FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
LANGDON, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2021

BFR

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
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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, 2021,** and the related notes to the financial statement.

Management's Responsibility 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 to meet the financial reporting requirements of the State of Kansas. 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.

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

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

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

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Board of Education
Fairfield Unified School District No. 310

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
As described in Note 1 of the financial statement, the financial statement is prepared by **Fairfield Unified School District No. 310, Langdon, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on 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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Fairfield Unified School District No. 310, Langdon, Kansas,** as of **June 30, 2021**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Fairfield Unified School District No. 310, Langdon, Kansas**, as of **June 30, 2021**, 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.

Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for 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 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.

Board of Education
Fairfield Unified School District No. 310

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 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.

The 2020 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2020 basic financial statement upon which we rendered an unmodified opinion dated September 29, 2020. The 2020 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 http://da.ks.gov/ar/muniserv/. Such 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated September 28, 2021, 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 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 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
BFR CPA, LLC
September 28, 2021

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

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	$ 3,163,553	$ 3,163,553	$ 0	$ 2,814	$ 2,814
Special Purpose Funds							
Supplemental General	72,182	0	903,547	922,411	53,318	5,842	59,160
Preschool-Aged At-Risk	0	0	36,552	36,552	0	0	0
At Risk (K-12)	0	0	819,883	819,883	0	0	0
Bilingual Education	0	0	13,000	13,000	0	0	0
Capital Outlay	319,770	0	689,392	558,804	450,358	0	450,358
Driver Training	0	0	14,270	14,270	0	0	0
Food Service	37,933	0	282,639	245,208	75,364	46	75,410
Professional Development	0	0	174	174	0	1,675	1,675
Special Education	75,000	0	508,591	503,591	80,000	0	80,000
Career and Postsecondary Education	0	0	55,160	55,160	0	450	450
KPERS Contribution	0	0	355,624	355,624	0	0	0
Federal Funds	0	0	398,257	506,410	(108,153)	24,029	(84,124)
Contingency Reserve	350,000	0	0	0	350,000	0	350,000
Textbook and Student Material Revolving	84,942	0	0	689	84,253	18	84,271
Gifts and Grants	60,899	0	159,171	170,974	49,096	0	49,096
District Activity Funds	2,320	0	16,758	14,130	4,948	0	4,948
Bond and Interest Fund	350,356	0	443,197	405,063	388,490	0	388,490
	$ 1,353,402	$ 0	$ 7,859,768	$ 7,785,496	$ 1,427,674	$ 34,874	$ 1,462,548

Composition of Cash:	Checking Accounts	$ 1,466,789
	Money Market Account	52,909
		1,519,698
	Agency Funds	(57,150)
		$ 1,462,548

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, 2021

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-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.

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 was one budget amendment for the year ended June 30, 2021.

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 $163,469 subsequent to June 30, 2021, 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, 2021.

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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual 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 $355,624 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $3,774,223. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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, 2021.

At June 30, 2021, the District's carrying amount of deposits was $1,519,698 and the bank balance was $1,620,929. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,067 was covered by federal depository insurance and the remaining $1,370,862 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	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 36,552	$ 231,480	$ 8,849	$ 81,426	$ 13,352	$ 174	$ 501,419	$ 51,353	$ 924,605
Supplemental General Fund	0	588,403	4,151	0	0	0	1,673	0	594,227
	$ 36,552	$ 819,883	$ 13,000	$ 81,426	$ 13,352	$ 174	$ 503,092	$ 51,353	$ 1,518,832

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 September 28, 2021, 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, 2021, 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	12/29/16	$ 5,895,000	9/1/37
Qualified School Construction Bonds				
Series 2010	(0.794)	6/15/10	$ 2,580,000	6/1/26
Capital Leases				
84 Passenger Bus	3.00	4/12/17	$ 105,126	6/12/21
65 Passenger Bus	3.50	4/10/18	$ 82,494	4/10/22
84 Passenger Bus	2.85	12/5/19	$ 123,537	12/5/21

Changes in long-term liabilities for the District for the year ended June 30, 2021, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2016	$ 5,695,000	$ 0	$ 210,000	$ 5,485,000	$ 195,063
Qualified School Construction Bonds					
Series 2010	1,302,310	0	127,769	1,174,541	16,151
Capital Leases					
84 Passenger Bus	21,786	0	21,786	0	634
65 Passenger Bus	42,690		20,983	21,707	1,478
84 Passenger Bus	81,194	0	39,933	41,261	2,409
	145,670	0	82,702	62,968	4,521
	$ 7,142,980	$ 0	$ 420,471	$ 6,722,509	$ 215,735

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	Capital Leases	Total	General Obligation Bonds	Qualified School Construction Bonds	Capital Leases	Total	Total Principal and Interest
2022	$ 220,000	$ 127,769	$ 62,968	$ 410,737	$ 188,613	$ 16,151	$ 1,837	$ 206,601	$ 617,338
2023	230,000	127,769	0	357,769	181,862	16,151	0	198,013	555,782
2024	245,000	127,769	0	372,769	174,737	16,151	0	190,888	563,657
2025	255,000	127,769	0	382,769	167,238	16,151	0	183,389	566,158
2026	270,000	663,465	0	933,465	167,238	16,150	0	183,388	1,116,853
2027 - 2031	1,525,000	0	0	1,525,000	710,638	0	0	710,638	2,235,638
2032 - 2036	1,875,000	0	0	1,875,000	437,469	0	0	437,469	2,312,469
2037 - 2038	865,000	0	0	865,000	77,600	0	0	77,600	942,600
	$ 5,485,000	$ 1,174,541	$ 62,968	$ 6,722,509	$ 2,105,395	$ 80,754	$ 1,837	$ 2,187,986	$ 8,910,495

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

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	$ 3,240,335	$ (234,390)	$ 157,608	$ 3,163,553	$ 3,163,553	$ 0
Special Purpose Funds						
Supplemental General	988,351	(65,940)	0	922,411	922,411	0
Preschool-Aged At-Risk	66,889	0	0	66,889	36,552	(30,337)
At Risk (K-12)	876,593	0	0	876,593	819,883	(56,710)
Bilingual Education	13,000	0	0	13,000	13,000	0
Capital Outlay	735,281	0	0	735,281	558,804	(176,477)
Driver Training	17,380	0	0	17,380	14,270	(3,110)
Food Service	325,000	0	0	325,000	245,208	(79,792)
Professional Development	17,300	0	0	17,300	174	(17,126)
Special Education	568,561	0	0	568,561	503,591	(64,970)
Career and Postsecondary Education	55,160	0	0	55,160	55,160	0
KPERS Contribution	439,162	0	0	439,162	355,624	(83,538)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	506,410	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook and Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	689	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	170,974	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	14,130	XXXXXXXXX
Bond and Interest Fund	405,063	0	0	405,063	405,063	0
	$ 7,748,075	$ (300,330)	$ 157,608	$ 7,605,353	$ 7,785,496	$ (512,060)

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 173,990	$ 157,608	$ 0	$ 157,608
State Sources	3,070,243	3,005,945	3,240,335	(234,390)
	3,244,233	3,163,553	$ 3,240,335	$ (76,782)
Expenditures				
Instruction	1,105,850	1,157,678	$ 1,145,821	$ 11,857
Student Support Services	675	394	1,000	(606)
Instructional Support Staff	17,103	203	17,815	(17,612)
General Administration	277,022	239,156	189,540	49,616
School Administration	223,503	231,940	244,925	(12,985)
Central Services	1,779	2,322	0	2,322
Operations & Maintenance	333,500	365,545	357,676	7,869
Student Transportation Services	291,031	241,710	363,630	(121,920)
Other Support Services	16,531	0	8,639	(8,639)
Transfers	983,806	924,605	911,289	13,316
Adjustment to Comply With Legal Max	0	0	(234,390)	234,390
Adjustment for Qualifying Budget Credits	0	0	157,608	(157,608)
	3,250,800	3,163,553	$ 3,163,553	$ 0
Receipts Over (Under) Expenditures	(6,567)	0		
Unencumbered Cash, Beginning	6,567	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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 867,125	$ 845,744	$ 782,723	$ 63,021
County Sources	55,642	57,803	50,586	7,217
Transfers	0	0	82,860	(82,860)
	922,767	903,547	$ 916,169	$ (12,622)
Expenditures				
Instruction	47,453	63,862	$ 73,864	$ (10,002)
Student Support Services	1,269	0	2,210	(2,210)
Instructional Support Staff	66,237	66,479	73,465	(6,986)
General Administration	89,877	92,318	92,741	(423)
School Administration	0	38	0	38
Central Services	99,041	105,487	114,202	(8,715)
Operations & Maintenance	0	0	18,869	(18,869)
Other Supplemental Services	1,500	0	0	0
Transfers	646,292	594,227	613,000	(18,773)
Adjustment to Comply With Legal Max	0	0	(65,940)	65,940
	951,669	922,411	$ 922,411	$ 0
Receipts Over (Under) Expenditures	(28,902)	(18,864)		
Unencumbered Cash, Beginning	101,084	72,182		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 72,182	$ 53,318		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 24,398	$ 36,552	$ 66,889	$ (30,337)
	24,398	36,552	$ 66,889	$ (30,337)
Expenditures				
Instruction	24,398	36,552	$ 66,889	$ (30,337)
	24,398	36,552	$ 66,889	$ (30,337)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

At Risk Fund (K-12)	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 789,511	$ 819,883	$ 876,593	$ (56,710)
	789,511	819,883	$ 876,593	$ (56,710)
Expenditures				
Instruction	789,511	819,883	$ 876,593	$ (56,710)
	789,511	819,883	$ 876,593	$ (56,710)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 13,308	$ 13,000	$ 13,000	$ 0
	13,308	13,000	$ 13,000	$ 0
Expenditures				
Instruction	13,308	13,000	$ 13,000	$ 0
	13,308	13,000	$ 13,000	$ 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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 438,295	$ 585,326	$ 395,739	$ 189,587
County Sources	20,692	22,640	19,772	2,868
Transfers	100,368	81,426	0	81,426
	559,355	689,392	$ 415,511	$ 273,881
Expenditures				
Instruction	304,974	301,220	$ 330,000	$ (28,780)
School Administration	7,009	0	15,000	(15,000)
Operations & Maintenance	12,321	4,585	75,000	(70,415)
Transportation	154,152	196,263	145,000	51,263
Facility Acquisition & Construction Services	448,329	56,736	170,281	(113,545)
	926,785	558,804	$ 735,281	$ (176,477)
Receipts Over (Under) Expenditures	(367,430)	130,588		
Unencumbered Cash, Beginning	687,200	319,770		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 319,770	$ 450,358		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,690	$ 918	$ 1,500	$ (582)
Transfers	12,310	13,352	15,880	(2,528)
	14,000	14,270	$ 17,380	$ (3,110)
Expenditures				
Instruction	14,000	14,270	$ 17,380	$ (3,110)
	14,000	14,270	$ 17,380	$ (3,110)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 45,952	$ 20,984	$ 138,213	$ (117,229)
State Sources	1,978	2,267	1,700	567
Federal Sources	192,493	259,388	147,154	112,234
	240,423	282,639	$ 287,067	$ (4,428)
Expenditures				
Operations & Maintenance	50	16,236	$ 1,100	$ 15,136
Food Service Operations	232,878	228,972	323,900	(94,928)
	232,928	245,208	$ 325,000	$ (79,792)
Receipts Over (Under) Expenditures	7,495	37,431		
Unencumbered Cash, Beginning	30,438	37,933		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 37,933	$ 75,364		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 2,910	$ 0	$ 2,595	$ (2,595)
Transfers	6,720	174	14,705	(14,531)
	9,630	174	$ 17,300	$ (17,126)
Expenditures				
Instructional Support Staff	9,924	174	$ 17,300	$ (17,126)
	9,924	174	$ 17,300	$ (17,126)
Receipts Over (Under) Expenditures	(294)	0		
Unencumbered Cash, Beginning	294	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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 5,447	$ 0	$ 0	$ 0
Federal Sources	0	5,499	5,499	0
Transfers	535,662	503,092	488,062	15,030
	541,109	508,591	$ 493,561	$ 15,030
Expenditures				
Instruction	467,474	464,335	$ 470,499	$ (6,164)
Student Transportation Services	73,635	39,256	98,062	(58,806)
	541,109	503,591	$ 568,561	$ (64,970)
Receipts Over (Under) Expenditures	0	5,000		
Unencumbered Cash, Beginning	75,000	75,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 75,000	$ 80,000		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 5,320	$ 3,807	$ 6,000	$ (2,193)
Transfers	82,821	51,353	49,160	2,193
	88,141	55,160	$ 55,160	$ 0
Expenditures				
Instruction	88,141	55,160	$ 55,160	$ 0
	88,141	55,160	$ 55,160	$ 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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 370,757	$ 355,624	$ 439,162	$ (83,538)
	370,757	355,624	$ 439,162	$ (83,538)
Expenditures				
Instruction	229,638	220,217	$ 272,007	$ (51,790)
Student Support Services	5,409	5,190	6,408	(1,218)
Instructional Support Staff	5,420	5,201	6,420	(1,219)
General Administration	30,146	28,926	35,708	(6,782)
School Administration	42,873	41,138	50,783	(9,645)
Operations and Maintenance	21,023	20,172	24,901	(4,729)
Student Transportation Services	18,123	17,390	21,467	(4,077)
Food Service	18,125	17,390	21,468	(4,078)
	370,757	355,624	$ 439,162	$ (83,538)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Bond and Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 422,062	$ 417,196	$ 399,667	$ 17,529
County Sources	21,918	26,001	22,683	3,318
	443,980	443,197	$ 422,350	$ 20,847
Expenditures				
Debt Service	401,212	405,063	$ 405,063	$ 0
	401,212	405,063	$ 405,063	$ 0
Receipts Over (Under) Expenditures	42,768	38,134		
Unencumbered Cash, Beginning	307,588	350,356		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 350,356	$ 388,490		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 150,682	$ 398,257
	150,682	398,257
Expenditures		
Instruction	150,768	341,899
General Administraion	0	164,511
	150,768	506,410
Receipts Over (Under) Expenditures	(86)	(108,153)
Unencumbered Cash, Beginning	86	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ (108,153)

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 65,000	$ 0
	65,000	0
Expenditures	0	0
Receipts Over (Under) Expenditures	65,000	0
Unencumbered Cash, Beginning	285,000	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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Instruction	1,640	689
	1,640	689
Receipts Over (Under) Expenditures	(1,640)	(689)
Unencumbered Cash, Beginning	86,582	84,942
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 84,942	$ 84,253

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 206,091	$ 94,963
State Sources	73,609	64,208
	279,700	159,171
Expenditures		
Instruction	249,627	170,974
Student Transportation Services	20,388	0
Architectural & Engineering Services	325	0
	270,340	170,974
Receipts Over (Under) Expenditures	9,360	(11,803)
Unencumbered Cash, Beginning	51,539	60,899
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 60,899	$ 49,096

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cheerleaders	$ 1,323	$ 1,637	$ 1,231	$ 1,729
Falcons Athletic Club	6,275	186	2,440	4,021
F.A.D.D.	0	229	102	127
FFA	7,544	17,152	7,249	17,447
Music Club	6,594	731	1,215	6,110
National Honor Society	436	0	54	382
STUCO	1,668	1,826	2,347	1,147
Impact	1,311	0	0	1,311
Fairfield Livestock	271	1,475	0	1,746
Class of 2025	5,516	1,470	6,986	0
Basketball Team	209	665	691	183
Class of 2022	4,223	470	2,685	2,008
Class of 2023	2,576	2,892	152	5,316
Class of 2024	0	1,490	81	1,409
Graduated Class Funds	2,741	300	2,260	781
Football Team	0	2,529	2,057	472
FHS Girls Basketball Team	1,805	2,464	2,144	2,125
FHS Girls Volleyball Team	2,111	917	980	2,048
FMS STUCO	681	15	62	634
FMS Cheerleaders	896	1,149	1,227	818
Fairfield Elementary STUCO	1,725	0	0	1,725
Concession Committee	5,360	655	2,807	3,208
Track	200	209	356	53
MS Girls BB	0	272	10	262
Shooting Sports	2,325	862	1,099	2,088
	$ 55,790	$ 39,595	$ 38,235	$ 57,150

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, 2021

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	$ 1,144	$ 0	$ 2,977	$ 390	$ 3,731	$ 0	$ 3,731
Athletics	0	0	12,746	12,746	0	0	0
Fairfield Elementary	0	0	143	0	143	0	143
Teacher Fund	785	0	270	15	1,040	0	1,040
Move to Give	142	0	11	153	0	0	0
Social Fund	249	0	611	826	34	0	34
	$ 2,320	$ 0	$ 16,758	$ 14,130	$ 4,948	$ 0	$ 4,948

FEDERAL AWARD INFORMATION

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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*

INDEPENDENT AUDITORS' REPORT

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, 2021**, 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 September 28, 2021. 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.

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 a 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 may exist that have not been identified.

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 results 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
September 28, 2021

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

INDEPENDENT AUDITORS' REPORT

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

Report on Compliance for Each Major Federal Program

We have audited the compliance of **Fairfield Unified School District No. 310, Langdon, Kansas,** with the types of compliance requirements described 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, 2021**. **Fairfield Unified School District No. 310, Langdon, Kansas'** major federal financial programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Fairfield Unified School District No. 310, Langdon, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Kansas Municipal Audit and Accounting Guide*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Fairfield Unified School District No. 310, Langdon, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Fairfield Unified School District No. 310, Langdon, Kansas'** compliance.

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Board of Education
Fairfield Unified School District No. 310

Opinion on Each Major Federal Program
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, 2021**.

Report on Internal Control Over Compliance
Management of **Fairfield Unified School District No. 310, Langdon, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **Fairfield Unified School District No. 310, Langdon, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Fairfield Unified School District No. 310, Langdon, Kansas'** internal control over compliance.

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

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

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

BFR CPA, LLC
BFR CPA, LLC
September 28, 2021

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Grant Title	Federal Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2020	Receipts	Expenditures	Unencumbered Cash 6/30/2021
(Passes Through Kansas Department of Education)						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
National School Lunch Program	10.555	65,536				
Summer Food Service Program for Children	10.559	184,650				
Fresh Fruit and Vegetable Program	10.582	9,202				
		259,388	0	259,388	259,388	0
Department of Education						
Title I Grants to Local Educational Agencies	84.010	76,914	0	76,914	76,914	0
Supporting Effective Instruction State Grants	84.367	11,270	0	11,270	11,270	0
Student Support and Academic Enrichment Program	84.424	13,487	0	13,487	13,487	0
Education Stabilization Fund	84.425D	900,519	0	68,711	176,864	(108,153)
		1,002,190	0	170,382	278,535	(108,153)
Department of Health and Human Services						
Temporary Assistance for Needy Families Cluster-Cluster						
Temporary Assistance for Needy Families	93.558	15,000	0	15,000	15,000	0
(Passes Through Reno County)						
Department of the Treasury						
Coronavirus Relief Fund	21.019	218,374	0	218,374	218,374	0
Total Federal Awards		$ 1,494,952	$ 0	$ 663,144	$ 771,297	$ (108,153)

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

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, 2021

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 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 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:

Child Nutrition Cluster-Cluster	
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
Fresh Fruit and Vegetable Program	10.582
Coronavirus Relief Fund	21.019

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, 2021

There are no prior audit findings.