

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

**FINANCIAL STATEMENT
JUNE 30, 2012**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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, 2012**.

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.

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 and the *Kansas Municipal Audit and Accounting Guide*. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are 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 auditor's 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 auditor considers 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 opinion.

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

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.


In our opinion, because of the significance of the matter discussed in the preceding 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, 2012**, or the changes in its financial position and cash flows for the year then ended.

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, 2012**, and the aggregate cash 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.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, individual funds schedules of cash receipts and expenditures-actual, and schedule of cash receipts and disbursements-agency funds (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 analysis and are not a required part of the regulatory 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or the 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 taken as a whole.

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

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures-actual and budget and schedule of cash receipts and disbursements-agency funds (Supplementary Information as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated December 21, 2011. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 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 2011 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such statement to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statements as a whole.


Busby Ford & Reimer, LLC
November 5, 2012

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2012

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add	
						Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 7	\$ 0	\$ 2,760,869	\$ 2,760,830	\$ 46	\$ 1,727	\$ 1,773
Special Purpose Funds							
Supplemental General	79,047	0	875,953	905,009	49,991	59,328	109,319
At Risk (K-12)	0	0	300,510	300,510	0	0	0
Bilingual Education	0	0	13,000	13,000	0	0	0
Capital Outlay	578,903	668	502,439	429,735	652,275	25,849	678,124
Driver Training	13,997	0	3,108	6,582	10,523	0	10,523
Food Service	71,929	0	195,499	206,361	61,067	3,834	64,901
Professional Development	8,452	0	6,000	4,908	9,544	865	10,409
Summer School	114	0	21,162	17,732	3,544	206	3,750
Special Education	162,807	0	438,863	458,717	142,953	0	142,953
Vocational Education	29,361	0	87,900	87,261	30,000	0	30,000
KPERS Contribution	0	0	243,411	243,411	0	0	0
Federal Funds	(1,319)	0	129,789	128,470	0	0	0
Contingency Reserve	130,000	0	50,000	0	180,000	0	180,000
Textbook and Student Material							
Revolving	6,899	82	26,267	4,423	28,825	0	28,825
Gifts and Grants	68,410	136	99,100	96,960	70,686	0	70,686
District Activity Funds	331	0	5	157	179	0	179
	<u>\$ 1,148,938</u>	<u>\$ 886</u>	<u>\$ 5,753,875</u>	<u>\$ 5,664,066</u>	<u>\$ 1,239,633</u>	<u>\$ 91,809</u>	<u>\$ 1,331,442</u>

Composition of Cash:

Checking Accounts	\$ 803,158
Money Market Account	562,131
	<u>1,365,289</u>
Agency Funds	(33,847)
	<u>\$ 1,331,442</u>

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, 2012

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 statements include 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 primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting

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 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.

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2012

Departure from Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue, matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. General fixed assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statements.

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), and debt service funds. 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2012.

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 statements 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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2012

A legal operating budget is not required for capital projects funds, trust funds, and the following special revenue funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	District Activity Funds
Textbook and 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 - 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 3 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Government. 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 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 Government 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 Government'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, 2012.

At June 30, 2012, the District's carrying amount of deposits was \$1,365,289 and the bank balance was \$1,378,713. The bank balance is held by one bank. Of the bank balance, \$250,000 was covered by depository insurance, and the remaining \$1,128,713 was collateralized with securities held by the pledging financial institution's agent in the District's name.

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2012

Note 4 - On-Behalf Payments for Fringe Benefits and Salaries:

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERs) on behalf of the District's employees. For the year ended June 30, 2012, the State made contributions of \$243,411. These contributions are recorded in the KPERs Contribution Fund as receipts and expenditures.

Note 5 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 6 - Interfund Transactions:

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

	Transfer to:									Total
	At Risk (K-12)	Bilingual Education	Capital Outlay	Professional Development	Summer School	Special Education	Vocational Education	Contingency Reserve	Textbook and Student Revolving	
Transfer from:										
General Fund	\$ 289,794	\$ 13,000	\$ 36,820	\$ 0	\$ 10,706	\$ 339,863	\$ 50,000	\$ 50,000	\$ 0	\$ 790,183
Supplemental										
General Fund	<u>10,716</u>	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>0</u>	<u>99,000</u>	<u>37,900</u>	<u>0</u>	<u>20,000</u>	<u>173,616</u>
	<u>\$ 300,510</u>	<u>\$ 13,000</u>	<u>\$ 36,820</u>	<u>\$ 6,000</u>	<u>\$ 10,706</u>	<u>\$ 438,863</u>	<u>\$ 87,900</u>	<u>\$ 50,000</u>	<u>\$ 20,000</u>	<u>\$ 963,799</u>

Note 7 - 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 local government 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 these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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. There is no cost to the government under this program.

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.

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2012

Note 8 - 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. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S Kansas Ave, Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at a minimum of 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERs according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas contributed 9.77% of covered payroll for the year ended June 30, 2012. These contribution requirements are established by KPERs and are periodically revised. Kansas contributions to KPERs for all Kansas public school employees for the years ending June 30, 2012, 2011 and 2010 were \$298,635,383, \$253,834,044 and \$248,468,186 respectively, equal to the required contributions for each year.

Note 9 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

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

Note 10 - Subsequent Events:

The District has evaluated subsequent events through November 5, 2012, the date which the financial statements were available to be issued.

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2012

Note 11 - Long-Term Debt:

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, 2012 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
Qualified School Construction Bonds Series 2010	(0.794)	6/15/10	\$ 2,580,000	6/2/26
Capital Leases				
2007 Blue Bird 28 & 16 Passenger Buses	5.50	12/22/06	\$ 85,913	12/22/11
2007 Blue Bird 53 Passenger Bus	5.50	2/15/07	\$ 61,064	2/15/12
2004 Freightliner 71 Passenger Bus	4.40	4/28/09	\$ 50,850	4/8/12
2 Buses	4.15	1/27/10	\$ 139,900	1/27/15
Tractor/Loader/Mower	7.29	4/29/10	\$ 24,582	4/29/15
71 Passenger Bus	4.25	8/16/11	\$ 84,575	8/16/16
28 Passenger Bus	3.75	5/1/12	\$ 49,600	5/1/17

Changes in long-term liabilities for the District for the year ended June 30, 2012 were as follows:

<u>Issue</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
Qualified School Construction Bonds Series 2010	\$ 2,452,231	\$ 0	\$ 127,769	\$ 2,324,462	\$ 16,151
Capital Leases					
2007 Blue Bird 28 & 16 Passenger Buses	19,070	0	19,070	0	1,049
2007 Blue Bird 53 Passenger Bus	12,554	0	12,554	0	1,745
2004 Freightliner 71 Passenger Bus	12,974	0	12,974	0	571
2 Buses	93,139	0	22,792	70,347	2,957
Tractor/Loader/Mower	14,701	0	4,892	9,809	739
71 Passenger Bus	0	84,575	15,602	68,973	0
28 Passenger Bus	0	49,600	9,046	40,554	0
	<u>152,438</u>	<u>134,175</u>	<u>96,930</u>	<u>189,683</u>	<u>7,061</u>
	<u>\$ 2,604,669</u>	<u>\$ 134,175</u>	<u>\$ 224,699</u>	<u>\$ 2,514,145</u>	<u>\$ 23,212</u>

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2012

Maturities of long-term debt and interest are as follows:

	Principal			Interest			Total Principal and Interest
	Qualified School Construction Bonds	Capital Leases	Total	Qualified School Construction Bonds	Capital Leases	Total	
2013	\$ 127,769	\$ 47,880	\$ 175,649	\$ 16,151	\$ 3,696	\$ 19,847	\$ 195,496
2014	127,769	49,671	177,440	16,151	2,394	18,545	195,985
2015	127,769	45,686	173,455	16,151	1,026	17,177	190,632
2016	127,769	22,760	150,529	16,150	0	16,150	166,679
2017	127,769	23,686	151,455	16,151	0	16,151	167,606
2018 - 2022	638,845	0	638,845	80,754	0	80,754	719,599
2023 - 2026	1,046,771	0	1,046,771	0	0	0	1,046,771
	<u>\$ 2,324,461</u>	<u>\$ 189,683</u>	<u>\$ 2,514,144</u>	<u>\$ 161,508</u>	<u>\$ 7,116</u>	<u>\$ 168,624</u>	<u>\$ 2,682,768</u>

Note 12 - Beginning Unencumbered Cash:

For prior periods K.S.A. 72-6417(d) and 72-6434(d) required the school district to record any payment of general state aid that was due to be paid during the month of June and was paid to the school district after June 30, as a receipt for the school year ending June 30. The previous statutory basis of accounting required the payment to be recorded when received. For years ending on or after June 30, 2012, the current regulatory basis includes such payments as received for the school year ending June 30. Beginning unencumbered cash has been restated to reflect such payments for June 30, 2011. The following reconciles the balances previously reported with the restated amounts:

	6/30/2011		6/30/2011
	Balance		Balance
	Previously	July State Aid	Balance
	Reported	Payment	Restated
General Fund	<u>\$ (173,244)</u>	<u>\$ 173,251</u>	<u>\$ 7</u>

SUPPLEMENTARY INFORMATION

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2012

Fund	Certified Budget	Adjustment to		Adjustment for		Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Favorable (Unfavorable)
		Legal Max	Comply with	Budget Credits	Qualifying			
	\$ 2,766,204	\$ (123,606)		\$ 118,232	\$ 2,760,830	\$ 2,760,830	\$ 0	
General Fund								
Special Purpose Funds								
Supplemental General	945,095	(19,416)		0	925,679	905,009	20,670	
At Risk (K-12)	317,520	0		0	317,520	300,510	17,010	
Bilingual Education	13,000	0		0	13,000	13,000	0	
Capital Outlay	1,045,000	0		0	1,045,000	429,735	615,265	
Driver Training	20,365	0		0	20,365	6,582	13,783	
Food Service	323,500	0		0	323,500	206,361	117,139	
Professional Development	13,452	0		0	13,452	4,908	8,544	
Summer School	17,937	0		0	17,937	17,732	205	
Special Education	570,600	0		0	570,600	458,717	111,883	
Vocational Education	91,861	0		0	91,861	87,261	4,600	
KPERS Contribution	272,498	0		0	272,498	243,411	29,087	
Federal Funds	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	128,470	XXXXXXX	
Contingency Reserve	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0	XXXXXXX	
Textbook and Student Material								
Revolving	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	4,423	XXXXXXX	
Gifts and Grants	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	96,960	XXXXXXX	
District Activity Funds	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	13,004	XXXXXXX	
	<u>\$ 6,397,032</u>	<u>\$ (143,022)</u>		<u>\$ 118,232</u>	<u>\$ 6,372,242</u>	<u>\$ 5,676,913</u>	<u>\$ 938,186</u>	

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>General Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 656,110	\$ 706,021	\$ 579,587	\$ 126,434
State Sources	2,134,195	2,046,832	2,186,610	(139,778)
Federal Sources	140,910	8,016	0	8,016
	<u>2,931,215</u>	<u>2,760,869</u>	<u>\$ 2,766,197</u>	<u>\$ (5,328)</u>
Expenditures				
Instruction	1,205,916	1,192,097	\$ 1,129,500	\$ (62,597)
Student Support Services	361	143	0	(143)
Instructional Support Staff	27,902	18,426	57,050	38,624
General Administration	168,363	155,597	135,150	(20,447)
School Administration	78,765	74,891	79,400	4,509
Operations & Maintenance	281,057	204,613	274,600	69,987
Student Transportation Services	307,581	324,880	219,400	(105,480)
Transfers	863,391	790,183	871,104	80,921
Adjustment to Comply With Legal Max	0	0	(123,606)	(123,606)
Adjustment for Qualifying Budget Credits	0	0	118,232	118,232
	<u>2,933,336</u>	<u>2,760,830</u>	<u>\$ 2,760,830</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(2,121)	39		
Unencumbered Cash, Beginning	2,128	7		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 7</u>	<u>\$ 46</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 697,480	\$ 815,773	\$ 780,053	\$ 35,720
County Sources	<u>149,346</u>	<u>60,180</u>	<u>85,995</u>	<u>(25,815)</u>
	<u>846,826</u>	<u>875,953</u>	<u>\$ 866,048</u>	<u>\$ 9,905</u>
Expenditures				
Instruction	206,869	205,907	\$ 196,300	\$ (9,607)
Student support Services	7,093	41,105	10,500	(30,605)
Instructional Support Staff	84,286	77,923	90,400	12,477
General Administration	169,795	172,696	173,500	804
School Administration	108,272	114,764	110,800	(3,964)
Operations & Maintenance	0	56,044	61,195	5,151
Student support Services	79,829	62,935	160,000	97,065
Other Supplemental Services	3,240	19	0	(19)
Transfers	214,530	173,616	142,400	(31,216)
Adjustment to Comply With Legal Max	<u>0</u>	<u>0</u>	<u>(19,416)</u>	<u>(19,416)</u>
	<u>873,914</u>	<u>905,009</u>	<u>\$ 925,679</u>	<u>\$ 20,670</u>
Receipts Over (Under) Expenditures	(27,088)	(29,056)		
Unencumbered Cash, Beginning	106,135	79,047		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 79,047</u>	<u>\$ 49,991</u>		

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED JUNE 30, 2012

(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 283,858	\$ 300,510	\$ 317,520	\$ (17,010)
	<u>283,858</u>	<u>300,510</u>	<u>\$ 317,520</u>	<u>\$ (17,010)</u>
Expenditures				
Instruction	283,858	300,510	\$ 317,520	\$ 17,010
	<u>283,858</u>	<u>300,510</u>	<u>\$ 317,520</u>	<u>\$ 17,010</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>Bilingual Education Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 2,000	\$ (2,000)
Transfers	<u>11,000</u>	<u>13,000</u>	<u>11,000</u>	<u>2,000</u>
	<u>11,000</u>	<u>13,000</u>	<u>\$ 13,000</u>	<u>\$ 0</u>
Expenditures				
Instruction	<u>11,000</u>	<u>13,000</u>	<u>\$ 13,000</u>	<u>\$ 0</u>
	<u>11,000</u>	<u>13,000</u>	<u>\$ 13,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 344,993	\$ 447,968	\$ 380,628	\$ 67,340
County Sources	35,813	14,872	30,894	(16,022)
Federal Sources	1,520	2,779	0	2,779
Transfers	160,850	36,820	145,184	(108,364)
	<u>543,176</u>	<u>502,439</u>	<u>\$ 556,706</u>	<u>\$ (54,267)</u>
Expenditures				
Instruction	32,814	63,727	\$ 250,000	\$ 186,273
Instructional Support Staff	418	0	100,000	100,000
General Administration	0	0	120,000	120,000
School Administration	0	471	0	(471)
Operations & Maintenance	0	1,566	0	(1,566)
Transportation	0	0	50,000	50,000
Facility Acquisition & Construction Services	<u>470,982</u>	<u>363,971</u>	<u>525,000</u>	<u>161,029</u>
	<u>504,214</u>	<u>429,735</u>	<u>\$ 1,045,000</u>	<u>\$ 615,265</u>
Receipts Over (Under) Expenditures	38,962	72,704		
Unencumbered Cash, Beginning	539,941	578,903		
Prior Year Canceled Encumbrances	<u>0</u>	<u>668</u>		
Unencumbered Cash, Ending	<u>\$ 578,903</u>	<u>\$ 652,275</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	(Unfavorable)
Cash Receipts				
Local Sources	\$ 1,860	\$ 1,604	\$ 2,000	\$ (396)
State Sources	986	1,504	1,850	(346)
Transfers	<u>6,000</u>	<u>0</u>	<u>5,000</u>	<u>(5,000)</u>
	<u>8,846</u>	<u>3,108</u>	<u>\$ 8,850</u>	<u>\$ (5,742)</u>
Expenditures				
Instruction	2,849	6,546	\$ 18,365	\$ 11,819
Vehicle Operations, Maintenance Services	<u>0</u>	<u>36</u>	<u>2,000</u>	<u>1,964</u>
	<u>2,849</u>	<u>6,582</u>	<u>\$ 20,365</u>	<u>\$ 13,783</u>
Receipts Over (Under) Expenditures	5,997	(3,474)		
Unencumbered Cash, Beginning	8,000	13,997		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 13,997</u>	<u>\$ 10,523</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 62,465	\$ 60,759	\$ 76,858	\$ (16,099)
State Sources	1,895	1,892	1,526	366
Federal Sources	129,414	132,848	125,590	7,258
Transfers	5,482	0	50,000	(50,000)
	<u>199,256</u>	<u>195,499</u>	<u>\$ 253,974</u>	<u>\$ (58,475)</u>
Expenditures				
Operations & Maintenance	565	761	\$ 2,000	\$ 1,239
Food Service Operations	209,975	205,600	321,500	115,900
	<u>210,540</u>	<u>206,361</u>	<u>\$ 323,500</u>	<u>\$ 117,139</u>
Receipts Over (Under) Expenditures	(11,284)	(10,862)		
Unencumbered Cash, Beginning	83,213	71,929		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 71,929</u>	<u>\$ 61,067</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 11,000	\$ 6,000	\$ 5,000	\$ 1,000
	<u>11,000</u>	<u>6,000</u>	<u>5,000</u>	<u>1,000</u>
Expenditures				
Instructional Support Staff	7,548	4,908	\$ 13,452	\$ 8,544
	<u>7,548</u>	<u>4,908</u>	<u>13,452</u>	<u>8,544</u>
Receipts Over (Under) Expenditures	3,452	1,092		
Unencumbered Cash, Beginning	5,000	8,452		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 8,452</u>	<u>\$ 9,544</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>Summer School Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 2,795	\$ 6,424	\$ (3,629)
State Sources	11,714	7,661	0	7,661
Transfers	11,400	10,706	11,400	(694)
	<u>23,114</u>	<u>21,162</u>	<u>\$ 17,824</u>	<u>\$ 3,338</u>
Expenditures				
Instruction	21,106	17,732	\$ 17,937	\$ 205
Student Transportation Services	<u>1,894</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>23,000</u>	<u>17,732</u>	<u>\$ 17,937</u>	<u>\$ 205</u>
Receipts Over (Under) Expenditures	114	3,430		
Unencumbered Cash, Beginning	0	114		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 114</u>	<u>\$ 3,544</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
Cash Receipts				
Transfers	<u>\$ 445,729</u>	<u>\$ 438,863</u>	<u>\$ 408,400</u>	<u>\$ 30,463</u>
	<u>445,729</u>	<u>438,863</u>	<u>\$ 408,400</u>	<u>\$ 30,463</u>
Expenditures				
Instruction	326,100	341,426	\$ 400,000	\$ 58,574
Operations & Maintenance	1,029	754	4,000	3,246
Student Transportation Services	<u>145,254</u>	<u>116,537</u>	<u>166,600</u>	<u>50,063</u>
	<u>472,383</u>	<u>458,717</u>	<u>\$ 570,600</u>	<u>\$ 111,883</u>
Receipts Over (Under) Expenditures	(26,654)	(19,854)		
Unencumbered Cash, Beginning	189,461	162,807		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 162,807</u>	<u>\$ 142,953</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>Vocational Education Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	(Unfavorable)
Cash Receipts				
Federal Sources	\$ 4,759	\$ 0	\$ 2,500	\$ (2,500)
Transfers	<u> 112,602</u>	<u> 87,900</u>	<u> 60,000</u>	<u> 27,900</u>
	<u> 117,361</u>	<u> 87,900</u>	<u>\$ 62,500</u>	<u>\$ 25,400</u>
Expenditures				
Instruction	<u> 94,650</u>	<u> 87,261</u>	<u>\$ 91,861</u>	<u>\$ 4,600</u>
	<u> 94,650</u>	<u> 87,261</u>	<u>\$ 91,861</u>	<u>\$ 4,600</u>
Receipts Over (Under) Expenditures	22,711	639		
Unencumbered Cash, Beginning	6,650	29,361		
Prior Year Canceled Encumbrances	<u> 0</u>	<u> 0</u>		
Unencumbered Cash, Ending	<u>\$ 29,361</u>	<u>\$ 30,000</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

KPERs Contribution Fund	Current Year			Variance - Favorable (Unfavorable)
	Prior Year			
	Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 145,332	\$ 243,411	\$ 272,498	\$ (29,087)
	<u>145,332</u>	<u>243,411</u>	<u>\$ 272,498</u>	<u>\$ (29,087)</u>
Expenditures				
Instruction	84,185	140,998	\$ 157,847	\$ 16,849
Student Support Services	2,950	4,941	5,531	590
Instructional Support Staff	2,955	4,949	5,541	592
General Administration	10,585	17,728	19,847	2,119
School Administration	16,553	27,724	31,037	3,313
Other Supplemental Services	1,527	2,558	2,863	305
Operations and Maintenance	8,620	14,437	16,163	1,726
Student Transportation Services	10,390	17,402	19,481	2,079
Food Service	7,567	12,674	14,188	1,514
	<u>145,332</u>	<u>243,411</u>	<u>\$ 272,498</u>	<u>\$ 29,087</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ 0	\$ 0		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

<u>Federal Funds</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Federal Sources		\$ 138,894	\$ 129,789
		<u>138,894</u>	<u>129,789</u>
Expenditures			
Instruction		140,213	107,271
Instructional Support Staff		0	21,199
		<u>140,213</u>	<u>128,470</u>
Receipts Over (Under) Expenditures		(1,319)	1,319
Unencumbered Cash, Beginning		0	(1,319)
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ (1,319)</u>	<u>\$ 0</u>

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 30,000	\$ 50,000
	<u>30,000</u>	<u>50,000</u>
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	30,000	50,000
Unencumbered Cash, Beginning	100,000	130,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 130,000</u>	<u>\$ 180,000</u>

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 7,342	\$ 6,267
Transfers	<u>0</u>	<u>20,000</u>
	<u>7,342</u>	<u>26,267</u>
Expenditures		
Instruction	<u>24,215</u>	<u>4,423</u>
	<u>24,215</u>	<u>4,423</u>
Receipts Over (Under) Expenditures	(16,873)	21,844
Unencumbered Cash, Beginning	23,772	6,899
Prior Year Canceled Encumbrances	<u>0</u>	<u>82</u>
Unencumbered Cash, Ending	<u>\$ 6,899</u>	<u>\$ 28,825</u>

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 65,663	\$ 87,834
State Sources	<u>15,258</u>	<u>11,266</u>
	<u>80,921</u>	<u>99,100</u>
 Expenditures		
Instruction	<u>72,030</u>	<u>96,960</u>
	<u>72,030</u>	<u>96,960</u>
 Receipts Over (Under) Expenditures	8,891	2,140
 Unencumbered Cash, Beginning	59,519	68,410
 Prior Year Canceled Encumbrances	<u>0</u>	<u>136</u>
 Unencumbered Cash, Ending	<u>\$ 68,410</u>	<u>\$ 70,686</u>

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
AGENCY FUNDS
STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2012

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements	Balance	
Cheerleaders	\$ 207	\$ 10,009	\$ 9,864	\$ 352	
Falcons Athletic Club	4,461	2,375	1,578	5,258	
Falcons Against Destructive Decisions	92	1,731	1,452	371	
FFA	1,894	14,859	12,204	4,549	
Music Club	1,687	2,293	3,094	886	
National Honor Society	304	84	84	304	
Stuco	4,189	4,848	6,019	3,018	
Renaissance Club	85	0	0	85	
FFA Scholarship Fund	797	100	100	797	
Wrestling Club	563	4,570	4,441	692	
FCCLA	116	110	216	10	
Class of 2010	645	0	645	0	
Class of 2011	524	645	246	923	
Class of 2012	1,678	98	1,197	579	
Class of 2013	4,105	2,629	4,419	2,315	
Class of 2014	1,736	3,551	1,852	3,435	
Class of 2015	0	2,851	1,248	1,603	
Football Team	39	1,723	1,762	0	
Basketball Team	504	395	0	899	
Girls Basketball Team	1,604	2,784	4,078	310	
Middle School					
Cheerleaders	536	2,161	1,507	1,190	
Middle School Stuco	2,390	2,818	3,149	2,059	
Fairfield Excellence in Pride	0	2,634	1,275	1,359	
Elementary School	2,853	1,407	1,407	2,853	
	<u>\$ 31,009</u>	<u>\$ 64,675</u>	<u>\$ 61,837</u>	<u>\$ 33,847</u>	

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
 DISTRICT ACTIVITY FUNDS
 STATEMENT OF CASH RECEIPTS, EXPENDITURES,
 AND UNENCUMBERED CASH
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2012

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add	
						Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Athletics	\$ 0	\$ 0	\$ 11,316	\$ 11,316	\$ 0	\$ 0	\$ 0
Forensics	0	0	1,531	1,531	0	0	0
Social Fund	331	0	5	157	179	0	179
	<u>\$ 331</u>	<u>\$ 0</u>	<u>\$ 12,852</u>	<u>\$ 13,004</u>	<u>\$ 179</u>	<u>\$ 0</u>	<u>\$ 179</u>

FEDERAL AWARD INFORMATION

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Grant Title	Federal CFDA No.	Program Amount	Unencumbered		Receipts	Expenditures	Unencumbered Cash 6-30-12
			Cash 7-1-11				
Department of Education							
Rural Education Achievement Program	84.358	\$ 6,212	\$ (1,319)	\$	7,531	\$ 6,212	\$ 0
(Passes Through Kansas Department of Education)							
Department of Agriculture							
School Breakfast Program	10.553	30,426					
National School Lunch Program	10.555	99,903					
School Food Service	10.559	2,194					
Team Nutrition Training	10.574	325					
		<u>132,848</u>	<u>0</u>		<u>132,848</u>	<u>132,848</u>	<u>0</u>
Department of Education							
Title I Low Income	84.010	101,059	0		101,059	101,059	0
Title II	84.367	21,199	0		21,199	21,199	0
Education Jobs Fund	84.410	1,268	0		1,268	1,268	0
		<u>123,526</u>	<u>0</u>		<u>123,526</u>	<u>123,526</u>	<u>0</u>
(Passes Through Kansas SRS)							
Department of Health and Human Services							
Medicaid	93.778	9,527	0		9,527	9,527	0
Total Federal Awards		<u>\$ 272,113</u>	<u>\$ (1,319)</u>	<u>\$</u>	<u>273,432</u>	<u>\$ 272,113</u>	<u>\$ 0</u>