84.425U |
| COVID-19 Education Stabilization Fund | 84.425V |

8. The threshold for distinguishing Types A and B programs was $750,000.

9. **Fairfield Unified School District No. 310, Langdon, Kansas**, was determined not to be a low-risk auditee.

## FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
## SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
## FOR THE YEAR ENDED JUNE 30, 2023

There are no prior audit findings.