BUHLER UNIFIED SCHOOL DISTRICT NO. 313
BUHLER, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2024

BFR

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
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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, 2024**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **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, 2024**, 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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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, 2023, and have issued our report thereon dated December 13, 2023, which contained an unmodified opinion on the basic financial statement.

The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2024, 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
December 10, 2024

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

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	$ 18,344,240	$ 18,344,240	$ 0	$ 6,296	$ 6,296
Special Purpose Funds							
Supplemental General	266,676	0	5,788,240	5,795,254	259,662	0	259,662
Preschool-Aged At-Risk	0	0	140,000	140,000	0	0	0
At Risk (K-12)	16,966	0	3,100,000	3,095,796	21,170	0	21,170
Bilingual Education	290	0	10,000	9,929	361	0	361
Virtual Education	3,655	0	470,000	470,622	3,033	0	3,033
Capital Outlay	3,634,589	0	3,627,036	2,310,038	4,951,587	125,043	5,076,630
Driver Training	99,989	0	58,914	56,787	102,116	0	102,116
Food Service	413,762	0	1,458,974	1,475,610	397,126	0	397,126
Professional Development	16,842	0	83,839	90,402	10,279	0	10,279
Parent Education Program	783	0	17,500	17,615	668	0	668
Special Education	529,624	0	4,267,214	4,173,188	623,650	0	623,650
Career and Postsecondary Education	104,027	0	523,316	519,179	108,164	0	108,164
KPERS Contribution	0	0	1,754,514	1,754,514	0	0	0
Federal Funds	(858,493)	0	1,956,038	1,216,571	(119,026)	4,530	(114,496)
Gifts and Grants	120,096	0	556,555	992,295	(315,644)	0	(315,644)
Contingency Reserve	1,207,993	0	0	0	1,207,993	0	1,207,993
Textbook & Student Material Revolving	417,111	0	496,972	174,133	739,950	20,910	760,860
Early Childhood Education	241	2,735	437,392	433,106	7,262	0	7,262
Wheatland Park Escrow	60,000	0	12,000	0	72,000	0	72,000
District Activity Funds	371,406	0	1,007,422	1,033,955	344,873	0	344,873
Bond & Interest Fund	3,611,533	0	4,851,694	3,866,894	4,596,333	0	4,596,333
	$ 10,017,090	$ 2,735	$ 48,961,860	$ 45,970,128	$ 13,011,557	$ 156,779	$ 13,168,336

Composition of Cash:	Checking and Money Market Accounts	$ 10,304,982
	Investments	2,907,830
		13,212,812
	Agency Funds	(44,476)
		$ 13,168,336

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, 2024

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, 2024.

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 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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 $1,754,514 for the year ended June 30, 2024.

Net Pension Liability
At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $16,379,964. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. 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:

During the year ended June 30, 2024, the District had related party transactions with a financial institution where a board member is a director. Total payments to the financial institution during the year ended June 30, 2024, were $391,610 which represents the final payment on a lease purchase agreement. In addition, the District paid $2,786 to a related travel agency.

The District contracted with a medical practice owned by a board member for athletic training services. Payments for the year ended June 30, 2024, were $29,285.

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, 2024, was $178,365.

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, 2024, the District had the following investments:

Investment Type	Fair Value	Rating U.S.
US Treasury Bills	$ 2,907,830	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, 2024, 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, 2024.

At June 30, 2024, the District's carrying amount of deposits was $10,304,982 and the bank balance was $12,772,000. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $12,105,829 was covered by federal depository insurance and the remaining $666,171 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, 2024.

Note 10 - Subsequent Events:

The District has evaluated subsequent events through December 10, 2024, 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 $122,746 for the assessments for the year ended June 30, 2024.

Note 12 - Interfund Transactions:

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

	Transfer to:										
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Capital Outlay	Professional Development	Parent Education Program	Special Education	Career and Postsecondary Education	Textbook & Student Material Revolving	Total
General Fund	$ 0	$ 2,240,000	$ 0	$ 0	$ 499,662	$ 0	$ 0	$ 3,150,262	$ 0	$ 0	$ 5,889,924
Supplemental General Fund	140,000	860,000	10,000	470,000	0	70,000	17,500	1,000,000	385,000	261,680	3,214,180
	$ 140,000	$ 3,100,000	$ 10,000	$ 470,000	$ 499,662	$ 70,000	$ 17,500	$ 4,150,262	$ 385,000	$ 261,680	$ 9,104,104

Note 13 - Advance Refunding of Bond Obligation:

On February 23, 2021, the District issued $23,350,000 in General Obligation Bonds with interest rates ranging from 0.22% to 1.70%. Of the issue, $23,032,566 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the Series 2015-A bonds. As of June 30, 2024, $7,915,000 of bonds outstanding are considered defeased and not included in long-term debt below.

Note 14 - 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, 2024, 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
Building Lease Purchase	4.75	8/29/2017	$ 565,000	2/1/2024
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
iPads	1.95	4/26/2022	$ 111,470	6/28/2024
ChromeBooks	1.75	4/26/2022	$ 251,100	6/28/2024
Technology Equipment	4.25	3/3/2023	$ 614,767	6/28/2024
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, 2024, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2015-A Series	$ 705,000	$ 0	$ 335,000	$ 370,000	$ 10,750
2020 Series	30,265,000	0	215,000	30,050,000	814,252
2021 Series	22,235,000	0	2,265,000	19,970,000	223,712
	53,205,000	0	2,815,000	50,390,000	1,048,714
Capital Leases					
Equipment Lease Purchase	900,000	0	100,000	800,000	28,350
Building Lease Purchase	375,000	0	375,000	0	16,610
Apple Equipment	98,523	0	48,570	49,953	2,620
Buick Envision Lease	23,170	0	6,777	16,393	920
iPads	83,886	0	83,886	0	2,014
ChromeBooks	167,882	0	167,882	0	3,265
Technology Equipment	614,767	0	614,767	0	27,894
10 Buses	0	1,225,967	177,373	1,048,594	1,532
Building Equipment	0	930,000	0	930,000	0
	2,263,228	2,155,967	1,574,255	2,844,940	83,205
	$ 55,468,228	$ 2,155,967	$ 4,389,255	$ 53,234,940	$ 1,131,919

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
2025	$ 2,935,000	$ 367,634	$ 3,302,634	$ 1,023,700	$ 122,705	$ 1,146,405	$ 4,449,039
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 - 2034	18,155,000	1,102,798	19,257,798	3,311,340	117,415	3,428,755	22,686,553
2035 - 2038	16,120,000	0	16,120,000	902,205	0	902,205	17,022,205
	$ 50,390,000	$ 2,844,940	$ 53,234,940	$ 9,008,988	$ 584,539	$ 9,593,527	$ 62,828,467

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

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	$ 18,572,714	$ (232,186)	$ 3,712	$ 18,344,240	$ 18,344,240	$ 0
Special Purpose Funds						
Supplemental General	5,908,868	(113,614)	0	5,795,254	5,795,254	0
Preschool-Aged At-Risk	260,000	0	0	260,000	140,000	(120,000)
At Risk (K-12)	3,116,000	0	0	3,116,000	3,095,796	(20,204)
Bilingual Education	22,200	0	0	22,200	9,929	(12,271)
Virtual Education	473,000	0	0	473,000	470,622	(2,378)
Capital Outlay	5,505,000	0	0	5,505,000	2,310,038	(3,194,962)
Driver Training	113,500	0	0	113,500	56,787	(56,713)
Food Service	1,705,000	0	0	1,705,000	1,475,610	(229,390)
Professional Development	103,000	0	0	103,000	90,402	(12,598)
Parent Education Program	20,000	0	0	20,000	17,615	(2,385)
Special Education	4,496,000	0	0	4,496,000	4,173,188	(322,812)
Career and Postsecondary Education	648,000	0	0	648,000	519,179	(128,821)
KPERS Contribution	1,970,348	0	0	1,970,348	1,754,514	(215,834)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,216,571	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	992,295	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	174,133	XXXXXXXXXX
Early Childhood Education	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	433,106	XXXXXXXXXX
Wheatland Park Escrow	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,033,955	XXXXXXXXXX
Bond & Interest Fund	3,875,715	0	0	3,875,715	3,866,894	(8,821)
	$ 46,789,345	$ (345,800)	$ 3,712	$ 46,447,257	$ 45,970,128	$ (4,327,189)

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 13,818	$ 3,712	$ 0	$ 3,712
State Sources	17,117,539	18,340,528	18,572,714	(232,186)
	17,131,357	18,344,240	$18,572,714	$ (228,474)
Expenditures				
Instruction	5,770,945	5,847,880	$ 5,333,834	$ 514,046
Student Support Services	361,625	427,135	385,000	42,135
Instructional Support Staff	573,194	578,231	595,000	(16,769)
General Administration	558,172	573,420	588,000	(14,580)
School Administration	931,088	1,338,320	1,044,500	293,820
Central Services	570,283	624,630	598,000	26,630
Operations & Maintenance	1,841,700	2,048,915	1,980,000	68,915
Student Transportation Services	959,038	1,015,785	1,468,380	(452,595)
Other Support Services	0	0	280,000	(280,000)
Transfers	5,565,312	5,889,924	6,300,000	(410,076)
Adjustment to Comply with Legal Max	0	0	(232,186)	232,186
Adjustment for Qualifying Budget Credits	0	0	3,712	(3,712)
	17,131,357	18,344,240	$18,344,240	$ 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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Supplemental General Fund	Prior Year	Current Year		
	Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,590,587	$ 2,777,673	$ 2,603,750	$ 173,923
County Sources	295,874	301,865	276,637	25,228
State Sources	2,479,198	2,708,702	2,761,805	(53,103)
	5,365,659	5,788,240	$ 5,642,192	$ 146,048
Expenditures				
Instruction	2,168,090	1,857,419	$ 2,401,732	$ (544,313)
Operations & Maintenance	748,783	723,655	805,000	(81,345)
Transfers	2,508,069	3,214,180	2,702,136	512,044
Adjustment to Comply with Legal Max	0	0	(113,614)	113,614
	5,424,942	5,795,254	$ 5,795,254	$ 0
Receipts Over (Under) Expenditures	(59,283)	(7,014)		
Unencumbered Cash, Beginning	325,959	266,676		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 266,676	$ 259,662		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 200,000	$ 140,000	$ 260,000	$ (120,000)
	200,000	140,000	$ 260,000	$ (120,000)
Expenditures				
Other Support Services	200,000	140,000	$ 260,000	$ (120,000)
	200,000	140,000	$ 260,000	$ (120,000)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 2,013,425	$ 3,100,000	$ 3,100,000	$ 0
	2,013,425	3,100,000	$ 3,100,000	$ 0
Expenditures				
Instruction	1,545,223	2,925,949	$ 2,986,000	$ (60,051)
Student Support Services	263,561	159,408	130,000	29,408
School Administration	196,519	10,439	0	10,439
Central Services	8,876	0	0	0
	2,014,179	3,095,796	$ 3,116,000	$ (20,204)
Receipts Over (Under) Expenditures	(754)	4,204		
Unencumbered Cash, Beginning	17,720	16,966		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 16,966	$ 21,170		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 168	$ 0	$ 0	$ 0
Transfers	19,000	10,000	22,000	(12,000)
	19,168	10,000	$ 22,000	$ (12,000)
Expenditures				
Instruction	19,131	9,929	$ 22,200	$ (12,271)
	19,131	9,929	$ 22,200	$ (12,271)
Receipts Over (Under) Expenditures	37	71		
Unencumbered Cash, Beginning	253	290		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 290	$ 361		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 561,000	$ 470,000	$ 470,000	$ 0
	561,000	470,000	$ 470,000	$ 0
Expenditures				
Instruction	515,181	420,973	$ 421,000	$ (27)
Student Support Services	4,752	6,822	6,500	322
School Administration	40,571	42,802	45,500	(2,698)
Central Services	570	25	0	25
	561,074	470,622	$ 473,000	$ (2,378)
Receipts Over (Under) Expenditures	(74)	(622)		
Unencumbered Cash, Beginning	3,729	3,655		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 3,655	$ 3,033		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,278,996	$ 2,184,137	$ 1,795,567	$ 388,570
County Sources	165,686	172,229	157,848	14,381
State Sources	536,598	771,008	771,008	0
Transfers	408,759	499,662	0	499,662
	3,390,039	3,627,036	$ 2,724,423	$ 902,613
Expenditures				
Instruction	500,323	387,400	$ 585,000	$ (197,600)
Central Services	73,316	12,211	90,000	(77,789)
Operations & Maintenance	662,804	94,062	640,000	(545,938)
Transportation	6,728	178,906	150,000	28,906
Facility Acquisition & Construction Services	278,275	698,048	3,100,000	(2,401,952)
Debt Service	719,962	939,411	940,000	(589)
	2,241,408	2,310,038	$ 5,505,000	$ (3,194,962)
Receipts Over (Under) Expenditures	1,148,631	1,316,998		
Unencumbered Cash, Beginning	2,485,768	3,634,589		
Prior Year Canceled Encumbrances	190	0		
Unencumbered Cash, Ending	$ 3,634,589	$ 4,951,587		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 39,479	$ 35,424	$ 50,000	$ (14,576)
State Sources	21,420	23,490	20,250	3,240
	60,899	58,914	$ 70,250	$ (11,336)
Expenditures				
Instruction	42,146	49,787	$ 53,500	$ (3,713)
Vehicle Operations, Maintenance Services	26,199	7,000	60,000	(53,000)
	68,345	56,787	$ 113,500	$ (56,713)
Receipts Over (Under) Expenditures	(7,446)	2,127		
Unencumbered Cash, Beginning	107,435	99,989		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 99,989	$ 102,116		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 541,276	$ 607,500	$ 695,375	$ (87,875)
State Sources	11,178	11,756	12,200	(444)
Federal Sources	767,384	839,718	920,540	(80,822)
	1,319,838	1,458,974	$ 1,628,115	$ (169,141)
Expenditures				
Food Service Operation	1,463,044	1,475,610	$ 1,705,000	$ (229,390)
	1,463,044	1,475,610	$ 1,705,000	$ (229,390)
Receipts Over (Under) Expenditures	(143,206)	(16,636)		
Unencumbered Cash, Beginning	556,968	413,762		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 413,762	$ 397,126		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 4,000	$ 0	$ 4,000
State Sources	0	9,839	2,250	7,589
Transfers	68,000	70,000	85,000	(15,000)
	68,000	83,839	$ 87,250	$ (3,411)
Expenditures				
Instruction	28,224	30,705	$ 48,000	$ (17,295)
Instructional Support Staff	41,979	51,459	55,000	(3,541)
Central Services	0	8,238	0	8,238
	70,203	90,402	$ 103,000	$ (12,598)
Receipts Over (Under) Expenditures	(2,203)	(6,563)		
Unencumbered Cash, Beginning	19,045	16,842		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 16,842	$ 10,279		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Parent Education Program Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 15,000	$ 17,500	$ 20,000	$ (2,500)
	15,000	17,500	$ 20,000	$ (2,500)
Expenditures				
Student Support Services	14,959	17,615	$ 20,000	$ (2,385)
	14,959	17,615	$ 20,000	$ (2,385)
Receipts Over (Under) Expenditures	41	(115)		
Unencumbered Cash, Beginning	742	783		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 783	$ 668		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 116,952	$ 100,000	$ 16,952
Federal Sources	134,207	0	0	0
Transfers	4,041,128	4,150,262	4,545,136	(394,874)
	4,175,335	4,267,214	$ 4,645,136	$ (377,922)
Expenditures				
Instruction	4,023,510	4,069,389	$ 4,290,000	$ (220,611)
Student Transportation Services	143,190	103,799	206,000	(102,201)
	4,166,700	4,173,188	$ 4,496,000	$ (322,812)
Receipts Over (Under) Expenditures	8,635	94,026		
Unencumbered Cash, Beginning	520,989	529,624		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 529,624	$ 623,650		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 124,259	$ 138,316	$ 150,000	$ (11,684)
Transfers	441,000	385,000	500,000	(115,000)
	565,259	523,316	$ 650,000	$ (126,684)
Expenditures				
Instruction	566,298	514,427	$ 645,000	$ (130,573)
Instructional Support Staff	2,162	4,752	3,000	1,752
	568,460	519,179	$ 648,000	$ (128,821)
Receipts Over (Under) Expenditures	(3,201)	4,137		
Unencumbered Cash, Beginning	107,228	104,027		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 104,027	$ 108,164		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,791,225	$ 1,754,514	$ 1,970,348	$ (215,834)
	1,791,225	1,754,514	$ 1,970,348	$ (215,834)
Expenditures				
Instruction	1,191,529	1,175,524	$ 1,330,348	$ (154,824)
Student Support Services	17,912	17,545	20,000	(2,455)
Instructional Support Staff	53,737	52,635	60,000	(7,365)
General Administration	45,145	52,635	50,000	2,635
School Administration	143,298	140,361	145,000	(4,639)
Central Services	71,649	70,181	75,000	(4,819)
Operations & Maintenance	106,745	87,726	105,000	(17,274)
Student Transportation Services	107,473	105,271	115,000	(9,729)
Food Service Operation	53,737	52,636	70,000	(17,364)
	1,791,225	1,754,514	$ 1,970,348	$ (215,834)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Bond & Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,515,762	$ 2,706,878	$ 2,586,389	$ 120,489
County Sources	265,838	290,233	266,022	24,211
State Sources	1,280,628	1,854,583	1,854,583	0
	4,062,228	4,851,694	$ 4,706,994	$ 144,700
Expenditures				
Debt Service	3,561,439	3,866,894	$ 3,875,715	$ (8,821)
	3,561,439	3,866,894	$ 3,875,715	$ (8,821)
Receipts Over (Under) Expenditures	500,789	984,800		
Unencumbered Cash, Beginning	3,110,744	3,611,533		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 3,611,533	$ 4,596,333		

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 1,405,268	$ 1,956,038
	1,405,268	1,956,038
Expenditures		
Instruction	831,364	823,997
Student Support Services	203,636	228,762
Instructional Support Staff	45,712	40,485
General Administration	14,009	30,299
School Administration	64,751	17,143
Central Services	26,589	16,545
Operations & Maintenance	699,461	12,075
Student Transportation Services	21,208	21,302
Food Service Operation	25,305	25,963
	1,932,035	1,216,571
Receipts Over (Under) Expenditures	(526,767)	739,467
Unencumbered Cash, Beginning	(331,726)	(858,493)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (858,493)	$ (119,026)

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 110,161	$ 288,876
State Sources	170,997	164,304
Federal Sources	103,375	103,375
	384,533	556,555
Expenditures		
Instruction	381,465	401,757
Instructional Support Staff	0	1,741
Facility Acquisition & Construction Services	0	588,797
	381,465	992,295
Receipts Over (Under) Expenditures	3,068	(435,740)
Unencumbered Cash, Beginning	117,028	120,096
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 120,096	$ (315,644)

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Textbook & Student Material
Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 221,457	$ 235,292
Transfers	306,069	261,680
	527,526	496,972
Expenditures		
Instruction	461,227	174,133
	461,227	174,133
Receipts Over (Under) Expenditures	66,299	322,839
Unencumbered Cash, Beginning	350,812	417,111
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 417,111	$ 739,950

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Early Childhood Education Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 452,726	$ 437,392
	452,726	437,392
Expenditures		
Instruction	452,811	433,106
	452,811	433,106
Receipts Over (Under) Expenditures	(85)	4,286
Unencumbered Cash, Beginning	326	241
Prior Year Canceled Encumbrances	0	2,735
Unencumbered Cash, Ending	$ 241	$ 7,262

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

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	48,000	60,000
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 60,000	$ 72,000

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Buhler High School				
Art Club	$ 2,532	$ 0	$ 1,283	$ 1,249
Buhler Singers	15,136	44,140	42,251	17,025
Debate/Forensics	785	4,656	4,498	943
FCA	4,157	3,000	3,838	3,319
FCCLA	233	0	0	233
FFA	1,721	116,171	116,611	1,281
Junior Class	638	7,106	5,963	1,781
Key Club	1,724	0	0	1,724
National Honor Society	239	336	374	201
SADD	493	0	0	493
Scholars Bowl	787	140	522	405
Science Club	1,106	0	0	1,106
Senior Class	2,143	1,090	2,121	1,112
Spanish Club	343	110	59	394
Student Council	4,618	1,739	3,322	3,035
Science Olympiad Club	409	0	0	409
Senior Legacy Project	1,576	0	0	1,576
Golden Millenium Scholarship	4,133	1,633	1,000	4,766
Citizenship Day	81	4,360	3,522	919
Crusader Corner	2,286	19,938	18,453	3,771
BHS Faculty Account	2	1,100	964	138
Sales Tax	67	5,269	5,308	28
Blessings Box	1,144	6,425	1,549	6,020
Athletics - Cheerleading	3,132	5,919	9,942	(891)
Athletics - Dance Team	4,054	9,877	16,214	(2,283)
Athletics - Sales Tax	(762)	7,408	6,640	6
	52,777	240,417	244,434	48,760

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Prairie Hills Middle School				
Band	3,747	4,178	5,411	2,514
Stuco	551	1,320	373	1,498
Administrative Fund	7,980	17,261	17,154	8,087
Taxes	360	2,895	3,255	0
	12,638	25,654	26,193	12,099
Buhler Grade School				
BGS Faculty	389	518	582	325
CRULEADERS	1,388	1,259	1,301	1,346
Ron Clark Academy House System	3,000	239	3,137	102
	4,777	2,016	5,020	1,773
Health Care Reserve Fund	(27,966)	1,902,383	1,892,573	(18,156)
Total Agency Funds	$ 42,226	$ 2,170,470	$ 2,168,220	$ 44,476

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, 2024

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	$ 148,274	$ 0	$ 301,898	$ 305,291	$ 144,881	$ 0	$ 144,881
Campus Activity	35,717	0	7,003	9,389	33,331	0	33,331
Ag Mechanics	2,816	0	785	1,435	2,166	0	2,166
Fall Musical	3,826	0	6,813	6,168	4,471	0	4,471
General	2,324	0	7,671	6,322	3,673	0	3,673
Instrumental Music	45,250	0	127,381	108,645	63,986	0	63,986
Plants	1,075	0	7,064	3,044	5,095	0	5,095
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	28	0	2,045	2,073	0	0	0
Journalism Activity	4,295	0	1,660	3,926	2,029	0	2,029
Color Guard	160	0	0	0	160	0	160
Guidance Activity	4,321	0	3,854	4,683	3,492	0	3,492
Broadcast Journalism Activity	403	0	0	0	403	0	403
Band Trips	27,416	0	156,552	167,814	16,154	0	16,154
Postage Activity	1,376	0	0	102	1,274	0	1,274
BHS Library Media Center	4,455	0	0	107	4,348	0	4,348
	283,795	0	622,726	618,999	287,522	0	287,522
Prairie Hills Middle School							
Library Fines	1,391	0	0	0	1,391	0	1,391
Athletics	27,874	0	43,447	58,566	12,755	0	12,755
Social Committee	0	0	2,020	1,954	66	0	66
Music Festival	86	0	7,309	7,380	15	0	15
Yearbook	3,568	0	832	1,154	3,246	0	3,246
	32,919	0	53,608	69,054	17,473	0	17,473

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, 2024

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	788	0	3,538	3,127	1,199	0	1,199
School Support	1,724	0	5,018	5,497	1,245	0	1,245
Positive World Changers	1,188	0	375	500	1,063	0	1,063
Cares Club	3,825	0	0	3,825	0	0	0
Childcare	0	0	20,165	19,634	531	0	531
	7,525	0	29,096	32,583	4,038	0	4,038
Plum Creek Elementary School							
Cares Club	55	0	0	55	0	0	0
Shining Stars	15,768	0	0	15,768	0	0	0
Student Activity	3,200	0	4,611	4,038	3,773	0	3,773
PCE Book Fair Fund	0	0	1,983	1,983	0	0	0
School Dog Funds	0	0	650	600	50	0	50
PC Cruleaders	0	0	862	592	270	0	270
Childcare	0	0	114,908	113,283	1,625	0	1,625
PCE Yearbook	0	0	3,442	1,666	1,776	0	1,776
General Fundraiser-PC	0	0	320	0	320	0	320
PC Faculty Act	0	0	2,119	879	1,240	0	1,240
PCE - Vocal Music	0	0	4,564	2,934	1,630	0	1,630
	19,023	0	133,459	141,798	10,684	0	10,684
Union Valley Elementary School							
School Support	6,513	0	10,406	10,930	5,989	0	5,989
Shining Stars	14,543	0	0	14,543	0	0	0
Childcare	0	0	141,599	130,250	11,349	0	11,349
Cares Club	0	0	11,946	11,946	0	0	0
Library	7,088	0	4,582	3,852	7,818	0	7,818
	28,144	0	168,533	171,521	25,156	0	25,156
Total District Activity Funds	$ 371,406	$ 0	$ 1,007,422	$ 1,033,955	$ 344,873	$ 0	$ 344,873

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, 2024**, 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 December 10, 2024. 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
December 10, 2024

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, 2024**. **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 each of its major federal programs for the year ended **June 30, 2024**.

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
December 10, 2024

BUHLER UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

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	$ 129,664	$ 129,664
National School Lunch Program	10.555	611,023	611,023
Summer Food Service Program for Children	10.559	82,641	82,641
		823,328	823,328
Local Food for Schools Cooperative Agreement Program	10.185	13,454	13,454
Child and Adult Care Food Program	10.558	2,936	2,936
		839,718	839,718
Department of Education			
Title I Grants to Local Educational Agencies	84.010	274,603	274,603
Supporting Effective Instruction State Grants	84.367	28,151	28,151
Student Support and Academic Enrichment Program	84.424	430	430
COVID-19 Education Stabilization Fund	84.425U	2,004,346	799,401
COVID-19 Education Stabilization Fund	84.425W	3,770	3,770
		2,311,300	1,106,355
Department of Health and Human Services			
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	110,216	110,216
TANF Cluster-Cluster			
Temporary Assistance for Needy Families State Programs	93.558	103,375	103,375
		213,591	213,591
Total Federal Awards		$ 3,364,609	$ 2,159,664

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, 2024

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 10% 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, 2024

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:

COVID-19 Education Stabilization Fund	84.425U
COVID-19 Education Stabilization Fund	84.425W
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323

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, 2024

There are no prior audit findings.