BUHLER UNIFIED SCHOOL DISTRICT NO. 313
BUHLER, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2025

BFR

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
TABLE OF CONTENTS
JUNE 30, 2025

	Page
Independent Auditors' Report	1 – 4
Financial Statement	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	5
Notes to Financial Statement	6 – 14
Regulatory-Required Supplementary Information	
Summary of Expenditures - Actual and Budget	15
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	16
Supplemental General Fund	17
Preschool-Aged At-Risk Fund	18
At Risk (K-12) Fund	19
Bilingual Education Fund	20
Virtual Education Fund	21
Capital Outlay Fund	22
Driver Training Fund	23
Food Service Fund	24
Professional Development Fund	25
Parent Education Program Fund	26
Special Education Fund	27
Career and Postsecondary Education Fund	28
KPERS Contribution Fund	29
Bond & Interest Fund	30
Schedule of Cash Receipts and Expenditures - Actual	
Federal Funds	31
Gifts and Grants Fund	32
Contingency Reserve Fund	33
Textbook & Student Material Revolving Fund	34
Early Childhood Education Fund	35
Wheatland Park Escrow Fund	36
Schedule of Cash Receipts and Cash Disbursement	
Agency Funds	37 – 38
Schedule of Cash Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	39 – 40
Federal Award Information	
Independent Auditors' Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of The Financial Statement Performed In Accordance With *Government Auditing Standards*	41 – 42
Independent Auditors' Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance	43 – 45
Schedule of Expenditures of Federal Awards	46
Notes to Schedule of Expenditures of Federal Awards	47
Schedule of Findings and Questioned Costs	48
Schedule of Prior Year Findings and Questioned Costs	49

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INDEPENDENT AUDITORS' REPORT

Board of Education
Buhler Unified School District No. 313
Buhler, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Buhler Unified School District No. 313, Buhler, Kansas**, as of and for the year ended **June 30, 2025**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Buhler Unified School District No. 313, Buhler, Kansas**, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Buhler Unified School District No. 313, Buhler, Kansas**, as of **June 30, 2025**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Buhler Unified School District No. 313, Buhler, Kansas** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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Board of Education
Buhler Unified School District No. 313

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Buhler Unified School District No. 313, Buhler, Kansas**, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Buhler Unified School District No. 313, Buhler, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Buhler Unified School District No. 313, Buhler, Kansas'** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Buhler Unified School District No. 313, Buhler, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Buhler Unified School District No. 313

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Buhler Unified School District No. 313, Buhler, Kansas**, as of and for the year ended June 30, 2024, and have issued our report thereon dated December 10, 2024, which contained an unmodified opinion on the basic financial statement.

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

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2026, on our consideration of **Buhler Unified School District No. 313, Buhler, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Buhler Unified School District No. 313, Buhler, Kansas'** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Buhler Unified School District No. 313, Buhler, Kansas'** internal control over financial reporting and compliance.

BFR CPA, LLC
BFR CPA, LLC
January 5, 2026

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 19,000,731	$ 19,000,731	$ 0	$ 702	$ 702
Special Purpose Funds							
Supplemental General	259,662	0	6,104,920	6,068,572	296,010	0	296,010
Preschool-Aged At-Risk	0	0	260,000	260,000	0	0	0
At Risk (K-12)	21,170	0	3,290,000	3,289,718	21,452	0	21,452
Bilingual Education	361	0	11,194	10,785	770	0	770
Virtual Education	3,033	0	393,000	392,639	3,394	0	3,394
Capital Outlay	4,951,587	16,160	4,309,455	3,213,163	6,064,039	0	6,064,039
Driver Training	102,116	0	64,701	54,213	112,604	0	112,604
Food Service	397,126	0	1,519,437	1,699,624	216,939	0	216,939
Professional Development	10,279	0	50,548	56,772	4,055	0	4,055
Parent Education Program	668	0	20,000	19,480	1,188	0	1,188
Special Education	623,650	0	4,404,567	4,389,304	638,913	0	638,913
Career and Postsecondary Education	108,164	0	528,802	532,310	104,656	0	104,656
KPERS Contribution	0	0	1,727,703	1,727,703	0	0	0
Federal Funds	(119,026)	750	842,545	749,502	(25,233)	0	(25,233)
Gifts and Grants	(315,644)	0	1,188,784	776,524	96,616	0	96,616
Contingency Reserve	1,207,993	0	0	0	1,207,993	0	1,207,993
Textbook & Student Material Revolving	739,950	2,625	393,927	59,303	1,077,199	0	1,077,199
Early Childhood Education	7,262	0	487,585	490,720	4,127	0	4,127
Wheatland Park Escrow	72,000	0	12,000	0	84,000	0	84,000
District Activity Funds	344,873	0	799,233	727,684	416,422	0	416,422
Bond & Interest Fund	4,596,333	0	5,006,481	3,961,800	5,641,014	0	5,641,014
	$ 13,011,557	$ 19,535	$ 50,415,613	$ 47,480,547	$ 15,966,158	$ 702	$ 15,966,860

Composition of Cash:		
	Checking and Money Market Accounts	$ 13,529,576
	Investments	2,483,896
		16,013,472
	Agency Funds	(46,612)
		$ 15,966,860

The notes to the financial statement are an integral part of this statement.

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2025

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Buhler Unified School District No. 313 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Buhler, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds-used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond & Interest Fund-used to account for the accumulation of resources, including tax levies, transfers from other funds and for payment of general long-term debt.

Agency Funds-funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond & interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ending June 30, 2025.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
Early Childhood Education Fund	Wheatland Park Escrow 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 - Defined Benefit Pension Plan:

Plan description
The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds were transferred to the System.

The 2021 Legislature passed Senate Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $1,727,703 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $15,113,698. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 3 - Related Party Transactions:

The District contracted with a medical practice owned by a board member for athletic training services. Payments for the year ended June 30, 2025, were $28,809.

Note 4 - 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 5 - Compensated Absences:

Annual Leave
Each full-time teacher and administrative personnel will be allowed 13 days of sick leave the first year of employment and 13 days per year, thereafter, accumulative to 80 days.

Teachers employed part-time shall be granted leave on a pro-rated basis. Certified employees will be compensated for unused sick leave upon retirement or early retirement from the District when in compliance with the early retirement eligibility guidelines. The unused leave will be paid out at a rate equal to 2/3 the cost of a substitute's daily rate of pay.

Each classified employee will be allowed 13 sick days per year immediately following the successful completion of any initial probationary period cumulative to a maximum of 80 days. Any employee who has had at least 15 consecutive years of employment with the District, may, upon retirement, apply for payment of unused sick leave at a rate of $35 per day.

Classified employees under contract for 12 months will receive non-cumulative vacation pay according to the following schedule.

1. Five days per year after the first and second year of employment.

2. Ten days per year after the third through the ninth year of employment.

3. Fifteen days per year after the tenth year of employment.

All vacation pay must be used by December 31 of the following year or it will be forfeited.

Termination Benefits
The District provides an early retirement program for certain eligible employees. This program is being phased out to the 403(b)plan. Generally, the employee must have completed ten years of service with the District and have worked for the District through their 60th birthday or have reached an age and length of service in Kansas public schools totaling 85. Those eligible under this program may receive benefits for up to five years. The amount of early retirement benefits paid for year ended June 30, 2025, was $185,526.

Note 6 - Litigation:

The District is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

Note 7 - Deposits & Investments:

As of June 30, 2025, the District had the following investments:

Investment Type	Fair Value	Rating U.S.
US Treasury Bills	$ 2,483,896	N/A

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. The rating of the District's investments is noted above.

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. The District's allocation of investments as of June 30, 2025, is as follows:

Investment Type	Percentage of Investments
US Treasury Bills	100%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $13,529,576 and the bank balance was $15,454,285. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $14,791,807 was covered by federal depository insurance and the remaining $662,478 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 8 - Post Employment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Note 9 - Other Post Employment Benefits:

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2025.

Note 10 - Subsequent Events:

The District has evaluated subsequent events through January 5, 2026, the date which the financial statement was available to be issued.

Note 11 - 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.

Special Assessments
The District pays an annual assessment for various improvements related to the District's property. The assessments are for twenty years ending in 2036. The District paid $119,792 for the assessments for the year ended June 30, 2025.

Note 12 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-5167 and K.S.A. 72-7143 were as follows:

	Transfer to:									
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Professional Development	Parent Education Program	Special Education	Career and Postsecondary Education	Textbook & Student Material Revolving	Total
General Fund	$ 0	$ 2,290,000	$ 0	$ 0	$ 0	$ 0	$ 3,194,657	$ 0	$ 150,000	$ 5,634,657
Supplemental General Fund	260,000	1,000,000	9,800	393,000	46,500	20,000	1,100,000	390,000	0	3,219,300
	$ 260,000	$ 3,290,000	$ 9,800	$ 393,000	$ 46,500	$ 20,000	$ 4,294,657	$ 390,000	$ 150,000	$ 8,853,957

Note 13 - 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.

Lease payments are due monthly, quarterly, semi-annually, and annually.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2015-A Series	1.25 - 4.40	4/1/2015	$ 9,300,000	9/1/2037
2020 Series	2.70	1/29/2020	$ 30,265,000	9/1/2037
2021 Series	0.22 - 1.70	2/23/2021	$ 23,350,000	9/1/2031
Capital Leases				
Equipment Lease Purchase	3.15	6/21/2016	$ 1,535,000	5/1/2031
Apple Equipment	2.66	5/6/2021	$ 193,285	2/1/2025
Buick Envision Lease	4.45	10/20/2021	$ 34,713	7/20/2026
10 Buses	4.50	1/2/2024	$ 1,225,967	2/1/2031
Building Equipment	4.969	2/20/2024	$ 930,000	3/1/2034

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2015-A Series	$ 370,000	$ 0	$ 370,000	$ 0	$ 3,700
2020 Series	30,050,000	0	215,000	29,835,000	808,448
2021 Series	19,970,000	0	2,350,000	17,620,000	211,552
	50,390,000	0	2,935,000	47,455,000	1,023,700
Capital Leases					
Equipment Lease Purchase	800,000	0	105,000	695,000	25,200
Apple Equipment	49,953	0	49,953	0	958
Buick Envision Lease	16,393	0	7,085	9,308	613
10 Buses	1,048,594	0	130,596	917,998	48,310
Building Equipment	930,000	0	75,000	855,000	47,624
	2,844,940	0	367,634	2,477,306	122,705
	$ 53,234,940	$ 0	$ 3,302,634	$ 49,932,306	$ 1,146,405

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	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	Total Principal and Interest
2026	$ 3,065,000	$ 324,001	$ 3,389,001	$ 995,345	$ 106,980	$ 1,102,325	$ 4,491,326
2027	3,200,000	334,774	3,534,774	964,615	93,400	1,058,015	4,592,789
2028	3,375,000	349,434	3,724,434	927,913	79,375	1,007,288	4,731,722
2029	3,540,000	366,299	3,906,299	883,870	64,664	948,534	4,854,833
2030	3,705,000	378,480	4,083,480	832,947	49,231	882,178	4,965,658
2031 - 2035	18,130,000	724,318	18,854,318	2,863,953	68,185	2,932,138	21,786,456
2036 - 2038	12,440,000	0	12,440,000	516,645	0	516,645	12,956,645
	$ 47,455,000	$ 2,477,306	$ 49,932,306	$ 7,985,288	$ 461,835	$ 8,447,123	$ 58,379,429

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 19,885,954	$ (885,355)	$ 132	$ 19,000,731	$ 19,000,731	$ 0
Special Purpose Funds						
Supplemental General	6,297,699	(229,127)	0	6,068,572	6,068,572	0
Preschool-Aged At-Risk	260,000	0	0	260,000	260,000	0
At Risk (K-12)	3,319,200	0	0	3,319,200	3,289,718	(29,482)
Bilingual Education	20,000	0	0	20,000	10,785	(9,215)
Virtual Education	522,500	0	0	522,500	392,639	(129,861)
Capital Outlay	6,005,000	0	0	6,005,000	3,213,163	(2,791,837)
Driver Training	105,000	0	0	105,000	54,213	(50,787)
Food Service	1,875,000	0	0	1,875,000	1,699,624	(175,376)
Professional Development	110,000	0	0	110,000	56,772	(53,228)
Parent Education Program	25,000	0	0	25,000	19,480	(5,520)
Special Education	4,700,000	0	0	4,700,000	4,389,304	(310,696)
Career and Postsecondary Education	661,000	0	0	661,000	532,310	(128,690)
KPERS Contribution	2,052,781	0	0	2,052,781	1,727,703	(325,078)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	749,502	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	776,524	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	59,303	XXXXXXXXXX
Early Childhood Education	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	490,720	XXXXXXXXXX
Wheatland Park Escrow	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	727,684	XXXXXXXXXX
Bond & Interest Fund	3,970,701	0	0	3,970,701	3,961,800	(8,901)
	$ 49,809,835	$ (1,114,482)	$ 132	$ 48,695,485	$ 47,480,547	$ (4,018,671)

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

General Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 3,712	$ 132	$ 0	$ 132
State Sources	18,340,528	19,000,599	19,885,954	(885,355)
	18,344,240	19,000,731	$19,885,954	$ (885,223)
Expenditures				
Instruction	5,847,880	5,888,533	$ 6,585,000	$ (696,467)
Student Support Services	427,135	547,088	460,400	86,688
Instructional Support Staff	578,231	497,974	632,000	(134,026)
General Administration	573,420	627,789	609,500	18,289
School Administration	1,338,320	1,495,277	1,489,000	6,277
Central Services	624,630	658,146	677,000	(18,854)
Operations & Maintenance	2,048,915	2,567,674	2,392,954	174,720
Student Transportation Services	1,015,785	1,053,462	1,240,100	(186,638)
Other Support Services	0	30,131	0	30,131
Transfers	5,889,924	5,634,657	5,800,000	(165,343)
Adjustment to Comply with Legal Max	0	0	(885,355)	885,355
Adjustment for Qualifying Budget Credits	0	0	132	(132)
	18,344,240	19,000,731	$19,000,731	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,777,673	$ 2,867,519	$ 2,711,371	$ 156,148
County Sources	301,865	306,534	289,916	16,618
State Sources	2,708,702	2,930,867	3,036,750	(105,883)
	5,788,240	6,104,920	$ 6,038,037	$ 66,883
Expenditures				
Instruction	1,857,419	2,091,497	$ 1,992,699	$ 98,798
Operations & Maintenance	723,655	757,775	770,000	(12,225)
Transfers	3,214,180	3,219,300	3,535,000	(315,700)
Adjustment to Comply with Legal Max	0	0	(229,127)	229,127
	5,795,254	6,068,572	$ 6,068,572	$ 0
Receipts Over (Under) Expenditures	(7,014)	36,348		
Unencumbered Cash, Beginning	266,676	259,662		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 259,662	$ 296,010		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 140,000	$ 260,000	$ 260,000	$ 0
	140,000	260,000	$ 260,000	$ 0
Expenditures				
Other Support Services	140,000	260,000	$ 260,000	$ 0
	140,000	260,000	$ 260,000	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

At Risk (K-12) Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 3,100,000	$ 3,290,000	$ 3,300,000	$ (10,000)
	3,100,000	3,290,000	$ 3,300,000	$ (10,000)
Expenditures				
Instruction	2,925,949	3,032,955	$ 3,130,000	$ (97,045)
Student Support Services	159,408	252,137	177,000	75,137
School Administration	10,439	4,626	12,200	(7,574)
	3,095,796	3,289,718	$ 3,319,200	$ (29,482)
Receipts Over (Under) Expenditures	4,204	282		
Unencumbered Cash, Beginning	16,966	21,170		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 21,170	$ 21,452		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bilingual Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 1,394	$ 0	$ 1,394
Transfers	10,000	9,800	20,000	(10,200)
	10,000	11,194	$ 20,000	$ (8,806)
Expenditures				
Instruction	9,929	10,785	$ 20,000	$ (9,215)
	9,929	10,785	$ 20,000	$ (9,215)
Receipts Over (Under) Expenditures	71	409		
Unencumbered Cash, Beginning	290	361		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 361	$ 770		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Virtual Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 470,000	$ 393,000	$ 520,000	$ (127,000)
	470,000	393,000	$ 520,000	$ (127,000)
Expenditures				
Instruction	420,973	335,617	$ 468,500	$ (132,883)
Student Support Services	6,822	0	3,000	(3,000)
School Administration	42,802	57,022	51,000	6,022
Central Services	25	0	0	0
	470,622	392,639	$ 522,500	$ (129,861)
Receipts Over (Under) Expenditures	(622)	361		
Unencumbered Cash, Beginning	3,655	3,033		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 3,033	$ 3,394		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Capital Outlay Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,184,137	$ 3,314,809	$ 1,588,733	$ 1,726,076
County Sources	172,229	175,914	166,499	9,415
State Sources	771,008	818,732	819,646	(914)
Transfers	499,662	0	0	0
	3,627,036	4,309,455	$ 2,574,878	$ 1,734,577
Expenditures				
Instruction	387,400	938,033	$ 700,000	$ 238,033
Central Services	12,211	2,376	65,000	(62,624)
Operations & Maintenance	94,062	550,279	1,300,000	(749,721)
Transportation	178,906	188,528	0	188,528
Facility Acquisition & Construction Services	698,048	1,268,595	2,700,000	(1,431,405)
Debt Service	939,411	265,352	1,240,000	(974,648)
	2,310,038	3,213,163	$ 6,005,000	$ (2,791,837)
Receipts Over (Under) Expenditures	1,316,998	1,096,292		
Unencumbered Cash, Beginning	3,634,589	4,951,587		
Prior Year Canceled Encumbrances	0	16,160		
Unencumbered Cash, Ending	$ 4,951,587	$ 6,064,039		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 35,424	$ 42,371	$ 50,000	$ (7,629)
State Sources	23,490	22,330	20,250	2,080
	58,914	64,701	$ 70,250	$ (5,549)
Expenditures				
Instruction	49,787	47,213	$ 68,000	$ (20,787)
Vehicle Operations, Maintenance Services	7,000	7,000	37,000	(30,000)
	56,787	54,213	$ 105,000	$ (50,787)
Receipts Over (Under) Expenditures	2,127	10,488		
Unencumbered Cash, Beginning	99,989	102,116		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 102,116	$ 112,604		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 607,500	$ 603,731	$ 714,475	$ (110,744)
State Sources	11,756	11,485	12,200	(715)
Federal Sources	839,718	904,221	812,776	91,445
	1,458,974	1,519,437	$ 1,539,451	$ (20,014)
Expenditures				
Food Service Operation	1,475,610	1,699,624	$ 1,875,000	$ (175,376)
	1,475,610	1,699,624	$ 1,875,000	$ (175,376)
Receipts Over (Under) Expenditures	(16,636)	(180,187)		
Unencumbered Cash, Beginning	413,762	397,126		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 397,126	$ 216,939		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 4,000	$ 280	$ 20,000	$ (19,720)
State Sources	9,839	3,768	4,500	(732)
Transfers	70,000	46,500	80,000	(33,500)
	83,839	50,548	$ 104,500	$ (53,952)
Expenditures				
Instruction	30,705	23,625	$ 0	$ 23,625
Instructional Support Staff	51,459	24,104	88,000	(63,896)
Central Services	8,238	9,043	22,000	(12,957)
	90,402	56,772	$ 110,000	$ (53,228)
Receipts Over (Under) Expenditures	(6,563)	(6,224)		
Unencumbered Cash, Beginning	16,842	10,279		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 10,279	$ 4,055		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Parent Education Program Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 17,500	$ 20,000	$ 25,000	$ (5,000)
	17,500	20,000	$ 25,000	$ (5,000)
Expenditures				
Student Support Services	17,615	19,480	$ 25,000	$ (5,520)
	17,615	19,480	$ 25,000	$ (5,520)
Receipts Over (Under) Expenditures	(115)	520		
Unencumbered Cash, Beginning	783	668		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 668	$ 1,188		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 116,952	$ 109,910	$ 0	$ 109,910
Federal Sources	0	0	100,000	(100,000)
Transfers	4,150,262	4,294,657	4,700,000	(405,343)
	4,267,214	4,404,567	$ 4,800,000	$ (395,433)
Expenditures				
Instruction	4,069,389	4,216,949	$ 4,550,000	$ (333,051)
Student Transportation Services	103,799	172,355	150,000	22,355
	4,173,188	4,389,304	$ 4,700,000	$ (310,696)
Receipts Over (Under) Expenditures	94,026	15,263		
Unencumbered Cash, Beginning	529,624	623,650		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 623,650	$ 638,913		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Career and Postsecondary Education Fund

	Prior Year	Current Year		
	Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 138,316	$ 138,802	$ 150,000	$ (11,198)
Transfers	385,000	390,000	430,000	(40,000)
	523,316	528,802	$ 580,000	$ (51,198)
Expenditures				
Instruction	514,427	530,683	$ 658,000	$ (127,317)
Instructional Support Staff	4,752	1,627	3,000	(1,373)
	519,179	532,310	$ 661,000	$ (128,690)
Receipts Over (Under) Expenditures	4,137	(3,508)		
Unencumbered Cash, Beginning	104,027	108,164		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 108,164	$ 104,656		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

KPERS Contribution Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,754,514	$ 1,727,703	$ 2,052,781	$ (325,078)
	1,754,514	1,727,703	$ 2,052,781	$ (325,078)
Expenditures				
Instruction	1,175,524	1,157,561	$ 1,393,077	$ (235,516)
Student Support Services	17,545	17,277	19,300	(2,023)
Instructional Support Staff	52,635	51,831	57,899	(6,068)
General Administration	52,635	51,831	57,899	(6,068)
School Administration	140,361	138,217	154,397	(16,180)
Central Services	70,181	69,108	77,199	(8,091)
Operations & Maintenance	87,726	86,385	96,498	(10,113)
Student Transportation Services	105,271	103,662	115,798	(12,136)
Food Service Operation	52,636	51,831	80,714	(28,883)
	1,754,514	1,727,703	$ 2,052,781	$ (325,078)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bond & Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,706,878	$ 2,803,269	$ 2,701,899	$ 101,370
County Sources	290,233	298,535	282,157	16,378
State Sources	1,854,583	1,904,677	1,900,176	4,501
	4,851,694	5,006,481	$ 4,884,232	$ 122,249
Expenditures				
Debt Service	3,866,894	3,961,800	$ 3,970,701	$ (8,901)
	3,866,894	3,961,800	$ 3,970,701	$ (8,901)
Receipts Over (Under) Expenditures	984,800	1,044,681		
Unencumbered Cash, Beginning	3,611,533	4,596,333		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 4,596,333	$ 5,641,014		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 1,956,038	$ 842,545
	1,956,038	842,545
Expenditures		
Instruction	823,997	597,172
Student Support Services	228,762	84,430
Instructional Support Staff	40,485	4,035
General Administration	30,299	3,060
School Administration	17,143	24,295
Central Services	16,545	5,915
Operations & Maintenance	12,075	3,383
Student Transportation Services	21,302	12,568
Food Service Operation	25,963	14,644
	1,216,571	749,502
Receipts Over (Under) Expenditures	739,467	93,043
Unencumbered Cash, Beginning	(858,493)	(119,026)
Prior Year Canceled Encumbrances	0	750
Unencumbered Cash, Ending	$ (119,026)	$ (25,233)

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 288,876	$ 949,123
State Sources	164,304	136,286
Federal Sources	103,375	103,375
	556,555	1,188,784
Expenditures		
Instruction	401,757	402,375
Student Support Services	0	28,010
Instructional Support Staff	1,741	256,264
General Administration	0	57,120
Operations & Maintenance	0	32,755
Facility Acquisition & Construction Services	588,797	0
	992,295	776,524
Receipts Over (Under) Expenditures	(435,740)	412,260
Unencumbered Cash, Beginning	120,096	(315,644)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (315,644)	$ 96,616

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	1,207,993	1,207,993
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 1,207,993	$ 1,207,993

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 235,292	$ 243,927
Transfers	261,680	150,000
	496,972	393,927
Expenditures		
Instruction	174,133	59,303
	174,133	59,303
Receipts Over (Under) Expenditures	322,839	334,624
Unencumbered Cash, Beginning	417,111	739,950
Prior Year Canceled Encumbrances	0	2,625
Unencumbered Cash, Ending	$ 739,950	$ 1,077,199

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Early Childhood Education Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 437,392	$ 487,585
	437,392	487,585
Expenditures		
Instruction	433,106	490,720
	433,106	490,720
Receipts Over (Under) Expenditures	4,286	(3,135)
Unencumbered Cash, Beginning	241	7,262
Prior Year Canceled Encumbrances	2,735	0
Unencumbered Cash, Ending	$ 7,262	$ 4,127

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Wheatland Park Escrow Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Escrow Funds	$ 12,000	$ 12,000
	12,000	12,000
Expenditures		
Facility Acquisition & Construction Services	0	0
	0	0
Receipts Over (Under) Expenditures	12,000	12,000
Unencumbered Cash, Beginning	60,000	72,000
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 72,000	$ 84,000

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Buhler High School				
Art Club	$ 1,249	$ 0	$ 302	$ 947
Buhler Singers	17,025	23,917	30,621	10,321
Debate/Forensics	943	5,807	4,320	2,430
FCA	3,319	3,500	3,981	2,838
FCCLA	233	0	0	233
FFA	1,281	92,659	89,468	4,472
Junior Class	1,781	6,710	4,499	3,992
Key Club	1,724	0	0	1,724
National Honor Society	201	274	473	2
SADD	493	0	0	493
Scholars Bowl	405	125	410	120
Science Club	1,106	0	0	1,106
Senior Class	1,112	1,328	2,437	3
Spanish Club	394	0	0	394
Student Council	3,035	2,349	3,129	2,255
Science Olympiad Club	409	0	0	409
Senior Legacy Project	1,576	0	0	1,576
Golden Millenium Scholarship	4,766	1,029	1,000	4,795
Citizenship Day	919	3,200	3,733	386
Crusader Corner	3,771	27,700	19,932	11,539
BHS Faculty Account	138	900	1,032	6
Sales Tax	28	4,681	4,709	0
Blessings Box	6,020	0	1,551	4,469
Athletics - Cheerleading	(891)	7,093	5,788	414
Athletics - Dance Team	(2,283)	11,167	8,314	570
Athletics - Sales Tax	6	4,780	6	4,780
	48,760	197,219	185,705	60,274

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Prairie Hills Middle School				
Band	2,514	6,946	4,799	4,661
Stuco	1,498	1,080	1,855	723
Administrative Fund	8,087	13,903	20,217	1,773
	12,099	21,929	26,871	7,157
Buhler Grade School				
BGS Faculty	325	700	828	197
CRULEADERS	1,346	1,288	1,712	922
Ron Clark Academy House System	102	0	0	102
	1,773	1,988	2,540	1,221
Health Care Reserve Fund	(18,156)	2,079,292	2,083,176	(22,040)
Total Agency Funds	$ 44,476	$ 2,300,428	$ 2,298,292	$ 46,612

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
School Projects							
Buhler High School							
Athletics - High School	$ 144,881	$ 0	$ 289,783	$ 298,882	$ 135,782	$ 0	$ 135,782
Campus Activity	33,331	0	8,867	12,719	29,479	0	29,479
Ag Mechanics	2,166	0	1,008	1,032	2,142	0	2,142
Fall Musical	4,471	0	9,357	13,824	4	0	4
General	3,673	0	4,756	2,652	5,777	0	5,777
Instrumental Music	63,986	0	71,151	56,157	78,980	0	78,980
Plants	5,095	0	6,686	608	11,173	0	11,173
English Dept. Activity	191	0	0	0	191	0	191
Tech Ed Shop	1,868	0	0	0	1,868	0	1,868
Vocal Music	0	0	2,906	2,407	499	0	499
Journalism Activity	2,029	0	2,188	1,463	2,754	0	2,754
Color Guard	160	0	0	0	160	0	160
Guidance Activity	3,492	0	3,371	3,107	3,756	0	3,756
Broadcast Journalism Activity	403	0	0	0	403	0	403
Band Trips	16,154	0	17,370	7,129	26,395	0	26,395
Postage Activity	1,274	0	0	0	1,274	0	1,274
BHS Library Media Center	4,348	0	0	0	4,348	0	4,348
	287,522	0	417,443	399,980	304,985	0	304,985
Prairie Hills Middle School							
Library Fines	1,391	0	0	181	1,210	0	1,210
Athletics	12,755	0	51,354	60,775	3,334	0	3,334
Social Committee	66	0	1,698	1,547	217	0	217
Music Festival	15	0	4,779	3,773	1,021	0	1,021
Yearbook	3,246	0	462	2,177	1,531	0	1,531
	17,473	0	58,293	68,453	7,313	0	7,313

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
School Projects (continued)							
Buhler Grade School							
Book Fair	1,199	0	2,591	3,099	691	0	691
School Support	1,245	0	4,231	3,888	1,588	0	1,588
Positive World Changers	1,063	0	473	440	1,096	0	1,096
Childcare	531	0	34,106	33,615	1,022	0	1,022
	4,038	0	41,401	41,042	4,397	0	4,397
Plum Creek Elementary School							
Student Activity	3,773	0	8,487	6,766	5,494	0	5,494
PCE Book Fair Fund	0	0	206	206	0	0	0
School Dog Funds	50	0	0	0	50	0	50
PC Cruleaders	270	0	488	274	484	0	484
Childcare	1,625	0	102,978	93,794	10,809	0	10,809
PCE Yearbook	1,776	0	2,475	1,714	2,537	0	2,537
General Fundraiser-PC	320	0	190	0	510	0	510
PC Faculty Act	1,240	0	1,475	1,440	1,275	0	1,275
PCE - Vocal Music	1,630	0	270	1,038	862	0	862
	10,684	0	116,569	105,232	22,021	0	22,021
Union Valley Elementary School							
School Support	5,989	0	10,490	10,263	6,216	0	6,216
Book Fair	0	0	791	1,583	(792)	0	(792)
Childcare	11,349	0	150,066	101,131	60,284	0	60,284
Library	7,818	0	4,180	0	11,998	0	11,998
	25,156	0	165,527	112,977	77,706	0	77,706
Total District Activity Funds	$ 344,873	$ 0	$ 799,233	$ 727,684	$ 416,422	$ 0	$ 416,422

FEDERAL AWARD INFORMATION

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

Board of Education
Buhler Unified School District No. 313
Buhler, 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 **Buhler Unified School District No. 313, Buhler, Kansas**, as of and for the year ended **June 30, 2025**, and the related notes to the financial statement, which collectively comprise **Buhler Unified School District No. 313, Buhler, Kansas'** basic financial statement, and have issued our report thereon dated January 5, 2026. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Buhler Unified School District No. 313, Buhler, 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 **Buhler Unified School District No. 313, Buhler, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Buhler Unified School District No. 313, Buhler, Kansas'** internal control.

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

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Board of Education
Buhler Unified School District No. 313

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Buhler Unified School District No. 313, Buhler, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

BFR CPA, LLC
BFR CPA, LLC
January 5, 2026

BFR

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

Board of Education
Buhler Unified School District No. 313
Buhler, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Buhler Unified School District No. 313, Buhler, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Buhler Unified School District No. 313, Buhler, Kansas'** major federal programs for the year ended **June 30, 2025**. **Buhler Unified School District No. 313, Buhler, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Buhler Unified School District No. 313, Buhler, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended **June 30, 2025**.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Buhler Unified School District No. 313, Buhler, Kansas** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Buhler Unified School District No. 313, Buhler, Kansas'** compliance with the compliance requirements referred to above.

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Board of Education
Buhler Unified School District No. 313

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **Buhler Unified School District No. 313, Buhler, Kansas'** major federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Buhler Unified School District No. 313, Buhler, Kansas'** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Buhler Unified School District No. 313, Buhler, Kansas'** compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Buhler Unified School District No. 313, Buhler, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **Buhler Unified School District No. 313, Buhler, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Buhler Unified School District No. 313, Buhler, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

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

Board of Education
Buhler Unified School District No. 313

Report on Internal Control over Compliance

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

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

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

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

BFR CPA, LLC

BFR CPA, LLC
January 5, 2026

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Grant Title	Assistance Listing Number	Program Amount	Expenditures
(Passes Through Kansas Department of Education)			
Department of Agriculture			
Child Nutrition Cluster-Cluster			
School Breakfast Program	10.553	$ 124,268	$ 124,268
National School Lunch Program	10.555	522,674	522,674
Summer Food Service Program for Children	10.559	238,465	238,465
Fresh Fruit and Vegetable Program	10.582	10,564	10,564
		895,971	895,971
Child and Adult Care Food Program	10.558	21,704	21,704
		917,675	917,675
Department of Education			
Title I Grants to Local Educational Agencies	84.010	326,127	326,127
Supporting Effective Instruction State Grants	84.367	56,744	56,744
Student Support and Academic Enrichment Program	84.424	25,244	25,244
COVID-19 Education Stabilization Fund	84.425U	2,004,346	315,392
COVID-19 Education Stabilization Fund	84.425W	9,376	9,376
		2,421,837	732,883
Department of Health and Human Services			
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	15,868	15,868
TANF Cluster-Cluster			
Temporary Assistance for Needy Families State Programs	93.558	103,375	103,375
		119,243	119,243
Total Federal Awards		$ 3,458,755	$ 1,769,801

The accompanying notes are an integral part of this schedule.

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Buhler Unified School District No. 313, Buhler, 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 15% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement in accordance with the regulatory basis of accounting of **Buhler Unified School District No. 313, Buhler, Kansas**.

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

3. No instances of noncompliance material to the financial statement of **Buhler Unified School District No. 313, Buhler, Kansas**, were disclosed during the audit.

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

5. The independent auditors' report on compliance for the major federal award programs for **Buhler Unified School District No. 313, Buhler, Kansas**, expresses an unmodified opinion on all major federal programs.

6. There were no audit findings relative to the major federal award programs for **Buhler Unified School District No. 313, Buhler, Kansas**.

7. The programs tested as major programs were:

Child Nutrition Cluster-Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
Fresh Fruit and Vegetable Program	10.582

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

9. **Buhler Unified School District No. 313, Buhler, Kansas**, was determined not to be a low-risk auditee.

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

There are no prior audit findings.