

HASKELL TOWNSHIP
PRIMARY GOVERNMENT
STATUTORY BASIS FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

HASKELL TOWNSHIP
Primary Government
Statutory Basis Financial Statements
December 31, 2009

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
Haskell Township
Sublette, Kansas

We have audited the accompanying statutory basis financial statements of the primary government of Haskell Township, Sublette, Kansas, as of and for the year ended December 31, 2009, which collectively comprise the statutory basis financial statements of the Township's primary government as listed in the table of contents. These statutory basis financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these statutory basis financial statements based on our audit. The prior year comparative information has been derived from the Township's 2008 financial statements and, in our report dated June 24, 2009, we expressed an unqualified opinion on the primary government statutory basis financial statements prepared on the basis of accounting described in Note 1.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements do not include financial data for the Township's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Township's primary government unless the Township also issues financial statements for the financial reporting entity that include the financial data for its component units. The Township has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the aggregate discretely presented component units, although not reasonably determinable, is presumed to be material.

As described in Note 1, the Township prepared these statutory basis financial statements using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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In our opinion, because of the omission of the discretely presented component units of Haskell Township, Sublette, Kansas, and because of the effects of the matter discussed in the preceding paragraph, the statutory basis financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Haskell Township, Sublette, Kansas, as of December 31, 2009, or the changes in its financial position, or where applicable, its cash flows for the year then ended. Further, the Township has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In our opinion, the primary government statutory basis financial statements as discussed above present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of Haskell Township, Sublette, Kansas, as of December 31, 2009, and its cash receipts and expenditures, and budgetary comparisons for the year then ended, taken as a whole under the basis of accounting described in Note 1.


LEWIS, HOOPER & DICK, LLC

June 16, 2010

HASKELL TOWNSHIP
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2009

	Unencumbered Cash 1/1/09	Receipts and Transfers	Expenditures and Transfers	Unencumbered Cash 12/31/09	Add Payables and Encumbrances	Treasurer's Cash 12/31/09
General	\$ 414,855	\$ 229,868	\$ 177,422	\$ 467,301	\$ 28,393	\$ 495,694
Special Revenues:						
Library	2,038	100,581	99,072	3,547	-	3,547
Library Employee Benefit	3,871	12,956	13,060	3,767	-	3,767
Special Library Capital Outlay	41,595	9,751	-	51,346	-	51,346
Total (memorandum only)	<u>\$ 462,359</u>	<u>\$ 353,156</u>	<u>\$ 289,554</u>	<u>\$ 525,961</u>	<u>\$ 28,393</u>	<u>\$ 554,354</u>

Composition of cash:

Centera Bank:	
Checking account	\$ 3,636
Less outstanding checks	(1,691)
Money market accounts	349,430
Certificates of deposit	202,979
Total cash	<u>\$ 554,354</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

HASKELL TOWNSHIP
 Summary of Expenditures - Actual and Budget
 For the Year Ended December 31, 2009

	<u>Certified Budget</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
General	\$ 661,662	\$ 177,422	\$ (484,240)
Special Revenues:			
Library	132,350	99,072	(33,278)
Library Employee Benefit	15,500	13,060	(2,440)
Special Library Capital Outlay	49,757	-	(49,757)

The accompanying Notes to Financial Statements are an integral part of this statement.

HASKELL TOWNSHIP
General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 167,673	\$ 217,193	\$ 220,922	\$ (3,729)
Motor vehicle	2,884	4,488	3,759	729
Delinquent property	631	1,519	-	1,519
Miscellaneous	9,931	2,394	-	2,394
Use of money and property	10,321	4,274	200	4,074
Total cash receipts	<u>191,440</u>	<u>229,868</u>	<u>\$ 224,881</u>	<u>\$ 4,987</u>
Expenditures:				
General administration:				
Prairie dog eradication	-	-	500	(500)
Equipment	-	-	3,500	(3,500)
Other	1,309	12,364	5,000	7,364
Fire:				
Other	2,208	650	5,000	(4,350)
Fire protection capital outlay	56,409	8,339	189,823	(181,484)
Library:				
Insurance	2,780	3,326	3,000	326
Other	-	-	3,000	(3,000)
Capital outlay	15,584	152,743	5,400	147,343
Transfer to Library	-	-	10,000	(10,000)
Capital projects	-	-	436,439	(436,439)
Total expenditures	<u>78,290</u>	<u>177,422</u>	<u>\$ 661,662</u>	<u>\$ (484,240)</u>
Receipts over expenditures	113,150	52,446		
Unencumbered cash, beginning	<u>301,705</u>	<u>414,855</u>		
Unencumbered cash, ending	<u>\$ 414,855</u>	<u>\$ 467,301</u>		

The accompanying Notes to Financial Statements are an integral part of this statement.

HASKELL TOWNSHIP
Library Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 89,531	\$ 92,227	\$ 93,624	\$ (1,397)
Motor vehicle	2,380	2,566	2,005	561
Delinquent property	383	786	-	786
State aid	6,936	4,455	1,500	2,955
Donations	-	-	25,000	(25,000)
Miscellaneous	424	266	-	266
Use of money and property	496	281	-	281
Transfer from General	-	-	10,000	(10,000)
Total cash receipts	<u>100,150</u>	<u>100,581</u>	<u>\$ 132,129</u>	<u>\$ (31,548)</u>
Expenditures:				
Operations	86,713	88,653	\$ 94,600	\$ (5,947)
Equipment	-	-	3,750	(3,750)
Capital improvements	2,508	919	25,000	(24,081)
Transfer to Special Library				
Capital Outlay	<u>9,124</u>	<u>9,500</u>	<u>9,000</u>	<u>500</u>
Total expenditures	<u>98,345</u>	<u>99,072</u>	<u>\$ 132,350</u>	<u>\$ (33,278)</u>
Receipts over expenditures	1,805	1,509		
Unencumbered cash, beginning	<u>233</u>	<u>2,038</u>		
Unencumbered cash, ending	<u>\$ 2,038</u>	<u>\$ 3,547</u>		

The accompanying Notes to Financial Statements are an integral part of this statement.

HASKELL TOWNSHIP
 Library Employee Benefit Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 9,767	\$ 12,547	\$ 12,675	\$ (128)
Motor vehicle	372	304	218	86
Delinquent property	46	105	-	105
Total cash receipts	10,185	12,956	\$ 12,893	\$ 63
Expenditures:				
Social Security	4,270	4,623	\$ 4,250	\$ 373
KPERS	2,037	2,043	2,350	(307)
Workman's Comp	821	815	1,150	(335)
Medical Insurance	4,881	5,579	5,150	429
Miscellaneous	-	-	2,600	(2,600)
Total expenditures	12,009	13,060	\$ 15,500	\$ (2,440)
Receipts under expenditures	(1,824)	(104)		
Unencumbered cash, beginning	5,695	3,871		
Unencumbered cash, ending	\$ 3,871	\$ 3,767		

The accompanying Notes to Financial Statements are an integral part of this statement.

HASKELL TOWNSHIP
Special Library Capital Outlay Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Transfer from Library	\$ 9,124	\$ 9,500	\$ 9,000	\$ 500
Use of money and property	714	251	-	251
Total cash receipts	<u>9,838</u>	<u>9,751</u>	<u>\$ 9,000</u>	<u>\$ 751</u>
Expenditures:				
Capital outlay	-	-	<u>\$ 49,757</u>	<u>\$ (49,757)</u>
Receipts over expenditures	9,838	9,751		
Unencumbered cash, beginning	<u>31,757</u>	<u>41,595</u>		
Unencumbered cash, ending	<u>\$ 41,595</u>	<u>\$ 51,346</u>		

The accompanying Notes to Financial Statements are an integral part of this statement.

HASKELL TOWNSHIP
Notes to Financial Statements
For the Year Ended December 31, 2009

1. Summary of significant accounting policies

The Haskell Township, Sublette, Kansas, is a Kansas municipality that provides for the operation of the Haskell Library and other services.

A. Financial reporting entity

The Township is governed by an elected board. As required by the prescribed basis of accounting, which 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, these financial statements present Haskell Township (the primary government) only. The organizations, functions or activities discussed below are component units of the Township's reporting entity because of the significance of their operational or financial relationships with the Township; however, they are not included in the Township's primary government statutory basis financial statements.

The Haskell Township Library Foundation, Inc. was established for the promotion of and continued growth and improvement of the Haskell Township Library. The Foundation is governed by an appointed board. The Foundation maintains an endowment fund for the benefit of the Haskell Township Library. The Foundation is a fiduciary fund type; however, no separate financial statements have been issued for the Haskell Township Library Foundation, Inc.

The following organizations, functions or activities are blended component units. Although legally separate entities, they are in substance, part of the government's operations and so data from these units are combined with the data of the primary government. Each blended component unit has a December 31st year end.

The Haskell Township Library has its own Board of Trustees, who operates independently from the Township. The Library oversees operation of the library facility. The Library is a separate, legal entity that prepares its own budget. The taxes budgeted by the Library are levied by the Township and are required to be distributed to the Library. Increases in levies above statutory minimums must be initially approved by the Township. The Library can sue and be sued, but acquisition of real property by the Library must be approved by the Township. Bond issues must be approved by the Township. The Township also has the power to appoint the Library's board members. The Board of Trustees is responsible for the management and fiscal accountability of the Library. No separate financial statements have been issued for the Haskell Township Library.

B. Measurement focus, basis of accounting and basis of presentation

These financial statements are presented on a statutory basis of accounting. The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure is recorded in the fund from which the transfer is made.

HASKELL TOWNSHIP
Notes to Financial Statements
For the Year Ended December 31, 2009

1. Summary of significant accounting policies (continued)

C. Waiver of financial reporting requirements

The Township's Board of Trustees has determined by resolution that financial statements prepared in conformity with accounting principles generally accepted in the United States of America are not relevant to the requirements of the cash basis and budget laws of the State of Kansas and are of no significant value to the Board, the Township or the members of the general public of the Township. The Township approved the resolution which served as notice of the Board's election to waive the requirements for reporting of its financial data in conformity with accounting principles generally accepted in the United States of America, as provided and authorized by K.S.A. 75-1120a.

D. Departure from generally accepted accounting principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, 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 and 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. Capital assets that account for the land, buildings and equipment owned by the Township are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

E. Fund accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds are used by the Township:

Governmental Funds

General Fund - The General Fund is the general operating fund of the Township. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

HASKELL TOWNSHIP
Notes to Financial Statements
For the Year Ended December 31, 2009

1. Summary of significant accounting policies (continued)

F. Budgetary information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 such budget amendments for year ended December 31, 2009.

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

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

A legal operating budget is not required for capital project funds, trust funds and certain special revenue funds. Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body.

G. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

HASKELL TOWNSHIP
Notes to Financial Statements
For the Year Ended December 31, 2009

1. Summary of significant accounting policies (continued)

G. Property taxes and special assessments (continued)

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the Township. Special assessments received prior to or after the issuance of general obligation bonds are recorded as revenue in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Debt Service Fund to finance delinquent special assessments receivable.

H. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the Township (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the general fund.

I. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as revenues or expenses if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as cash receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

J. Reimbursements

A reimbursement is an expenditure or expense initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the Township records an expenditure (or expense) in the reimbursing fund, and a reduction of expenditure (or expense) in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting*.

K. Memorandum totals

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor is all required disclosures presented for these amounts.

HASKELL TOWNSHIP
Notes to Financial Statements
For the Year Ended December 31, 2009

2. Deposits and investments

K.S.A. 9-1401 establishes the depositories which may be used by the Township. The statute requires banks eligible to hold the Township's funds have a main or branch bank in the County in which the Township 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 Township has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Township'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 Township has no investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount the Township 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 Township's deposits may not be returned to it. State statutes require the Township'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%. The Township does not use designated "peak periods".

At December 31, 2009, the Township's carrying amount of deposits was \$554,354 and the bank balance was \$556,045. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$310,406 was covered by federal depository insurance and \$245,638 was collateralized with securities held by the pledging financial institution's agent in the Township's name. The Township's cash deposits at year-end are as follows:

	Centera Bank
FDIC coverage	\$ 310,406
Pledged securities at market value	511,809
Total coverage	\$ 822,215
Funds on deposit	\$ 556,045
Funds at risk	\$ -

Credit risk - investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Township 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. The Township had no investments of this type at December 31, 2009.

HASKELL TOWNSHIP
Notes to Financial Statements
For the Year Ended December 31, 2009

3. Capital projects in process

Capital project authorizations with approved change orders compared to disbursements and accounts payable from inception at December 31, 2009, are as follows:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Library renovation	\$ 1,373,354	\$ 152,743	\$ 1,220,611

4. Risk management

The Township 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. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

5. Compliance with Kansas statutes

References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the Township Attorney and the legal representation of the Township. Management is aware of no material violations of Kansas statutes.

6. Defined benefit pension plan

Plan description: The Haskell Township Library contributes to 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, 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 up to 6% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for calendar year 2009 is 6.54%. The Township's employer contributions to KPERS for the years ending December 31, 2009, 2008, and 2007, were \$2,322, \$2,037, and \$1,506, respectively, equal to the statutory required contributions for each year.

7. Interfund transfers

Interfund operating transfers are as follows:

	From	To	Statutory Authority	Amount
Library		Special Library Capital Outlay	80-1406b	\$ 9,500

SUPPLEMENTAL INFORMATION

HASKELL TOWNSHIP
General Fund
Combining Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	General	Township Special Library	Fire Protection Reserve	Total (Memorandum Only)
Cash receipts:				
Taxes:				
Ad valorem property	\$ 217,193	\$ -	\$ -	\$ 217,193
Motor vehicle	4,488	-	-	4,488
Delinquent property	1,519	-	-	1,519
Miscellaneous	15	979	1,400	2,394
Use of money and property	434	2,973	867	4,274
Total cash receipts	223,649	3,952	2,267	229,868
Expenditures:				
General administration:				
Other	12,364	-	-	12,364
Fire:				
Other	650	-	-	650
Fire protection capital outlay	-	-	8,339	8,339
Library:				
Insurance	3,326	-	-	3,326
Capital outlay	37,787	114,956	-	152,743
Transfers between funds	135,000	(120,000)	(15,000)	-
Total expenditures	189,127	(5,044)	(6,661)	177,422
Receipts over expenditures	34,522	8,996	8,928	52,446
Unencumbered cash, beginning	5,493	307,577	101,785	414,855
Unencumbered cash, ending	\$ 40,015	\$ 316,573	\$ 110,713	\$ 467,301