

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361  
ANTHONY, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2012**

***BFR***

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**BUSBY FORD & REIMER, LLC**

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CERTIFIED PUBLIC ACCOUNTANTS

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
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**JUNE 30, 2012**

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CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

**Board of Education  
Anthony-Harper Unified School District No. 361  
Anthony, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, as of and for the year ended **June 30, 2012**.

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

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

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

**Board of Education**  
**Anthony-Harper Unified School District No. 361**

As described in Note 1 of the financial statement, the financial statement is prepared by **Anthony-Harper Unified School District No. 361, Anthony, Kansas** to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

In our opinion, because of the significance of the matter discussed in the preceding paragraph the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, as of **June 30, 2012**, or the changes in its financial position and cash flows for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, as of **June 30, 2012**, and the aggregate cash receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 4, 2013, on our consideration of **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, individual funds schedules of cash receipts and expenditures-actual, and schedule of cash receipts and disbursements-agency funds (Supplementary Information as listed in the table of contents) are presented for analysis and are not a required part of the regulatory financial statement. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement taken as a whole.

**Board of Education**  
**Anthony-Harper Unified School District No. 361**

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures-actual and budget and schedule of cash receipts and disbursements-agency funds (Supplementary Information as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated February 8, 2012. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such statement to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statements as a whole.

  
Busby Ford & Reimer, LLC  
February 4, 2013

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Fund	Beginning Unencumbered Cash Balance	Prior Year		Cash Receipts	Expenditures	Ending		Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
		Encumbrances	Canceled			Unencumbered Cash Balance	Unencumbered Cash Balance		
General Fund	\$ 99	\$ 67	\$	\$ 6,774,044	\$ 6,760,136	\$ 14,074	\$	\$ 3,611	\$ 17,685
Special Purpose Funds									
Supplemental General	110,986	79		1,872,671	1,885,000	98,736		33,978	132,714
At Risk (4 Year Old)	139	0		85,000	85,139	0		0	0
At Risk (K-12)	40,605	0		1,107,979	810,054	338,530		0	338,530
Bilingual Education	12,205	0		0	5,670	6,535		0	6,535
Capital Outlay	630,268	28,369		329,490	515,648	472,479		218,216	690,695
Driver Training	10,591	0		4,733	338	14,986		0	14,986
Food Service	140,225	0		446,437	443,756	142,906		0	142,906
Professional Development	0	0		23,356	1,181	22,175		0	22,175
Special Education	221,761	0		1,463,260	1,452,761	232,260		0	232,260
Vocational Education	110,229	0		50,000	160,229	0		0	0
KPERS Contribution	0	0		518,527	518,527	0		0	0
Bond and Interest	433,586	0		542,600	459,935	516,251		0	516,251
Federal Funds	22,500	0		317,007	338,709	798		0	798
Gifts and Grants	0	0		14,495	11,831	2,664		0	2,664
Contingency Reserve	349,092	0		0	0	349,092		0	349,092
Textbook Rental	74,074	5,072		57,698	77,263	59,581		4,804	64,385
District Activity Funds	41,204	0		90,376	100,935	30,645		0	30,645
Capital Projects	110,918	0		0	101,172	9,746		0	9,746
	<u>\$ 2,308,482</u>	<u>\$ 33,587</u>		<u>\$ 13,697,673</u>	<u>\$ 13,728,284</u>	<u>\$ 2,311,458</u>		<u>\$ 260,609</u>	<u>\$ 2,572,067</u>
Composition of Cash:									
						Checking and Money Market Accounts			
						Certificates of Deposit			
						Agency Funds			



**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**Anthony-Harper Unified School District No. 361** is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Anthony and Harper, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statements include all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

**KMAAG Regulatory Basis of Presentation Fund Definitions:**

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

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

Capital Projects Fund-To account for the financial resources segregated for the acquisition or construction of major capital facilities and improvements.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

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

Regulatory Basis of Accounting

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

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

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.

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

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

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2012.

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



**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Federal Funds  
Contingency Reserve Fund  
District Activity Funds

Gifts and Grants Fund  
Textbook Rental Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**Note 2 - Compensated Absences:**

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

**Note 3 - On-Behalf Payments for Fringe Benefits and Salaries:**

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the District's employees. For the year ended June 30, 2012, the State made contributions of \$518,527. These contributions are recorded in the KPERS Contribution Fund as receipts and expenditures.

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

**Note 4 - Deposits:**

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2012.

At June 30, 2012, the District's carrying amount of deposits was \$2,774,370 and the bank balance was \$2,733,328. The bank balance is held by three banks. Of the bank balance, \$2,659,473 was covered by depository insurance, and the remaining \$73,855 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**Note 5 - Interfund Transactions:**

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

	Transfer to:							Total
	At Risk (4 Year Old)	At Risk (K-12)	Capital Outlay	Food Service	Professional Development	Special Education	Vocational Education	
Transfer from:								
General Fund	\$ 72,852	\$ 1,107,979	\$ 36,994	\$ 410	\$ 0	\$ 1,021,522	\$ 0	\$ 2,239,757
Supplemental	12,148	0	0	20,000	23,356	306,535	50,000	412,039
General Fund	<u>\$ 85,000</u>	<u>\$ 1,107,979</u>	<u>\$ 36,994</u>	<u>\$ 20,410</u>	<u>\$ 23,356</u>	<u>\$ 1,328,057</u>	<u>\$ 50,000</u>	<u>\$ 2,651,796</u>

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

**Note 6 - Postemployment Benefits:**

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Under an early retirement plan of the District, an employee currently an employee of the District, at least 53 years of age but less than 65 years of age and has served with the District for at least 15 years is eligible for retirement. The plan shall provide retirement remuneration of 15% of the former employee's immediate previous year's salary and the same health insurance benefits as provided to teachers within the District. The benefits terminate upon the death of the former employee, after 10 years or when the former employee becomes eligible for full social security benefits, whichever is earlier.

It is the policy of the District to record retirement benefits as expenditures when paid. During the year the District paid \$174,796 for postemployment benefits for seventeen former employees.

**Note 7 - Reimbursed Expenses:**

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

**Note 8 - Capital Projects:**

At year-end, capital project authorization compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
School Additions and Improvements	<u>\$7,186,841</u>	<u>\$7,177,095</u>

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

**Note 9 - Contingencies:**

Grant Programs

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

Risk Management

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

**Note 10 - Defined Benefit Pension Plan:**

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer, defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas Ave., Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

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

**Note 11 - Subsequent Events:**

The District has evaluated subsequent events through February 4, 2013, the date which the financial statements were available to be issued.

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

**Note 12 - Long-Term Debt:**

Principal payments are due annually for general obligation bonds on October 1. Interest payments are due semi-annually on April 1 and October 1.

Lease payments are due annually on February 15.

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

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General Obligation Bonds 2009 Series	3.50 - 4.50	4/7/09	6,500,000	10/1/29
Capital Leases Weight Room Equipment	3.25	5/10/10	26,156	2/15/12

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

<u>Issue</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds 2009 Series	\$ 6,455,000	\$ 0	\$ 210,000	\$ 6,245,000	\$ 249,935
Capital Leases Weight Room Equipment	13,195	0	13,195	0	429
	<u>13,195</u>	<u>0</u>	<u>13,195</u>	<u>0</u>	<u>429</u>
	<u>\$ 6,468,195</u>	<u>\$ 0</u>	<u>\$ 223,195</u>	<u>\$ 6,245,000</u>	<u>\$ 250,364</u>

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

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	Total Principal and Interest
2013	\$ 220,000	\$ 241,610	\$ 461,610
2014	235,000	233,373	468,373
2015	245,000	224,972	469,972
2016	255,000	216,222	471,222
2017	270,000	207,035	477,035
2018 - 2022	1,565,000	879,025	2,444,025
2023 - 2027	2,000,000	535,800	2,535,800
2028 - 2032	1,455,000	99,275	1,554,275
	<u>\$ 6,245,000</u>	<u>\$ 2,637,312</u>	<u>\$ 8,882,312</u>

**Note 13 - Beginning Unencumbered Cash:**

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

	6/30/2011 Balance Previously Reported	July State Aid Payment	6/30/2011 Balance Restated
General Fund	\$ (576,024)	\$ 576,123	\$ 99
Supplemental General Fund	<u>73,527</u>	<u>37,459</u>	<u>110,986</u>
	<u>\$ (502,497)</u>	<u>\$ 613,582</u>	<u>\$ 111,085</u>



## **SUPPLEMENTARY INFORMATION**

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Fund	Certified Budget	Adjustment to		Adjustment for	Total Budget for	Expenditures	Variance -
		Comply with	Legal Max				
	\$			Budget Credits	Comparison	Chargeable to	Favorable
						Current Year	(Unfavorable)
General Fund	\$ 6,661,494	\$	(20,790)	\$ 119,432	\$ 6,760,136	\$ 6,760,136	\$ 0
Special Purpose Funds							
Supplemental General	1,885,000	0	0	0	1,885,000	1,885,000	0
At Risk (4 Year Old)	85,139	0	0	0	85,139	85,139	0
At Risk (K-12)	1,190,605	0	0	0	1,190,605	810,054	380,551
Bilingual Education	18,205	0	0	0	18,205	5,670	12,535
Capital Outlay	852,910	0	0	0	852,910	515,648	337,262
Driver Training	8,193	0	0	0	8,193	338	7,855
Food Service	567,011	0	0	0	567,011	443,756	123,255
Professional Development	20,000	0	0	0	20,000	1,181	18,819
Special Education	1,452,761	0	0	0	1,452,761	1,452,761	0
Vocational Education	160,229	0	0	0	160,229	160,229	0
KPERS Contribution	527,226	0	0	0	527,226	518,527	8,699
Bond and Interest	459,935	0	0	0	459,935	459,935	0
Federal Funds	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	338,709	XXXXXXX
Gifts and Grants	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	11,831	XXXXXXX
Contingency Reserve	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0	XXXXXXX
Textbook Rental	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	77,263	XXXXXXX
District Activity Funds	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	100,935	XXXXXXX
Capital Projects	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	101,172	XXXXXXX
	\$ 13,888,708	\$	(20,790)	\$ 119,432	\$ 13,987,350	\$ 13,728,284	\$ 888,976

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,053,719	\$ 1,033,729	\$ 878,547	\$ 155,182
State Sources	5,537,878	5,737,277	5,782,947	(45,670)
Federal Sources	311,575	3,038	0	3,038
	<u>6,903,172</u>	<u>6,774,044</u>	<u>\$ 6,661,494</u>	<u>\$ 112,550</u>
Expenditures				
Instruction	2,592,753	2,895,630	\$ 2,760,613	\$ (135,017)
Student Support Services	125,485	169,807	129,114	(40,693)
Instructional Support Staff	119,031	124,071	117,237	(6,834)
General Administration	351,695	374,041	319,786	(54,255)
School Administration	434,308	489,595	434,497	(55,098)
Operations & Maintenance	15,249	23,404	17,100	(6,304)
Student Transportation Services	424,863	435,880	435,147	(733)
Other Supplemental Services	4,099	7,951	5,000	(2,951)
Transfers	2,839,590	2,239,757	2,443,000	203,243
Adjustment to Comply with Legal Max	0	0	(20,790)	(20,790)
Adjustment for Qualifying Budget Credits	0	0	119,432	119,432
	<u>6,907,073</u>	<u>6,760,136</u>	<u>\$ 6,760,136</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(3,901)	13,908		
Unencumbered Cash, Beginning	4,000	99		
Prior Year Canceled Encumbrances	<u>0</u>	<u>67</u>		
Unencumbered Cash, Ending	<u>\$ 99</u>	<u>\$ 14,074</u>		

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,056,457	\$ 1,082,019	\$ 1,022,788	\$ 59,231
County Sources	90,468	80,758	66,892	13,866
State Sources	630,506	709,894	684,334	25,560
	<u>1,777,431</u>	<u>1,872,671</u>	<u>\$ 1,774,014</u>	<u>\$ 98,657</u>
Expenditures				
Instruction	119,101	137,348	\$ 223,000	\$ 85,652
Operations & Maintenance	924,766	941,856	1,100,500	158,644
Other Supplemental Services	395,823	393,757	416,500	22,743
Transfers	310,310	412,039	145,000	(267,039)
	<u>1,750,000</u>	<u>1,885,000</u>	<u>\$ 1,885,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	27,431	(12,329)		
Unencumbered Cash, Beginning	83,555	110,986		
Prior Year Canceled Encumbrances	<u>0</u>	<u>79</u>		
Unencumbered Cash, Ending	<u>\$ 110,986</u>	<u>\$ 98,736</u>		

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>At Risk (4 Year Old) Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 82,140	\$ 85,000	\$ 85,000	\$ 0
	<u>82,140</u>	<u>85,000</u>	<u>\$ 85,000</u>	<u>\$ 0</u>
Expenditures				
Instruction	<u>83,393</u>	<u>85,139</u>	<u>\$ 85,139</u>	<u>\$ 0</u>
	<u>83,393</u>	<u>85,139</u>	<u>\$ 85,139</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(1,253)	(139)		
Unencumbered Cash, Beginning	1,392	139		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 139</u>	<u>\$ 0</u>		

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>At Risk (K-12) Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	<u>\$ 1,101,469</u>	<u>\$ 1,107,979</u>	<u>\$ 1,150,000</u>	<u>\$ (42,021)</u>
	<u>1,101,469</u>	<u>1,107,979</u>	<u>\$ 1,150,000</u>	<u>\$ (42,021)</u>
Expenditures				
Instruction	1,026,546	810,054	\$ 1,156,199	\$ 346,145
Student Support Services	<u>34,406</u>	<u>0</u>	<u>34,406</u>	<u>34,406</u>
	<u>1,060,952</u>	<u>810,054</u>	<u>\$ 1,190,605</u>	<u>\$ 380,551</u>
Receipts Over (Under) Expenditures	40,517	297,925		
Unencumbered Cash, Beginning	0	40,605		
Prior Year Canceled Encumbrances	<u>88</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 40,605</u>	<u>\$ 338,530</u>		



**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Bilingual Education Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 10,000	\$ 0	\$ 6,000	\$ (6,000)
	<u>10,000</u>	<u>0</u>	<u>\$ 6,000</u>	<u>\$ (6,000)</u>
Expenditures				
Instruction	<u>7,802</u>	<u>5,670</u>	<u>\$ 18,205</u>	<u>\$ 12,535</u>
	<u>7,802</u>	<u>5,670</u>	<u>\$ 18,205</u>	<u>\$ 12,535</u>
Receipts Over (Under) Expenditures	2,198	(5,670)		
Unencumbered Cash, Beginning	10,007	12,205		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 12,205</u>	<u>\$ 6,535</u>		

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	(Unfavorable)
Cash Receipts				
Local Sources	\$ 56,907	\$ 256,280	\$ 85,119	\$ 171,161
County Sources	20,829	19,596	8,134	11,462
Federal Sources	14,361	16,620	0	16,620
Transfers	<u>456,967</u>	<u>36,994</u>	<u>100,000</u>	<u>(63,006)</u>
	<u>549,064</u>	<u>329,490</u>	<u>\$ 193,253</u>	<u>\$ 136,237</u>
Expenditures				
Instruction	215,757	105,207	\$ 356,967	\$ 251,760
Instructional Support Staff	10,921	35,164	120,000	84,836
School Administration	0	89,546	75,000	(14,546)
Operations & Maintenance	29,446	19,669	90,000	70,331
Transportation	156,646	72,617	174,851	102,234
Other Support Services	4,877	0	6,092	6,092
Facility Acquisition & Construction Services	<u>18,847</u>	<u>193,445</u>	<u>30,000</u>	<u>(163,445)</u>
	<u>436,494</u>	<u>515,648</u>	<u>\$ 852,910</u>	<u>\$ 337,262</u>
Receipts Over (Under) Expenditures	112,570	(186,158)		
Unencumbered Cash, Beginning	517,698	630,268		
Prior Year Canceled Encumbrances	<u>0</u>	<u>28,369</u>		
Unencumbered Cash, Ending	<u>\$ 630,268</u>	<u>\$ 472,479</u>		

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
Cash Receipts				
Local Sources	\$ 4,327	\$ 3,135	\$ 0	\$ 3,135
State Sources	<u>1,184</u>	<u>1,598</u>	<u>1,850</u>	<u>(252)</u>
	<u>5,511</u>	<u>4,733</u>	<u>\$ 1,850</u>	<u>\$ 2,883</u>
Expenditures				
Instruction	7,501	10	\$ 7,893	\$ 7,883
Vehicle Operations, Maintenance Services	<u>211</u>	<u>328</u>	<u>300</u>	<u>(28)</u>
	<u>7,712</u>	<u>338</u>	<u>\$ 8,193</u>	<u>\$ 7,855</u>
Receipts Over (Under) Expenditures	(2,201)	4,395		
Unencumbered Cash, Beginning	12,792	10,591		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 10,591</u>	<u>\$ 14,986</u>		

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 108,421	\$ 114,217	\$ 121,088	\$ (6,871)
State Sources	4,919	4,868	3,964	904
Federal Sources	305,282	306,942	294,420	12,522
Transfers	102,000	20,410	2,000	18,410
	<u>520,622</u>	<u>446,437</u>	<u>\$ 421,472</u>	<u>\$ 24,965</u>
Expenditures				
Food Service Operation	<u>427,382</u>	<u>443,756</u>	<u>\$ 567,011</u>	<u>\$ 123,255</u>
	<u>427,382</u>	<u>443,756</u>	<u>\$ 567,011</u>	<u>\$ 123,255</u>
Receipts Over (Under) Expenditures	93,240	2,681		
Unencumbered Cash, Beginning	46,985	140,225		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 140,225</u>	<u>\$ 142,906</u>		

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 3,359	\$ 23,356	\$ 20,000	\$ 3,356
	<u>3,359</u>	<u>23,356</u>	<u>\$ 20,000</u>	<u>\$ 3,356</u>
Expenditures				
Instructional Support Staff	5,054	1,181	\$ 20,000	\$ 18,819
	<u>5,054</u>	<u>1,181</u>	<u>\$ 20,000</u>	<u>\$ 18,819</u>
Receipts Over (Under) Expenditures	(1,695)	22,175		
Unencumbered Cash, Beginning	1,695	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 22,175</u>		

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 28,059	\$ 135,203	\$ 56,000	\$ 79,203
Transfers	<u>1,236,576</u>	<u>1,328,057</u>	<u>1,175,000</u>	<u>153,057</u>
	<u>1,264,635</u>	<u>1,463,260</u>	<u>\$ 1,231,000</u>	<u>\$ 232,260</u>
Expenditures				
Instruction	1,204,932	1,305,500	\$ 1,299,813	\$ (5,687)
Student Support Services	59,965	49,016	61,061	12,045
Operations & Maintenance	6,010	6,019	7,500	1,481
Student Transportation Services	<u>74,668</u>	<u>92,226</u>	<u>84,387</u>	<u>(7,839)</u>
	<u>1,345,575</u>	<u>1,452,761</u>	<u>\$ 1,452,761</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(80,940)	10,499		
Unencumbered Cash, Beginning	302,701	221,761		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 221,761</u>	<u>\$ 232,260</u>		



**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Vocational Education Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 800	\$ 0	\$ 0	\$ 0
Transfers	<u>157,389</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
	<u>158,189</u>	<u>50,000</u>	<u>\$ 50,000</u>	<u>\$ 0</u>
Expenditures				
Instruction	<u>140,782</u>	<u>160,229</u>	<u>\$ 160,229</u>	<u>\$ 0</u>
	<u>140,782</u>	<u>160,229</u>	<u>\$ 160,229</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	17,407	(110,229)		
Unencumbered Cash, Beginning	92,661	110,229		
Prior Year Canceled Encumbrances	<u>161</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 110,229</u>	<u>\$ 0</u>		

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 290,483	\$ 518,527	\$ 527,226	\$ (8,699)
	<u>290,483</u>	<u>518,527</u>	<u>\$ 527,226</u>	<u>\$ (8,699)</u>
Expenditures				
Instruction	139,432	266,700	\$ 253,068	\$ (13,632)
Student Support Services	8,714	15,000	15,817	817
Instructional Support Staff	8,715	15,000	15,818	818
General Administration	17,429	25,000	31,634	6,634
School Administration	8,713	12,000	15,817	3,817
Other Supplemental Services	5,810	14,827	10,545	(4,282)
Operations & Maintenance	52,287	75,000	94,900	19,900
Student Transportation Services	31,953	70,000	57,995	(12,005)
Food Service Operation	17,430	25,000	31,632	6,632
	<u>290,483</u>	<u>518,527</u>	<u>\$ 527,226</u>	<u>\$ 8,699</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 380,576	\$ 384,332	\$ 369,985	\$ 14,347
County Sources	18,514	43,284	32,176	11,108
State Sources	66,008	114,984	114,984	0
	<u>465,098</u>	<u>542,600</u>	<u>\$ 517,145</u>	<u>\$ 25,455</u>
Expenditures				
Debt Service	<u>300,035</u>	<u>459,935</u>	<u>\$ 459,935</u>	<u>\$ 0</u>
	<u>300,035</u>	<u>459,935</u>	<u>\$ 459,935</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	165,063	82,665		
Unencumbered Cash, Beginning	268,523	433,586		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 433,586</u>	<u>\$ 516,251</u>		

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 333,163	\$ 317,007
	<u>333,163</u>	<u>317,007</u>
Expenditures		
Instruction	385,582	338,709
	<u>385,582</u>	<u>338,709</u>
Receipts Over (Under) Expenditures	(52,419)	(21,702)
Unencumbered Cash, Beginning	74,919	22,500
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 22,500</u>	<u>\$ 798</u>

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 0	\$ 12,345
State Sources	0	2,150
	<u>0</u>	<u>14,495</u>
Expenditures		
Instruction	0	11,831
	<u>0</u>	<u>11,831</u>
Receipts Over (Under) Expenditures	0	2,664
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 2,664</u>

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	349,092	349,092
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 349,092</u>	<u>\$ 349,092</u>

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

Textbook Rental Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 67,261	\$ 57,698
	<u>67,261</u>	<u>57,698</u>
Expenditures		
Instruction	2,901	50,370
Instructional Support Staff	48,957	26,893
	<u>51,858</u>	<u>77,263</u>
Receipts Over (Under) Expenditures	15,403	(19,565)
Unencumbered Cash, Beginning	58,671	74,074
Prior Year Canceled Encumbrances	<u>0</u>	<u>5,072</u>
Unencumbered Cash, Ending	<u>\$ 74,074</u>	<u>\$ 59,581</u>

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - Capital Projects**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

Capital Projects

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 2,013	\$ 0
Federal Sources	<u>648,597</u>	<u>0</u>
	<u>650,610</u>	<u>0</u>
Expenditures		
Building Additions	<u>3,731,850</u>	<u>101,172</u>
	<u>3,731,850</u>	<u>101,172</u>
Receipts Over (Under) Expenditures	(3,081,240)	(101,172)
Unencumbered Cash, Beginning	3,192,158	110,918
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 110,918</u>	<u>\$ 9,746</u>



**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**AGENCY FUNDS**  
**STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Chaparral High School				
Athletic Others	\$ 248	\$ 0	\$ 0	\$ 248
Boys Basketball	0	1,053	1,035	18
Volleyball	0	241	0	241
Girls BB	66	6,898	6,856	108
Band Trip	3,498	0	3,498	0
Band	81	3,831	1,625	2,287
Baseball	11	3,483	3,260	234
Wrestling	495	1,426	1,795	126
Football	1,082	8,288	6,837	2,533
FCA	1,712	2,119	2,254	1,577
Faculty Funds	2,797	4,252	4,491	2,558
Faculty Scholarship	3,298	0	0	3,298
FFA	9,385	21,771	15,357	15,799
Hi-Lites	4,470	426	220	4,676
TSA	(14)	11,507	11,279	214
Electric Car	190	0	0	190
Juniors	243	3,366	2,868	741
Key Club	959	8,157	7,828	1,288
Key Club Popcorn	0	66	66	0
Key Club Scholarship	500	500	1,000	0
NHS	768	1,293	683	1,378
NFL	4,493	1,699	1,622	4,570
Nat'l NFL	386	0	0	386
Pep Club	4,367	2,682	3,192	3,857
Cheerleaders	264	8,165	6,063	2,366
Renaissance	2,546	3,761	3,200	3,107
SADD	70	410	0	480
Seniors	682	111	690	103
Softball	997	1,204	1,978	223
Sophomores	3,308	3,128	4,542	1,894
STUCO	2,733	8,544	8,726	2,551
STUCO Concessions	177	4,353	4,565	(35)
Future Business	4,452	5,795	4,555	5,692
Scholars Bowl	49	485	470	64
	<u>54,313</u>	<u>119,014</u>	<u>110,555</u>	<u>62,772</u>

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361**  
**AGENCY FUNDS**  
**STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Anthony Elementary School				
Student Council	\$ 0	\$ 1,583	\$ 1,437	\$ 146
SKL	731	1,000	1,000	731
Cheerleader	1,175	0	0	1,175
K-Kids 5th & 6th	1,646	0	0	1,646
Garden Club	120	0	0	120
	<u>3,672</u>	<u>2,583</u>	<u>2,437</u>	<u>3,818</u>
District Office				
Children's Relief Fund	8,327	2,651	1,785	9,193
ACS Reward Program	504	0	0	504
Richard Connell Scholarship	2,103	5	750	1,358
Dalton Holland Scholarship	24,647	45	500	24,192
Golda May Hickey Scholarship	10,440	20	400	10,060
Sam High Scholarship	4,746	9	500	4,255
Gary Coslett Scholarship	7,540	14	400	7,154
Chaparral Scholarship	61	0	60	1
Jim Morris Memorial	1,374	3	25	1,352
Shepherd Scholarship	10,171	19	0	10,190
JR & Gertrude Smith Scholarship	23,659	44	1,000	22,703
Sweet Watkins Scholarship	23,354	43	1,000	22,397
NHS/USD 361 Harper Individual Leadership Fund	4,735	9	0	4,744
Harvey Romans Scholarship	8,163	3,012	500	10,675
Laura Clark Scholarship	4,951	9	500	4,460
Defibrillators	3	0	0	3
Randy Warner Memorial	4,058	8	1,600	2,466
Physics Equipment-CHS	6	0	0	6
Mary Clark Memorial-Band Fund	1,830	375	2,205	0
	<u>140,672</u>	<u>6,266</u>	<u>11,225</u>	<u>135,713</u>
Total Agency Funds	<u>\$ 198,657</u>	<u>\$ 127,863</u>	<u>\$ 124,217</u>	<u>\$ 202,303</u>

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361  
DISTRICT ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2012

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Chaparral High School							
Gate Receipts	\$ 13,201	0	\$ 46,556	\$ 47,922	\$ 11,835	\$ 0	\$ 11,835
School Projects	653	0	949	549	1,053	0	1,053
	<u>13,854</u>	<u>0</u>	<u>47,505</u>	<u>48,471</u>	<u>12,888</u>	<u>0</u>	<u>12,888</u>
Harper Elementary School							
Gate Receipts	6,488	0	11,221	12,367	5,342	0	5,342
School Projects	8,229	0	12,263	13,850	6,642	0	6,642
	<u>14,717</u>	<u>0</u>	<u>23,484</u>	<u>26,217</u>	<u>11,984</u>	<u>0</u>	<u>11,984</u>
Anthony Elementary School							
School Projects	12,633	0	19,387	26,247	5,773	0	5,773
	<u>12,633</u>	<u>0</u>	<u>19,387</u>	<u>26,247</u>	<u>5,773</u>	<u>0</u>	<u>5,773</u>
Total District Activity Funds	\$ 41,204	\$ 0	\$ 90,376	\$ 100,935	\$ 30,645	\$ 0	\$ 30,645

## FEDERAL AWARD INFORMATION



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## BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

**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**

**Board of Education**

**Anthony-Harper Unified School District No. 361**

**Anthony, Kansas**

We have audited the financial statement of **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, as of and for the year ended **June 30, 2012**, and have issued our report thereon dated February 4, 2013. In our report, our opinion on the financial statement was unqualified based on the prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. We conducted our audit 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.

Internal Control Over Financial Reporting

Management of **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** internal control over financial reporting.

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 statements will not be prevented, or detected and corrected on a timely basis.

**Board of Education**  
**Anthony-Harper Unified School District No. 361**

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** financial statement is free of 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 determination of financial statement amounts. 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*.

We noted certain matters that we reported to management of **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, in a separate letter dated February 4, 2013.

This report is intended solely for the information and use of the Board of Education and management of **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, and for filing with the Kansas Department of Administration, Office of Management Analysis and Standards, The Kansas Department of Education, and other federal and state audit agencies, and is not intended to be and should not be used by anyone other than these specified parties.

  
Busby Ford & Reimer, LLC  
February 4, 2013



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# BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON  
COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL  
EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

**Board of Education  
Anthony-Harper Unified School District No. 361  
Anthony, Kansas**

Compliance

We have audited **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** compliance with the types of compliance requirements described in the *OMB Circular A-133, Compliance Supplement* that could have a direct and material effect on each of **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** major federal programs for the year ended **June 30, 2012**. **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** management. Our responsibility is to express an opinion on **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** compliance with those requirements.

In our opinion, **Anthony-Harper Unified School District No. 361, Anthony, Kansas** complied, in all material respects, with the 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, 2012**.



**Board of Education**  
**Anthony-Harper Unified School District No. 361**

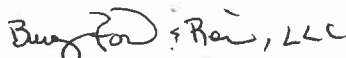
Internal Control Over Compliance

Management of **Anthony-Harper Unified School District No. 361, Anthony, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above.

This report is intended solely for the information and use of the Board of Education and management of **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, and for filing with the Kansas Department of Administration, Office of Management Analysis and Standards, The Kansas Department of Education, and other federal and state audit agencies, and is not intended to be and should not be used by anyone other than these specified parties.

  
Busby Ford & Reimer, LLC  
February 4, 2013



**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2012**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-11	Receipts	Expenditures	Unencumbered Cash 6/30/12
Department of Education						
Rural Education	84.358	\$ 13,825	\$ 0	\$ 13,825	\$ 13,825	\$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
Child Nutrition Cluster-Cluster	10.553	68,412				
School Breakfast Program	10.555	238,530				
National School Lunch Program		306,942	0	306,942	306,942	0
Department of Education						
Title I, Part A Cluster-Cluster						
Title I Grants to Local Educational Agencies	84.010	222,896	0	222,896	222,098	798
Migrant Education State Grant Program	84.011	43,749	0	43,749	43,749	0
Advanced Placement Program	84.330	22,500	22,500	0	22,500	0
Improving Teacher Quality State Grants	84.367	36,537	0	36,537	36,537	0
Education Jobs Fund	84.410	3,038	0	3,038	3,038	0
		328,720	22,500	306,220	327,922	798
(Passes Through Kansas SRS)						
Department of Health and Human Services						
Medicaid Cluster-Cluster						
Medical Assistance Program	93.778	16,620	0	16,620	16,620	0
Total Federal Awards		\$ 666,107	\$ 22,500	\$ 643,607	\$ 665,309	\$ 798

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2012**

**Note 1 - Basis of Presentation:**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Anthony-Harper Unified School District No. 361, Anthony, 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 OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2012**

**SUMMARY OF AUDIT RESULTS**

1. The independent auditors' report expresses an unqualified opinion on the financial statements of **Anthony-Harper Unified School District No. 361, Anthony, 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 statements of **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, were disclosed during the audit.
4. No significant deficiencies or material weakness were reported in the Independent Auditors' Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133.
5. The independent auditors' report on compliance for the major federal award programs for **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, expresses an unqualified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for **Anthony-Harper Unified School District No. 361, Anthony, Kansas**.
7. The programs tested as major programs were:

Child Nutrition Cluster-Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Title I, Part A Cluster-Cluster	
Title I Grants to Local Educational Agencies	84.010
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, was determined not to be a low-risk auditee.

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2012**

There are no prior audit findings.